

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**



MGT of America, Inc.  
1801 E 51st St. Suite 365-504  
Austin, TX 78723

[www.mgtofamerica.com](http://www.mgtofamerica.com)

**City of Houston, Texas  
FY 2017 Full Cost Allocation Plan  
Based on Actual Expenditures  
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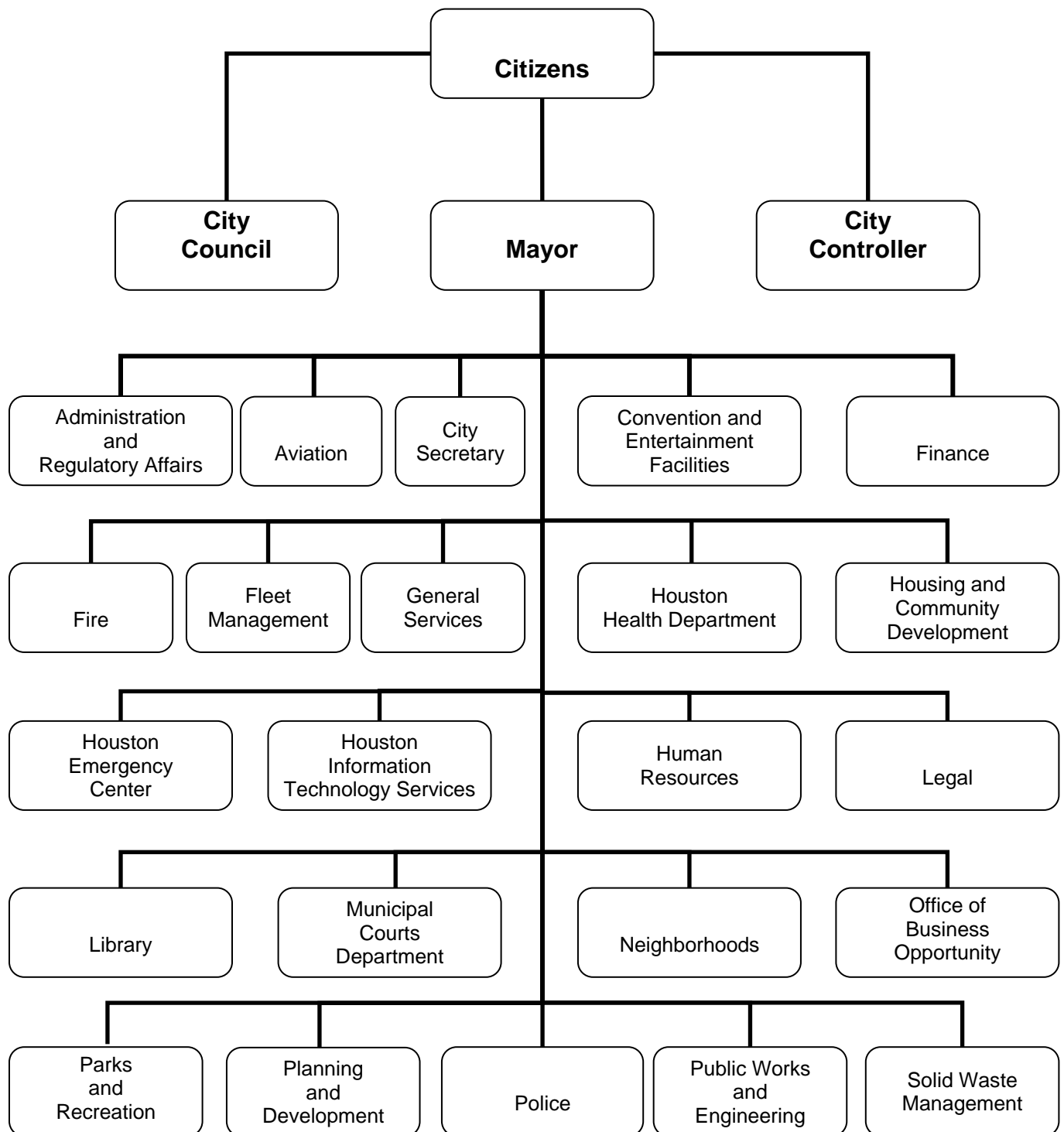
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## **SECTION I – ORGANIZATION CHART**

## Organization Chart

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## **SECTION II – OVERVIEW**

**City of Houston, Texas  
FY 2017 Full Cost Allocation Plan  
and Indirect Cost Rate Proposal  
Based on Actual Expenditures  
or the Fiscal Year Ended  
June 30, 2015**

## **OVERVIEW**

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

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

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

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<sup>1</sup> 2 CFR Part 200.56

## **USING A COST ALLOCATION PLAN**

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

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



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

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

## **READING THE COST ALLOCATION PLAN**

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 2015 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

## **INDIRECT COST RATE PROPOSAL**

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

## **ABBREVIATIONS**

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

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

## **ROUNDING METHODOLOGY**

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

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

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

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

City of Houston, Texas  
FY 2017 Full Cost Allocation Plan  
Summary of Allocated Costs and CAFR Reconciliation  
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2015

| Department                                 | Final GL<br>A = B + C + D | Personnel<br>B       | Other Operating<br>C | Transfer<br>D      | Adjusted GL<br>E = A - D | CAFR<br>F            | Direct Costs<br>G    | Allocated Indirect<br>H | Unallocated/DB<br>I |
|--|---------------------------|----------------------|----------------------|--------------------|--------------------------|----------------------|----------------------|-------------------------|---------------------|
| Houston Police Department-HPD              | 741,251,981               | 693,254,849          | 47,997,132           | -                  | 741,251,981              | 741,251,981          | 735,760,609          | 5,491,372               | -                   |
| Dept of Neighborhoods (DON)                | 12,018,096                | 8,166,581            | 3,851,515            | -                  | 12,018,096               | 12,018,096           | 12,018,096           | -                       | -                   |
| Houston Fire Department (HFD)              | 494,211,490               | 453,554,233          | 40,657,257           | -                  | 494,211,490              | 494,140,179          | 494,211,490          | -                       | -                   |
| Houston Emergency Center (HEC)             | 12,517,759                | -                    | -                    | 12,517,759         | -                        | -                    | -                    | -                       | -                   |
| Municipal Courts Department                | 26,862,735                | 22,132,111           | 4,600,159            | 130,465            | 26,732,270               | 26,719,625           | 26,732,270           | -                       | -                   |
| Public Works & Engineering-PWE             | 32,582,551                | 1,349,738            | 29,708,413           | 1,524,400          | 31,058,151               | 30,735,622           | 31,058,151           | -                       | -                   |
| Solid Waste Management                     | 74,779,703                | 31,148,815           | 40,416,101           | 3,214,786          | 71,564,917               | 71,578,786           | 71,564,917           | -                       | -                   |
| General Services Department                | 41,817,398                | 10,618,867           | 27,563,766           | 3,634,765          | 38,182,633               | 38,219,983           | 151,431              | 34,999,597              | 3,031,605           |
| Housing and Community Devp.                | 668,929                   | 292,510              | 376,418              | -                  | 668,929                  | 668,929              | 668,929              | -                       | -                   |
| Library                                    | 38,707,100                | 28,183,142           | 9,773,958            | 750,000            | 37,957,100               | 37,957,100           | 37,957,100           | -                       | -                   |
| Parks & Recreation                         | 68,621,171                | 38,266,571           | 29,289,325           | 1,065,275          | 67,555,896               | 67,555,896           | 67,555,896           | -                       | -                   |
| Health & Human Services                    | 59,549,369                | 37,779,427           | 21,769,942           | -                  | 59,549,369               | 59,549,369           | 33,570,462           | 12,800,086              | 13,178,821          |
| Mayor's Office                             | 7,600,250                 | 5,286,949            | 672,794              | 1,640,507          | 5,959,743                | 5,959,743            | 1,451,823            | 3,858,609               | 649,311             |
| Business Opportunity                       | 2,743,152                 | 2,388,074            | 355,078              | -                  | 2,743,152                | 2,743,152            | 0                    | 2,607,147               | 136,005             |
| City Council                               | 10,592,135                | 7,327,743            | 2,089,947            | 1,174,445          | 9,417,690                | 9,417,690            | 243,211              | 6,519,442               | 2,655,037           |
| City Controller's Office                   | 8,135,147                 | 7,095,217            | 1,039,930            | -                  | 8,135,147                | 8,135,147            | (0)                  | 8,135,147               | -                   |
| Finance                                    | 18,358,497                | 12,739,030           | 5,619,467            | -                  | 18,358,497               | 18,358,497           | 309,821              | 16,895,178              | 1,153,498           |
| Admn. & Regulatory Affairs                 | 28,890,580                | 14,937,772           | 3,862,348            | 10,090,460         | 18,800,120               | 18,800,120           | 4,760,704            | 13,390,939              | 648,477             |
| Fleet Management Department                | 4,866                     | -                    | 4,866                | -                  | 4,866                    | 4,866                | 4,866                | -                       | -                   |
| Houston Information Tech Svcs              | 22,554,445                | 17,547,889           | 5,006,556            | -                  | 22,554,445               | 22,554,445           | 713,054              | 21,841,391              | -                   |
| Planning & Development                     | 7,707,990                 | 6,587,880            | 1,120,110            | -                  | 7,707,990                | 7,707,990            | 5,816,686            | 1,891,304               | -                   |
| City Secretary                             | 805,096                   | 696,291              | 108,805              | -                  | 805,096                  | 805,096              | -                    | 805,096                 | -                   |
| Human Resources Dept.                      | 3,285,302                 | 2,831,131            | 454,171              | -                  | 3,285,302                | 3,285,302            | 9,921                | 2,829,897               | 445,484             |
| Legal Department                           | 15,072,057                | 14,070,096           | 1,001,961            | -                  | 15,072,057               | 15,072,057           | 34,584               | 13,943,443              | 1,094,030           |
| Citywide General Government                | 235,459,236               | 11,059,156           | 130,712,553          | 93,687,527         | 141,771,709              | 126,456,897          | 99,193,362           | 42,578,347              | -                   |
| <b>GRAND TOTAL</b>                         | <b>1,964,797,035</b>      | <b>1,427,314,073</b> | <b>408,052,573</b>   | <b>129,430,389</b> | <b>1,835,366,646</b>     | <b>1,819,696,566</b> | <b>1,623,787,383</b> | <b>188,586,995</b>      | <b>22,992,268</b>   |
| Cost Adjustment                            | Building Use              |                      |                      |                    |                          |                      |                      | 622,563                 |                     |
| Cost Adjustment                            | Equipment use             |                      |                      |                    |                          |                      |                      | 2,709,014               |                     |
| Cost Adjustment                            | PWE Credit                |                      |                      |                    |                          |                      |                      | (104,667)               |                     |
| Unallocated Indirect fr disallow functions | Non-Dept                  |                      |                      |                    |                          |                      |                      | (977,324)               |                     |
| Unallocated Indirect fr disallow functions | OBO                       |                      |                      |                    |                          |                      |                      | (33,110)                |                     |
| Unallocated Indirect fr disallow functions | HR                        |                      |                      |                    |                          |                      |                      | (2,208,900)             |                     |
| Unallocated Indirect fr disallow functions | Gen Svcs                  |                      |                      |                    |                          |                      |                      | (1,630,297)             |                     |
| Unallocated Indirect fr disallow functions | City Council              |                      |                      |                    |                          |                      |                      | (419,688)               |                     |
| <b>Summary Schedule Total</b>              |                           |                      |                      |                    |                          |                      |                      | 186,544,586             |                     |

**SECTION IV – FY 2017 FULL COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2015**

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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| 20 IT ERP                          | Number of SAP users                                  | HITS Report            | 213 |
| 20 EGIS                            | EGIS expenditures by department                      | EGIS FY14 Actuals      | 214 |
| 20 Allocation Summary              |  |                        | 216 |
| <b>HITS EIS</b>                    |  |                        | 218 |
| 21 Department Costs                |  |                        | 219 |
| 21 Incoming Costs                  |  |                        | 220 |
| 21 Client Svcs                     | IT Service Now (ITSN) requests submitted per dept    | HITS Help Desk Report  | 223 |
| 21 NW Data                         | IT user count for network svcs                       | HITS User Report       | 224 |
| 21 NW Voice                        | IT user count for network svcs excl Airport          | HITS User Report       | 225 |
| 21 Enterprise Optns                | Number of rev, exp, & purch transactions per dept    | COH Transaction Report | 226 |
| 21 Allocation Summary              |  |                        | 229 |
| <b>HITS Radio</b>                  |  |                        | 232 |
| 22 Department Costs                |  |                        | 233 |
| 22 Incoming Costs                  |  |                        | 234 |
| 22 IT Radio Svcs                   | Number of radios per department                      | HITS Radio Report      | 236 |
| 22 Allocation Summary              |  |                        | 237 |
| <b>HITS Project Mgt Office</b>     |  |                        | 238 |
| 23 Department Costs                |  |                        | 239 |
| 23 Incoming Costs                  |  |                        | 240 |
| 23 IT Proj Mgt                     | Number of FTE positions all funds                    | COH FTE Report         | 242 |
| 23 Allocation Summary              |  |                        | 244 |
| <b>Office Business Opportunity</b> |  |                        | 246 |
| 24 Department Costs                |  |                        | 248 |
| 24 Incoming Costs                  |  |                        | 249 |
| 24 Certification                   | Number of FTE positions all funds                    | COH FTE Report         | 252 |
| 24 Contract Compliance             | Number of contracts monitored                        | OBO Report             | 254 |
| 24 Reporting & Analytics           | Number of awards with S/MWDBE requirements           | OBO Report             | 255 |
| 24 Dept Services                   | Number of tasks completed by procurement specialists | OBO Report             | 256 |
| 24 External Affairs & Outreach     | Number of FTE positions all funds                    | COH FTE Report         | 257 |
| 24 Non-GF                          | **Not Allocated**                                    |                        |     |
| 24 Allocation Summary              |  |                        | 259 |

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| <b>Mayor</b>                    |   |                         | 261 |
| 25 Department Costs             |   |                         | 262 |
| 25 Incoming Costs               |   |                         | 263 |
| 25 City Mayor Admin             | Number of FTE positions all funds                 | COH FTE Report          | 266 |
| 25 Agenda Office                | Direct allocation to City Council                 | Direct Allocation       | 268 |
| 25 I Gov Relats                 | Number of FTE positions all funds                 | COH FTE Report          | 269 |
| 25 Other Svcs                   | Direct allocation to Mayor other                  | Direct Allocation       | 271 |
| 25 Allocation Summary           |   |                         | 272 |
| <b>Human Resources</b>          |   |                         | 274 |
| 26 Department Costs             |   |                         | 275 |
| 26 Incoming Costs               |   |                         | 276 |
| 26 Selection                    | Number of selections per department               | Selection Analysis      | 279 |
| 26 Personnel Svcs               | Number of FTE positions all funds                 | COH FTE Report          | 280 |
| 26 Classified Testing           | Number of classified employees tested             | HR Testing Report       | 282 |
| 26 Non-GF                       | **Not Allocated**                                 |                         |     |
| 26 Allocation Summary           |   |                         | 283 |
| <b>Legal</b>                    |   |                         | 285 |
| 27 Department Costs             |   |                         | 286 |
| 27 Incoming Costs               |   |                         | 287 |
| 27 Legal Svcs                   | Number of Legal staff hours per department        | Legal Staffing Report   | 290 |
| 27 PWE Legal                    | PWE Legal chargebacks by area                     | Legal Chargeback Report | 292 |
| 27 Inspector General            | % of complaints investigated                      | Complaint Report        | 293 |
| 27 Allocation Summary           |   |                         | 294 |
| <b>City Secretary</b>           |   |                         | 295 |
| 28 Department Costs             |   |                         | 296 |
| 28 Incoming Costs               |   |                         | 297 |
| 28 City Sec Svcs                | FY2015 expenditures excl TIRZ                     | COH Expenditure Report  | 300 |
| 28 Allocation Summary           |   |                         | 303 |
| <b>City Council</b>             |   |                         | 305 |
| 29 Department Costs             |   |                         | 306 |
| 29 Incoming Costs               |   |                         | 307 |
| 29 City Council Svcs            | FY2015 expenditures excl TIRZ                     | COH Expenditure Report  | 310 |
| 29 Special Projects             | **Not Allocated**                                 |                         |     |
| 29 Allocation Summary           |   |                         | 313 |
| <b>City Controller's Office</b> |   |                         | 315 |
| 30 Department Costs             |   |                         | 316 |
| 30 Incoming Costs               |   |                         | 317 |
| 30 Controller Fin Svcs          | Number of rev, exp, & purch transactions per dept | COH Transaction Report  | 320 |
| 30 Controller Treasury          | FY2015 expenditures excl TIRZ                     | COH Expenditure Report  | 323 |
| 30 Allocation Summary           |   |                         | 326 |

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|------------------------------------|---|--------------------------|-----|
| <b>Health Administration</b>       |   |                          | 329 |
| 31 Department Costs                |   |                          | 330 |
| 31 Incoming Costs                  |   |                          | 331 |
| 31 Health Admin                    | Direct allocation to Health & Human Svcs    | Direct Allocation        | 334 |
| 31 Allocation Summary              |   |                          | 335 |
| <b>Planning &amp; Dev Admin</b>    |   |                          | 336 |
| 32 Department Costs                |   |                          | 337 |
| 32 Incoming Costs                  |   |                          | 338 |
| 32 Planning Admin                  | Direct allocation to Planning & Development | Direct Allocation        | 341 |
| 32 Allocation Summary              |   |                          | 342 |
| <b>PWE Administration Indirect</b> |   |                          | 343 |
| 33 Department Costs                |   |                          | 344 |
| 33 Incoming Costs                  |   |                          | 345 |
| 33 Adm-Exp                         | PWE FY2015 operating expenses               | COH Expenditure Report   | 346 |
| 33 Adm FTE                         | PWE FY2015 FTEs                             | COH FTE Report           | 347 |
| 33 Allocation Summary              |   |                          | 348 |
| <b>CIP Sal Rec PWE</b>             |   |                          | 349 |
| 34 Department Costs                |   |                          | 350 |
| 34 Incoming Costs                  |   |                          | 351 |
| 34 CIP Admin Svcs                  | Number of FTEs supported in CIP Sal Rec     | COH FTE Report           | 353 |
| 34 Allocation Summary              |   |                          | 354 |
| <b>HPD Police Records</b>          |   |                          | 355 |
| 35 Department Costs                |   |                          | 356 |
| 35 Incoming Costs                  |   |                          | 357 |
| 35 Records Mgt                     | Number of reports issued per department     | Police Department Report | 359 |
| 35 Allocation Summary              |   |                          | 360 |
| <b>General Services</b>            |   |                          | 361 |
| 36 Department Costs                |   |                          | 363 |
| 36 Incoming Costs                  |   |                          | 364 |
| 36 Design & Const                  | GSD Fund 1001 expense per department served | GSD Report               | 368 |
| 36 Building Svcs                   | GSD expenditures per department served      | GSD Report               | 369 |
| 36 Utilities                       | Dollar amount of utility costs              | GSD Report               | 370 |
| 36 In-House Renov                  | In-house renovation costs for Fund 1003     | GSD Report               | 371 |
| 36 Real Estate                     | Square footage maintained by GSD            | GSD Report               | 372 |
| 36 Building Svcs Reimb             | Dollar expenses/revenues                    | GSD Report               | 373 |
| 36 Other Non-GF                    | **Not Allocated**                           |                          |     |
| 36 Allocation Summary              |   |                          | 374 |
| <b>HEC</b>                         |   |                          | 376 |
| 37 Department Costs                |   |                          | 377 |
| 37 Incoming Costs                  |   |                          | 380 |
| 37 General Svcs                    | Square footage of occupants in HEC building | GSD Report               | 389 |
| 37 Legal 911                       | Direct allocation to HEC 911 Network        | Direct Allocation        | 390 |

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| 37 Legal OIG                   | Number of HEC FTEs                          | COH FTE Report         | 391 |
| 37 Citywide Gen Gove           | Expenditures of HEC departments             | COH Expenditure Report | 392 |
| 37 ARA 311                     | Number of HEC FTEs                          | COH FTE Report         | 393 |
| 37 ARA Purchasing              | Expenditures of HEC departments             | COH Expenditure Report | 394 |
| 37 Fin Grants                  | Expenditures of HEC dept's excl 911 network | COH Expenditure Report | 395 |
| 37 Fin Gen Acctg               | Expenditures of HEC departments             | COH Expenditure Report | 396 |
| 37 Fin Office Budget           | Expenditures of HEC departments             | COH Expenditure Report | 397 |
| 37 IT Admin & Apps             | Expenditures of HEC dept's excl 911 network | COH Expenditure Report | 398 |
| 37 IT Infrastructure           | Number of HEC FTEs excl 911 network         | COH FTE Report         | 399 |
| 37 Office Business Opp         | Number of HEC FTEs                          | COH FTE Report         | 400 |
| 37 Mayor's Office              | Expenditures of HEC departments             | COH Expenditure Report | 401 |
| 37 Human Resources             | Number of HEC FTEs                          | COH FTE Report         | 402 |
| 37 City Sec Svcs               | Expenditures of HEC departments             | COH Expenditure Report | 403 |
| 37 City Council Svcs           | Number of HEC FTEs                          | COH FTE Report         | 404 |
| 37 City Controller             | Expenditures of HEC departments             | COH Expenditure Report | 405 |
| 37 Fin Operations              | Expenditures of HEC departments             | COH Expenditure Report | 406 |
| 37 ARA Ctrl PR                 | Expenditures of HEC dept's excl 911 network | COH Expenditure Report | 407 |
| 37 ARA Svcs                    | Expenditures of HEC departments             | COH Expenditure Report | 408 |
| 37 Allocation Summary          |   |                        | 409 |
| <b>PWE General Fund Credit</b> |   |                        | 412 |
| 38 Department Costs            |   |                        | 413 |
| 38 Incoming Costs              |   |                        | 414 |
| 38 General Fund Credit         | Direct allocation to PWE Water & Sewer      | Direct Allocation      | 415 |
| 38 Allocation Summary          |   |                        | 416 |

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| Department                              | Police              | Dept of<br>Neighborhoods | Fire                | Municipal<br>Court  | Solid Waste        | Houston<br>Airport<br>System<br>(HAS) | Housing &<br>Community<br>Development | Library            | Parks &<br>Recreation | Health &<br>Human<br>Services<br>Department |
|---|---------------------|--------------------------|---------------------|---------------------|--------------------|---------------------------------------|---------------------------------------|--------------------|-----------------------|---|
| 1 Building Depreciation                 | \$5,206             | \$8,117                  | \$0                 | \$89,625            | \$0                | \$0                                   | \$0                                   | \$4,606            | \$0                   | \$0   |
| 2 Equipment Depreciation                | 556,937             | 6,950                    | 1,635,613           | 3,560               | 183,351            | 0                                     | 0                                     | 57,191             | 43,363                | 0   |
| 3 Non-Departmental-Gen Gov              | 20,030,500          | 303,626                  | 4,666,354           | 888,943             | 2,187,371          | 212,166                               | 55,954                                | 1,182,149          | 1,984,822             | 1,505,418                                   |
| 4 Finance Dir Office                    | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 5 Finance Financial Planning & Analysis | 218,335             | 11,734                   | 205,328             | 34,764              | 37,579             | 121,868                               | 40,963                                | 27,143             | 130,029               | 143,206                                     |
| 6 Finance City Council                  | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 7 Finance Public Fin                    | 121,809             | 0                        | 17,288              | 0                   | 93,946             | 141,434                               | 87,041                                | 86,075             | 107,467               | 7,485                                       |
| 8 Finance Reporting & Ops               | 426,343             | 15,299                   | 440,667             | 38,776              | 77,849             | 174,777                               | 53,234                                | 133,541            | 270,304               | 155,484                                     |
| 9 Finance Internal Controls             | 501,913             | 8,301                    | 333,511             | 18,460              | 49,259             | 0                                     | 456                                   | 22,619             | 46,657                | 23,146                                      |
| 10 Finance Grants                       | 185,733             | 12,023                   | 87,580              | 5,767               | 12,836             | 97,319                                | 246,325                               | 7,157              | 60,523                | 218,509                                     |
| 11 Finance Perform Mgmnt                | 263,435             | 5,603                    | 163,733             | 10,129              | 24,015             | 92,637                                | 23,186                                | 11,997             | 30,473                | 37,455                                      |
| 12 Finance Treasury                     | 273,054             | 4,516                    | 181,439             | 10,043              | 26,798             | 0                                     | 248                                   | 12,305             | 25,383                | 12,592                                      |
| 13 Finance Strategic Purchasing         | 542,055             | 158,002                  | 92,751              | 446,974             | 236,770            | 673,491                               | 319,267                               | 177,578            | 224,652               | 611,501                                     |
| 14 ARA Director Office                  | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 15 ARA Admin Svcs                       | 0                   | 144,728                  | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 16 ARA Operations                       | 733,351             | 171,421                  | 259,802             | 1,984,650           | 1,368,849          | 48,208                                | 16,330                                | 77,173             | 147,070               | 298,587                                     |
| 17 ARA Payroll Services                 | 1,489,239           | 34,275                   | 970,491             | 71,261              | 106,344            | (40,669)                              | 36,631                                | 108,218            | 170,488               | 255,125                                     |
| 18 ARA Regulatory                       | 351,057             | 5,806                    | 233,271             | 12,912              | 34,454             | 0                                     | 319                                   | 15,820             | 32,634                | 16,189                                      |
| 19 HITS CIO                             | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 20 HITS EAS                             | 1,396,561           | 83,108                   | 871,458             | 100,712             | 106,961            | 285,084                               | 51,323                                | 99,868             | 176,024               | 227,735                                     |
| 21 HITS EIS                             | 533,229             | 60,673                   | 1,350,148           | 82,064              | 190,086            | 299,210                               | 142,386                               | 234,199            | 456,325               | 347,986                                     |
| 22 HITS Radio                           | 4,045,362           | 0                        | 1,040,464           | 0                   | 250,261            | 0                                     | 0                                     | 0                  | 126,681               | 0   |
| 23 HITS Project Mgt Office              | 684,700             | 15,758                   | 446,198             | 32,763              | 48,893             | 132,033                               | 16,841                                | 49,755             | 78,384                | 117,298                                     |
| 24 Office Business Opportunity          | 662,924             | 21,650                   | 390,751             | 38,934              | 55,196             | 150,338                               | 16,078                                | 44,445             | 95,328                | 121,250                                     |
| 25 Mayor                                | 1,312,200           | 30,200                   | 855,120             | 62,789              | 93,702             | 253,036                               | 32,276                                | 95,353             | 150,221               | 224,796                                     |
| 26 Human Resources                      | 765,646             | 17,091                   | 872,906             | 32,987              | 75,067             | 127,380                               | 23,473                                | 76,335             | 174,839               | 150,210                                     |
| 27 Legal                                | 684,996             | 663,289                  | 419,593             | 6,347,527           | 123,700            | 186,618                               | 19,010                                | 101,181            | 241,858               | 22,603                                      |
| 28 City Secretary                       | 208,847             | 4,442                    | 129,805             | 8,030               | 19,039             | 73,441                                | 18,381                                | 9,511              | 24,158                | 29,694                                      |
| 29 City Council                         | 1,739,640           | 36,998                   | 1,081,237           | 66,890              | 158,589            | 611,742                               | 153,113                               | 79,222             | 201,231               | 247,339                                     |
| 30 City Controller's Office             | 1,062,559           | 45,599                   | 886,287             | 126,398             | 154,203            | 519,925                               | 164,067                               | 104,186            | 462,803               | 514,940                                     |
| 31 Health Administration                | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 14,618,200                                  |
| 32 Planning & Dev Admin                 | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 33 PWE Administration Indirect          | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 34 CIP Sal Rec PWE                      | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 35 HPD Police Records                   | 104,375             | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 16,178                | 0   |
| 36 General Services                     | 14,407,890          | 27,609                   | 6,325,479           | 320,482             | 38,502             | 0                                     | 438                                   | 5,834,478          | 359,774               | 5,751,151                                   |
| 37 HEC                                  | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| 38 PWE General Fund Credit              | 0                   | 0                        | 0                   | 0                   | 0                  | 0                                     | 0                                     | 0                  | 0                     | 0   |
| <b>Total Current Allocations</b>        | <b>\$53,307,896</b> | <b>\$1,896,815</b>       | <b>\$23,957,273</b> | <b>\$10,835,441</b> | <b>\$5,753,622</b> | <b>\$4,160,037</b>                    | <b>\$1,517,339</b>                    | <b>\$8,652,105</b> | <b>\$5,837,668</b>    | <b>\$25,657,900</b>                         |

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| Department                              | Convention & Entertainment | Fleet Management   | Planning & Development | General Debt    | Finance Other      | ARA Insurance    | ARA BARC           | ARA Parking        | ARA Other        | IT Public Services |
|---|----------------------------|--------------------|------------------------|-----------------|--------------------|------------------|--------------------|--------------------|------------------|--------------------|
| 1 Building Depreciation                 | \$0                        | \$7,142            | \$0                    | \$0             | \$0                | \$0              | \$0                | \$0                | \$0              | \$0                |
| 2 Equipment Depreciation                | 0                          | 6,392              | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 3 Non-Departmental-Gen Gov              | 9,169                      | 85,745             | 569,266                | 7,287           | 9,330              | 1,102            | 20,561             | 29,362             | 122,315          | 23,129             |
| 4 Finance Dir Office                    | 0                          | 0                  | 0                      | 0               | 1,136,558          | 0                | 0                  | 0                  | 0                | 0                  |
| 5 Finance Financial Planning & Analysis | 8,234                      | 60,943             | 5,749                  | 7,590           | 6,008              | 764              | 14,422             | 25,163             | 27,320           | 371                |
| 6 Finance City Council                  | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 7 Finance Public Fin                    | 23,565                     | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 8 Finance Reporting & Ops               | 7,476                      | 80,928             | 6,813                  | 6,854           | 6,451              | 3,284            | 15,345             | 24,778             | 27,892           | 498                |
| 9 Finance Internal Controls             | 0                          | 3                  | 4,018                  | 0               | (0)                | 0                | 0                  | 0                  | 3,285            | 480                |
| 10 Finance Grants                       | 31                         | 18,489             | 1,258                  | 0               | 809                | 1,984            | 1,777              | 1,573              | 4,051            | 125                |
| 11 Finance Perform Mgmnt                | 57                         | 29,032             | 2,321                  | 0               | 1,468              | 3,712            | 3,324              | 2,943              | 4,611            | 233                |
| 12 Finance Treasury                     | 0                          | 2                  | 2,186                  | 0               | (0)                | 0                | 0                  | 0                  | 1,787            | 261                |
| 13 Finance Strategic Purchasing         | 466                        | 404,094            | 13,516                 | 0               | 4,661              | 3,729            | 21,906             | 25,169             | 13,050           | 0                  |
| 14 ARA Director Office                  | 0                          | 0                  | 0                      | 0               | 0                  | 51,088           | 929,790            | 555,578            | 399,224          | 0                  |
| 15 ARA Admin Svcs                       | 0                          | 0                  | 0                      | 0               | 0                  | 13,510           | 245,875            | 190,541            | 105,571          | 0                  |
| 16 ARA Operations                       | 623                        | 19,593             | 9,061                  | 0               | 1,546              | 182              | 3,310              | 265,894            | 1,421            | 335                |
| 17 ARA Payroll Services                 | 3,814                      | 82,163             | 14,881                 | 0               | 9,467              | 1,114            | 20,267             | 15,706             | 8,702            | 2,049              |
| 18 ARA Regulatory                       | 0                          | 2                  | 2,810                  | 0               | (0)                | 0                | 0                  | 0                  | 2,298            | 335                |
| 19 HITS CIO                             | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 305,087            |
| 20 HITS EAS                             | 3,109                      | 87,035             | 2,404                  | 0               | 846                | 78               | 51,855             | 1,171              | 0                | 0                  |
| 21 HITS EIS                             | 20,010                     | 229,395            | 13,970                 | 18,444          | 14,600             | 1,856            | 39,301             | 61,145             | 66,503           | 901                |
| 22 HITS Radio                           | 0                          | 15,946             | 0                      | 0               | 0                  | 0                | 0                  | 23,919             | 0                | 0                  |
| 23 HITS Project Mgt Office              | 1,754                      | 37,776             | 6,842                  | 0               | 4,352              | 512              | 9,318              | 7,221              | 4,001            | 942                |
| 24 Office Business Opportunity          | 1,406                      | 58,829             | 6,958                  | 0               | 3,490              | 410              | 7,471              | 5,789              | 3,208            | 755                |
| 25 Mayor                                | 3,361                      | 72,396             | 13,112                 | 0               | 8,341              | 981              | 17,858             | 13,839             | 7,668            | 1,806              |
| 26 Human Resources                      | 1,374                      | 46,003             | 11,684                 | 0               | 3,411              | 401              | 7,302              | 5,659              | 3,135            | 738                |
| 27 Legal                                | 7,385                      | 42,822             | 0                      | 0               | 0                  | 0                | 0                  | 28,814             | 0                | 0                  |
| 28 City Secretary                       | 46                         | 23,016             | 1,840                  | 0               | 1,164              | 2,943            | 2,635              | 2,333              | 3,656            | 185                |
| 29 City Council                         | 379                        | 191,716            | 15,324                 | 0               | 9,694              | 24,515           | 21,952             | 19,434             | 30,453           | 1,541              |
| 30 City Controller's Office             | 26,791                     | 236,745            | 21,771                 | 24,624          | 21,466             | 7,470            | 51,255             | 85,588             | 94,831           | 1,516              |
| 31 Health Administration                | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 32 Planning & Dev Admin                 | 0                          | 0                  | 3,423,148              | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 33 PWE Administration Indirect          | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 34 CIP Sal Rec PWE                      | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 35 HPD Police Records                   | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 36 General Services                     | 0                          | 171,363            | 1,022                  | 0               | 0                  | 0                | 27,145             | 5,253              | 0                | 0                  |
| 37 HEC                                  | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| 38 PWE General Fund Credit              | 0                          | 0                  | 0                      | 0               | 0                  | 0                | 0                  | 0                  | 0                | 0                  |
| <b>Total Current Allocations</b>        | <b>\$119,049</b>           | <b>\$2,007,572</b> | <b>\$4,149,953</b>     | <b>\$64,799</b> | <b>\$1,243,662</b> | <b>\$119,636</b> | <b>\$1,512,670</b> | <b>\$1,396,871</b> | <b>\$934,984</b> | <b>\$341,287</b>   |



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| Department                              | Legal Insurance  | Legal Wkr Comp | Mayor Cable TV   | Mayor Other      | TIRZ            | HR Health Benefits | HR Long Term Disability | PWE Bldg Insp      | PWE Stormwater   | PWE DDSR           |
|---|------------------|----------------|------------------|------------------|-----------------|--------------------|-------------------------|--------------------|------------------|--------------------|
| 1 Building Depreciation                 | \$0              | \$0            | \$0              | \$0              | \$0             | \$0                | \$0                     | \$0                | \$0              | \$0                |
| 2 Equipment Depreciation                | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 3 Non-Departmental-Gen Gov              | 12,126           | 695            | 2,870            | 22,411           | 31,292          | 149,190            | 84                      | 75,963             | 40,514           | 88,339             |
| 4 Finance Dir Office                    | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 5 Finance Financial Planning & Analysis | 8,589            | 571            | 1,702            | 20,197           | 1,133           | 151,726            | 88                      | 39,991             | 16,325           | 52,695             |
| 6 Finance City Council                  | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 7 Finance Public Fin                    | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 8 Finance Reporting & Ops               | 12,038           | 565            | 2,505            | 25,815           | 1,023           | 213,474            | 113                     | 48,554             | 22,075           | 64,425             |
| 9 Finance Internal Controls             | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 10 Finance Grants                       | 3,276            | 38             | 741              | 53,003           | 0               | 58,489             | 26                      | 9,518              | 5,610            | 12,882             |
| 11 Finance Perform Mgmnt                | 6,130            | 71             | 1,386            | 10,845           | 0               | 109,431            | 49                      | 17,808             | 10,495           | 24,103             |
| 12 Finance Treasury                     | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 13 Finance Strategic Purchasing         | 32,626           | 0              | 14,915           | 155,206          | 1,398           | 40,083             | 932                     | 101,606            | 48,007           | 69,913             |
| 14 ARA Director Office                  | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 15 ARA Admin Svcs                       | 0                | 0              | 45,249           | 110,614          | 35,217          | 0                  | 0                       | 0                  | 0                | 0                  |
| 16 ARA Operations                       | 1,913            | 73             | 2,833            | 1,489            | 474             | 1,740              | 0                       | 18,514             | 12,242           | 18,603             |
| 17 ARA Payroll Services                 | 11,712           | 445            | 3,730            | 9,118            | 2,903           | 10,656             | 0                       | 74,433             | 43,659           | 72,111             |
| 18 ARA Regulatory                       | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 19 HITS CIO                             | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 20 HITS EAS                             | 314              | 17             | 102              | 0                | 0               | 290                | 0                       | 10,539             | 7,462            | 9,773              |
| 21 HITS EIS                             | 20,870           | 1,387          | 4,135            | 49,077           | 2,754           | 368,689            | 213                     | 97,176             | 39,668           | 128,048            |
| 22 HITS Radio                           | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 73,971             |
| 23 HITS Project Mgt Office              | 5,385            | 204            | 1,715            | 4,192            | 1,335           | 4,899              | 0                       | 52,123             | 34,464           | 52,372             |
| 24 Office Business Opportunity          | 4,317            | 164            | 1,375            | 3,361            | 1,070           | 3,928              | 0                       | 41,789             | 27,631           | 41,989             |
| 25 Mayor                                | 10,319           | 392            | 3,286            | 142,180          | 2,558           | 9,389              | 0                       | 99,891             | 66,048           | 100,369            |
| 26 Human Resources                      | 4,220            | 160            | 1,344            | 3,285            | 1,046           | 3,839              | 0                       | 94,194             | 53,287           | 79,571             |
| 27 Legal                                | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 55,449             | 53,027           | 392,377            |
| 28 City Secretary                       | 4,859            | 56             | 1,099            | 8,597            | 0               | 86,756             | 39                      | 14,118             | 8,321            | 19,108             |
| 29 City Council                         | 40,477           | 468            | 9,153            | 71,614           | 0               | 722,649            | 323                     | 117,597            | 69,309           | 159,166            |
| 30 City Controller's Office             | 36,105           | 1,947          | 7,384            | 80,103           | 3,676           | 639,373            | 350                     | 153,681            | 67,072           | 203,361            |
| 31 Health Administration                | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 32 Planning & Dev Admin                 | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 33 PWE Administration Indirect          | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 499,115            | 316,245          | 568,357            |
| 34 CIP Sal Rec PWE                      | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 35 HPD Police Records                   | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 36 General Services                     | 0                | 0              | 40,978           | 0                | 0               | 31                 | 0                       | 65                 | 387              | 671                |
| 37 HEC                                  | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| 38 PWE General Fund Credit              | 0                | 0              | 0                | 0                | 0               | 0                  | 0                       | 0                  | 0                | 0                  |
| <b>Total Current Allocations</b>        | <b>\$215,276</b> | <b>\$7,253</b> | <b>\$146,499</b> | <b>\$771,106</b> | <b>\$85,880</b> | <b>\$2,574,632</b> | <b>\$2,217</b>          | <b>\$1,622,123</b> | <b>\$941,847</b> | <b>\$2,232,203</b> |

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

| Department                              | PWE Water<br>& Sewer | PWE<br>Houston<br>Transtar | PWE Other          | Houston<br>Permit<br>Center | CIP S/R<br>Planning | CIP Sal Rec<br>RE | CIP S/R<br>Engrg | CIP S/R<br>Constr | CIP S/R<br>Eng/Const | CIP S/R<br>Geo/Env |
|---|----------------------|----------------------------|--------------------|-----------------------------|---------------------|-------------------|------------------|-------------------|----------------------|--------------------|
| 1 Building Depreciation                 | \$0                  | \$0                        | \$0                | \$0                         | \$0                 | \$0               | \$0              | \$0               | \$0                  | \$0                |
| 2 Equipment Depreciation                | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 3 Non-Departmental-Gen Gov              | 405,807              | 2,837                      | 192,823            | 8,806                       | 1,420               | 5,630             | 47,875           | 33,151            | 2,495                | 7,309              |
| 4 Finance Dir Office                    | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 5 Finance Financial Planning & Analysis | 256,494              | 2,397                      | 97,620             | 5,731                       | 705                 | 3,370             | 42,268           | 26,344            | 1,523                | 6,728              |
| 6 Finance City Council                  | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 7 Finance Public Fin                    | 230,148              | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 8 Finance Reporting & Ops               | 325,569              | 2,795                      | 99,450             | 6,642                       | 916                 | 4,055             | 40,838           | 26,185            | 2,191                | 6,393              |
| 9 Finance Internal Controls             | 0                    | 0                          | 21,454             | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 10 Finance Grants                       | 71,869               | 482                        | 31,693             | 1,122                       | 214                 | 774               | 2,043            | 1,834             | 624                  | 243                |
| 11 Finance Perform Mgmnt                | 134,464              | 902                        | 16,173             | 2,099                       | 400                 | 1,448             | 3,822            | 3,431             | 1,168                | 454                |
| 12 Finance Treasury                     | 0                    | 0                          | 11,671             | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 13 Finance Strategic Purchasing         | 622,687              | 18,177                     | 2,797              | 26,567                      | 466                 | 3,729             | 466              | 9,322             | 932                  | 466                |
| 14 ARA Director Office                  | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 15 ARA Admin Svcs                       | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 16 ARA Operations                       | 78,632               | 264                        | 671                | 1,628                       | 367                 | 1,180             | 3,596            | 3,874             | 509                  | 419                |
| 17 ARA Payroll Services                 | 298,192              | 1,618                      | 4,110              | 9,969                       | 2,245               | 7,226             | 22,018           | 23,721            | 3,118                | 2,565              |
| 18 ARA Regulatory                       | 0                    | 0                          | 15,006             | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 19 HITS CIO                             | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 20 HITS EAS                             | 45,213               | 160                        | 1,857              | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 21 HITS EIS                             | 623,271              | 5,824                      | 237,214            | 13,927                      | 1,712               | 8,189             | 102,709          | 64,014            | 3,700                | 16,349             |
| 22 HITS Radio                           | 92,131               | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 23 HITS Project Mgt Office              | 221,373              | 744                        | 1,890              | 4,583                       | 1,032               | 3,322             | 10,123           | 10,906            | 1,434                | 1,179              |
| 24 Office Business Opportunity          | 177,486              | 596                        | 1,515              | 3,675                       | 828                 | 2,664             | 8,116            | 8,744             | 1,150                | 946                |
| 25 Mayor                                | 424,253              | 1,426                      | 3,621              | 8,784                       | 1,978               | 6,367             | 19,401           | 20,901            | 2,748                | 2,260              |
| 26 Human Resources                      | 293,813              | 583                        | 1,481              | 3,592                       | 809                 | 2,604             | 7,934            | 8,547             | 1,124                | 924                |
| 27 Legal                                | 725,438              | 0                          | 948,073            | 0                           | 0                   | 167,041           | 0                | 0                 | 0                    | 0                  |
| 28 City Secretary                       | 106,601              | 715                        | 12,821             | 1,664                       | 317                 | 1,148             | 3,030            | 2,720             | 926                  | 360                |
| 29 City Council                         | 887,957              | 5,957                      | 106,799            | 13,863                      | 2,641               | 9,562             | 25,240           | 22,660            | 7,716                | 2,996              |
| 30 City Controller's Office             | 1,012,911            | 8,988                      | 338,437            | 21,416                      | 2,823               | 12,880            | 142,260          | 90,075            | 6,511                | 22,437             |
| 31 Health Administration                | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 32 Planning & Dev Admin                 | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 33 PWE Administration Indirect          | 2,753,212            | 14,100                     | 185,261            | 49,632                      | 10,392              | 35,183            | 100,852          | 101,261           | 21,035               | 11,840             |
| 34 CIP Sal Rec PWE                      | 0                    | 0                          | 0                  | 0                           | 556                 | 1,788             | 5,448            | 5,870             | 772                  | 635                |
| 35 HPD Police Records                   | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 36 General Services                     | 76,851               | 76,688                     | 25,029             | 124,512                     | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 37 HEC                                  | 0                    | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| 38 PWE General Fund Credit              | (104,667)            | 0                          | 0                  | 0                           | 0                   | 0                 | 0                | 0                 | 0                    | 0                  |
| <b>Total Current Allocations</b>        | <b>\$9,759,707</b>   | <b>\$145,254</b>           | <b>\$2,357,464</b> | <b>\$308,213</b>            | <b>\$29,820</b>     | <b>\$278,160</b>  | <b>\$588,039</b> | <b>\$463,560</b>  | <b>\$59,677</b>      | <b>\$84,503</b>    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**Summary Schedule**

| Department                              | CIP S/R<br>Other | CIP S/R<br>GSD   | HEC-Director    | HEC-IT           | HEC-911<br>Network | HEC-Police<br>Call Talkers | HEC-HFD         | HEC-Harris<br>County | HEC-Genl<br>Svcs Dept | HEC-<br>Homeland<br>Security |
|---|------------------|------------------|-----------------|------------------|--------------------|----------------------------|-----------------|----------------------|-----------------------|------------------------------|
| 1 Building Depreciation                 | \$0              | \$0              | \$0             | \$0              | \$0                | \$0                        | \$0             | \$0                  | \$0                   | \$0                          |
| 2 Equipment Depreciation                | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 3 Non-Departmental-Gen Gov              | 5,413            | 12,976           | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 4 Finance Dir Office                    | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 5 Finance Financial Planning & Analysis | 4,153            | 10,674           | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 6 Finance City Council                  | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 7 Finance Public Fin                    | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 8 Finance Reporting & Ops               | 4,456            | 10,613           | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 9 Finance Internal Controls             | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 10 Finance Grants                       | 540              | 745              | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 11 Finance Perform Mgmt                 | 1,010            | 1,395            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 12 Finance Treasury                     | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 13 Finance Strategic Purchasing         | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 14 ARA Director Office                  | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 15 ARA Admin Svcs                       | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 16 ARA Operations                       | 703              | 1,345            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 17 ARA Payroll Services                 | 4,303            | 8,235            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 18 ARA Regulatory                       | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 19 HITS CIO                             | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 20 HITS EAS                             | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 21 HITS EIS                             | 10,091           | 25,937           | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 22 HITS Radio                           | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 23 HITS Project Mgt Office              | 1,978            | 3,786            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 24 Office Business Opportunity          | 1,586            | 3,036            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 25 Mayor                                | 3,792            | 7,256            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 26 Human Resources                      | 1,551            | 2,967            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 27 Legal                                | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 28 City Secretary                       | 801              | 1,106            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 29 City Council                         | 6,670            | 9,209            | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 30 City Controller's Office             | 14,830           | 36,502           | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 31 Health Administration                | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 32 Planning & Dev Admin                 | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 33 PWE Administration Indirect          | 22,542           | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 34 CIP Sal Rec PWE                      | 1,065            | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 35 HPD Police Records                   | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| 36 General Services                     | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 7,207                        |
| 37 HEC                                  | 0                | 0                | 22,819          | 138,155          | 310,833            | 179,294                    | 29,893          | 13,011               | 28,573                | 6,277                        |
| 38 PWE General Fund Credit              | 0                | 0                | 0               | 0                | 0                  | 0                          | 0               | 0                    | 0                     | 0                            |
| <b>Total Current Allocations</b>        | <b>\$85,482</b>  | <b>\$135,782</b> | <b>\$22,819</b> | <b>\$138,155</b> | <b>\$310,833</b>   | <b>\$179,294</b>           | <b>\$29,893</b> | <b>\$13,011</b>      | <b>\$28,573</b>       | <b>\$13,484</b>              |

**CITY OF HOUSTON, TEXAS**  
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| Department                              | HEC-Off of<br>Emg Mgt | HEC-HPD         | Hurricane Ike<br>Aid &<br>Recovery | ARRA<br>Reimburse<br>ment Fund | HR-W.C.          | HITS Other         | Other              | 2nd<br>Allocation<br>Orphans | Total                |
|---|-----------------------|-----------------|------------------------------------|--------------------------------|------------------|--------------------|--------------------|------------------------------|----------------------|
| 1 Building Depreciation                 | \$0                   | \$0             | \$0                                | \$0                            | \$0              | \$0                | \$62,179           | \$0                          | \$176,875            |
| 2 Equipment Depreciation                | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 2,493,357            |
| 3 Non-Departmental-Gen Gov              | 0                     | 0               | 106                                | 507                            | 16,459           | 38,153             | 0                  | 0                            | 35,099,821           |
| 4 Finance Dir Office                    | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 1,136,558            |
| 5 Finance Financial Planning & Analysis | 0                     | 0               | 110                                | 528                            | 14,725           | 35,776             | 0                  | 0                            | 1,929,672            |
| 6 Finance City Council                  | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 0                    |
| 7 Finance Public Fin                    | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 916,259              |
| 8 Finance Reporting & Ops               | 0                     | 0               | 112                                | 478                            | 18,225           | 43,784             | 0                  | 0                            | 2,949,882            |
| 9 Finance Internal Controls             | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 1,033,562            |
| 10 Finance Grants                       | 0                     | 0               | 200                                | 19                             | 3,770            | 8,780              | 0                  | 0                            | 1,232,402            |
| 11 Finance Perform Mgmnt                | 0                     | 0               | 19                                 | 2                              | 7,053            | 16,427             | 0                  | 0                            | 1,080,947            |
| 12 Finance Treasury                     | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 562,285              |
| 13 Finance Strategic Purchasing         | 0                     | 0               | 0                                  | 0                              | 10,254           | 202,280            | 0                  | 0                            | 5,332,460            |
| 14 ARA Director Office                  | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 1,935,681            |
| 15 ARA Admin Svcs                       | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 891,305              |
| 16 ARA Operations                       | 0                     | 0               | 0                                  | 0                              | 1,145            | 1,876              | 834,207            | 0                            | 6,395,700            |
| 17 ARA Payroll Services                 | 0                     | 0               | 0                                  | 0                              | 7,010            | 11,487             | 0                  | 0                            | 3,994,149            |
| 18 ARA Regulatory                       | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 722,913              |
| 19 HITS CIO                             | 0                     | 0               | 0                                  | 0                              | 0                | 1,710,077          | 0                  | 0                            | 2,015,164            |
| 20 HITS EAS                             | 0                     | 0               | 0                                  | 0                              | 203              | 4,365              | 71,731             | 0                            | 3,697,360            |
| 21 HITS EIS                             | 0                     | 0               | 0                                  | 0                              | 35,781           | 86,935             | 139,111            | 0                            | 6,249,209            |
| 22 HITS Radio                           | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 9,745              | 0                            | 5,678,479            |
| 23 HITS Project Mgt Office              | 0                     | 0               | 0                                  | 0                              | 3,223            | 5,281              | 0                  | 0                            | 2,122,886            |
| 24 Office Business Opportunity          | 0                     | 0               | 0                                  | 0                              | 2,584            | 4,234              | 886                | 0                            | 2,028,880            |
| 25 Mayor                                | 0                     | 0               | 0                                  | 0                              | 6,177            | 10,122             | 0                  | 0                            | 4,202,572            |
| 26 Human Resources                      | 0                     | 0               | 0                                  | 0                              | 2,526            | 4,139              | 0                  | 0                            | 2,969,181            |
| 27 Legal                                | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 150,970            | 0                            | 11,381,773           |
| 28 City Secretary                       | 0                     | 0               | 15                                 | 1                              | 5,592            | 13,023             | 0                  | 0                            | 856,959              |
| 29 City Council                         | 0                     | 0               | 122                                | 12                             | 46,576           | 108,477            | 0                  | 0                            | 7,138,221            |
| 30 City Controller's Office             | 0                     | 0               | 382                                | 1,716                          | 57,253           | 138,152            | 0                  | 0                            | 7,713,650            |
| 31 Health Administration                | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 14,618,200           |
| 32 Planning & Dev Admin                 | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 3,423,148            |
| 33 PWE Administration Indirect          | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 4,689,028            |
| 34 CIP Sal Rec PWE                      | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 16,133               |
| 35 HPD Police Records                   | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 5,383,127          | 0                            | 5,503,680            |
| 36 General Services                     | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 22,342             | 0                            | 33,645,349           |
| 37 HEC                                  | 56,051                | 30,648          | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | 815,552              |
| 38 PWE General Fund Credit              | 0                     | 0               | 0                                  | 0                              | 0                | 0                  | 0                  | 0                            | (104,667)            |
| <b>Total Current Allocations</b>        | <b>\$56,051</b>       | <b>\$30,648</b> | <b>\$1,066</b>                     | <b>\$3,263</b>                 | <b>\$238,555</b> | <b>\$2,443,367</b> | <b>\$6,674,298</b> | <b>\$0</b>                   | <b>\$186,544,585</b> |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2015. Costs are allocated to user departments occupying the City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:1 Building Depreciation**

| Description                          |   | Amount           | General<br>Admin | City Hall        | City Hall<br>Annex | Muni Court<br>Bldg |
|--------------------------------------|---|------------------|------------------|------------------|--------------------|--------------------|
| 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                  |
| Services & Supplies Cost             |   |                  |                  |                  |                    |                    |
| Building Depreciation                | P | 622,563          | 0                | 271,077          | 229,936            | 121,550            |
| Subtotal - Services & Supplies       |   | 622,563          | 0                | 271,077          | 229,936            | 121,550            |
| <b>Department Cost Total</b>         |   | 622,563          | 0                | 271,077          | 229,936            | 121,550            |
| Adjustments to Cost                  |   |                  |                  |                  |                    |                    |
| Subtotal - Adjustments               |   | 0                | 0                | 0                | 0                  | 0                  |
| <b>Total Costs After Adjustments</b> |   | 622,563          | 0                | 271,077          | 229,936            | 121,550            |
| General Admin Distribution           |   |                  | 0                | 0                | 0                  | 0                  |
| <b>Grand Total</b>                   |   | <b>\$622,563</b> |                  | <b>\$271,077</b> | <b>\$229,936</b>   | <b>\$121,550</b>   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:1 Building Depreciation**

**No Indirect Costs**

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**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Hall Allocations**

**Dept:1 Building Depreciation**

| Department                  | Units  | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------------------|--------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 4 Finance Dir Office        | 13,415 | 14.3807%              | \$38,983            | \$0           | \$38,983                 | \$0                  | \$38,983         |
| 19 HITS CIO                 | 1,595  | 1.7098%               | 4,635               | 0             | 4,635                    | 0                    | 4,635            |
| 25 Mayor                    | 29,920 | 32.0738%              | 86,945              | 0             | 86,945                   | 0                    | 86,945           |
| 30 City Controller's Office | 23,567 | 25.2634%              | 68,483              | 0             | 68,483                   | 0                    | 68,483           |
| 36 General Services         | 1,570  | 1.6830%               | 4,562               | 0             | 4,562                    | 0                    | 4,562            |
| 39 Police                   | 440    | 0.4717%               | 1,279               | 0             | 1,279                    | 0                    | 1,279            |
| 46 Library                  | 1,585  | 1.6991%               | 4,606               | 0             | 4,606                    | 0                    | 4,606            |
| 95 Other                    | 21,193 | 22.7186%              | 61,585              | 0             | 61,585                   | 0                    | 61,585           |
| <b>Subtotal</b>             | 93,285 | 100.0000%             | 271,077             | 0             | 271,077                  | 0                    | 271,077          |
| Direct Bills                |        |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>                |        |                       |                     |               | <b>\$271,077</b>         |                      | <b>\$271,077</b> |

Basis Units: Square footage per department

Source: GSD Space Allocation



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Hall Annex Allocations**

**Dept:1 Building Depreciation**

| Department               | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 14 ARA Director Office   | 965     | 0.7676%            | \$1,765          | \$0           | \$1,765               | \$0               | \$1,765          |
| 25 Mayor                 | 8,889   | 7.0704%            | 16,257           | 0             | 16,257                | 0                 | 16,257           |
| 27 Legal                 | 63,910  | 50.8344%           | 116,887          | 0             | 116,887               | 0                 | 116,887          |
| 28 City Secretary        | 5,540   | 4.4065%            | 10,132           | 0             | 10,132                | 0                 | 10,132           |
| 29 City Council          | 19,707  | 15.6751%           | 36,043           | 0             | 36,043                | 0                 | 36,043           |
| 36 General Services      | 18,043  | 14.3515%           | 32,999           | 0             | 32,999                | 0                 | 32,999           |
| 40 Dept of Neighborhoods | 4,438   | 3.5300%            | 8,117            | 0             | 8,117                 | 0                 | 8,117            |
| 50 Fleet Management      | 3,905   | 3.1061%            | 7,142            | 0             | 7,142                 | 0                 | 7,142            |
| 95 Other                 | 325     | 0.2585%            | 594              | 0             | 594                   | 0                 | 594              |
| <b>Subtotal</b>          | 125,722 | 100.0000%          | 229,936          | 0             | 229,936               | 0                 | 229,936          |
| Direct Bills             |         |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>             |         |                    |                  |               | <b>\$229,936</b>      |                   | <b>\$229,936</b> |

Basis Units: Square footage per department

Source: GSD Space Allocation

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Muni Court Bldg Allocations**

**Dept:1 Building Depreciation**

| Department         | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 19 HITS CIO        | 13,160 | 17.7845%           | \$21,617         | \$0           | \$21,617              | \$0               | \$21,617         |
| 27 Legal           | 3,884  | 5.2489%            | 6,380            | 0             | 6,380                 | 0                 | 6,380            |
| 39 Police          | 2,391  | 3.2312%            | 3,928            | 0             | 3,928                 | 0                 | 3,928            |
| 42 Municipal Court | 54,562 | 73.7354%           | 89,625           | 0             | 89,625                | 0                 | 89,625           |
| <b>Subtotal</b>    | 73,997 | 100.0000%          | 121,550          | 0             | 121,550               | 0                 | 121,550          |
| Direct Bills       |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>       |        |                    |                  |               | <b>\$121,550</b>      |                   | <b>\$121,550</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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           |
| 14 ARA Director Office      | 0                | 1,765            | 0                | 1,765            |
| 19 HITS CIO                 | 4,635            | 0                | 21,617           | 26,252           |
| 25 Mayor                    | 86,945           | 16,257           | 0                | 103,202          |
| 27 Legal                    | 0                | 116,887          | 6,380            | 123,267          |
| 28 City Secretary           | 0                | 10,132           | 0                | 10,132           |
| 29 City Council             | 0                | 36,043           | 0                | 36,043           |
| 30 City Controller's Office | 68,483           | 0                | 0                | 68,483           |
| 36 General Services         | 4,562            | 32,999           | 0                | 37,562           |
| 39 Police                   | 1,279            | 0                | 3,928            | 5,206            |
| 40 Dept of Neighborhoods    | 0                | 8,117            | 0                | 8,117            |
| 42 Municipal Court          | 0                | 0                | 89,625           | 89,625           |
| 46 Library                  | 4,606            | 0                | 0                | 4,606            |
| 50 Fleet Management         | 0                | 7,142            | 0                | 7,142            |
| 95 Other                    | 61,585           | 594              | 0                | 62,179           |
| <b>Total</b>                | <b>\$271,077</b> | <b>\$229,936</b> | <b>\$121,550</b> | <b>\$622,563</b> |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**EQUIPMENT DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2015. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:2 Equipment Depreciation**

| Description                          |   | Amount             | General<br>Admin | Equip Deprec       |
|--------------------------------------|---|--------------------|------------------|--------------------|
| <hr/>                                |   |                    |                  |                    |
| Personnel Costs                      |   |                    |                  |                    |
| Salaries                             | S | 0                  | 0                | 0                  |
| Salary % Split                       |   |                    | .00%             | .00%               |
| Benefits                             | S | 0                  | 0                | 0                  |
| Subtotal - Personnel Costs           |   | 0                  | 0                | 0                  |
| <hr/>                                |   |                    |                  |                    |
| Services & Supplies Cost             |   |                    |                  |                    |
| Equip Use                            | P | 2,709,014          | 0                | 2,709,014          |
| Subtotal - Services & Supplies       |   | 2,709,014          | 0                | 2,709,014          |
| <hr/>                                |   |                    |                  |                    |
| <b>Department Cost Total</b>         |   | 2,709,014          | 0                | 2,709,014          |
| <hr/>                                |   |                    |                  |                    |
| Adjustments to Cost                  |   |                    |                  |                    |
| Subtotal - Adjustments               |   | 0                  | 0                | 0                  |
| <hr/>                                |   |                    |                  |                    |
| <b>Total Costs After Adjustments</b> |   | 2,709,014          | 0                | 2,709,014          |
| <hr/>                                |   |                    |                  |                    |
| General Admin Distribution           |   |                    | 0                | 0                  |
| <hr/>                                |   |                    |                  |                    |
| <b>Grand Total</b>                   |   | <b>\$2,709,014</b> |                  | <b>\$2,709,014</b> |
|                                      |   | <hr/> <hr/>        |                  |                    |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:2 Equipment Depreciation**

**No Indirect Costs**

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**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

| Department                  | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 14 ARA Director Office      | 5,290     | 0.1953%            | \$5,290          | \$0           | \$5,290               | \$0               | \$5,290            |
| 19 HITS CIO                 | 1,773     | 0.0654%            | 1,773            | 0             | 1,773                 | 0                 | 1,773              |
| 26 Human Resources          | 5,150     | 0.1901%            | 5,150            | 0             | 5,150                 | 0                 | 5,150              |
| 29 City Council             | 199       | 0.0073%            | 199              | 0             | 199                   | 0                 | 199                |
| 30 City Controller's Office | 7,155     | 0.2641%            | 7,155            | 0             | 7,155                 | 0                 | 7,155              |
| 31 Health Administration    | 116,864   | 4.3139%            | 116,864          | 0             | 116,864               | 0                 | 116,864            |
| 34 CIP Sal Rec PWE          | 58,284    | 2.1515%            | 58,284           | 0             | 58,284                | 0                 | 58,284             |
| 36 General Services         | 20,942    | 0.7730%            | 20,942           | 0             | 20,942                | 0                 | 20,942             |
| 39 Police                   | 556,937   | 20.5587%           | 556,937          | 0             | 556,937               | 0                 | 556,937            |
| 40 Dept of Neighborhoods    | 6,950     | 0.2566%            | 6,950            | 0             | 6,950                 | 0                 | 6,950              |
| 41 Fire                     | 1,635,612 | 60.3767%           | 1,635,613        | 0             | 1,635,613             | 0                 | 1,635,613          |
| 42 Municipal Court          | 3,560     | 0.1314%            | 3,560            | 0             | 3,560                 | 0                 | 3,560              |
| 43 Solid Waste              | 183,351   | 6.7682%            | 183,351          | 0             | 183,351               | 0                 | 183,351            |
| 46 Library                  | 57,191    | 2.1111%            | 57,191           | 0             | 57,191                | 0                 | 57,191             |
| 47 Parks & Recreation       | 43,363    | 1.6007%            | 43,363           | 0             | 43,363                | 0                 | 43,363             |
| 50 Fleet Management         | 6,392     | 0.2360%            | 6,392            | 0             | 6,392                 | 0                 | 6,392              |
| <b>Subtotal</b>             | 2,709,013 | 100.0000%          | 2,709,014        | 0             | 2,709,014             | 0                 | 2,709,014          |
| Direct Bills                |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                |           |                    |                  |               | <b>\$2,709,014</b>    |                   | <b>\$2,709,014</b> |

Basis Units: Current year depreciation by department

Source: Asset Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:2 Equipment Depreciation**

| Department                  | Equip Deprec       | Total              |
|-----------------------------|--------------------|--------------------|
| 0 Direct Billed             | \$0                | \$0                |
| 14 ARA Director Office      | 5,290              | 5,290              |
| 19 HITS CIO                 | 1,773              | 1,773              |
| 26 Human Resources          | 5,150              | 5,150              |
| 29 City Council             | 199                | 199                |
| 30 City Controller's Office | 7,155              | 7,155              |
| 31 Health Administration    | 116,864            | 116,864            |
| 34 CIP Sal Rec PWE          | 58,284             | 58,284             |
| 36 General Services         | 20,942             | 20,942             |
| 39 Police                   | 556,937            | 556,937            |
| 40 Dept of Neighborhoods    | 6,950              | 6,950              |
| 41 Fire                     | 1,635,613          | 1,635,613          |
| 42 Municipal Court          | 3,560              | 3,560              |
| 43 Solid Waste              | 183,351            | 183,351            |
| 46 Library                  | 57,191             | 57,191             |
| 47 Parks & Recreation       | 43,363             | 43,363             |
| 50 Fleet Management         | 6,392              | 6,392              |
| <b>Total</b>                | <b>\$2,709,014</b> | <b>\$2,709,014</b> |



## GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL) NATURE AND EXTENT OF SERVICES

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

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

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

- **Claims and Judgments** – Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims for General Fund departments.
- **Elections** – Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are allocated based on the number of FTE positions by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker are allocated to those departments based on their occupied square footage.
- **Department Specific** – The cost of specific services are 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 are not allocated in this plan.

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

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

| Description                |   | Amount     | General<br>Admin | Insurance<br>Retirees | Memberships | Accounting &<br>Consult | Interest<br>Costs | Other Misc | Claims &<br>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   |   |            |                  |                       |             |                         |                   |            |                   |           |
| Advertising                | P | 116,281    | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Misc Other                 | P | 8,764      | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Other Interest             | P | 209,660    | 0                | 0                     | 0           | 0                       | 209,660           | 0          | 0                 | 0         |
| Hlth Ins Retire            | P | 11,059,156 | 0                | 11,059,156            | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Mgt Consultant             | P | 2,221,859  | 0                | 0                     | 0           | 2,113,746               | 0                 | 0          | 0                 | 0         |
| Real Estate                | P | 4,179,838  | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Ltd purpose                | P | 50,480,155 | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Criminal Intell            | P | 151,176    | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Tax Appraisal              | P | 8,798,789  | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Mgmt Initiative/Cons       | P | (1,052)    | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Elections                  | P | 10,915     | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 10,915    |
| Maint Renewal/Rep          | P | 184,793    | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Contributions              | P | 16,003,686 | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Membership                 | P | 1,069,870  | 0                | 0                     | 1,069,870   | 0                       | 0                 | 0          | 0                 | 0         |
| Travel-Nontraining         | P | 248        | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Voice Svcs                 | P | 758        | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Legal Svcs                 | P | 1,640,755  | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Metro Commut               | P | 698,597    | 0                | 0                     | 0           | 0                       | 0                 | 698,597    | 0                 | 0         |
| Misc Other Svcs            | P | 4,804,028  | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Claims & Judgements        | P | 18,065,984 | 0                | 0                     | 0           | 0                       | 0                 | 0          | 18,065,984        | 0         |
| Other IntfdSvcs            | P | 1,492,517  | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Other Interest             | P | 2,913,763  | 0                | 0                     | 0           | 0                       | 2,714,177         | 0          | 0                 | 0         |
| Transfer to Spec Rev       | P | 60,358,752 | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |
| Transfer to Component      | P | 23,461,008 | 0                | 0                     | 0           | 0                       | 0                 | 0          | 0                 | 0         |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

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

| Description                          |   | Amount               | General<br>Admin | Insurance<br>Retirees | Memberships        | Accounting &<br>Consult | Interest<br>Costs  | Other Misc       | Claims &<br>Judge   | Elections       |
|--------------------------------------|---|----------------------|------------------|-----------------------|--------------------|-------------------------|--------------------|------------------|---------------------|-----------------|
| Cap Exp - Land                       | P | 6,661,169            | 0                | 0                     | 0                  | 0                       | 0                  | 0                | 0                   | 0               |
| Ch380 Trans Other Fd                 | P | 9,867,767            | 0                | 0                     | 0                  | 0                       | 0                  | 0                | 0                   | 0               |
| Promissory Notes                     | P | 11,000,000           | 0                | 0                     | 0                  | 0                       | 0                  | 0                | 0                   | 0               |
| Subtotal - Services & Supplies       |   | 235,459,236          | 0                | 11,059,156            | 1,069,870          | 2,113,746               | 2,923,837          | 698,597          | 18,065,984          | 10,915          |
| <b>Department Cost Total</b>         |   | 235,459,236          | 0                | 11,059,156            | 1,069,870          | 2,113,746               | 2,923,837          | 698,597          | 18,065,984          | 10,915          |
| Adjustments to Cost                  |   |                      |                  |                       |                    |                         |                    |                  |                     |                 |
| Subtotal - Adjustments               |   | 0                    | 0                | 0                     | 0                  | 0                       | 0                  | 0                | 0                   | 0               |
| <b>Total Costs After Adjustments</b> |   | 235,459,236          | 0                | 11,059,156            | 1,069,870          | 2,113,746               | 2,923,837          | 698,597          | 18,065,984          | 10,915          |
| General Admin Distribution           |   |                      | 0                | 0                     | 0                  | 0                       | 0                  | 0                | 0                   | 0               |
| <b>Grand Total</b>                   |   | <b>\$235,459,236</b> |                  | <b>\$11,059,156</b>   | <b>\$1,069,870</b> | <b>\$2,113,746</b>      | <b>\$2,923,837</b> | <b>\$698,597</b> | <b>\$18,065,984</b> | <b>\$10,915</b> |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

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

| Description                |   | Amount     | Non-Dpt.<br>Legal<br>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   |   |            |                                 |             |               |            |
| Advertising                | P | 116,281    | 0                               | 0           | 0             | 116,281    |
| Misc Other                 | P | 8,764      | 0                               | 0           | 0             | 8,764      |
| Other Interest             | P | 209,660    | 0                               | 0           | 0             | 0          |
| Hlth Ins Retire            | P | 11,059,156 | 0                               | 0           | 0             | 0          |
| Mgt Consultant             | P | 2,221,859  | 0                               | 0           | 108,113       | 0          |
| Real Estate                | P | 4,179,838  | 0                               | 4,179,838   | 0             | 0          |
| Ltd purpose                | P | 50,480,155 | 0                               | 0           | 0             | 50,480,155 |
| Criminal Intell            | P | 151,176    | 0                               | 0           | 151,176       | 0          |
| Tax Appraisal              | P | 8,798,789  | 0                               | 0           | 0             | 8,798,789  |
| Mgmt Initiative/Cons       | P | (1,052)    | 0                               | 0           | 0             | (1,052)    |
| Elections                  | P | 10,915     | 0                               | 0           | 0             | 0          |
| Maint Renewal/Rep          | P | 184,793    | 0                               | 0           | 0             | 184,793    |
| Contributions              | P | 16,003,686 | 0                               | 0           | 0             | 16,003,686 |
| Membership                 | P | 1,069,870  | 0                               | 0           | 0             | 0          |
| Travel-Nontraining         | P | 248        | 0                               | 0           | 0             | 248        |
| Voice Svcs                 | P | 758        | 0                               | 0           | 0             | 758        |
| Legal Svcs                 | P | 1,640,755  | 1,640,755                       | 0           | 0             | 0          |
| Metro Commut               | P | 698,597    | 0                               | 0           | 0             | 0          |
| Misc Other Svcs            | P | 4,804,028  | 0                               | 0           | 556,360       | 4,247,668  |
| Claims & Judgements        | P | 18,065,984 | 0                               | 0           | 0             | 0          |
| Other IntfdSvcs            | P | 1,492,517  | 0                               | 0           | 0             | 1,492,517  |
| Other Interest             | P | 2,913,763  | 0                               | 0           | 0             | 199,586    |
| Transfer to Spec Rev       | P | 60,358,752 | 0                               | 0           | 0             | 60,358,752 |
| Transfer to Component      | P | 23,461,008 | 0                               | 0           | 0             | 23,461,008 |

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**A. Department Costs**

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

| Description                          |   | Amount               | Non-Dpt.<br>Legal<br>Svcs/Lobby | Walker Rent        | Dept Specific    | Gen Govt             |
|--------------------------------------|---|----------------------|---------------------------------|--------------------|------------------|----------------------|
| Cap Exp - Land                       | P | 6,661,169            | 0                               | 0                  | 0                | 6,661,169            |
| Ch380 Trans Other Fd                 | P | 9,867,767            | 0                               | 0                  | 0                | 9,867,767            |
| Promissory Notes                     | P | 11,000,000           | 0                               | 0                  | 0                | 11,000,000           |
| Subtotal - Services & Supplies       |   | 235,459,236          | 1,640,755                       | 4,179,838          | 815,649          | 192,880,889          |
| <b>Department Cost Total</b>         |   | 235,459,236          | 1,640,755                       | 4,179,838          | 815,649          | 192,880,889          |
| Adjustments to Cost                  |   |                      |                                 |                    |                  |                      |
| Subtotal - Adjustments               |   | 0                    | 0                               | 0                  | 0                | 0                    |
| <b>Total Costs After Adjustments</b> |   | 235,459,236          | 1,640,755                       | 4,179,838          | 815,649          | 192,880,889          |
| General Admin Distribution           |   |                      | 0                               | 0                  | 0                | 0                    |
| <b>Grand Total</b>                   |   | <b>\$235,459,236</b> | <b>\$1,640,755</b>              | <b>\$4,179,838</b> | <b>\$815,649</b> | <b>\$192,880,889</b> |
|                                      |   |                      |                                 |                    |                  | not allocated        |

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

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

| Department                                  | First<br>Incoming | Second<br>Incoming | Insurance<br>Retirees | Memberships | Accounting &<br>Consult | Interest<br>Costs | Other Misc | Claims &<br>Judge | Elections | Non-Dpt.<br>Legal<br>Svc/Lobby |
|---|-------------------|--------------------|-----------------------|-------------|-------------------------|-------------------|------------|-------------------|-----------|--------------------------------|
| 3 Accounting & Consult                      | \$0               | \$54,172           | \$2,544               | \$246       | \$486                   | \$673             | \$161      | \$4,156           | \$3       | \$377                          |
| 3 Interest Costs                            | 0                 | 154,000            | 7,233                 | 700         | 1,382                   | 1,912             | 457        | 11,816            | 7         | 1,073                          |
| 3 Other Misc                                | 0                 | 36,795             | 1,728                 | 167         | 330                     | 457               | 109        | 2,823             | 2         | 256                            |
| Subtotal - Non-Departmental-Gen Gov         | 0                 | 244,968            | 11,506                | 1,113       | 2,199                   | 3,042             | 727        | 18,796            | 11        | 1,707                          |
| 5 Financial Plg & Analysis                  | 0                 | 54,067             | 2,539                 | 246         | 485                     | 671               | 160        | 4,148             | 3         | 377                            |
| Subtotal - Finance Financial Plg & Analysis | 0                 | 54,067             | 2,539                 | 246         | 485                     | 671               | 160        | 4,148             | 3         | 377                            |
| 8 Gen Acctng                                | 0                 | 21,005             | 987                   | 95          | 189                     | 261               | 62         | 1,612             | 1         | 146                            |
| 8 Fixed Assets                              | 0                 | 41                 | 2                     | 0           | 0                       | 1                 | 0          | 3                 | 0         | 0                              |
| 8 Auditing Svcs                             | 0                 | 28,968             | 1,361                 | 132         | 260                     | 360               | 86         | 2,223             | 1         | 202                            |
| 8 Fin Operations                            | 0                 | 20,525             | 964                   | 93          | 184                     | 255               | 61         | 1,575             | 1         | 143                            |
| Subtotal - Finance Reporting & Ops          | 0                 | 70,539             | 3,313                 | 321         | 633                     | 876               | 209        | 5,412             | 3         | 492                            |
| 9 Internal Controls                         | 0                 | 61,477             | 2,887                 | 279         | 552                     | 763               | 182        | 4,717             | 3         | 428                            |
| Subtotal - Finance Internal Controls        | 0                 | 61,477             | 2,887                 | 279         | 552                     | 763               | 182        | 4,717             | 3         | 428                            |
| 10 Grants Mgmt                              | 0                 | 16                 | 1                     | 0           | 0                       | 0                 | 0          | 1                 | 0         | 0                              |
| 10 Cost Accounting                          | 0                 | 7,733              | 363                   | 35          | 69                      | 96                | 23         | 593               | 0         | 54                             |
| 10 Trust Funds Mgmt (TFM)                   | 0                 | 7,860              | 369                   | 36          | 71                      | 98                | 23         | 603               | 0         | 55                             |
| Subtotal - Finance Grants                   | 0                 | 15,609             | 733                   | 71          | 140                     | 194               | 46         | 1,198             | 1         | 109                            |
| 11 Perf Mgt Svcs                            | 0                 | 29,642             | 1,392                 | 135         | 266                     | 368               | 88         | 2,274             | 1         | 207                            |
| Subtotal - Finance Perform Mgmnt            | 0                 | 29,642             | 1,392                 | 135         | 266                     | 368               | 88         | 2,274             | 1         | 207                            |
| 12 Treasury                                 | 0                 | 32,034             | 1,505                 | 146         | 288                     | 398               | 95         | 2,458             | 1         | 223                            |
| Subtotal - Finance Treasury                 | 0                 | 32,034             | 1,505                 | 146         | 288                     | 398               | 95         | 2,458             | 1         | 223                            |
| 13 Purchasing                               | 0                 | 44,211             | 2,077                 | 201         | 397                     | 549               | 131        | 3,392             | 2         | 308                            |
| Subtotal - Finance Strategic Purchasing     | 0                 | 44,211             | 2,077                 | 201         | 397                     | 549               | 131        | 3,392             | 2         | 308                            |
| 16 Property                                 | 0                 | 21                 | 1                     | 0           | 0                       | 0                 | 0          | 2                 | 0         | 0                              |
| Subtotal - ARA Operations                   | 0                 | 21                 | 1                     | 0           | 0                       | 0                 | 0          | 2                 | 0         | 0                              |
| 18 Franchise                                | 0                 | 41,737             | 1,960                 | 190         | 375                     | 518               | 124        | 3,202             | 2         | 291                            |

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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 |
|-------------------------------------|----------------|----------------------|---------------------|--------------------|----------------------|--------------------|------------------|---------------------|-----------------|---------------------------|
| Subtotal - ARA Regulatory           | \$0            | \$41,737             | \$1,960             | \$190              | \$375                | \$518              | \$124            | \$3,202             | \$2             | \$291                     |
| 21 Enterprise Optns                 | 0              | 127,552              | 5,991               | 580                | 1,145                | 1,584              | 378              | 9,787               | 6               | 889                       |
| Subtotal - HITS EIS                 | 0              | 127,552              | 5,991               | 580                | 1,145                | 1,584              | 378              | 9,787               | 6               | 889                       |
| 28 City Sec Svcs                    | 0              | 23,142               | 1,087               | 105                | 208                  | 287                | 69               | 1,776               | 1               | 161                       |
| Subtotal - City Secretary           | 0              | 23,142               | 1,087               | 105                | 208                  | 287                | 69               | 1,776               | 1               | 161                       |
| 29 City Council Svcs                | 0              | 196,916              | 9,249               | 895                | 1,768                | 2,445              | 584              | 15,109              | 9               | 1,372                     |
| Subtotal - City Council             | 0              | 196,916              | 9,249               | 895                | 1,768                | 2,445              | 584              | 15,109              | 9               | 1,372                     |
| 30 Controller Fin Svcs              | 0              | 179,939              | 8,451               | 818                | 1,615                | 2,234              | 534              | 13,806              | 8               | 1,254                     |
| 30 Controller Treasury              | 0              | 40,692               | 1,911               | 185                | 365                  | 505                | 121              | 3,122               | 2               | 284                       |
| Subtotal - City Controller's Office | 0              | 220,631              | 10,363              | 1,002              | 1,981                | 2,740              | 655              | 16,928              | 10              | 1,537                     |
| 36 Design & Const                   | 0              | 30,521               | 1,434               | 139                | 274                  | 379                | 91               | 2,342               | 1               | 213                       |
| Subtotal - General Services         | 0              | 30,521               | 1,434               | 139                | 274                  | 379                | 91               | 2,342               | 1               | 213                       |
| <b>Total Incoming</b>               | <b>0</b>       | <b>1,193,067</b>     | <b>56,037</b>       | <b>5,421</b>       | <b>10,710</b>        | <b>14,815</b>      | <b>3,540</b>     | <b>91,540</b>       | <b>55</b>       | <b>8,314</b>              |
| <b>C. Total Allocated</b>           |                | <b>\$236,652,303</b> | <b>\$11,115,193</b> | <b>\$1,075,291</b> | <b>\$2,124,456</b>   | <b>\$2,938,652</b> | <b>\$702,137</b> | <b>\$18,157,524</b> | <b>\$10,970</b> | <b>\$1,649,069</b>        |
|                                     |                |                      | 4.70%               | 0.45%              | 0.90%                | 1.24%              | 0.30%            | 7.67%               | 0.00%           | 0.70%                     |



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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            | \$54,172        | \$962       | \$188         | \$44,376 |
| 3 Interest Costs                            | 0              | 154,000         | 2,734       | 533           | 126,152  |
| 3 Other Misc                                | 0              | 36,795          | 653         | 127           | 30,142   |
| Subtotal - Non-Departmental-Gen Gov         | 0              | 244,968         | 4,349       | 849           | 200,670  |
| 5 Financial Plg & Analysis                  | 0              | 54,067          | 960         | 187           | 44,290   |
| Subtotal - Finance Financial Plg & Analysis | 0              | 54,067          | 960         | 187           | 44,290   |
| 8 Gen Acctng                                | 0              | 21,005          | 373         | 73            | 17,206   |
| 8 Fixed Assets                              | 0              | 41              | 1           | 0             | 34       |
| 8 Auditing Svcs                             | 0              | 28,968          | 514         | 100           | 23,730   |
| 8 Fin Operations                            | 0              | 20,525          | 364         | 71            | 16,813   |
| Subtotal - Finance Reporting & Ops          | 0              | 70,539          | 1,252       | 244           | 57,784   |
| 9 Internal Controls                         | 0              | 61,477          | 1,091       | 213           | 50,360   |
| Subtotal - Finance Internal Controls        | 0              | 61,477          | 1,091       | 213           | 50,360   |
| 10 Grants Mgmt                              | 0              | 16              | 0           | 0             | 13       |
| 10 Cost Accounting                          | 0              | 7,733           | 137         | 27            | 6,335    |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 7,860           | 140         | 27            | 6,439    |
| Subtotal - Finance Grants                   | 0              | 15,609          | 277         | 54            | 12,786   |
| 11 Perf Mgt Svcs                            | 0              | 29,642          | 526         | 103           | 24,282   |
| Subtotal - Finance Perform Mgmnt            | 0              | 29,642          | 526         | 103           | 24,282   |
| 12 Treasury                                 | 0              | 32,034          | 569         | 111           | 26,241   |
| Subtotal - Finance Treasury                 | 0              | 32,034          | 569         | 111           | 26,241   |
| 13 Purchasing                               | 0              | 44,211          | 785         | 153           | 36,216   |
| Subtotal - Finance Strategic Purchasing     | 0              | 44,211          | 785         | 153           | 36,216   |
| 16 Property                                 | 0              | 21              | 0           | 0             | 17       |
| Subtotal - ARA Operations                   | 0              | 21              | 0           | 0             | 17       |
| 18 Franchise                                | 0              | 41,737          | 741         | 145           | 34,190   |

**CITY OF HOUSTON, TEXAS  
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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             |
|-------------------------------------|----------------|----------------------|--------------------|------------------|----------------------|
| Subtotal - ARA Regulatory           | \$0            | \$41,737             | \$741              | \$145            | \$34,190             |
| 21 Enterprise Optns                 | 0              | 127,552              | 2,264              | 442              | 104,487              |
| Subtotal - HITS EIS                 | 0              | 127,552              | 2,264              | 442              | 104,487              |
| 28 City Sec Svcs                    | 0              | 23,142               | 411                | 80               | 18,957               |
| Subtotal - City Secretary           | 0              | 23,142               | 411                | 80               | 18,957               |
| 29 City Council Svcs                | 0              | 196,916              | 3,496              | 682              | 161,308              |
| Subtotal - City Council             | 0              | 196,916              | 3,496              | 682              | 161,308              |
| 30 Controller Fin Svcs              | 0              | 179,939              | 3,194              | 623              | 147,400              |
| 30 Controller Treasury              | 0              | 40,692               | 722                | 141              | 33,334               |
| Subtotal - City Controller's Office | 0              | 220,631              | 3,917              | 764              | 180,734              |
| 36 Design & Const                   | 0              | 30,521               | 542                | 106              | 25,002               |
| Subtotal - General Services         | 0              | 30,521               | 542                | 106              | 25,002               |
| <b>Total Incoming</b>               | <b>0</b>       | <b>1,193,067</b>     | <b>21,179</b>      | <b>4,133</b>     | <b>977,324</b>       |
| <b>C. Total Allocated</b>           |                | <b>\$236,652,303</b> | <b>\$4,201,017</b> | <b>\$819,782</b> | <b>\$193,858,213</b> |
|                                     |                |                      | 1.78%              | 0.35%            | 81.92%               |

**CITY OF HOUSTON, TEXAS**  
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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                    | 8.94     | 0.1742%            | \$19,262         | \$0           | \$19,262              | \$98              | \$19,359  |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.2591%            | 28,655           | 0             | 28,655                | 145               | 28,800    |
| 6 Finance City Council                  | 4.92     | 0.0959%            | 10,600           | 0             | 10,600                | 54                | 10,654    |
| 7 Finance Public Fin                    | 6.51     | 0.1268%            | 14,026           | 0             | 14,026                | 71                | 14,097    |
| 8 Finance Reporting & Ops               | 12.94    | 0.2521%            | 27,880           | 0             | 27,880                | 141               | 28,021    |
| 9 Finance Internal Controls             | 3.71     | 0.0723%            | 7,993            | 0             | 7,993                 | 41                | 8,034     |
| 10 Finance Grants                       | 9.04     | 0.1761%            | 19,477           | 0             | 19,477                | 99                | 19,576    |
| 11 Finance Perform Mgmnt                | 5.93     | 0.1155%            | 12,776           | 0             | 12,776                | 65                | 12,841    |
| 12 Finance Treasury                     | 4.35     | 0.0847%            | 9,372            | 0             | 9,372                 | 47                | 9,420     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.8071%            | 89,262           | 0             | 89,262                | 452               | 89,715    |
| 14 ARA Director Office                  | 4.21     | 0.0820%            | 9,071            | 0             | 9,071                 | 46                | 9,117     |
| 15 ARA Admin Svcs                       | 8.01     | 0.1561%            | 17,258           | 0             | 17,258                | 87                | 17,345    |
| 16 ARA Operations                       | 98.03    | 1.9098%            | 211,209          | 0             | 211,209               | 1,070             | 212,279   |
| 17 ARA Payroll Services                 | 47.70    | 0.9293%            | 102,771          | 0             | 102,771               | 521               | 103,292   |
| 18 ARA Regulatory                       | 6.13     | 0.1194%            | 13,207           | 0             | 13,207                | 67                | 13,274    |
| 19 HITS CIO                             | 14.13    | 0.2753%            | 30,444           | 0             | 30,444                | 154               | 30,598    |
| 20 HITS EAS                             | 28.06    | 0.5467%            | 60,456           | 0             | 60,456                | 306               | 60,763    |
| 21 HITS EIS                             | 62.86    | 1.2246%            | 135,434          | 0             | 135,434               | 686               | 136,120   |
| 22 HITS Radio                           | 32.47    | 0.6326%            | 69,958           | 0             | 69,958                | 354               | 70,312    |
| 23 HITS Project Mgt Office              | 13.71    | 0.2671%            | 29,539           | 0             | 29,539                | 150               | 29,688    |
| 24 Office Business Opportunity          | 28.08    | 0.5471%            | 60,499           | 0             | 60,499                | 307               | 60,806    |
| 25 Mayor                                | 36.63    | 0.7136%            | 78,921           | 0             | 78,921                | 400               | 79,320    |
| 26 Human Resources                      | 32.01    | 0.6236%            | 68,967           | 0             | 68,967                | 349               | 69,316    |
| 27 Legal                                | 121.55   | 2.3680%            | 261,884          | 0             | 261,884               | 1,327             | 263,211   |
| 28 City Secretary                       | 10.25    | 0.1997%            | 22,084           | 0             | 22,084                | 112               | 22,196    |
| 29 City Council                         | 76.52    | 1.4908%            | 164,865          | 0             | 164,865               | 835               | 165,700   |
| 30 City Controller's Office             | 62.12    | 1.2102%            | 133,840          | 0             | 133,840               | 678               | 134,518   |
| 31 Health Administration                | 78.23    | 1.5241%            | 168,549          | 0             | 168,549               | 854               | 169,403   |
| 32 Planning & Dev Admin                 | 13.09    | 0.2550%            | 28,203           | 0             | 28,203                | 143               | 28,346    |
| 35 HPD Police Records                   | 92.40    | 1.8001%            | 199,079          | 0             | 199,079               | 1,009             | 200,088   |
| 36 General Services                     | 140.65   | 2.7401%            | 303,035          | 0             | 303,035               | 1,535             | 304,571   |
| 39 Police                               | 1,131.94 | 22.0523%           | 2,438,803        | 0             | 2,438,803             | 12,357            | 2,451,160 |
| 40 Dept of Neighborhoods                | 107.50   | 2.0943%            | 231,612          | 0             | 231,612               | 1,174             | 232,786   |
| 41 Fire                                 | 246.35   | 4.7994%            | 530,769          | 0             | 530,769               | 2,689             | 533,459   |
| 42 Municipal Court                      | 300.58   | 5.8559%            | 647,610          | 0             | 647,610               | 3,281             | 650,891   |
| 43 Solid Waste                          | 475.89   | 9.2712%            | 1,025,321        | 0             | 1,025,321             | 5,195             | 1,030,516 |
| 45 Housing & Community Development      | 1.39     | 0.0271%            | 2,995            | 0             | 2,995                 | 15                | 3,010     |
| 46 Library                              | 469.77   | 9.1520%            | 1,012,135        | 0             | 1,012,135             | 5,128             | 1,017,264 |
| 47 Parks & Recreation                   | 663.62   | 12.9286%           | 1,429,792        | 0             | 1,429,792             | 7,245             | 1,437,036 |
| 48 Health & Human Services Department   | 484.95   | 9.4477%            | 1,044,841        | 0             | 1,044,841             | 5,294             | 1,050,135 |
| 51 Planning & Development               | 58.72    | 1.1440%            | 126,514          | 0             | 126,514               | 641               | 127,155   |
| 53 Finance Other                        | 0.19     | 0.0037%            | 409              | 0             | 409                   | 2                 | 411       |

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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               |
|-----------------------|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| 57 ARA Other          | 37.19    | 0.7245%            | \$80,127         | \$0           | \$80,127              | \$406             | \$80,533            |
| 58 IT Public Services | 9.22     | 0.1796%            | 19,865           | 0             | 19,865                | 101               | 19,965              |
| 63 TIRZ               | 13.06    | 0.2544%            | 28,138           | 0             | 28,138                | 143               | 28,281              |
| 71 PWE Other          | 14.69    | 0.2862%            | 31,650           | 0             | 31,650                | 160               | 31,810              |
| <b>Subtotal</b>       | 5,132.97 | 100.0000%          | 11,059,156       | 0             | 11,059,156            | 56,037            | 11,115,193          |
| Direct Bills          |          |                    |                  |               | 0                     |                   | 0                   |
| <b>Total</b>          |          |                    |                  |               | <b>\$11,059,156</b>   |                   | <b>\$11,115,193</b> |

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

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
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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                    | 8.94     | 0.0612%            | \$655            | \$0           | \$655                 | \$3               | \$658   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0911%            | 974              | 0             | 974                   | 5                 | 979     |
| 6 Finance City Council                  | 4.92     | 0.0337%            | 360              | 0             | 360                   | 2                 | 362     |
| 7 Finance Public Fin                    | 6.51     | 0.0446%            | 477              | 0             | 477                   | 2                 | 479     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0886%            | 948              | 0             | 948                   | 5                 | 953     |
| 9 Finance Internal Controls             | 3.71     | 0.0254%            | 272              | 0             | 272                   | 1                 | 273     |
| 10 Finance Grants                       | 9.04     | 0.0619%            | 662              | 0             | 662                   | 3                 | 666     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0406%            | 434              | 0             | 434                   | 2                 | 437     |
| 12 Finance Treasury                     | 4.35     | 0.0298%            | 319              | 0             | 319                   | 2                 | 320     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.2837%            | 3,035            | 0             | 3,035                 | 15                | 3,051   |
| 14 ARA Director Office                  | 4.21     | 0.0288%            | 308              | 0             | 308                   | 2                 | 310     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0549%            | 587              | 0             | 587                   | 3                 | 590     |
| 16 ARA Operations                       | 98.03    | 0.6713%            | 7,182            | 0             | 7,182                 | 36                | 7,218   |
| 17 ARA Payroll Services                 | 47.70    | 0.3266%            | 3,495            | 0             | 3,495                 | 18                | 3,512   |
| 18 ARA Regulatory                       | 6.13     | 0.0420%            | 449              | 0             | 449                   | 2                 | 451     |
| 19 HITS CIO                             | 14.13    | 0.0968%            | 1,035            | 0             | 1,035                 | 5                 | 1,040   |
| 20 HITS EAS                             | 28.06    | 0.1921%            | 2,056            | 0             | 2,056                 | 10                | 2,066   |
| 21 HITS EIS                             | 62.86    | 0.4304%            | 4,605            | 0             | 4,605                 | 23                | 4,629   |
| 22 HITS Radio                           | 32.47    | 0.2223%            | 2,379            | 0             | 2,379                 | 12                | 2,391   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0939%            | 1,004            | 0             | 1,004                 | 5                 | 1,010   |
| 24 Office Business Opportunity          | 28.08    | 0.1923%            | 2,057            | 0             | 2,057                 | 10                | 2,068   |
| 25 Mayor                                | 36.63    | 0.2508%            | 2,684            | 0             | 2,684                 | 14                | 2,697   |
| 26 Human Resources                      | 32.01    | 0.2192%            | 2,345            | 0             | 2,345                 | 12                | 2,357   |
| 27 Legal                                | 121.55   | 0.8323%            | 8,905            | 0             | 8,905                 | 45                | 8,950   |
| 28 City Secretary                       | 10.25    | 0.0702%            | 751              | 0             | 751                   | 4                 | 755     |
| 29 City Council                         | 76.52    | 0.5240%            | 5,606            | 0             | 5,606                 | 28                | 5,634   |
| 30 City Controller's Office             | 62.12    | 0.4254%            | 4,551            | 0             | 4,551                 | 23                | 4,574   |
| 31 Health Administration                | 78.23    | 0.5357%            | 5,731            | 0             | 5,731                 | 29                | 5,760   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0896%            | 959              | 0             | 959                   | 5                 | 964     |
| 35 HPD Police Records                   | 94.41    | 0.6465%            | 6,917            | 0             | 6,917                 | 35                | 6,952   |
| 36 General Services                     | 140.64   | 0.9631%            | 10,303           | 0             | 10,303                | 52                | 10,356  |
| 39 Police                               | 6,480.57 | 44.3769%           | 474,776          | 0             | 474,776               | 2,406             | 477,181 |
| 40 Dept of Neighborhoods                | 107.50   | 0.7361%            | 7,876            | 0             | 7,876                 | 40                | 7,916   |
| 41 Fire                                 | 4,366.21 | 29.8985%           | 319,875          | 0             | 319,875               | 1,621             | 321,495 |
| 42 Municipal Court                      | 300.58   | 2.0583%            | 22,021           | 0             | 22,021                | 112               | 22,132  |
| 43 Solid Waste                          | 475.89   | 3.2587%            | 34,864           | 0             | 34,864                | 177               | 35,041  |
| 45 Housing & Community Development      | 1.39     | 0.0095%            | 102              | 0             | 102                   | 1                 | 102     |
| 46 Library                              | 469.77   | 3.2168%            | 34,416           | 0             | 34,416                | 174               | 34,590  |
| 47 Parks & Recreation                   | 663.62   | 4.5443%            | 48,618           | 0             | 48,618                | 246               | 48,864  |
| 48 Health & Human Services Department   | 484.95   | 3.3208%            | 35,528           | 0             | 35,528                | 180               | 35,708  |
| 51 Planning & Development               | 58.72    | 0.4021%            | 4,302            | 0             | 4,302                 | 22                | 4,324   |
| 53 Finance Other                        | 0.19     | 0.0013%            | 14               | 0             | 14                    | 0                 | 14      |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Memberships Allocations**

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

| Department            | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 57 ARA Other          | 37.19     | 0.2547%            | \$2,725          | \$0           | \$2,725               | \$14              | \$2,738            |
| 58 IT Public Services | 9.22      | 0.0631%            | 675              | 0             | 675                   | 3                 | 679                |
| 63 TIRZ               | 13.06     | 0.0894%            | 957              | 0             | 957                   | 5                 | 962                |
| 71 PWE Other          | 14.69     | 0.1006%            | 1,076            | 0             | 1,076                 | 5                 | 1,082              |
| <b>Subtotal</b>       | 14,603.46 | 100.0000%          | 1,069,870        | 0             | 1,069,870             | 5,421             | 1,075,291          |
| Direct Bills          |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>          |           |                    |                  |               | <b>\$1,069,870</b>    |                   | <b>\$1,075,291</b> |

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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              | 47,902  | 2.5629%            | \$54,172         | \$0           | \$54,172              | \$0               | \$54,172 |
| 4 Finance Dir Office                    | 2,238   | 0.1197%            | 2,531            | 0             | 2,531                 | 13                | 2,544    |
| 5 Finance Financial Planning & Analysis | 356     | 0.0190%            | 403              | 0             | 403                   | 2                 | 405      |
| 6 Finance City Council                  | 489     | 0.0262%            | 553              | 0             | 553                   | 3                 | 556      |
| 7 Finance Public Fin                    | 376     | 0.0201%            | 425              | 0             | 425                   | 2                 | 427      |
| 8 Finance Reporting & Ops               | 1,687   | 0.0903%            | 1,908            | 0             | 1,908                 | 10                | 1,918    |
| 9 Finance Internal Controls             | 363     | 0.0194%            | 411              | 0             | 411                   | 2                 | 413      |
| 10 Finance Grants                       | 757     | 0.0405%            | 856              | 0             | 856                   | 4                 | 861      |
| 11 Finance Perform Mgmt                 | 359     | 0.0192%            | 406              | 0             | 406                   | 2                 | 408      |
| 12 Finance Treasury                     | 1,431   | 0.0766%            | 1,618            | 0             | 1,618                 | 8                 | 1,627    |
| 13 Finance Strategic Purchasing         | 901     | 0.0482%            | 1,019            | 0             | 1,019                 | 5                 | 1,024    |
| 14 ARA Director Office                  | 2,048   | 0.1096%            | 2,316            | 0             | 2,316                 | 12                | 2,328    |
| 15 ARA Admin Svcs                       | 432     | 0.0231%            | 489              | 0             | 489                   | 3                 | 491      |
| 16 ARA Operations                       | 5,166   | 0.2764%            | 5,842            | 0             | 5,842                 | 30                | 5,873    |
| 17 ARA Payroll Services                 | 714     | 0.0382%            | 807              | 0             | 807                   | 4                 | 812      |
| 18 ARA Regulatory                       | 1,754   | 0.0938%            | 1,984            | 0             | 1,984                 | 10                | 1,994    |
| 19 HITS CIO                             | 2,637   | 0.1411%            | 2,982            | 0             | 2,982                 | 16                | 2,998    |
| 20 HITS EAS                             | 1,049   | 0.0561%            | 1,186            | 0             | 1,186                 | 6                 | 1,192    |
| 21 HITS EIS                             | 1,604   | 0.0858%            | 1,814            | 0             | 1,814                 | 9                 | 1,823    |
| 22 HITS Radio                           | 2,318   | 0.1240%            | 2,621            | 0             | 2,621                 | 14                | 2,635    |
| 23 HITS Project Mgt Office              | 330     | 0.0177%            | 373              | 0             | 373                   | 2                 | 375      |
| 24 Office Business Opportunity          | 2,158   | 0.1155%            | 2,440            | 0             | 2,440                 | 13                | 2,453    |
| 25 Mayor                                | 3,650   | 0.1953%            | 4,128            | 0             | 4,128                 | 21                | 4,149    |
| 26 Human Resources                      | 75,698  | 4.0500%            | 85,607           | 0             | 85,607                | 445               | 86,052   |
| 27 Legal                                | 4,639   | 0.2482%            | 5,246            | 0             | 5,246                 | 27                | 5,274    |
| 28 City Secretary                       | 968     | 0.0518%            | 1,095            | 0             | 1,095                 | 6                 | 1,100    |
| 29 City Council                         | 16,765  | 0.8970%            | 18,960           | 0             | 18,960                | 99                | 19,058   |
| 30 City Controller's Office             | 3,992   | 0.2136%            | 4,515            | 0             | 4,515                 | 23                | 4,538    |
| 31 Health Administration                | 10,942  | 0.5854%            | 12,374           | 0             | 12,374                | 64                | 12,439   |
| 32 Planning & Dev Admin                 | 1,323   | 0.0708%            | 1,496            | 0             | 1,496                 | 8                 | 1,504    |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0583%            | 1,232            | 0             | 1,232                 | 6                 | 1,238    |
| 35 HPD Police Records                   | 1,892   | 0.1012%            | 2,140            | 0             | 2,140                 | 11                | 2,151    |
| 36 General Services                     | 33,887  | 1.8130%            | 38,323           | 0             | 38,323                | 199               | 38,522   |
| 37 HEC                                  | 7,566   | 0.4048%            | 8,556            | 0             | 8,556                 | 44                | 8,601    |
| 39 Police                               | 184,383 | 9.8649%            | 208,519          | 0             | 208,519               | 1,084             | 209,603  |
| 40 Dept of Neighborhoods                | 9,909   | 0.5302%            | 11,206           | 0             | 11,206                | 58                | 11,264   |
| 41 Fire                                 | 173,399 | 9.2772%            | 196,097          | 0             | 196,097               | 1,020             | 197,117  |
| 42 Municipal Court                      | 29,358  | 1.5707%            | 33,201           | 0             | 33,201                | 173               | 33,374   |
| 43 Solid Waste                          | 31,735  | 1.6979%            | 35,889           | 0             | 35,889                | 187               | 36,076   |
| 44 Houston Airport System (HAS)         | 102,917 | 5.5063%            | 116,389          | 0             | 116,389               | 605               | 116,994  |
| 45 Housing & Community Development      | 34,593  | 1.8508%            | 39,121           | 0             | 39,121                | 203               | 39,325   |
| 46 Library                              | 22,922  | 1.2264%            | 25,923           | 0             | 25,923                | 135               | 26,057   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Accounting & Consult Allocations**

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

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 47 Parks & Recreation                 | 109,809 | 5.8750%            | \$124,183        | \$0           | \$124,183             | \$646             | \$124,829 |
| 48 Health & Human Services Department | 120,937 | 6.4704%            | 136,768          | 0             | 136,768               | 711               | 137,479   |
| 49 Convention & Entertainment         | 6,954   | 0.3721%            | 7,864            | 0             | 7,864                 | 41                | 7,905     |
| 50 Fleet Management                   | 51,466  | 2.7535%            | 58,203           | 0             | 58,203                | 303               | 58,506    |
| 51 Planning & Development             | 4,855   | 0.2598%            | 5,491            | 0             | 5,491                 | 29                | 5,519     |
| 52 General Debt                       | 6,410   | 0.3429%            | 7,249            | 0             | 7,249                 | 38                | 7,287     |
| 53 Finance Other                      | 5,074   | 0.2715%            | 5,738            | 0             | 5,738                 | 30                | 5,768     |
| 54 ARA Insurance                      | 645     | 0.0345%            | 729              | 0             | 729                   | 4                 | 733       |
| 55 ARA BARC                           | 12,179  | 0.6516%            | 13,773           | 0             | 13,773                | 72                | 13,845    |
| 56 ARA Parking                        | 21,250  | 1.1369%            | 24,032           | 0             | 24,032                | 125               | 24,157    |
| 57 ARA Other                          | 23,072  | 1.2344%            | 26,092           | 0             | 26,092                | 136               | 26,228    |
| 58 IT Public Services                 | 313     | 0.0167%            | 354              | 0             | 354                   | 2                 | 356       |
| 59 Legal Insurance                    | 7,253   | 0.3881%            | 8,202            | 0             | 8,202                 | 43                | 8,245     |
| 60 Legal Wkr Comp                     | 482     | 0.0258%            | 545              | 0             | 545                   | 3                 | 548       |
| 61 Mayor Cable TV                     | 1,437   | 0.0769%            | 1,625            | 0             | 1,625                 | 8                 | 1,634     |
| 62 Mayor Other                        | 17,056  | 0.9125%            | 19,289           | 0             | 19,289                | 100               | 19,389    |
| 63 TIRZ                               | 957     | 0.0512%            | 1,082            | 0             | 1,082                 | 6                 | 1,088     |
| 64 HR Health Benefits                 | 128,132 | 6.8553%            | 144,905          | 0             | 144,905               | 754               | 145,658   |
| 65 HR Long Term Disability            | 74      | 0.0040%            | 84               | 0             | 84                    | 0                 | 84        |
| 66 PWE Bldg Insp                      | 33,772  | 1.8069%            | 38,193           | 0             | 38,193                | 199               | 38,391    |
| 67 PWE Stormwater                     | 13,786  | 0.7376%            | 15,591           | 0             | 15,591                | 81                | 15,672    |
| 68 PWE DDSR                           | 44,501  | 2.3809%            | 50,326           | 0             | 50,326                | 262               | 50,588    |
| 69 PWE Water & Sewer                  | 216,608 | 11.5890%           | 244,962          | 0             | 244,962               | 1,274             | 246,236   |
| 70 PWE Houston Transtar               | 2,024   | 0.1083%            | 2,289            | 0             | 2,289                 | 12                | 2,301     |
| 71 PWE Other                          | 82,440  | 4.4107%            | 93,231           | 0             | 93,231                | 485               | 93,716    |
| 72 Houston Permit Center              | 4,840   | 0.2590%            | 5,474            | 0             | 5,474                 | 28                | 5,502     |
| 73 CIP S/R Planning                   | 595     | 0.0318%            | 673              | 0             | 673                   | 3                 | 676       |
| 74 CIP Sal Rec RE                     | 2,846   | 0.1523%            | 3,219            | 0             | 3,219                 | 17                | 3,235     |
| 75 CIP S/R Engrg                      | 35,695  | 1.9098%            | 40,368           | 0             | 40,368                | 210               | 40,577    |
| 76 CIP S/R Constr                     | 22,247  | 1.1903%            | 25,159           | 0             | 25,159                | 131               | 25,290    |
| 77 CIP S/R Eng/Const                  | 1,286   | 0.0688%            | 1,454            | 0             | 1,454                 | 8                 | 1,462     |
| 78 CIP S/R Geo/Env                    | 5,682   | 0.3040%            | 6,426            | 0             | 6,426                 | 33                | 6,459     |
| 79 CIP S/R Other                      | 3,507   | 0.1876%            | 3,966            | 0             | 3,966                 | 21                | 3,987     |
| 80 CIP S/R GSD                        | 9,014   | 0.4823%            | 10,194           | 0             | 10,194                | 53                | 10,247    |
| 91 Hurricane Ike Aid & Recovery       | 93      | 0.0050%            | 105              | 0             | 105                   | 1                 | 106       |
| 92 ARRA Reimbursement Fund            | 446     | 0.0239%            | 504              | 0             | 504                   | 3                 | 507       |
| 93 HR-W.C.                            | 12,435  | 0.6653%            | 14,063           | 0             | 14,063                | 73                | 14,136    |
| 94 HITS Other                         | 30,213  | 1.6165%            | 34,168           | 0             | 34,168                | 178               | 34,346    |



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Accounting & Consult Allocations**

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

| Department      | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <hr/>           |           |                    |                  |               |                       |                   |                    |
| <b>Subtotal</b> | 1,869,081 | 100.0000%          | 2,113,746        | 0             | 2,113,746             | 10,710            | 2,124,456          |
| Direct Bills    |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |           |                    |                  |               | <b>\$2,113,746</b>    |                   | <b>\$2,124,456</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Interest Costs Allocations**

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

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 3 Non-Departmental-Gen Gov              | 91,861,977  | 5.2670%            | \$154,000        | \$0           | \$154,000             | \$0               | \$154,000 |
| 4 Finance Dir Office                    | 2,371,269   | 0.1360%            | 3,975            | 0             | 3,975                 | 21                | 3,997     |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.1032%            | 3,017            | 0             | 3,017                 | 16                | 3,033     |
| 6 Finance City Council                  | 394,671     | 0.0226%            | 662              | 0             | 662                   | 4                 | 665       |
| 7 Finance Public Fin                    | 892,873     | 0.0512%            | 1,497            | 0             | 1,497                 | 8                 | 1,505     |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.1727%            | 5,051            | 0             | 5,051                 | 27                | 5,078     |
| 9 Finance Internal Controls             | 1,078,191   | 0.0618%            | 1,808            | 0             | 1,808                 | 10                | 1,817     |
| 10 Finance Grants                       | 1,025,516   | 0.0588%            | 1,719            | 0             | 1,719                 | 9                 | 1,728     |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0594%            | 1,738            | 0             | 1,738                 | 9                 | 1,747     |
| 12 Finance Treasury                     | 1,632,053   | 0.0936%            | 2,736            | 0             | 2,736                 | 15                | 2,751     |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.2755%            | 8,056            | 0             | 8,056                 | 43                | 8,099     |
| 14 ARA Director Office                  | 1,369,212   | 0.0785%            | 2,295            | 0             | 2,295                 | 12                | 2,308     |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0688%            | 2,011            | 0             | 2,011                 | 11                | 2,022     |
| 16 ARA Operations                       | 6,574,337   | 0.3769%            | 11,021           | 0             | 11,021                | 59                | 11,080    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.2395%            | 7,003            | 0             | 7,003                 | 37                | 7,040     |
| 18 ARA Regulatory                       | 719,284     | 0.0412%            | 1,206            | 0             | 1,206                 | 6                 | 1,212     |
| 19 HITS CIO                             | 3,694,703   | 0.2118%            | 6,194            | 0             | 6,194                 | 33                | 6,227     |
| 20 HITS EAS                             | 4,810,247   | 0.2758%            | 8,064            | 0             | 8,064                 | 43                | 8,107     |
| 21 HITS EIS                             | 6,660,266   | 0.3819%            | 11,165           | 0             | 11,165                | 60                | 11,225    |
| 22 HITS Radio                           | 4,902,465   | 0.2811%            | 8,219            | 0             | 8,219                 | 44                | 8,263     |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.1017%            | 2,973            | 0             | 2,973                 | 16                | 2,989     |
| 24 Office Business Opportunity          | 2,743,150   | 0.1573%            | 4,599            | 0             | 4,599                 | 25                | 4,623     |
| 25 Mayor                                | 4,507,920   | 0.2585%            | 7,557            | 0             | 7,557                 | 40                | 7,598     |
| 26 Human Resources                      | 3,275,382   | 0.1878%            | 5,491            | 0             | 5,491                 | 29                | 5,520     |
| 27 Legal                                | 15,037,474  | 0.8622%            | 25,209           | 0             | 25,209                | 135               | 25,344    |
| 28 City Secretary                       | 805,096     | 0.0462%            | 1,350            | 0             | 1,350                 | 7                 | 1,357     |
| 29 City Council                         | 9,174,478   | 0.5260%            | 15,380           | 0             | 15,380                | 82                | 15,463    |
| 30 City Controller's Office             | 8,135,147   | 0.4664%            | 13,638           | 0             | 13,638                | 73                | 13,711    |
| 31 Health Administration                | 12,935,742  | 0.7417%            | 21,686           | 0             | 21,686                | 116               | 21,802    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.1084%            | 3,171            | 0             | 3,171                 | 17                | 3,188     |
| 35 HPD Police Records                   | 5,491,372   | 0.3149%            | 9,206            | 0             | 9,206                 | 49                | 9,255     |
| 36 General Services                     | 38,031,201  | 2.1806%            | 63,756           | 0             | 63,756                | 341               | 64,097    |
| 39 Police                               | 726,610,320 | 41.6613%           | 1,218,108        | 0             | 1,218,108             | 6,515             | 1,224,624 |
| 40 Dept of Neighborhoods                | 12,016,712  | 0.6890%            | 20,145           | 0             | 20,145                | 108               | 20,253    |
| 41 Fire                                 | 482,818,812 | 27.6831%           | 809,410          | 0             | 809,410               | 4,329             | 813,739   |
| 42 Municipal Court                      | 26,724,656  | 1.5323%            | 44,802           | 0             | 44,802                | 240               | 45,042    |
| 43 Solid Waste                          | 71,311,983  | 4.0888%            | 119,549          | 0             | 119,549               | 639               | 120,189   |
| 45 Housing & Community Development      | 659,665     | 0.0378%            | 1,106            | 0             | 1,106                 | 6                 | 1,112     |
| 46 Library                              | 32,744,468  | 1.8775%            | 54,894           | 0             | 54,894                | 294               | 55,187    |
| 47 Parks & Recreation                   | 67,544,702  | 3.8728%            | 113,234          | 0             | 113,234               | 606               | 113,839   |
| 48 Health & Human Services Department   | 33,508,678  | 1.9213%            | 56,175           | 0             | 56,175                | 300               | 56,475    |
| 50 Fleet Management                     | 4,866       | 0.0003%            | 8                | 0             | 8                     | 0                 | 8         |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Interest Costs Allocations**

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

| Department                | Units                | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------|----------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 51 Planning & Development | 5,816,686            | 0.3335%            | \$9,751          | \$0           | \$9,751               | \$52              | \$9,803            |
| 53 Finance Other          | (177)                | 0.0000%            | (0)              | 0             | (0)                   | (0)               | (0)                |
| 57 ARA Other              | 4,756,279            | 0.2727%            | 7,974            | 0             | 7,974                 | 43                | 8,016              |
| 58 IT Public Services     | 694,221              | 0.0398%            | 1,164            | 0             | 1,164                 | 6                 | 1,170              |
| 71 PWE Other              | 31,058,151           | 1.7808%            | 52,067           | 0             | 52,067                | 278               | 52,345             |
| <b>Subtotal</b>           | <b>1,744,089,745</b> | <b>100.0000%</b>   | <b>2,923,837</b> | <b>0</b>      | <b>2,923,837</b>      | <b>14,815</b>     | <b>2,938,652</b>   |
| Direct Bills              |                      |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>              |                      |                    |                  |               | <b>\$2,923,837</b>    |                   | <b>\$2,938,652</b> |

Basis Units: FY2015 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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              | 91,861,977  | 5.2670%            | \$36,795         | \$0           | \$36,795              | \$0               | \$36,795 |
| 4 Finance Dir Office                    | 2,371,269   | 0.1360%            | 950              | 0             | 950                   | 5                 | 955      |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.1032%            | 721              | 0             | 721                   | 4                 | 725      |
| 6 Finance City Council                  | 394,671     | 0.0226%            | 158              | 0             | 158                   | 1                 | 159      |
| 7 Finance Public Fin                    | 892,873     | 0.0512%            | 358              | 0             | 358                   | 2                 | 360      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.1727%            | 1,207            | 0             | 1,207                 | 6                 | 1,213    |
| 9 Finance Internal Controls             | 1,078,191   | 0.0618%            | 432              | 0             | 432                   | 2                 | 434      |
| 10 Finance Grants                       | 1,025,516   | 0.0588%            | 411              | 0             | 411                   | 2                 | 413      |
| 11 Finance Perform Mgmnt                | 1,036,476   | 0.0594%            | 415              | 0             | 415                   | 2                 | 417      |
| 12 Finance Treasury                     | 1,632,053   | 0.0936%            | 654              | 0             | 654                   | 3                 | 657      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.2755%            | 1,925            | 0             | 1,925                 | 10                | 1,935    |
| 14 ARA Director Office                  | 1,369,212   | 0.0785%            | 548              | 0             | 548                   | 3                 | 551      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0688%            | 480              | 0             | 480                   | 3                 | 483      |
| 16 ARA Operations                       | 6,574,337   | 0.3769%            | 2,633            | 0             | 2,633                 | 14                | 2,647    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.2395%            | 1,673            | 0             | 1,673                 | 9                 | 1,682    |
| 18 ARA Regulatory                       | 719,284     | 0.0412%            | 288              | 0             | 288                   | 2                 | 290      |
| 19 HITS CIO                             | 3,694,703   | 0.2118%            | 1,480            | 0             | 1,480                 | 8                 | 1,488    |
| 20 HITS EAS                             | 4,810,247   | 0.2758%            | 1,927            | 0             | 1,927                 | 10                | 1,937    |
| 21 HITS EIS                             | 6,660,266   | 0.3819%            | 2,668            | 0             | 2,668                 | 14                | 2,682    |
| 22 HITS Radio                           | 4,902,465   | 0.2811%            | 1,964            | 0             | 1,964                 | 11                | 1,974    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.1017%            | 710              | 0             | 710                   | 4                 | 714      |
| 24 Office Business Opportunity          | 2,743,150   | 0.1573%            | 1,099            | 0             | 1,099                 | 6                 | 1,105    |
| 25 Mayor                                | 4,507,920   | 0.2585%            | 1,806            | 0             | 1,806                 | 10                | 1,815    |
| 26 Human Resources                      | 3,275,382   | 0.1878%            | 1,312            | 0             | 1,312                 | 7                 | 1,319    |
| 27 Legal                                | 15,037,474  | 0.8622%            | 6,023            | 0             | 6,023                 | 32                | 6,055    |
| 28 City Secretary                       | 805,096     | 0.0462%            | 322              | 0             | 322                   | 2                 | 324      |
| 29 City Council                         | 9,174,478   | 0.5260%            | 3,675            | 0             | 3,675                 | 20                | 3,695    |
| 30 City Controller's Office             | 8,135,147   | 0.4664%            | 3,259            | 0             | 3,259                 | 17                | 3,276    |
| 31 Health Administration                | 12,935,742  | 0.7417%            | 5,181            | 0             | 5,181                 | 28                | 5,209    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.1084%            | 758              | 0             | 758                   | 4                 | 762      |
| 35 HPD Police Records                   | 5,491,372   | 0.3149%            | 2,200            | 0             | 2,200                 | 12                | 2,211    |
| 36 General Services                     | 38,031,201  | 2.1806%            | 15,233           | 0             | 15,233                | 81                | 15,315   |
| 39 Police                               | 726,610,320 | 41.6613%           | 291,045          | 0             | 291,045               | 1,557             | 292,601  |
| 40 Dept of Neighborhoods                | 12,016,712  | 0.6890%            | 4,813            | 0             | 4,813                 | 26                | 4,839    |
| 41 Fire                                 | 482,818,812 | 27.6831%           | 193,394          | 0             | 193,394               | 1,034             | 194,428  |
| 42 Municipal Court                      | 26,724,656  | 1.5323%            | 10,705           | 0             | 10,705                | 57                | 10,762   |
| 43 Solid Waste                          | 71,311,983  | 4.0888%            | 28,564           | 0             | 28,564                | 153               | 28,717   |
| 45 Housing & Community Development      | 659,665     | 0.0378%            | 264              | 0             | 264                   | 1                 | 266      |
| 46 Library                              | 32,744,468  | 1.8775%            | 13,116           | 0             | 13,116                | 70                | 13,186   |
| 47 Parks & Recreation                   | 67,544,702  | 3.8728%            | 27,055           | 0             | 27,055                | 145               | 27,200   |
| 48 Health & Human Services Department   | 33,508,678  | 1.9213%            | 13,422           | 0             | 13,422                | 72                | 13,494   |
| 50 Fleet Management                     | 4,866       | 0.0003%            | 2                | 0             | 2                     | 0                 | 2        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Other Misc Allocations**

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

| Department                | Units                | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------|----------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 Planning & Development | 5,816,686            | 0.3335%            | \$2,330          | \$0           | \$2,330               | \$12              | \$2,342          |
| 53 Finance Other          | (177)                | 0.0000%            | (0)              | 0             | (0)                   | (0)               | (0)              |
| 57 ARA Other              | 4,756,279            | 0.2727%            | 1,905            | 0             | 1,905                 | 10                | 1,915            |
| 58 IT Public Services     | 694,221              | 0.0398%            | 278              | 0             | 278                   | 1                 | 280              |
| 71 PWE Other              | 31,058,151           | 1.7808%            | 12,440           | 0             | 12,440                | 67                | 12,507           |
| <b>Subtotal</b>           | <b>1,744,089,745</b> | <b>100.0000%</b>   | <b>698,597</b>   | <b>0</b>      | <b>698,597</b>        | <b>3,540</b>      | <b>702,137</b>   |
| Direct Bills              |                      |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>              |                      |                    |                  |               | <b>\$698,597</b>      |                   | <b>\$702,137</b> |

Basis Units: FY2015 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Claims & Judge Allocations**

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

| Department                            | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total               |
|---------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| 14 ARA Director Office                | 10,162    | 0.1362%            | \$24,597         | \$0           | \$24,597              | \$125             | \$24,722            |
| 19 HITS CIO                           | 1,945     | 0.0261%            | 4,708            | 0             | 4,708                 | 24                | 4,732               |
| 26 Human Resources                    | 45,000    | 0.6029%            | 108,924          | 0             | 108,924               | 552               | 109,476             |
| 36 General Services                   | 25,836    | 0.3462%            | 62,537           | 0             | 62,537                | 317               | 62,854              |
| 39 Police                             | 6,054,707 | 81.1225%           | 14,655,582       | 0             | 14,655,582            | 74,260            | 14,729,842          |
| 40 Dept of Neighborhoods              | 6,252     | 0.0838%            | 15,133           | 0             | 15,133                | 77                | 15,210              |
| 41 Fire                               | 939,039   | 12.5815%           | 2,272,969        | 0             | 2,272,969             | 11,517            | 2,284,486           |
| 42 Municipal Court                    | 265       | 0.0036%            | 641              | 0             | 641                   | 3                 | 645                 |
| 43 Solid Waste                        | 255,439   | 3.4224%            | 618,297          | 0             | 618,297               | 3,133             | 621,430             |
| 47 Parks & Recreation                 | 72,572    | 0.9723%            | 175,662          | 0             | 175,662               | 890               | 176,553             |
| 48 Health & Human Services Department | 52,440    | 0.7026%            | 126,932          | 0             | 126,932               | 643               | 127,576             |
| <b>Subtotal</b>                       | 7,463,657 | 100.0000%          | 18,065,984       | 0             | 18,065,984            | 91,540            | 18,157,524          |
| Direct Bills                          |           |                    |                  |               | 0                     |                   | 0                   |
| <b>Total</b>                          |           |                    |                  |               | <b>\$18,065,984</b>   |                   | <b>\$18,157,524</b> |

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

Source: Legal Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Elections Allocations**

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

| Department                  | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 25 Mayor                    | 1     | 5.5556%            | \$606            | \$0           | \$606                 | \$3               | \$609           |
| 29 City Council             | 16    | 88.8889%           | 9,702            | 0             | 9,702                 | 49                | 9,751           |
| 30 City Controller's Office | 1     | 5.5556%            | 606              | 0             | 606                   | 3                 | 609             |
| <b>Subtotal</b>             | 18    | 100.0000%          | 10,915           | 0             | 10,915                | 55                | 10,970          |
| Direct Bills                |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>                |       |                    |                  |               | <b>\$10,915</b>       |                   | <b>\$10,970</b> |

Basis Units: Number of elected officials  
Source: City Charter

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$655            | \$0           | \$655                 | \$3               | \$659   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 975              | 0             | 975                   | 5                 | 980     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 361              | 0             | 361                   | 2                 | 362     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 477              | 0             | 477                   | 2                 | 480     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 948              | 0             | 948                   | 5                 | 953     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 272              | 0             | 272                   | 1                 | 273     |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 663              | 0             | 663                   | 3                 | 666     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 435              | 0             | 435                   | 2                 | 437     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 319              | 0             | 319                   | 2                 | 320     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 3,036            | 0             | 3,036                 | 15                | 3,052   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 309              | 0             | 309                   | 2                 | 310     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 587              | 0             | 587                   | 3                 | 590     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 7,185            | 0             | 7,185                 | 36                | 7,221   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 3,496            | 0             | 3,496                 | 18                | 3,514   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 449              | 0             | 449                   | 2                 | 452     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 1,036            | 0             | 1,036                 | 5                 | 1,041   |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 2,057            | 0             | 2,057                 | 10                | 2,067   |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 4,607            | 0             | 4,607                 | 23                | 4,630   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 2,380            | 0             | 2,380                 | 12                | 2,392   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 1,005            | 0             | 1,005                 | 5                 | 1,010   |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 2,205            | 0             | 2,205                 | 11                | 2,216   |
| 25 Mayor                                | 36.63    | 0.1636%            | 2,685            | 0             | 2,685                 | 14                | 2,698   |
| 26 Human Resources                      | 174.22   | 0.7782%            | 12,769           | 0             | 12,769                | 65                | 12,834  |
| 27 Legal                                | 121.59   | 0.5431%            | 8,912            | 0             | 8,912                 | 45                | 8,957   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 751              | 0             | 751                   | 4                 | 755     |
| 29 City Council                         | 76.51    | 0.3418%            | 5,608            | 0             | 5,608                 | 28                | 5,636   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 4,553            | 0             | 4,553                 | 23                | 4,576   |
| 31 Health Administration                | 78.23    | 0.3495%            | 5,734            | 0             | 5,734                 | 29                | 5,763   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 959              | 0             | 959                   | 5                 | 964     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 785              | 0             | 785                   | 4                 | 789     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 6,919            | 0             | 6,919                 | 35                | 6,955   |
| 36 General Services                     | 242.38   | 1.0827%            | 17,764           | 0             | 17,764                | 90                | 17,854  |
| 37 HEC                                  | 236.77   | 1.0576%            | 17,353           | 0             | 17,353                | 88                | 17,441  |
| 39 Police                               | 6,700.04 | 29.9288%           | 491,058          | 0             | 491,058               | 2,488             | 493,547 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 11,302           | 0             | 11,302                | 57                | 11,359  |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 320,008          | 0             | 320,008               | 1,621             | 321,629 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 23,497           | 0             | 23,497                | 119               | 23,616  |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 35,066           | 0             | 35,066                | 178               | 35,243  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 94,692           | 0             | 94,692                | 480               | 95,172  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 12,078           | 0             | 12,078                | 61                | 12,140  |
| 46 Library                              | 486.87   | 2.1748%            | 35,684           | 0             | 35,684                | 181               | 35,864  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 56,216           | 0             | 56,216                | 285               | 56,501  |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

| Department                            | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80  | 5.1272%            | \$84,124         | \$0           | \$84,124              | \$426             | \$84,551           |
| 49 Convention & Entertainment         | 17.16     | 0.0767%            | 1,258            | 0             | 1,258                 | 6                 | 1,264              |
| 50 Fleet Management                   | 369.65    | 1.6512%            | 27,092           | 0             | 27,092                | 137               | 27,230             |
| 51 Planning & Development             | 66.95     | 0.2991%            | 4,907            | 0             | 4,907                 | 25                | 4,932              |
| 53 Finance Other                      | 42.59     | 0.1902%            | 3,122            | 0             | 3,122                 | 16                | 3,137              |
| 54 ARA Insurance                      | 5.01      | 0.0224%            | 367              | 0             | 367                   | 2                 | 369                |
| 55 ARA BARC                           | 91.18     | 0.4073%            | 6,683            | 0             | 6,683                 | 34                | 6,717              |
| 56 ARA Parking                        | 70.66     | 0.3156%            | 5,179            | 0             | 5,179                 | 26                | 5,205              |
| 57 ARA Other                          | 39.15     | 0.1749%            | 2,869            | 0             | 2,869                 | 15                | 2,884              |
| 58 IT Public Services                 | 9.22      | 0.0412%            | 676              | 0             | 676                   | 3                 | 679                |
| 59 Legal Insurance                    | 52.69     | 0.2354%            | 3,862            | 0             | 3,862                 | 20                | 3,881              |
| 60 Legal Wkr Comp                     | 2.00      | 0.0089%            | 147              | 0             | 147                   | 1                 | 147                |
| 61 Mayor Cable TV                     | 16.78     | 0.0750%            | 1,230            | 0             | 1,230                 | 6                 | 1,236              |
| 62 Mayor Other                        | 41.02     | 0.1832%            | 3,006            | 0             | 3,006                 | 15                | 3,022              |
| 63 TIRZ                               | 13.06     | 0.0583%            | 957              | 0             | 957                   | 5                 | 962                |
| 64 HR Health Benefits                 | 47.94     | 0.2141%            | 3,514            | 0             | 3,514                 | 18                | 3,531              |
| 66 PWE Bldg Insp                      | 510.04    | 2.2783%            | 37,382           | 0             | 37,382                | 189               | 37,571             |
| 67 PWE Stormwater                     | 337.24    | 1.5064%            | 24,717           | 0             | 24,717                | 125               | 24,842             |
| 68 PWE DDSR                           | 512.48    | 2.2892%            | 37,561           | 0             | 37,561                | 190               | 37,751             |
| 69 PWE Water & Sewer                  | 2,166.22  | 9.6764%            | 158,766          | 0             | 158,766               | 804               | 159,571            |
| 70 PWE Houston Transtar               | 7.28      | 0.0325%            | 534              | 0             | 534                   | 3                 | 536                |
| 71 PWE Other                          | 18.49     | 0.0826%            | 1,355            | 0             | 1,355                 | 7                 | 1,362              |
| 72 Houston Permit Center              | 44.85     | 0.2003%            | 3,287            | 0             | 3,287                 | 17                | 3,304              |
| 73 CIP S/R Planning                   | 10.10     | 0.0451%            | 740              | 0             | 740                   | 4                 | 744                |
| 74 CIP Sal Rec RE                     | 32.51     | 0.1452%            | 2,383            | 0             | 2,383                 | 12                | 2,395              |
| 75 CIP S/R Engrg                      | 99.06     | 0.4425%            | 7,260            | 0             | 7,260                 | 37                | 7,297              |
| 76 CIP S/R Constr                     | 106.72    | 0.4767%            | 7,822            | 0             | 7,822                 | 40                | 7,861              |
| 77 CIP S/R Eng/Const                  | 14.03     | 0.0627%            | 1,028            | 0             | 1,028                 | 5                 | 1,033              |
| 78 CIP S/R Geo/Env                    | 11.54     | 0.0515%            | 846              | 0             | 846                   | 4                 | 850                |
| 79 CIP S/R Other                      | 19.36     | 0.0865%            | 1,419            | 0             | 1,419                 | 7                 | 1,426              |
| 80 CIP S/R GSD                        | 37.05     | 0.1655%            | 2,715            | 0             | 2,715                 | 14                | 2,729              |
| 93 HR-W.C.                            | 31.54     | 0.1409%            | 2,312            | 0             | 2,312                 | 12                | 2,323              |
| 94 HITS Other                         | 51.68     | 0.2309%            | 3,788            | 0             | 3,788                 | 19                | 3,807              |
| <b>Subtotal</b>                       | 22,386.59 | 100.0000%          | 1,640,755        | 0             | 1,640,755             | 8,314             | 1,649,069          |
| Direct Bills                          |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |           |                    |                  |               | <b>\$1,640,755</b>    |                   | <b>\$1,649,069</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%           | \$557,060        | \$0           | \$557,060             | \$2,823           | \$559,882          |
| 14 ARA Director Office         | 22,950  | 11.9244%           | 498,422          | 0             | 498,422               | 2,525             | 500,947            |
| 16 ARA Operations              | 10,820  | 5.6219%            | 234,986          | 0             | 234,986               | 1,191             | 236,177            |
| 19 HITS CIO                    | 35,725  | 18.5621%           | 775,866          | 0             | 775,866               | 3,931             | 779,797            |
| 24 Office Business Opportunity | 11,675  | 6.0661%            | 253,555          | 0             | 253,555               | 1,285             | 254,839            |
| 26 Human Resources             | 31,605  | 16.4214%           | 686,389          | 0             | 686,389               | 3,478             | 689,867            |
| 32 Planning & Dev Admin        | 30,542  | 15.8691%           | 663,303          | 0             | 663,303               | 3,361             | 666,664            |
| 36 General Services            | 5,965   | 3.0993%            | 129,546          | 0             | 129,546               | 656               | 130,203            |
| 42 Municipal Court             | 4,695   | 2.4394%            | 101,965          | 0             | 101,965               | 517               | 102,481            |
| 43 Solid Waste                 | 12,835  | 6.6688%            | 278,747          | 0             | 278,747               | 1,412             | 280,159            |
| <b>Subtotal</b>                | 192,462 | 100.0000%          | 4,179,838        | 0             | 4,179,838             | 21,179            | 4,201,017          |
| Direct Bills                   |         |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                   |         |                    |                  |               | <b>\$4,179,838</b>    |                   | <b>\$4,201,017</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Dept Specific Allocations**

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

| Department                     | Units          | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 14 ARA Director Office         | 108,113        | 13.2548%           | \$108,113        | \$0           | \$108,113             | \$548             | \$108,661        |
| 24 Office Business Opportunity | 45,000         | 5.5171%            | 45,000           | 0             | 45,000                | 228               | 45,228           |
| 29 City Council                | 98,263         | 12.0472%           | 98,263           | 0             | 98,263                | 498               | 98,761           |
| 39 Police                      | 151,176        | 18.5344%           | 151,176          | 0             | 151,176               | 766               | 151,942          |
| 51 Planning & Development      | 413,097        | 50.6464%           | 413,097          | 0             | 413,097               | 2,093             | 415,190          |
| <b>Subtotal</b>                | <b>815,649</b> | <b>100.0000%</b>   | <b>815,649</b>   | <b>0</b>      | <b>815,649</b>        | <b>4,133</b>      | <b>819,782</b>   |
| Direct Bills                   |                |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                   |                |                    |                  |               | <b>\$815,649</b>      |                   | <b>\$819,782</b> |

Basis Units: Dollars expended per department

Source: Expenses

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

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

| Department                              | Insurance<br>Retirees | Memberships | Accounting &<br>Consult | Interest<br>Costs | Other Misc | Claims &<br>Judge | Elections | Non-Dpt.<br>Legal<br>Svc/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           | 54,172                  | 154,000           | 36,795     | 0                 | 0         | 0                              | 0           | 0             |
| 4 Finance Dir Office                    | 19,359                | 658         | 2,544                   | 3,997             | 955        | 0                 | 0         | 659                            | 559,882     | 0             |
| 5 Finance Financial Planning & Analysis | 28,800                | 979         | 405                     | 3,033             | 725        | 0                 | 0         | 980                            | 0           | 0             |
| 6 Finance City Council                  | 10,654                | 362         | 556                     | 665               | 159        | 0                 | 0         | 362                            | 0           | 0             |
| 7 Finance Public Fin                    | 14,097                | 479         | 427                     | 1,505             | 360        | 0                 | 0         | 480                            | 0           | 0             |
| 8 Finance Reporting & Ops               | 28,021                | 953         | 1,918                   | 5,078             | 1,213      | 0                 | 0         | 953                            | 0           | 0             |
| 9 Finance Internal Controls             | 8,034                 | 273         | 413                     | 1,817             | 434        | 0                 | 0         | 273                            | 0           | 0             |
| 10 Finance Grants                       | 19,576                | 666         | 861                     | 1,728             | 413        | 0                 | 0         | 666                            | 0           | 0             |
| 11 Finance Perform Mgmt                 | 12,841                | 437         | 408                     | 1,747             | 417        | 0                 | 0         | 437                            | 0           | 0             |
| 12 Finance Treasury                     | 9,420                 | 320         | 1,627                   | 2,751             | 657        | 0                 | 0         | 320                            | 0           | 0             |
| 13 Finance Strategic Purchasing         | 89,715                | 3,051       | 1,024                   | 8,099             | 1,935      | 0                 | 0         | 3,052                          | 0           | 0             |
| 14 ARA Director Office                  | 9,117                 | 310         | 2,328                   | 2,308             | 551        | 24,722            | 0         | 310                            | 500,947     | 108,661       |
| 15 ARA Admin Svcs                       | 17,345                | 590         | 491                     | 2,022             | 483        | 0                 | 0         | 590                            | 0           | 0             |
| 16 ARA Operations                       | 212,279               | 7,218       | 5,873                   | 11,080            | 2,647      | 0                 | 0         | 7,221                          | 236,177     | 0             |
| 17 ARA Payroll Services                 | 103,292               | 3,512       | 812                     | 7,040             | 1,682      | 0                 | 0         | 3,514                          | 0           | 0             |
| 18 ARA Regulatory                       | 13,274                | 451         | 1,994                   | 1,212             | 290        | 0                 | 0         | 452                            | 0           | 0             |
| 19 HITS CIO                             | 30,598                | 1,040       | 2,998                   | 6,227             | 1,488      | 4,732             | 0         | 1,041                          | 779,797     | 0             |
| 20 HITS EAS                             | 60,763                | 2,066       | 1,192                   | 8,107             | 1,937      | 0                 | 0         | 2,067                          | 0           | 0             |
| 21 HITS EIS                             | 136,120               | 4,629       | 1,823                   | 11,225            | 2,682      | 0                 | 0         | 4,630                          | 0           | 0             |
| 22 HITS Radio                           | 70,312                | 2,391       | 2,635                   | 8,263             | 1,974      | 0                 | 0         | 2,392                          | 0           | 0             |
| 23 HITS Project Mgt Office              | 29,688                | 1,010       | 375                     | 2,989             | 714        | 0                 | 0         | 1,010                          | 0           | 0             |
| 24 Office Business Opportunity          | 60,806                | 2,068       | 2,453                   | 4,623             | 1,105      | 0                 | 0         | 2,216                          | 254,839     | 45,228        |
| 25 Mayor                                | 79,320                | 2,697       | 4,149                   | 7,598             | 1,815      | 0                 | 609       | 2,698                          | 0           | 0             |
| 26 Human Resources                      | 69,316                | 2,357       | 86,052                  | 5,520             | 1,319      | 109,476           | 0         | 12,834                         | 689,867     | 0             |
| 27 Legal                                | 263,211               | 8,950       | 5,274                   | 25,344            | 6,055      | 0                 | 0         | 8,957                          | 0           | 0             |
| 28 City Secretary                       | 22,196                | 755         | 1,100                   | 1,357             | 324        | 0                 | 0         | 755                            | 0           | 0             |
| 29 City Council                         | 165,700               | 5,634       | 19,058                  | 15,463            | 3,695      | 0                 | 9,751     | 5,636                          | 0           | 98,761        |
| 30 City Controller's Office             | 134,518               | 4,574       | 4,538                   | 13,711            | 3,276      | 0                 | 609       | 4,576                          | 0           | 0             |
| 31 Health Administration                | 169,403               | 5,760       | 12,439                  | 21,802            | 5,209      | 0                 | 0         | 5,763                          | 0           | 0             |
| 32 Planning & Dev Admin                 | 28,346                | 964         | 1,504                   | 3,188             | 762        | 0                 | 0         | 964                            | 666,664     | 0             |
| 34 CIP Sal Rec PWE                      | 0                     | 0           | 1,238                   | 0                 | 0          | 0                 | 0         | 789                            | 0           | 0             |
| 35 HPD Police Records                   | 200,088               | 6,952       | 2,151                   | 9,255             | 2,211      | 0                 | 0         | 6,955                          | 0           | 0             |
| 36 General Services                     | 304,571               | 10,356      | 38,522                  | 64,097            | 15,315     | 62,854            | 0         | 17,854                         | 130,203     | 0             |
| 37 HEC                                  | 0                     | 0           | 8,601                   | 0                 | 0          | 0                 | 0         | 17,441                         | 0           | 0             |
| 39 Police                               | 2,451,160             | 477,181     | 209,603                 | 1,224,624         | 292,601    | 14,729,842        | 0         | 493,547                        | 0           | 151,942       |
| 40 Dept of Neighborhoods                | 232,786               | 7,916       | 11,264                  | 20,253            | 4,839      | 15,210            | 0         | 11,359                         | 0           | 0             |
| 41 Fire                                 | 533,459               | 321,495     | 197,117                 | 813,739           | 194,428    | 2,284,486         | 0         | 321,629                        | 0           | 0             |
| 42 Municipal Court                      | 650,891               | 22,132      | 33,374                  | 45,042            | 10,762     | 645               | 0         | 23,616                         | 102,481     | 0             |
| 43 Solid Waste                          | 1,030,516             | 35,041      | 36,076                  | 120,189           | 28,717     | 621,430           | 0         | 35,243                         | 280,159     | 0             |
| 44 Houston Airport System (HAS)         | 0                     | 0           | 116,994                 | 0                 | 0          | 0                 | 0         | 95,172                         | 0           | 0             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

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

| Department                            | Insurance<br>Retirees | Memberships | Accounting &<br>Consult | Interest<br>Costs | Other Misc | Claims &<br>Judge | Elections | Non-Dpt.<br>Legal<br>Svcs/Lobby | Walker Rent | Dept Specific |
|---------------------------------------|-----------------------|-------------|-------------------------|-------------------|------------|-------------------|-----------|---------------------------------|-------------|---------------|
| 45 Housing & Community Development    | \$3,010               | \$102       | \$39,325                | \$1,112           | \$266      | \$0               | \$0       | \$12,140                        | \$0         | \$0           |
| 46 Library                            | 1,017,264             | 34,590      | 26,057                  | 55,187            | 13,186     | 0                 | 0         | 35,864                          | 0           | 0             |
| 47 Parks & Recreation                 | 1,437,036             | 48,864      | 124,829                 | 113,839           | 27,200     | 176,553           | 0         | 56,501                          | 0           | 0             |
| 48 Health & Human Services Department | 1,050,135             | 35,708      | 137,479                 | 56,475            | 13,494     | 127,576           | 0         | 84,551                          | 0           | 0             |
| 49 Convention & Entertainment         | 0                     | 0           | 7,905                   | 0                 | 0          | 0                 | 0         | 1,264                           | 0           | 0             |
| 50 Fleet Management                   | 0                     | 0           | 58,506                  | 8                 | 2          | 0                 | 0         | 27,230                          | 0           | 0             |
| 51 Planning & Development             | 127,155               | 4,324       | 5,519                   | 9,803             | 2,342      | 0                 | 0         | 4,932                           | 0           | 415,190       |
| 52 General Debt                       | 0                     | 0           | 7,287                   | 0                 | 0          | 0                 | 0         | 0                               | 0           | 0             |
| 53 Finance Other                      | 411                   | 14          | 5,768                   | (0)               | (0)        | 0                 | 0         | 3,137                           | 0           | 0             |
| 54 ARA Insurance                      | 0                     | 0           | 733                     | 0                 | 0          | 0                 | 0         | 369                             | 0           | 0             |
| 55 ARA BARC                           | 0                     | 0           | 13,845                  | 0                 | 0          | 0                 | 0         | 6,717                           | 0           | 0             |
| 56 ARA Parking                        | 0                     | 0           | 24,157                  | 0                 | 0          | 0                 | 0         | 5,205                           | 0           | 0             |
| 57 ARA Other                          | 80,533                | 2,738       | 26,228                  | 8,016             | 1,915      | 0                 | 0         | 2,884                           | 0           | 0             |
| 58 IT Public Services                 | 19,965                | 679         | 356                     | 1,170             | 280        | 0                 | 0         | 679                             | 0           | 0             |
| 59 Legal Insurance                    | 0                     | 0           | 8,245                   | 0                 | 0          | 0                 | 0         | 3,881                           | 0           | 0             |
| 60 Legal Wkr Comp                     | 0                     | 0           | 548                     | 0                 | 0          | 0                 | 0         | 147                             | 0           | 0             |
| 61 Mayor Cable TV                     | 0                     | 0           | 1,634                   | 0                 | 0          | 0                 | 0         | 1,236                           | 0           | 0             |
| 62 Mayor Other                        | 0                     | 0           | 19,389                  | 0                 | 0          | 0                 | 0         | 3,022                           | 0           | 0             |
| 63 TIRZ                               | 28,281                | 962         | 1,088                   | 0                 | 0          | 0                 | 0         | 962                             | 0           | 0             |
| 64 HR Health Benefits                 | 0                     | 0           | 145,658                 | 0                 | 0          | 0                 | 0         | 3,531                           | 0           | 0             |
| 65 HR Long Term Disability            | 0                     | 0           | 84                      | 0                 | 0          | 0                 | 0         | 0                               | 0           | 0             |
| 66 PWE Bldg Insp                      | 0                     | 0           | 38,391                  | 0                 | 0          | 0                 | 0         | 37,571                          | 0           | 0             |
| 67 PWE Stormwater                     | 0                     | 0           | 15,672                  | 0                 | 0          | 0                 | 0         | 24,842                          | 0           | 0             |
| 68 PWE DDSR                           | 0                     | 0           | 50,588                  | 0                 | 0          | 0                 | 0         | 37,751                          | 0           | 0             |
| 69 PWE Water & Sewer                  | 0                     | 0           | 246,236                 | 0                 | 0          | 0                 | 0         | 159,571                         | 0           | 0             |
| 70 PWE Houston Transtar               | 0                     | 0           | 2,301                   | 0                 | 0          | 0                 | 0         | 536                             | 0           | 0             |
| 71 PWE Other                          | 31,810                | 1,082       | 93,716                  | 52,345            | 12,507     | 0                 | 0         | 1,362                           | 0           | 0             |
| 72 Houston Permit Center              | 0                     | 0           | 5,502                   | 0                 | 0          | 0                 | 0         | 3,304                           | 0           | 0             |
| 73 CIP S/R Planning                   | 0                     | 0           | 676                     | 0                 | 0          | 0                 | 0         | 744                             | 0           | 0             |
| 74 CIP Sal Rec RE                     | 0                     | 0           | 3,235                   | 0                 | 0          | 0                 | 0         | 2,395                           | 0           | 0             |
| 75 CIP S/R Engrg                      | 0                     | 0           | 40,577                  | 0                 | 0          | 0                 | 0         | 7,297                           | 0           | 0             |
| 76 CIP S/R Constr                     | 0                     | 0           | 25,290                  | 0                 | 0          | 0                 | 0         | 7,861                           | 0           | 0             |
| 77 CIP S/R Eng/Const                  | 0                     | 0           | 1,462                   | 0                 | 0          | 0                 | 0         | 1,033                           | 0           | 0             |
| 78 CIP S/R Geo/Env                    | 0                     | 0           | 6,459                   | 0                 | 0          | 0                 | 0         | 850                             | 0           | 0             |
| 79 CIP S/R Other                      | 0                     | 0           | 3,987                   | 0                 | 0          | 0                 | 0         | 1,426                           | 0           | 0             |
| 80 CIP S/R GSD                        | 0                     | 0           | 10,247                  | 0                 | 0          | 0                 | 0         | 2,729                           | 0           | 0             |
| 91 Hurricane Ike Aid & Recovery       | 0                     | 0           | 106                     | 0                 | 0          | 0                 | 0         | 0                               | 0           | 0             |
| 92 ARRA Reimbursement Fund            | 0                     | 0           | 507                     | 0                 | 0          | 0                 | 0         | 0                               | 0           | 0             |
| 93 HR-W.C.                            | 0                     | 0           | 14,136                  | 0                 | 0          | 0                 | 0         | 2,323                           | 0           | 0             |
| 94 HITS Other                         | 0                     | 0           | 34,346                  | 0                 | 0          | 0                 | 0         | 3,807                           | 0           | 0             |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

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

| Department   | Insurance<br>Retirees | Memberships        | Accounting &<br>Consult | Interest<br>Costs  | Other Misc       | Claims &<br>Judge   | Elections       | Non-Dpt.<br>Legal<br>Svcs/Lobby | Walker Rent        | Dept Specific    |
|--------------|-----------------------|--------------------|-------------------------|--------------------|------------------|---------------------|-----------------|---------------------------------|--------------------|------------------|
| <b>Total</b> | <b>\$11,115,193</b>   | <b>\$1,075,291</b> | <b>\$2,124,456</b>      | <b>\$2,938,652</b> | <b>\$702,137</b> | <b>\$18,157,524</b> | <b>\$10,970</b> | <b>\$1,649,069</b>              | <b>\$4,201,017</b> | <b>\$819,782</b> |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

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

| Department                              | Gen Govt | Total      |
|---|----------|------------|
| 0 Direct Billed                         | \$0      | \$0        |
| 3 Non-Departmental-Gen Gov              | 0        | 244,968    |
| 4 Finance Dir Office                    | 0        | 588,054    |
| 5 Finance Financial Planning & Analysis | 0        | 34,922     |
| 6 Finance City Council                  | 0        | 12,759     |
| 7 Finance Public Fin                    | 0        | 17,348     |
| 8 Finance Reporting & Ops               | 0        | 38,136     |
| 9 Finance Internal Controls             | 0        | 11,244     |
| 10 Finance Grants                       | 0        | 23,909     |
| 11 Finance Perform Mgmt                 | 0        | 16,287     |
| 12 Finance Treasury                     | 0        | 15,095     |
| 13 Finance Strategic Purchasing         | 0        | 106,875    |
| 14 ARA Director Office                  | 0        | 649,254    |
| 15 ARA Admin Svcs                       | 0        | 21,521     |
| 16 ARA Operations                       | 0        | 482,495    |
| 17 ARA Payroll Services                 | 0        | 119,852    |
| 18 ARA Regulatory                       | 0        | 17,673     |
| 19 HITS CIO                             | 0        | 827,921    |
| 20 HITS EAS                             | 0        | 76,132     |
| 21 HITS EIS                             | 0        | 161,110    |
| 22 HITS Radio                           | 0        | 87,967     |
| 23 HITS Project Mgt Office              | 0        | 35,787     |
| 24 Office Business Opportunity          | 0        | 373,338    |
| 25 Mayor                                | 0        | 98,888     |
| 26 Human Resources                      | 0        | 976,741    |
| 27 Legal                                | 0        | 317,790    |
| 28 City Secretary                       | 0        | 26,487     |
| 29 City Council                         | 0        | 323,698    |
| 30 City Controller's Office             | 0        | 165,802    |
| 31 Health Administration                | 0        | 220,376    |
| 32 Planning & Dev Admin                 | 0        | 702,391    |
| 34 CIP Sal Rec PWE                      | 0        | 2,027      |
| 35 HPD Police Records                   | 0        | 227,611    |
| 36 General Services                     | 0        | 643,772    |
| 37 HEC                                  | 0        | 26,042     |
| 39 Police                               | 0        | 20,030,500 |
| 40 Dept of Neighborhoods                | 0        | 303,626    |
| 41 Fire                                 | 0        | 4,666,354  |
| 42 Municipal Court                      | 0        | 888,943    |
| 43 Solid Waste                          | 0        | 2,187,371  |
| 44 Houston Airport System (HAS)         | 0        | 212,166    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

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

| Department                            | Gen Govt | Total     |
|---------------------------------------|----------|-----------|
| 45 Housing & Community Development    | \$0      | \$55,954  |
| 46 Library                            | 0        | 1,182,149 |
| 47 Parks & Recreation                 | 0        | 1,984,822 |
| 48 Health & Human Services Department | 0        | 1,505,418 |
| 49 Convention & Entertainment         | 0        | 9,169     |
| 50 Fleet Management                   | 0        | 85,745    |
| 51 Planning & Development             | 0        | 569,266   |
| 52 General Debt                       | 0        | 7,287     |
| 53 Finance Other                      | 0        | 9,330     |
| 54 ARA Insurance                      | 0        | 1,102     |
| 55 ARA BARC                           | 0        | 20,561    |
| 56 ARA Parking                        | 0        | 29,362    |
| 57 ARA Other                          | 0        | 122,315   |
| 58 IT Public Services                 | 0        | 23,129    |
| 59 Legal Insurance                    | 0        | 12,126    |
| 60 Legal Wkr Comp                     | 0        | 695       |
| 61 Mayor Cable TV                     | 0        | 2,870     |
| 62 Mayor Other                        | 0        | 22,411    |
| 63 TIRZ                               | 0        | 31,292    |
| 64 HR Health Benefits                 | 0        | 149,190   |
| 65 HR Long Term Disabilty             | 0        | 84        |
| 66 PWE Bldg Insp                      | 0        | 75,963    |
| 67 PWE Stormwater                     | 0        | 40,514    |
| 68 PWE DDSR                           | 0        | 88,339    |
| 69 PWE Water & Sewer                  | 0        | 405,807   |
| 70 PWE Houston Transtar               | 0        | 2,837     |
| 71 PWE Other                          | 0        | 192,823   |
| 72 Houston Permit Center              | 0        | 8,806     |
| 73 CIP S/R Planning                   | 0        | 1,420     |
| 74 CIP Sal Rec RE                     | 0        | 5,630     |
| 75 CIP S/R Engrg                      | 0        | 47,875    |
| 76 CIP S/R Constr                     | 0        | 33,151    |
| 77 CIP S/R Eng/Const                  | 0        | 2,495     |
| 78 CIP S/R Geo/Env                    | 0        | 7,309     |
| 79 CIP S/R Other                      | 0        | 5,413     |
| 80 CIP S/R GSD                        | 0        | 12,976    |
| 91 Hurricane Ike Aid & Recovery       | 0        | 106       |
| 92 ARRA Reimbursement Fund            | 0        | 507       |
| 93 HR-W.C.                            | 0        | 16,459    |
| 94 HITS Other                         | 0        | 38,153    |



CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN

FY 2015  
6/6/2016

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

| Department | Gen Govt | Total        |
|------------|----------|--------------|
| <hr/>      |          |              |
| Total      | \$0      | \$42,794,091 |
|            | <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. Further, this office coordinates City Council agenda activities including request for council action reviews by all financial reviewing divisions. The costs of the Director’s Office are allocated based on the number of FTE positions assigned to each administered department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:4 Finance Dir Office

| Description                          |    | Amount             | General Admin | Finance Dept Admin |
|--------------------------------------|----|--------------------|---------------|--------------------|
| <hr/>                                |    |                    |               |                    |
| Personnel Costs                      |    |                    |               |                    |
| Salaries                             | S1 | 797,752            | 0             | 797,752            |
| Salary % Split                       |    |                    | .00%          | 100.00%            |
| Benefits                             | S  | 387,705            | 0             | 387,705            |
| Subtotal - Personnel Costs           |    | 1,185,457          | 0             | 1,185,457          |
| <hr/>                                |    |                    |               |                    |
| Services & Supplies Cost             |    |                    |               |                    |
| Supplies                             | S  | 35,506             | 0             | 35,506             |
| Temp Personnel Svcs                  | S  | 177,236            | 0             | 177,236            |
| Application Svcs                     | S  | 222,612            | 0             | 222,612            |
| Intfd HR Client Svcs                 | S  | 274,150            | 0             | 274,150            |
| Other Svcs                           | S  | 476,309            | 0             | 476,309            |
| Subtotal - Services & Supplies       |    | 1,185,813          | 0             | 1,185,813          |
| <hr/>                                |    |                    |               |                    |
| <b>Department Cost Total</b>         |    | 2,371,270          | 0             | 2,371,270          |
| <hr/>                                |    |                    |               |                    |
| Adjustments to Cost                  |    |                    |               |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Total Costs After Adjustments</b> |    | 2,371,270          | 0             | 2,371,270          |
| <hr/>                                |    |                    |               |                    |
| General Admin Distribution           |    |                    | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Grand Total</b>                   |    | <b>\$2,371,270</b> |               | <b>\$2,371,270</b> |
| <hr/>                                |    |                    |               |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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                        | 19,262         | 98              | 19,359             |
| 3 Memberships                               | 655            | 3               | 658                |
| 3 Accounting & Consult                      | 2,531          | 13              | 2,544              |
| 3 Interest Costs                            | 3,975          | 21              | 3,997              |
| 3 Other Misc                                | 950            | 5               | 955                |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 655            | 3               | 659                |
| 3 Walker Rent                               | 557,060        | 2,823           | 559,882            |
| Subtotal - Non-Departmental-Gen Gov         | 585,088        | 2,966           | 588,054            |
| 5 Financial Plg & Analysis                  | 0              | 2,526           | 2,526              |
| Subtotal - Finance Financial Plg & Analysis | 0              | 2,526           | 2,526              |
| 8 Gen Acctng                                | 0              | 981             | 981                |
| 8 Fixed Assets                              | 0              | 8,945           | 8,945              |
| 8 Auditing Svcs                             | 0              | 1,353           | 1,353              |
| 8 Fin Operations                            | 0              | 530             | 530                |
| Subtotal - Finance Reporting & Ops          | 0              | 11,809          | 11,809             |
| 9 Internal Controls                         | 0              | 1,587           | 1,587              |
| Subtotal - Finance Internal Controls        | 0              | 1,587           | 1,587              |
| 10 Cost Accounting                          | 0              | 200             | 200                |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 203             | 203                |
| Subtotal - Finance Grants                   | 0              | 402             | 402                |
| 11 Perf Mgt Svcs                            | 0              | 765             | 765                |
| Subtotal - Finance Perform Mgmnt            | 0              | 765             | 765                |
| 12 Treasury                                 | 0              | 827             | 827                |
| Subtotal - Finance Treasury                 | 0              | 827             | 827                |
| 13 Purchasing                               | 0              | 6,566           | 6,566              |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:4 Finance Dir Office

| Department                              | First Incoming | Second Incoming | Finance Dept Admin |
|---|----------------|-----------------|--------------------|
| Subtotal - Finance Strategic Purchasing | \$0            | \$6,566         | \$6,566            |
| 16 Mailroom                             | 0              | 19,000          | 19,000             |
| 16 Property                             | 0              | 4,456           | 4,456              |
| 16 Records                              | 0              | 299             | 299                |
| 16 3-1-1 Svcs                           | 0              | 2,148           | 2,148              |
| Subtotal - ARA Operations               | 0              | 25,903          | 25,903             |
| 17 Payroll Svcs                         | 0              | 1,873           | 1,873              |
| Subtotal - ARA Payroll Services         | 0              | 1,873           | 1,873              |
| 18 Franchise                            | 0              | 1,077           | 1,077              |
| Subtotal - ARA Regulatory               | 0              | 1,077           | 1,077              |
| 20 Enterprise Appl                      | 0              | 173,608         | 173,608            |
| 20 IT ERP                               | 0              | 25,746          | 25,746             |
| 20 EGIS                                 | 0              | 3,470           | 3,470              |
| Subtotal - HITS EAS                     | 0              | 202,824         | 202,824            |
| 21 Client Svcs                          | 0              | 122,122         | 122,122            |
| 21 NW Data                              | 0              | 14,924          | 14,924             |
| 21 NW Voice                             | 0              | 11,640          | 11,640             |
| 21 Enterprise Optns                     | 0              | 5,959           | 5,959              |
| Subtotal - HITS EIS                     | 0              | 154,646         | 154,646            |
| 23 IT Proj Mgt                          | 0              | 857             | 857                |
| Subtotal - HITS Project Mgt Office      | 0              | 857             | 857                |
| 24 Certification                        | 0              | 583             | 583                |
| 24 Contract Compliance                  | 0              | 12,871          | 12,871             |
| 24 Reporting & Analytics                | 0              | 2,423           | 2,423              |
| 24 Dept Services                        | 0              | 23,505          | 23,505             |
| 24 External Affairs & Outreach          | 0              | 135             | 135                |
| Subtotal - Office Business Opportunity  | 0              | 39,516          | 39,516             |
| 25 City Mayor Admin                     | 0              | 1,312           | 1,312              |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:4 Finance Dir Office

| Department                          | First<br>Incoming | Second<br>Incoming | Finance Dept<br>Admin |
|-------------------------------------|-------------------|--------------------|-----------------------|
| 25 I Gov Relats                     | \$0               | \$225              | \$225                 |
| Subtotal - Mayor                    | 0                 | 1,538              | 1,538                 |
| 26 Selection                        | 0                 | 11,010             | 11,010                |
| 26 Personnel Svcs                   | 0                 | 692                | 692                   |
| Subtotal - Human Resources          | 0                 | 11,702             | 11,702                |
| 27 Legal Svcs                       | 0                 | 339,261            | 339,261               |
| 27 Inspector General                | 0                 | 3,704              | 3,704                 |
| Subtotal - Legal                    | 0                 | 342,966            | 342,966               |
| 28 City Sec Svcs                    | 0                 | 597                | 597                   |
| Subtotal - City Secretary           | 0                 | 597                | 597                   |
| 29 City Council Svcs                | 0                 | 5,080              | 5,080                 |
| Subtotal - City Council             | 0                 | 5,080              | 5,080                 |
| 30 Controller Fin Svcs              | 0                 | 8,407              | 8,407                 |
| 30 Controller Treasury              | 0                 | 1,050              | 1,050                 |
| Subtotal - City Controller's Office | 0                 | 9,457              | 9,457                 |
| 36 Design & Const                   | 0                 | 523                | 523                   |
| 36 Building Svcs                    | 0                 | 7,736              | 7,736                 |
| 36 Utilities                        | 0                 | 4,593              | 4,593                 |
| 36 Real Estate                      | 0                 | 28,326             | 28,326                |
| Subtotal - General Services         | 0                 | 41,179             | 41,179                |
| <b>Total Incoming</b>               | <b>624,070</b>    | <b>866,661</b>     | <b>1,490,731</b>      |
| <b>C. Total Allocated</b>           |                   | <b>\$3,862,001</b> | <b>\$3,862,001</b>    |
|                                     |                   | 100.00%            |                       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Finance Dept Admin Allocations

Dept:4 Finance Dir Office

| Department                              | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 5 Finance Financial Planning & Analysis | 13.30  | 9.1902%            | \$275,277        | \$0           | \$275,277             | \$79,648          | \$354,924          |
| 6 Finance City Council                  | 4.92   | 3.3997%            | 101,832          | 0             | 101,832               | 29,464            | 131,295            |
| 7 Finance Public Fin                    | 6.51   | 4.4983%            | 134,741          | 0             | 134,741               | 38,985            | 173,726            |
| 8 Finance Reporting & Ops               | 12.94  | 8.9414%            | 267,825          | 0             | 267,825               | 77,492            | 345,317            |
| 9 Finance Internal Controls             | 3.71   | 2.5636%            | 76,788           | 0             | 76,788                | 22,217            | 99,005             |
| 10 Finance Grants                       | 9.04   | 6.2465%            | 187,105          | 0             | 187,105               | 54,136            | 241,242            |
| 11 Finance Perform Mgmnt                | 5.93   | 4.0976%            | 122,736          | 0             | 122,736               | 35,512            | 158,248            |
| 12 Finance Treasury                     | 4.35   | 3.0058%            | 90,034           | 0             | 90,034                | 26,050            | 116,084            |
| 13 Finance Strategic Purchasing         | 41.43  | 28.6277%           | 857,497          | 0             | 857,497               | 248,105           | 1,105,602          |
| 53 Finance Other                        | 42.59  | 29.4292%           | 881,506          | 0             | 881,506               | 255,052           | 1,136,558          |
| <b>Subtotal</b>                         | 144.72 | 100.0000%          | 2,995,340        | 0             | 2,995,340             | 866,661           | 3,862,001          |
| Direct Bills                            |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                            |        |                    |                  |               | <b>\$2,995,340</b>    |                   | <b>\$3,862,001</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:4 Finance Dir Office**

| <b>Department</b>                       | <b>Finance Dept<br/>Admin</b> | <b>Total</b>       |
|---|-------------------------------|--------------------|
| 0 Direct Billed                         | \$0                           | \$0                |
| 5 Finance Financial Planning & Analysis | 354,924                       | 354,924            |
| 6 Finance City Council                  | 131,295                       | 131,295            |
| 7 Finance Public Fin                    | 173,726                       | 173,726            |
| 8 Finance Reporting & Ops               | 345,317                       | 345,317            |
| 9 Finance Internal Controls             | 99,005                        | 99,005             |
| 10 Finance Grants                       | 241,242                       | 241,242            |
| 11 Finance Perform Mgmnt                | 158,248                       | 158,248            |
| 12 Finance Treasury                     | 116,084                       | 116,084            |
| 13 Finance Strategic Purchasing         | 1,105,602                     | 1,105,602          |
| 53 Finance Other                        | 1,136,558                     | 1,136,558          |
| <b>Total</b>                            | <b>\$3,862,001</b>            | <b>\$3,862,001</b> |



**FINANCE – FINANCIAL PLANNING AND ANALYSIS  
NATURE AND EXTENT OF SERVICES**

The Financial Planning and Analysis (FP&A) division of the Finance Department coordinates, develops and manages the citywide annual budget and the 5-year plan. It also monitors the financial activities of city departments against the budget and prepares financial reporting on a monthly basis. The costs of administering and monitoring budgetary city-wide activities are allocated based on the number of revenue, expenditure, and purchasing transactions by department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:5 Finance Financial Planning & Analysis

| Description                          |    | Amount             | General<br>Admin | Financial Plg<br>& Analysis |
|--------------------------------------|----|--------------------|------------------|-----------------------------|
| <hr/>                                |    |                    |                  |                             |
| Personnel Costs                      |    |                    |                  |                             |
| Salaries                             | S1 | 1,260,333          | 0                | 1,260,333                   |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>100.00%</i>              |
| Benefits                             | S  | 513,522            | 0                | 513,522                     |
| Subtotal - Personnel Costs           |    | 1,773,855          | 0                | 1,773,855                   |
| <hr/>                                |    |                    |                  |                             |
| Services & Supplies Cost             |    |                    |                  |                             |
| Supplies                             | S  | 6,925              | 0                | 6,925                       |
| Services                             | S  | 18,834             | 0                | 18,834                      |
| Subtotal - Services & Supplies       |    | 25,759             | 0                | 25,759                      |
| <hr/>                                |    |                    |                  |                             |
| <b>Department Cost Total</b>         |    | 1,799,614          | 0                | 1,799,614                   |
| <hr/>                                |    |                    |                  |                             |
| Adjustments to Cost                  |    |                    |                  |                             |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                           |
| <hr/>                                |    |                    |                  |                             |
| <b>Total Costs After Adjustments</b> |    | 1,799,614          | 0                | 1,799,614                   |
| <hr/>                                |    |                    |                  |                             |
| General Admin Distribution           |    |                    | 0                | 0                           |
| <hr/>                                |    |                    |                  |                             |
| <b>Grand Total</b>                   |    | <b>\$1,799,614</b> |                  | <b>\$1,799,614</b>          |
|                                      |    | <hr/> <hr/>        |                  |                             |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:5 Finance Financial Planning & Analysis

| Department                                  | First Incoming | Second Incoming | Financial Plg & Analysis |
|---|----------------|-----------------|--------------------------|
| 3 Insurance Retirees                        | \$28,655       | \$145           | \$28,800                 |
| 3 Memberships                               | 974            | 5               | 979                      |
| 3 Accounting & Consult                      | 403            | 2               | 405                      |
| 3 Interest Costs                            | 3,017          | 16              | 3,033                    |
| 3 Other Misc                                | 721            | 4               | 725                      |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 975            | 5               | 980                      |
| Subtotal - Non-Departmental-Gen Gov         | 34,745         | 177             | 34,922                   |
| 4 Finance Dept Admin                        | 275,277        | 79,648          | 354,924                  |
| Subtotal - Finance Dir Office               | 275,277        | 79,648          | 354,924                  |
| 5 Financial Plg & Analysis                  | 0              | 402             | 402                      |
| Subtotal - Finance Financial Plg & Analysis | 0              | 402             | 402                      |
| 8 Gen Acctng                                | 0              | 156             | 156                      |
| 8 Auditing Svcs                             | 0              | 215             | 215                      |
| 8 Fin Operations                            | 0              | 402             | 402                      |
| Subtotal - Finance Reporting & Ops          | 0              | 773             | 773                      |
| 9 Internal Controls                         | 0              | 1,204           | 1,204                    |
| Subtotal - Finance Internal Controls        | 0              | 1,204           | 1,204                    |
| 10 Cost Accounting                          | 0              | 151             | 151                      |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 154             | 154                      |
| Subtotal - Finance Grants                   | 0              | 305             | 305                      |
| 11 Perf Mgt Svcs                            | 0              | 580             | 580                      |
| Subtotal - Finance Perform Mgmnt            | 0              | 580             | 580                      |
| 12 Treasury                                 | 0              | 628             | 628                      |
| Subtotal - Finance Treasury                 | 0              | 628             | 628                      |
| 16 Records                                  | 0              | 445             | 445                      |
| Subtotal - ARA Operations                   | 0              | 445             | 445                      |
| 17 Payroll Svcs                             | 0              | 2,786           | 2,786                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:5 Finance Financial Planning & Analysis

| Department                             | First<br>Incoming | Second<br>Incoming | Financial Plg<br>& Analysis |
|--|-------------------|--------------------|-----------------------------|
| Subtotal - ARA Payroll Services        | \$0               | \$2,786            | \$2,786                     |
| 18 Franchise                           | 0                 | 818                | 818                         |
| Subtotal - ARA Regulatory              | 0                 | 818                | 818                         |
| 21 Enterprise Optns                    | 0                 | 948                | 948                         |
| Subtotal - HITS EIS                    | 0                 | 948                | 948                         |
| 23 IT Proj Mgt                         | 0                 | 1,274              | 1,274                       |
| Subtotal - HITS Project Mgt Office     | 0                 | 1,274              | 1,274                       |
| 24 Certification                       | 0                 | 867                | 867                         |
| 24 External Affairs & Outreach         | 0                 | 201                | 201                         |
| Subtotal - Office Business Opportunity | 0                 | 1,068              | 1,068                       |
| 25 City Mayor Admin                    | 0                 | 1,953              | 1,953                       |
| 25 I Gov Relats                        | 0                 | 335                | 335                         |
| Subtotal - Mayor                       | 0                 | 2,288              | 2,288                       |
| 26 Personnel Svcs                      | 0                 | 1,029              | 1,029                       |
| Subtotal - Human Resources             | 0                 | 1,029              | 1,029                       |
| 28 City Sec Svcs                       | 0                 | 453                | 453                         |
| Subtotal - City Secretary              | 0                 | 453                | 453                         |
| 29 City Council Svcs                   | 0                 | 3,855              | 3,855                       |
| Subtotal - City Council                | 0                 | 3,855              | 3,855                       |
| 30 Controller Fin Svcs                 | 0                 | 1,337              | 1,337                       |
| 30 Controller Treasury                 | 0                 | 797                | 797                         |
| Subtotal - City Controller's Office    | 0                 | 2,134              | 2,134                       |
| <b>Total Incoming</b>                  | 310,021           | 100,815            | 410,836                     |
| <b>C. Total Allocated</b>              |                   | <u>\$2,210,450</u> | <u>\$2,210,450</u>          |
|  |                   | 100.00%            |                             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Financial Plg & Analysis Allocations**

**Dept:5 Finance Financial Planning & Analysis**

| Department                              | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 47,902  | 2.5629%            | \$54,067         | \$0           | \$54,067              | \$0               | \$54,067 |
| 4 Finance Dir Office                    | 2,238   | 0.1197%            | 2,526            | 0             | 2,526                 | 0                 | 2,526    |
| 5 Finance Financial Planning & Analysis | 356     | 0.0190%            | 402              | 0             | 402                   | 0                 | 402      |
| 6 Finance City Council                  | 489     | 0.0262%            | 552              | 0             | 552                   | 27                | 579      |
| 7 Finance Public Fin                    | 376     | 0.0201%            | 424              | 0             | 424                   | 21                | 445      |
| 8 Finance Reporting & Ops               | 1,687   | 0.0903%            | 1,904            | 0             | 1,904                 | 94                | 1,998    |
| 9 Finance Internal Controls             | 363     | 0.0194%            | 410              | 0             | 410                   | 20                | 430      |
| 10 Finance Grants                       | 757     | 0.0405%            | 854              | 0             | 854                   | 42                | 896      |
| 11 Finance Perform Mgmnt                | 359     | 0.0192%            | 405              | 0             | 405                   | 20                | 425      |
| 12 Finance Treasury                     | 1,431   | 0.0766%            | 1,615            | 0             | 1,615                 | 79                | 1,695    |
| 13 Finance Strategic Purchasing         | 901     | 0.0482%            | 1,017            | 0             | 1,017                 | 50                | 1,067    |
| 14 ARA Director Office                  | 2,048   | 0.1096%            | 2,312            | 0             | 2,312                 | 114               | 2,425    |
| 15 ARA Admin Svcs                       | 432     | 0.0231%            | 488              | 0             | 488                   | 24                | 512      |
| 16 ARA Operations                       | 5,166   | 0.2764%            | 5,831            | 0             | 5,831                 | 286               | 6,117    |
| 17 ARA Payroll Services                 | 714     | 0.0382%            | 806              | 0             | 806                   | 40                | 845      |
| 18 ARA Regulatory                       | 1,754   | 0.0938%            | 1,980            | 0             | 1,980                 | 97                | 2,077    |
| 19 HITS CIO                             | 2,637   | 0.1411%            | 2,976            | 0             | 2,976                 | 146               | 3,123    |
| 20 HITS EAS                             | 1,049   | 0.0561%            | 1,184            | 0             | 1,184                 | 58                | 1,242    |
| 21 HITS EIS                             | 1,604   | 0.0858%            | 1,810            | 0             | 1,810                 | 89                | 1,899    |
| 22 HITS Radio                           | 2,318   | 0.1240%            | 2,616            | 0             | 2,616                 | 129               | 2,745    |
| 23 HITS Project Mgt Office              | 330     | 0.0177%            | 372              | 0             | 372                   | 18                | 391      |
| 24 Office Business Opportunity          | 2,158   | 0.1155%            | 2,436            | 0             | 2,436                 | 120               | 2,555    |
| 25 Mayor                                | 3,650   | 0.1953%            | 4,120            | 0             | 4,120                 | 202               | 4,322    |
| 26 Human Resources                      | 75,698  | 4.0500%            | 85,440           | 0             | 85,440                | 4,196             | 89,637   |
| 27 Legal                                | 4,639   | 0.2482%            | 5,236            | 0             | 5,236                 | 257               | 5,493    |
| 28 City Secretary                       | 968     | 0.0518%            | 1,093            | 0             | 1,093                 | 54                | 1,146    |
| 29 City Council                         | 16,765  | 0.8970%            | 18,923           | 0             | 18,923                | 929               | 19,852   |
| 30 City Controller's Office             | 3,992   | 0.2136%            | 4,506            | 0             | 4,506                 | 221               | 4,727    |
| 31 Health Administration                | 10,942  | 0.5854%            | 12,350           | 0             | 12,350                | 607               | 12,957   |
| 32 Planning & Dev Admin                 | 1,323   | 0.0708%            | 1,493            | 0             | 1,493                 | 73                | 1,567    |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0583%            | 1,229            | 0             | 1,229                 | 60                | 1,290    |
| 35 HPD Police Records                   | 1,892   | 0.1012%            | 2,136            | 0             | 2,136                 | 105               | 2,240    |
| 36 General Services                     | 33,887  | 1.8130%            | 38,248           | 0             | 38,248                | 1,879             | 40,127   |
| 37 HEC                                  | 7,566   | 0.4048%            | 8,540            | 0             | 8,540                 | 419               | 8,959    |
| 39 Police                               | 184,383 | 9.8649%            | 208,113          | 0             | 208,113               | 10,221            | 218,335  |
| 40 Dept of Neighborhoods                | 9,909   | 0.5302%            | 11,184           | 0             | 11,184                | 549               | 11,734   |
| 41 Fire                                 | 173,399 | 9.2772%            | 195,716          | 0             | 195,716               | 9,613             | 205,328  |
| 42 Municipal Court                      | 29,358  | 1.5707%            | 33,136           | 0             | 33,136                | 1,627             | 34,764   |
| 43 Solid Waste                          | 31,735  | 1.6979%            | 35,819           | 0             | 35,819                | 1,759             | 37,579   |
| 44 Houston Airport System (HAS)         | 102,917 | 5.5063%            | 116,163          | 0             | 116,163               | 5,705             | 121,868  |
| 45 Housing & Community Development      | 34,593  | 1.8508%            | 39,045           | 0             | 39,045                | 1,918             | 40,963   |
| 46 Library                              | 22,922  | 1.2264%            | 25,872           | 0             | 25,872                | 1,271             | 27,143   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Financial Plg & Analysis Allocations

Dept:5 Finance Financial Planning & Analysis

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 47 Parks & Recreation                 | 109,809 | 5.8750%            | \$123,942        | \$0           | \$123,942             | \$6,087           | \$130,029 |
| 48 Health & Human Services Department | 120,937 | 6.4704%            | 136,502          | 0             | 136,502               | 6,704             | 143,206   |
| 49 Convention & Entertainment         | 6,954   | 0.3721%            | 7,849            | 0             | 7,849                 | 386               | 8,234     |
| 50 Fleet Management                   | 51,466  | 2.7535%            | 58,090           | 0             | 58,090                | 2,853             | 60,943    |
| 51 Planning & Development             | 4,855   | 0.2598%            | 5,480            | 0             | 5,480                 | 269               | 5,749     |
| 52 General Debt                       | 6,410   | 0.3429%            | 7,235            | 0             | 7,235                 | 355               | 7,590     |
| 53 Finance Other                      | 5,074   | 0.2715%            | 5,727            | 0             | 5,727                 | 281               | 6,008     |
| 54 ARA Insurance                      | 645     | 0.0345%            | 728              | 0             | 728                   | 36                | 764       |
| 55 ARA BARC                           | 12,179  | 0.6516%            | 13,746           | 0             | 13,746                | 675               | 14,422    |
| 56 ARA Parking                        | 21,250  | 1.1369%            | 23,985           | 0             | 23,985                | 1,178             | 25,163    |
| 57 ARA Other                          | 23,072  | 1.2344%            | 26,041           | 0             | 26,041                | 1,279             | 27,320    |
| 58 IT Public Services                 | 313     | 0.0167%            | 353              | 0             | 353                   | 17                | 371       |
| 59 Legal Insurance                    | 7,253   | 0.3881%            | 8,186            | 0             | 8,186                 | 402               | 8,589     |
| 60 Legal Wkr Comp                     | 482     | 0.0258%            | 544              | 0             | 544                   | 27                | 571       |
| 61 Mayor Cable TV                     | 1,437   | 0.0769%            | 1,622            | 0             | 1,622                 | 80                | 1,702     |
| 62 Mayor Other                        | 17,056  | 0.9125%            | 19,251           | 0             | 19,251                | 946               | 20,197    |
| 63 TIRZ                               | 957     | 0.0512%            | 1,080            | 0             | 1,080                 | 53                | 1,133     |
| 64 HR Health Benefits                 | 128,132 | 6.8553%            | 144,623          | 0             | 144,623               | 7,103             | 151,726   |
| 65 HR Long Term Disability            | 74      | 0.0040%            | 84               | 0             | 84                    | 4                 | 88        |
| 66 PWE Bldg Insp                      | 33,772  | 1.8069%            | 38,119           | 0             | 38,119                | 1,872             | 39,991    |
| 67 PWE Stormwater                     | 13,786  | 0.7376%            | 15,560           | 0             | 15,560                | 764               | 16,325    |
| 68 PWE DDSR                           | 44,501  | 2.3809%            | 50,228           | 0             | 50,228                | 2,467             | 52,695    |
| 69 PWE Water & Sewer                  | 216,608 | 11.5890%           | 244,486          | 0             | 244,486               | 12,008            | 256,494   |
| 70 PWE Houston Transtar               | 2,024   | 0.1083%            | 2,284            | 0             | 2,284                 | 112               | 2,397     |
| 71 PWE Other                          | 82,440  | 4.4107%            | 93,050           | 0             | 93,050                | 4,570             | 97,620    |
| 72 Houston Permit Center              | 4,840   | 0.2590%            | 5,463            | 0             | 5,463                 | 268               | 5,731     |
| 73 CIP S/R Planning                   | 595     | 0.0318%            | 672              | 0             | 672                   | 33                | 705       |
| 74 CIP Sal Rec RE                     | 2,846   | 0.1523%            | 3,212            | 0             | 3,212                 | 158               | 3,370     |
| 75 CIP S/R Engrg                      | 35,695  | 1.9098%            | 40,289           | 0             | 40,289                | 1,979             | 42,268    |
| 76 CIP S/R Constr                     | 22,247  | 1.1903%            | 25,110           | 0             | 25,110                | 1,233             | 26,344    |
| 77 CIP S/R Eng/Const                  | 1,286   | 0.0688%            | 1,452            | 0             | 1,452                 | 71                | 1,523     |
| 78 CIP S/R Geo/Env                    | 5,682   | 0.3040%            | 6,413            | 0             | 6,413                 | 315               | 6,728     |
| 79 CIP S/R Other                      | 3,507   | 0.1876%            | 3,958            | 0             | 3,958                 | 194               | 4,153     |
| 80 CIP S/R GSD                        | 9,014   | 0.4823%            | 10,174           | 0             | 10,174                | 500               | 10,674    |
| 91 Hurricane Ike Aid & Recovery       | 93      | 0.0050%            | 105              | 0             | 105                   | 5                 | 110       |
| 92 ARRA Reimbursement Fund            | 446     | 0.0239%            | 503              | 0             | 503                   | 25                | 528       |
| 93 HR-W.C.                            | 12,435  | 0.6653%            | 14,035           | 0             | 14,035                | 689               | 14,725    |
| 94 HITS Other                         | 30,213  | 1.6165%            | 34,101           | 0             | 34,101                | 1,675             | 35,776    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Financial Plg & Analysis Allocations

Dept:5 Finance Financial Planning & Analysis

| Department      | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <hr/>           |           |                    |                  |               |                       |                   |                    |
| <b>Subtotal</b> | 1,869,081 | 100.0000%          | 2,109,635        | 0             | 2,109,635             | 100,815           | 2,210,450          |
| Direct Bills    |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |           |                    |                  |               | <b>\$2,109,635</b>    |                   | <b>\$2,210,450</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:5 Finance Financial Planning & Analysis**

| <b>Department</b>                       | <b>Financial Plg<br/>&amp; Analysis</b> | <b>Total</b> |
|---|---|--------------|
| 0 Direct Billed                         | \$0                                     | \$0          |
| 3 Non-Departmental-Gen Gov              | 54,067                                  | 54,067       |
| 4 Finance Dir Office                    | 2,526                                   | 2,526        |
| 5 Finance Financial Planning & Analysis | 402                                     | 402          |
| 6 Finance City Council                  | 579                                     | 579          |
| 7 Finance Public Fin                    | 445                                     | 445          |
| 8 Finance Reporting & Ops               | 1,998                                   | 1,998        |
| 9 Finance Internal Controls             | 430                                     | 430          |
| 10 Finance Grants                       | 896                                     | 896          |
| 11 Finance Perform Mgmt                 | 425                                     | 425          |
| 12 Finance Treasury                     | 1,695                                   | 1,695        |
| 13 Finance Strategic Purchasing         | 1,067                                   | 1,067        |
| 14 ARA Director Office                  | 2,425                                   | 2,425        |
| 15 ARA Admin Svcs                       | 512                                     | 512          |
| 16 ARA Operations                       | 6,117                                   | 6,117        |
| 17 ARA Payroll Services                 | 845                                     | 845          |
| 18 ARA Regulatory                       | 2,077                                   | 2,077        |
| 19 HITS CIO                             | 3,123                                   | 3,123        |
| 20 HITS EAS                             | 1,242                                   | 1,242        |
| 21 HITS EIS                             | 1,899                                   | 1,899        |
| 22 HITS Radio                           | 2,745                                   | 2,745        |
| 23 HITS Project Mgt Office              | 391                                     | 391          |
| 24 Office Business Opportunity          | 2,555                                   | 2,555        |
| 25 Mayor                                | 4,322                                   | 4,322        |
| 26 Human Resources                      | 89,637                                  | 89,637       |
| 27 Legal                                | 5,493                                   | 5,493        |
| 28 City Secretary                       | 1,146                                   | 1,146        |
| 29 City Council                         | 19,852                                  | 19,852       |
| 30 City Controller's Office             | 4,727                                   | 4,727        |
| 31 Health Administration                | 12,957                                  | 12,957       |
| 32 Planning & Dev Admin                 | 1,567                                   | 1,567        |
| 34 CIP Sal Rec PWE                      | 1,290                                   | 1,290        |
| 35 HPD Police Records                   | 2,240                                   | 2,240        |
| 36 General Services                     | 40,127                                  | 40,127       |
| 37 HEC                                  | 8,959                                   | 8,959        |
| 39 Police                               | 218,335                                 | 218,335      |
| 40 Dept of Neighborhoods                | 11,734                                  | 11,734       |
| 41 Fire                                 | 205,328                                 | 205,328      |
| 42 Municipal Court                      | 34,764                                  | 34,764       |
| 43 Solid Waste                          | 37,579                                  | 37,579       |
| 44 Houston Airport System (HAS)         | 121,868                                 | 121,868      |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:5 Finance Financial Planning & Analysis

| Department                            | Financial Plg<br>& Analysis | Total    |
|---------------------------------------|-----------------------------|----------|
| 45 Housing & Community Development    | \$40,963                    | \$40,963 |
| 46 Library                            | 27,143                      | 27,143   |
| 47 Parks & Recreation                 | 130,029                     | 130,029  |
| 48 Health & Human Services Department | 143,206                     | 143,206  |
| 49 Convention & Entertainment         | 8,234                       | 8,234    |
| 50 Fleet Management                   | 60,943                      | 60,943   |
| 51 Planning & Development             | 5,749                       | 5,749    |
| 52 General Debt                       | 7,590                       | 7,590    |
| 53 Finance Other                      | 6,008                       | 6,008    |
| 54 ARA Insurance                      | 764                         | 764      |
| 55 ARA BARC                           | 14,422                      | 14,422   |
| 56 ARA Parking                        | 25,163                      | 25,163   |
| 57 ARA Other                          | 27,320                      | 27,320   |
| 58 IT Public Services                 | 371                         | 371      |
| 59 Legal Insurance                    | 8,589                       | 8,589    |
| 60 Legal Wkr Comp                     | 571                         | 571      |
| 61 Mayor Cable TV                     | 1,702                       | 1,702    |
| 62 Mayor Other                        | 20,197                      | 20,197   |
| 63 TIRZ                               | 1,133                       | 1,133    |
| 64 HR Health Benefits                 | 151,726                     | 151,726  |
| 65 HR Long Term Disability            | 88                          | 88       |
| 66 PWE Bldg Insp                      | 39,991                      | 39,991   |
| 67 PWE Stormwater                     | 16,325                      | 16,325   |
| 68 PWE DDSR                           | 52,695                      | 52,695   |
| 69 PWE Water & Sewer                  | 256,494                     | 256,494  |
| 70 PWE Houston Transtar               | 2,397                       | 2,397    |
| 71 PWE Other                          | 97,620                      | 97,620   |
| 72 Houston Permit Center              | 5,731                       | 5,731    |
| 73 CIP S/R Planning                   | 705                         | 705      |
| 74 CIP Sal Rec RE                     | 3,370                       | 3,370    |
| 75 CIP S/R Engrg                      | 42,268                      | 42,268   |
| 76 CIP S/R Constr                     | 26,344                      | 26,344   |
| 77 CIP S/R Eng/Const                  | 1,523                       | 1,523    |
| 78 CIP S/R Geo/Env                    | 6,728                       | 6,728    |
| 79 CIP S/R Other                      | 4,153                       | 4,153    |
| 80 CIP S/R GSD                        | 10,674                      | 10,674   |
| 91 Hurricane Ike Aid & Recovery       | 110                         | 110      |
| 92 ARRA Reimbursement Fund            | 528                         | 528      |
| 93 HR-W.C.                            | 14,725                      | 14,725   |
| 94 HITS Other                         | 35,776                      | 35,776   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:5 Finance Financial Planning & Analysis**

| Department | Financial Plg<br>& Analysis | Total       |
|------------|-----------------------------|-------------|
| <hr/>      |                             |             |
| Total      | \$2,210,450                 | \$2,210,450 |

**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 are directly allocated to City Council.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:6 Finance City Council

| Description                          |    | Amount           | General<br>Admin | Fin City<br>Council<br>Support |
|--------------------------------------|----|------------------|------------------|--------------------------------|
| <hr/>                                |    |                  |                  |                                |
| Personnel Costs                      |    |                  |                  |                                |
| Salaries                             | S1 | 294,029          | 0                | 294,029                        |
| Salary % Split                       |    |                  | .00%             | 100.00%                        |
| Benefits                             | S  | 125,749          | 0                | 125,749                        |
| Subtotal - Personnel Costs           |    | 419,778          | 0                | 419,778                        |
| <hr/>                                |    |                  |                  |                                |
| Services & Supplies Cost             |    |                  |                  |                                |
| Supplies                             | S  | 1,999            | 0                | 1,999                          |
| Services                             | S  | 2,162            | 0                | 2,162                          |
| Intfd HR Client Svcs                 | S  | (29,268)         | 0                | (29,268)                       |
| Subtotal - Services & Supplies       |    | (25,107)         | 0                | (25,107)                       |
| <hr/>                                |    |                  |                  |                                |
| <b>Department Cost Total</b>         |    | 394,671          | 0                | 394,671                        |
| <hr/>                                |    |                  |                  |                                |
| Adjustments to Cost                  |    |                  |                  |                                |
| Subtotal - Adjustments               |    | 0                | 0                | 0                              |
| <hr/>                                |    |                  |                  |                                |
| <b>Total Costs After Adjustments</b> |    | 394,671          | 0                | 394,671                        |
| <hr/>                                |    |                  |                  |                                |
| General Admin Distribution           |    |                  | 0                | 0                              |
| <hr/>                                |    |                  |                  |                                |
| <b>Grand Total</b>                   |    | <b>\$394,671</b> |                  | <b>\$394,671</b>               |
|                                      |    | <hr/> <hr/>      |                  |                                |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:6 Finance City Council**

| <b>Department</b>                           | <b>First Incoming</b> | <b>Second Incoming</b> | <b>Fin City Council Support</b> |
|---|-----------------------|------------------------|---------------------------------|
| 3 Insurance Retirees                        | \$10,600              | \$54                   | \$10,654                        |
| 3 Memberships                               | 360                   | 2                      | 362                             |
| 3 Accounting & Consult                      | 553                   | 3                      | 556                             |
| 3 Interest Costs                            | 662                   | 4                      | 665                             |
| 3 Other Misc                                | 158                   | 1                      | 159                             |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 361                   | 2                      | 362                             |
| Subtotal - Non-Departmental-Gen Gov         | 12,694                | 65                     | 12,759                          |
| 4 Finance Dept Admin                        | 101,832               | 29,464                 | 131,295                         |
| Subtotal - Finance Dir Office               | 101,832               | 29,464                 | 131,295                         |
| 5 Financial Plg & Analysis                  | 552                   | 27                     | 579                             |
| Subtotal - Finance Financial Plg & Analysis | 552                   | 27                     | 579                             |
| 8 Gen Acctng                                | 0                     | 214                    | 214                             |
| 8 Auditing Svcs                             | 0                     | 296                    | 296                             |
| 8 Fin Operations                            | 0                     | 88                     | 88                              |
| Subtotal - Finance Reporting & Ops          | 0                     | 598                    | 598                             |
| 9 Internal Controls                         | 0                     | 264                    | 264                             |
| Subtotal - Finance Internal Controls        | 0                     | 264                    | 264                             |
| 10 Cost Accounting                          | 0                     | 33                     | 33                              |
| 10 Trust Funds Mgmt (TFM)                   | 0                     | 34                     | 34                              |
| Subtotal - Finance Grants                   | 0                     | 67                     | 67                              |
| 11 Perf Mgt Svcs                            | 0                     | 127                    | 127                             |
| Subtotal - Finance Perform Mgmnt            | 0                     | 127                    | 127                             |
| 12 Treasury                                 | 0                     | 138                    | 138                             |
| Subtotal - Finance Treasury                 | 0                     | 138                    | 138                             |
| 13 Purchasing                               | 0                     | 2,626                  | 2,626                           |
| Subtotal - Finance Strategic Purchasing     | 0                     | 2,626                  | 2,626                           |
| 16 Records                                  | 0                     | 164                    | 164                             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:6 Finance City Council

| Department                             | First<br>Incoming | Second<br>Incoming | Fin City<br>Council<br>Support |
|--|-------------------|--------------------|--------------------------------|
| Subtotal - ARA Operations              | \$0               | \$164              | \$164                          |
| 17 Payroll Svcs                        | 0                 | 1,031              | 1,031                          |
| Subtotal - ARA Payroll Services        | 0                 | 1,031              | 1,031                          |
| 18 Franchise                           | 0                 | 179                | 179                            |
| Subtotal - ARA Regulatory              | 0                 | 179                | 179                            |
| 21 Enterprise Optns                    | 0                 | 1,302              | 1,302                          |
| Subtotal - HITS EIS                    | 0                 | 1,302              | 1,302                          |
| 23 IT Proj Mgt                         | 0                 | 471                | 471                            |
| Subtotal - HITS Project Mgt Office     | 0                 | 471                | 471                            |
| 24 Certification                       | 0                 | 321                | 321                            |
| 24 External Affairs & Outreach         | 0                 | 74                 | 74                             |
| Subtotal - Office Business Opportunity | 0                 | 395                | 395                            |
| 25 City Mayor Admin                    | 0                 | 722                | 722                            |
| 25 I Gov Relats                        | 0                 | 124                | 124                            |
| Subtotal - Mayor                       | 0                 | 846                | 846                            |
| 26 Personnel Svcs                      | 0                 | 381                | 381                            |
| Subtotal - Human Resources             | 0                 | 381                | 381                            |
| 28 City Sec Svcs                       | 0                 | 99                 | 99                             |
| Subtotal - City Secretary              | 0                 | 99                 | 99                             |
| 29 City Council Svcs                   | 0                 | 846                | 846                            |
| Subtotal - City Council                | 0                 | 846                | 846                            |
| 30 Controller Fin Svcs                 | 0                 | 1,837              | 1,837                          |
| 30 Controller Treasury                 | 0                 | 175                | 175                            |
| Subtotal - City Controller's Office    | 0                 | 2,012              | 2,012                          |
| <b>Total Incoming</b>                  | 115,078           | 41,102             | 156,180                        |
| <b>C. Total Allocated</b>              |                   | \$550,851          | \$550,851                      |
|  |                   |                    | 100.00%                        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fin City Council Support Allocations**

**Dept:6 Finance City Council**

| Department                                     | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|--|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 29 City Council                                | 100   | 100.0000%          | \$509,749        | \$0           | \$509,749             | \$41,102          | \$550,851 |
| <b>Subtotal</b>                                | 100   | 100.0000%          | 509,749          | 0             | 509,749               | 41,102            | 550,851   |
| Direct Bills                                   |       |                    |                  |               | 0                     |                   | 0         |
| <b>Total</b>                                   |       |                    |                  |               | \$509,749             |                   | \$550,851 |
| Basis Units: Direct allocation to City Council |       |                    |                  |               |                       |                   |           |
| Source: Direct Allocation                      |       |                    |                  |               |                       |                   |           |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:6 Finance City Council**

| Department      | Fin City<br>Council<br>Support | Total            |
|-----------------|--------------------------------|------------------|
| 0 Direct Billed | \$0                            | \$0              |
| 29 City Council | 550,851                        | 550,851          |
| <b>Total</b>    | <u>\$550,851</u>               | <u>\$550,851</u> |



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

Public Finance falls under the Treasury & Capital Management (TCM) division and is responsible for monitoring and administering all debt instruments for the city as well as the Capital Improvement Plan (CIP). It manages all existing and prospective city debt by assessing the need to borrow, monitoring the credit markets and briefing the Finance Director. It also manages the city's CIP process as well as capital budget approvals, reporting, and analysis. Costs are identified and allocated as follows:

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:7 Finance Public Fin**

| Description                          |    | Amount           | General<br>Admin | Debt Svc         | Capital<br>Projects |
|--------------------------------------|----|------------------|------------------|------------------|---------------------|
| <hr/>                                |    |                  |                  |                  |                     |
| Personnel Costs                      |    |                  |                  |                  |                     |
| Salaries                             | S1 | 581,514          | 0                | 266,217          | 315,297             |
| Salary % Split                       |    |                  | .00%             | 45.78%           | 54.22%              |
| Deduct Direct Bill (Personnel Cost)  | P  | (19,223)         | 0                | (19,223)         | 0                   |
| Subtotal - Personnel Costs           |    | 562,291          | 0                | 246,994          | 315,297             |
| <br>Services & Supplies Cost         |    |                  |                  |                  |                     |
| Benefits                             | S  | 248,513          | 0                | 113,769          | 134,744             |
| Supplies                             | S  | 4,932            | 0                | 2,258            | 2,674               |
| Services                             | S  | 57,915           | 0                | 26,513           | 31,402              |
| Subtotal - Services & Supplies       |    | 311,360          | 0                | 142,541          | 168,819             |
| <b>Department Cost Total</b>         |    | 873,651          | 0                | 389,535          | 484,116             |
| <br>Adjustments to Cost              |    |                  |                  |                  |                     |
| Subtotal - Adjustments               |    | 0                | 0                | 0                | 0                   |
| <b>Total Costs After Adjustments</b> |    | 873,651          | 0                | 389,535          | 484,116             |
| <br>General Admin Distribution       |    |                  |                  |                  |                     |
|                                      |    |                  | 0                | 0                | 0                   |
| <b>Grand Total</b>                   |    | <u>\$873,651</u> |                  | <u>\$389,535</u> | <u>\$484,116</u>    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:7 Finance Public Fin**

| Department                                  | First Incoming | Second Incoming | Debt Svc | Capital Projects |
|---|----------------|-----------------|----------|------------------|
| 3 Insurance Retirees                        | \$14,026       | \$71            | \$6,454  | \$7,643          |
| 3 Memberships                               | 477            | 2               | 219      | 260              |
| 3 Accounting & Consult                      | 425            | 2               | 196      | 232              |
| 3 Interest Costs                            | 1,497          | 8               | 689      | 816              |
| 3 Other Misc                                | 358            | 2               | 165      | 195              |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 477            | 2               | 220      | 260              |
| Subtotal - Non-Departmental-Gen Gov         | 17,260         | 88              | 7,942    | 9,406            |
| 4 Finance Dept Admin                        | 134,741        | 38,985          | 79,532   | 94,194           |
| Subtotal - Finance Dir Office               | 134,741        | 38,985          | 79,532   | 94,194           |
| 5 Financial Plg & Analysis                  | 424            | 21              | 204      | 241              |
| Subtotal - Finance Financial Plg & Analysis | 424            | 21              | 204      | 241              |
| 8 Gen Acctng                                | 0              | 165             | 75       | 89               |
| 8 Auditing Svcs                             | 0              | 227             | 104      | 123              |
| 8 Fin Operations                            | 0              | 199             | 91       | 108              |
| Subtotal - Finance Reporting & Ops          | 0              | 592             | 271      | 321              |
| 9 Internal Controls                         | 0              | 598             | 274      | 324              |
| Subtotal - Finance Internal Controls        | 0              | 598             | 274      | 324              |
| 10 Cost Accounting                          | 0              | 75              | 34       | 41               |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 76              | 35       | 41               |
| Subtotal - Finance Grants                   | 0              | 151             | 69       | 82               |
| 11 Perf Mgt Svcs                            | 0              | 288             | 132      | 156              |
| Subtotal - Finance Perform Mgmnt            | 0              | 288             | 132      | 156              |
| 12 Treasury                                 | 0              | 311             | 143      | 169              |
| Subtotal - Finance Treasury                 | 0              | 311             | 143      | 169              |
| 13 Purchasing                               | 0              | 875             | 401      | 475              |
| Subtotal - Finance Strategic Purchasing     | 0              | 875             | 401      | 475              |
| 16 Records                                  | 0              | 218             | 100      | 118              |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:7 Finance Public Fin**

| Department                             | First<br>Incoming | Second<br>Incoming | Debt Svc         | Capital<br>Projects |
|--|-------------------|--------------------|------------------|---------------------|
| Subtotal - ARA Operations              | \$0               | \$218              | \$100            | \$118               |
| 17 Payroll Svcs                        | 0                 | 1,364              | 624              | 739                 |
| Subtotal - ARA Payroll Services        | 0                 | 1,364              | 624              | 739                 |
| 18 Franchise                           | 0                 | 406                | 186              | 220                 |
| Subtotal - ARA Regulatory              | 0                 | 406                | 186              | 220                 |
| 21 Enterprise Optns                    | 0                 | 1,001              | 458              | 543                 |
| Subtotal - HITS EIS                    | 0                 | 1,001              | 458              | 543                 |
| 23 IT Proj Mgt                         | 0                 | 624                | 286              | 338                 |
| Subtotal - HITS Project Mgt Office     | 0                 | 624                | 286              | 338                 |
| 24 Certification                       | 0                 | 424                | 194              | 230                 |
| 24 External Affairs & Outreach         | 0                 | 98                 | 45               | 53                  |
| Subtotal - Office Business Opportunity | 0                 | 523                | 239              | 283                 |
| 25 City Mayor Admin                    | 0                 | 956                | 438              | 518                 |
| 25 I Gov Relats                        | 0                 | 164                | 75               | 89                  |
| Subtotal - Mayor                       | 0                 | 1,120              | 513              | 607                 |
| 26 Personnel Svcs                      | 0                 | 504                | 231              | 273                 |
| Subtotal - Human Resources             | 0                 | 504                | 231              | 273                 |
| 28 City Sec Svcs                       | 0                 | 225                | 103              | 122                 |
| Subtotal - City Secretary              | 0                 | 225                | 103              | 122                 |
| 29 City Council Svcs                   | 0                 | 1,913              | 876              | 1,037               |
| Subtotal - City Council                | 0                 | 1,913              | 876              | 1,037               |
| 30 Controller Fin Svcs                 | 0                 | 1,412              | 647              | 766                 |
| 30 Controller Treasury                 | 0                 | 395                | 181              | 214                 |
| Subtotal - City Controller's Office    | 0                 | 1,808              | 828              | 980                 |
| <b>Total Incoming</b>                  | 152,425           | 51,613             | 93,408           | 110,629             |
| <b>C. Total Allocated</b>              |                   | <b>\$1,077,689</b> | <b>\$482,943</b> | <b>\$594,746</b>    |
|  |                   | 44.81%             | 55.19%           |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Debt Svc Allocations**

**Dept:7 Finance Public Fin**

| Department                            | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 39 Police                             | 8.51   | 8.5091%            | \$39,084         | \$0           | \$39,084              | \$2,011           | \$41,094         |
| 41 Fire                               | 3.58   | 3.5796%            | 16,442           | 0             | 16,442                | 846               | 17,288           |
| 43 Solid Waste                        | 2.74   | 2.7397%            | 12,584           | 0             | 12,584                | 647               | 13,231           |
| 44 Houston Airport System (HAS)       | 23.13  | 23.1277%           | 106,229          | 0             | 106,229               | 5,465             | 111,694          |
| 45 Housing & Community Development    | 1.31   | 1.3099%            | 6,016            | 0             | 6,016                 | 310               | 6,326            |
| 46 Library                            | 1.11   | 1.1099%            | 5,098            | 0             | 5,098                 | 262               | 5,360            |
| 47 Parks & Recreation                 | 5.54   | 5.5394%            | 25,443           | 0             | 25,443                | 1,309             | 26,752           |
| 48 Health & Human Services Department | 1.55   | 1.5498%            | 7,119            | 0             | 7,119                 | 366               | 7,485            |
| 49 Convention & Entertainment         | 4.88   | 4.8795%            | 22,412           | 0             | 22,412                | 1,153             | 23,565           |
| 69 PWE Water & Sewer                  | 47.66  | 47.6552%           | 218,888          | 0             | 218,888               | 11,260            | 230,148          |
| <b>Subtotal</b>                       | 100.00 | 100.0000%          | 459,315          | 0             | 459,315               | 23,628            | 482,943          |
| Direct Bills                          |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |        |                    |                  |               | <b>\$459,315</b>      |                   | <b>\$482,943</b> |

Basis Units: Percentage of effort  
Source: Finance Department

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Capital Projects Allocations**

**Dept:7 Finance Public Fin**

| Department                         | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 31 Health Administration           | 13.57  | 13.5714%           | \$76,917         | \$0           | \$76,917              | \$3,798           | \$80,715         |
| 33 PWE Administration Indirect     | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| 39 Police                          | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| 43 Solid Waste                     | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| 44 Houston Airport System (HAS)    | 5.00   | 5.0005%            | 28,341           | 0             | 28,341                | 1,399             | 29,740           |
| 45 Housing & Community Development | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| 46 Library                         | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| 47 Parks & Recreation              | 13.57  | 13.5714%           | 76,917           | 0             | 76,917                | 3,798             | 80,715           |
| <b>Subtotal</b>                    | 100.00 | 100.0000%          | 566,761          | 0             | 566,761               | 27,985            | 594,746          |
| Direct Bills                       |        |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                       |        |                    |                  |               | <b>\$566,761</b>      |                   | <b>\$594,746</b> |

Basis Units: Percentage of effort  
Source: Finance Department

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:7 Finance Public Fin**

| Department                            | Debt Svc         | Capital Projects | Total              |
|---------------------------------------|------------------|------------------|--------------------|
| 0 Direct Billed                       | \$0              | \$0              | \$0                |
| 31 Health Administration              | 0                | 80,715           | 80,715             |
| 33 PWE Administration Indirect        | 0                | 80,715           | 80,715             |
| 39 Police                             | 41,094           | 80,715           | 121,809            |
| 41 Fire                               | 17,288           | 0                | 17,288             |
| 43 Solid Waste                        | 13,231           | 80,715           | 93,946             |
| 44 Houston Airport System (HAS)       | 111,694          | 29,740           | 141,434            |
| 45 Housing & Community Development    | 6,326            | 80,715           | 87,041             |
| 46 Library                            | 5,360            | 80,715           | 86,075             |
| 47 Parks & Recreation                 | 26,752           | 80,715           | 107,467            |
| 48 Health & Human Services Department | 7,485            | 0                | 7,485              |
| 49 Convention & Entertainment         | 23,565           | 0                | 23,565             |
| 69 PWE Water & Sewer                  | 230,148          | 0                | 230,148            |
| <b>Total</b>                          | <b>\$482,943</b> | <b>\$594,746</b> | <b>\$1,077,689</b> |

## FINANCE – FINANCIAL REPORTING AND OPERATIONS NATURE AND EXTENT OF SERVICES

The Financial Reporting and Operations section within the Finance Department is responsible for the oversight of accounting, operations and fixed assets. This includes establishing and updating accounting policies, fixed assets, operations and coordinating the annual audit. Costs are identified and allocated as follows:

- **General Accounting** – Costs of the General Accounting division are allocated based upon number of revenue, expenditure, and purchasing transactions.
- **Fixed Assets** – Costs associated with fixed assets are allocated based upon the number of fixed and controlled assets.
- **Auditing Services** – Costs associated with the annual audit are allocated based upon number of revenue, expenditure, and purchasing transactions.
- **Financial Operations (Accounts Receivable)** – Costs associated with the financial operations are allocated based upon operating expenditures.



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:8 Finance Reporting & Ops**

| Description                          |    | Amount             | General<br>Admin | Gen Acctng       | Fixed Assets     | Auditing Svcs      | Fin<br>Operations |
|--------------------------------------|----|--------------------|------------------|------------------|------------------|--------------------|-------------------|
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| Personnel Costs                      |    |                    |                  |                  |                  |                    |                   |
| Salaries                             | S1 | 1,031,047          | 0                | 405,001          | 274,429          | 0                  | 351,617           |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>39.28%</i>    | <i>26.62%</i>    | <i>.00%</i>        | <i>34.10%</i>     |
| Benefits                             | P  | 467,087            | 0                | 183,342          | 124,233          | 0                  | 159,512           |
| Subtotal - Personnel Costs           |    | 1,498,134          | 0                | 588,343          | 398,662          | 0                  | 511,129           |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| Services & Supplies Cost             |    |                    |                  |                  |                  |                    |                   |
| Supplies                             | P  | 4,575              | 0                | 1,701            | 1,153            | 0                  | 1,721             |
| Services                             | P  | 379,735            | 0                | 108,684          | 73,645           | 0                  | 197,406           |
| Audit                                | P  | 1,130,302          | 0                | 0                | 0                | 1,130,302          | 0                 |
| Subtotal - Services & Supplies       |    | 1,514,612          | 0                | 110,386          | 74,797           | 1,130,302          | 199,127           |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| <b>Department Cost Total</b>         |    | 3,012,746          | 0                | 698,728          | 473,460          | 1,130,302          | 710,256           |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| Adjustments to Cost                  |    |                    |                  |                  |                  |                    |                   |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                | 0                | 0                  | 0                 |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| <b>Total Costs After Adjustments</b> |    | 3,012,746          | 0                | 698,728          | 473,460          | 1,130,302          | 710,256           |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| General Admin Distribution           |    |                    | 0                | 0                | 0                | 0                  | 0                 |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |
| <b>Grand Total</b>                   |    | <b>\$3,012,746</b> |                  | <b>\$698,728</b> | <b>\$473,460</b> | <b>\$1,130,302</b> | <b>\$710,256</b>  |
| <hr/>                                |    |                    |                  |                  |                  |                    |                   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:8 Finance Reporting & Ops**

| Department                                  | First<br>Incoming | Second<br>Incoming | Gen Acctng | Fixed Assets | Auditing Svcs | Fin<br>Operations |
|---|-------------------|--------------------|------------|--------------|---------------|-------------------|
| 3 Insurance Retirees                        | \$27,880          | \$141              | \$11,007   | \$7,458      | \$0           | \$9,556           |
| 3 Memberships                               | 948               | 5                  | 374        | 254          | 0             | 325               |
| 3 Accounting & Consult                      | 1,908             | 10                 | 753        | 510          | 0             | 654               |
| 3 Interest Costs                            | 5,051             | 27                 | 1,995      | 1,351        | 0             | 1,732             |
| 3 Other Misc                                | 1,207             | 6                  | 477        | 323          | 0             | 414               |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 948               | 5                  | 374        | 254          | 0             | 325               |
| Subtotal - Non-Departmental-Gen Gov         | 37,941            | 194                | 14,980     | 10,150       | 0             | 13,005            |
| 4 Finance Dept Admin                        | 267,825           | 77,492             | 135,642    | 91,912       | 0             | 117,763           |
| Subtotal - Finance Dir Office               | 267,825           | 77,492             | 135,642    | 91,912       | 0             | 117,763           |
| 5 Financial Plg & Analysis                  | 1,904             | 94                 | 785        | 532          | 0             | 681               |
| Subtotal - Finance Financial Plg & Analysis | 1,904             | 94                 | 785        | 532          | 0             | 681               |
| 8 Gen Acctng                                | 0                 | 740                | 291        | 197          | 0             | 252               |
| 8 Auditing Svcs                             | 0                 | 1,020              | 401        | 272          | 0             | 348               |
| 8 Fin Operations                            | 0                 | 673                | 264        | 179          | 0             | 229               |
| Subtotal - Finance Reporting & Ops          | 0                 | 2,433              | 956        | 647          | 0             | 830               |
| 9 Internal Controls                         | 0                 | 2,016              | 792        | 537          | 0             | 688               |
| Subtotal - Finance Internal Controls        | 0                 | 2,016              | 792        | 537          | 0             | 688               |
| 10 Cost Accounting                          | 0                 | 253                | 100        | 67           | 0             | 86                |
| 10 Trust Funds Mgmt (TFM)                   | 0                 | 258                | 101        | 69           | 0             | 88                |
| Subtotal - Finance Grants                   | 0                 | 511                | 201        | 136          | 0             | 174               |
| 11 Perf Mgt Svcs                            | 0                 | 972                | 382        | 259          | 0             | 331               |
| Subtotal - Finance Perform Mgmnt            | 0                 | 972                | 382        | 259          | 0             | 331               |
| 12 Treasury                                 | 0                 | 1,051              | 413        | 280          | 0             | 358               |
| Subtotal - Finance Treasury                 | 0                 | 1,051              | 413        | 280          | 0             | 358               |
| 13 Purchasing                               | 0                 | 6,128              | 2,407      | 1,631        | 0             | 2,090             |
| Subtotal - Finance Strategic Purchasing     | 0                 | 6,128              | 2,407      | 1,631        | 0             | 2,090             |
| 16 Records                                  | 0                 | 433                | 170        | 115          | 0             | 148               |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:8 Finance Reporting & Ops**

| Department                             | First<br>Incoming | Second<br>Incoming | Gen Acctng       | Fixed Assets     | Auditing Svcs      | Fin<br>Operations |
|--|-------------------|--------------------|------------------|------------------|--------------------|-------------------|
| Subtotal - ARA Operations              | \$0               | \$433              | \$170            | \$115            | \$0                | \$148             |
| 17 Payroll Svcs                        | 0                 | 2,710              | 1,065            | 721              | 0                  | 924               |
| Subtotal - ARA Payroll Services        | 0                 | 2,710              | 1,065            | 721              | 0                  | 924               |
| 18 Franchise                           | 0                 | 1,369              | 538              | 364              | 0                  | 467               |
| Subtotal - ARA Regulatory              | 0                 | 1,369              | 538              | 364              | 0                  | 467               |
| 21 Enterprise Optns                    | 0                 | 4,492              | 1,765            | 1,196            | 0                  | 1,532             |
| Subtotal - HITS EIS                    | 0                 | 4,492              | 1,765            | 1,196            | 0                  | 1,532             |
| 23 IT Proj Mgt                         | 0                 | 1,240              | 487              | 330              | 0                  | 423               |
| Subtotal - HITS Project Mgt Office     | 0                 | 1,240              | 487              | 330              | 0                  | 423               |
| 24 Certification                       | 0                 | 844                | 331              | 225              | 0                  | 288               |
| 24 External Affairs & Outreach         | 0                 | 195                | 77               | 52               | 0                  | 67                |
| Subtotal - Office Business Opportunity | 0                 | 1,039              | 408              | 277              | 0                  | 354               |
| 25 City Mayor Admin                    | 0                 | 1,900              | 746              | 506              | 0                  | 648               |
| 25 I Gov Relats                        | 0                 | 326                | 128              | 87               | 0                  | 111               |
| Subtotal - Mayor                       | 0                 | 2,226              | 874              | 592              | 0                  | 759               |
| 26 Personnel Svcs                      | 0                 | 1,001              | 393              | 266              | 0                  | 341               |
| Subtotal - Human Resources             | 0                 | 1,001              | 393              | 266              | 0                  | 341               |
| 28 City Sec Svcs                       | 0                 | 759                | 298              | 202              | 0                  | 259               |
| Subtotal - City Secretary              | 0                 | 759                | 298              | 202              | 0                  | 259               |
| 29 City Council Svcs                   | 0                 | 6,454              | 2,535            | 1,718            | 0                  | 2,201             |
| Subtotal - City Council                | 0                 | 6,454              | 2,535            | 1,718            | 0                  | 2,201             |
| 30 Controller Fin Svcs                 | 0                 | 6,337              | 2,489            | 1,687            | 0                  | 2,161             |
| 30 Controller Treasury                 | 0                 | 1,334              | 524              | 355              | 0                  | 455               |
| Subtotal - City Controller's Office    | 0                 | 7,671              | 3,013            | 2,042            | 0                  | 2,616             |
| <b>Total Incoming</b>                  | <b>307,671</b>    | <b>120,283</b>     | <b>168,103</b>   | <b>113,907</b>   | <b>0</b>           | <b>145,945</b>    |
| <b>C. Total Allocated</b>              |                   | <b>\$3,440,700</b> | <b>\$866,831</b> | <b>\$587,366</b> | <b>\$1,130,302</b> | <b>\$856,201</b>  |
|  |                   |                    | 25.19%           | 17.07%           | 32.85%             | 24.88%            |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

| Department                              | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 47,902  | 2.5629%            | \$21,005         | \$0           | \$21,005              | \$0               | \$21,005 |
| 4 Finance Dir Office                    | 2,238   | 0.1197%            | 981              | 0             | 981                   | 0                 | 981      |
| 5 Finance Financial Planning & Analysis | 356     | 0.0190%            | 156              | 0             | 156                   | 0                 | 156      |
| 6 Finance City Council                  | 489     | 0.0262%            | 214              | 0             | 214                   | 0                 | 214      |
| 7 Finance Public Fin                    | 376     | 0.0201%            | 165              | 0             | 165                   | 0                 | 165      |
| 8 Finance Reporting & Ops               | 1,687   | 0.0903%            | 740              | 0             | 740                   | 0                 | 740      |
| 9 Finance Internal Controls             | 363     | 0.0194%            | 159              | 0             | 159                   | 9                 | 169      |
| 10 Finance Grants                       | 757     | 0.0405%            | 332              | 0             | 332                   | 20                | 352      |
| 11 Finance Perform Mgmnt                | 359     | 0.0192%            | 157              | 0             | 157                   | 9                 | 167      |
| 12 Finance Treasury                     | 1,431   | 0.0766%            | 627              | 0             | 627                   | 37                | 665      |
| 13 Finance Strategic Purchasing         | 901     | 0.0482%            | 395              | 0             | 395                   | 23                | 419      |
| 14 ARA Director Office                  | 2,048   | 0.1096%            | 898              | 0             | 898                   | 53                | 951      |
| 15 ARA Admin Svcs                       | 432     | 0.0231%            | 189              | 0             | 189                   | 11                | 201      |
| 16 ARA Operations                       | 5,166   | 0.2764%            | 2,265            | 0             | 2,265                 | 134               | 2,400    |
| 17 ARA Payroll Services                 | 714     | 0.0382%            | 313              | 0             | 313                   | 19                | 332      |
| 18 ARA Regulatory                       | 1,754   | 0.0938%            | 769              | 0             | 769                   | 46                | 815      |
| 19 HITS CIO                             | 2,637   | 0.1411%            | 1,156            | 0             | 1,156                 | 69                | 1,225    |
| 20 HITS EAS                             | 1,049   | 0.0561%            | 460              | 0             | 460                   | 27                | 487      |
| 21 HITS EIS                             | 1,604   | 0.0858%            | 703              | 0             | 703                   | 42                | 745      |
| 22 HITS Radio                           | 2,318   | 0.1240%            | 1,016            | 0             | 1,016                 | 60                | 1,077    |
| 23 HITS Project Mgt Office              | 330     | 0.0177%            | 145              | 0             | 145                   | 9                 | 153      |
| 24 Office Business Opportunity          | 2,158   | 0.1155%            | 946              | 0             | 946                   | 56                | 1,002    |
| 25 Mayor                                | 3,650   | 0.1953%            | 1,601            | 0             | 1,601                 | 95                | 1,695    |
| 26 Human Resources                      | 75,698  | 4.0500%            | 33,193           | 0             | 33,193                | 1,969             | 35,163   |
| 27 Legal                                | 4,639   | 0.2482%            | 2,034            | 0             | 2,034                 | 121               | 2,155    |
| 28 City Secretary                       | 968     | 0.0518%            | 424              | 0             | 424                   | 25                | 450      |
| 29 City Council                         | 16,765  | 0.8970%            | 7,351            | 0             | 7,351                 | 436               | 7,788    |
| 30 City Controller's Office             | 3,992   | 0.2136%            | 1,750            | 0             | 1,750                 | 104               | 1,854    |
| 31 Health Administration                | 10,942  | 0.5854%            | 4,798            | 0             | 4,798                 | 285               | 5,083    |
| 32 Planning & Dev Admin                 | 1,323   | 0.0708%            | 580              | 0             | 580                   | 34                | 615      |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0583%            | 478              | 0             | 478                   | 28                | 506      |
| 35 HPD Police Records                   | 1,892   | 0.1012%            | 830              | 0             | 830                   | 49                | 879      |
| 36 General Services                     | 33,887  | 1.8130%            | 14,859           | 0             | 14,859                | 882               | 15,741   |
| 37 HEC                                  | 7,566   | 0.4048%            | 3,318            | 0             | 3,318                 | 197               | 3,514    |
| 39 Police                               | 184,383 | 9.8649%            | 80,851           | 0             | 80,851                | 4,797             | 85,648   |
| 40 Dept of Neighborhoods                | 9,909   | 0.5302%            | 4,345            | 0             | 4,345                 | 258               | 4,603    |
| 41 Fire                                 | 173,399 | 9.2772%            | 76,035           | 0             | 76,035                | 4,511             | 80,546   |
| 42 Municipal Court                      | 29,358  | 1.5707%            | 12,873           | 0             | 12,873                | 764               | 13,637   |
| 43 Solid Waste                          | 31,735  | 1.6979%            | 13,916           | 0             | 13,916                | 826               | 14,741   |
| 44 Houston Airport System (HAS)         | 102,917 | 5.5063%            | 45,129           | 0             | 45,129                | 2,678             | 47,806   |
| 45 Housing & Community Development      | 34,593  | 1.8508%            | 15,169           | 0             | 15,169                | 900               | 16,069   |
| 46 Library                              | 22,922  | 1.2264%            | 10,051           | 0             | 10,051                | 596               | 10,648   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 109,809 | 5.8750%            | \$48,151         | \$0           | \$48,151              | \$2,857           | \$51,008 |
| 48 Health & Human Services Department | 120,937 | 6.4704%            | 53,030           | 0             | 53,030                | 3,146             | 56,177   |
| 49 Convention & Entertainment         | 6,954   | 0.3721%            | 3,049            | 0             | 3,049                 | 181               | 3,230    |
| 50 Fleet Management                   | 51,466  | 2.7535%            | 22,568           | 0             | 22,568                | 1,339             | 23,907   |
| 51 Planning & Development             | 4,855   | 0.2598%            | 2,129            | 0             | 2,129                 | 126               | 2,255    |
| 52 General Debt                       | 6,410   | 0.3429%            | 2,811            | 0             | 2,811                 | 167               | 2,978    |
| 53 Finance Other                      | 5,074   | 0.2715%            | 2,225            | 0             | 2,225                 | 132               | 2,357    |
| 54 ARA Insurance                      | 645     | 0.0345%            | 283              | 0             | 283                   | 17                | 300      |
| 55 ARA BARC                           | 12,179  | 0.6516%            | 5,340            | 0             | 5,340                 | 317               | 5,657    |
| 56 ARA Parking                        | 21,250  | 1.1369%            | 9,318            | 0             | 9,318                 | 553               | 9,871    |
| 57 ARA Other                          | 23,072  | 1.2344%            | 10,117           | 0             | 10,117                | 600               | 10,717   |
| 58 IT Public Services                 | 313     | 0.0167%            | 137              | 0             | 137                   | 8                 | 145      |
| 59 Legal Insurance                    | 7,253   | 0.3881%            | 3,180            | 0             | 3,180                 | 189               | 3,369    |
| 60 Legal Wkr Comp                     | 482     | 0.0258%            | 211              | 0             | 211                   | 13                | 224      |
| 61 Mayor Cable TV                     | 1,437   | 0.0769%            | 630              | 0             | 630                   | 37                | 668      |
| 62 Mayor Other                        | 17,056  | 0.9125%            | 7,479            | 0             | 7,479                 | 444               | 7,923    |
| 63 TIRZ                               | 957     | 0.0512%            | 420              | 0             | 420                   | 25                | 445      |
| 64 HR Health Benefits                 | 128,132 | 6.8553%            | 56,185           | 0             | 56,185                | 3,334             | 59,519   |
| 65 HR Long Term Disability            | 74      | 0.0040%            | 32               | 0             | 32                    | 2                 | 34       |
| 66 PWE Bldg Insp                      | 33,772  | 1.8069%            | 14,809           | 0             | 14,809                | 879               | 15,688   |
| 67 PWE Stormwater                     | 13,786  | 0.7376%            | 6,045            | 0             | 6,045                 | 359               | 6,404    |
| 68 PWE DDSR                           | 44,501  | 2.3809%            | 19,513           | 0             | 19,513                | 1,158             | 20,671   |
| 69 PWE Water & Sewer                  | 216,608 | 11.5890%           | 94,982           | 0             | 94,982                | 5,636             | 100,617  |
| 70 PWE Houston Transtar               | 2,024   | 0.1083%            | 888              | 0             | 888                   | 53                | 940      |
| 71 PWE Other                          | 82,440  | 4.4107%            | 36,150           | 0             | 36,150                | 2,145             | 38,294   |
| 72 Houston Permit Center              | 4,840   | 0.2590%            | 2,122            | 0             | 2,122                 | 126               | 2,248    |
| 73 CIP S/R Planning                   | 595     | 0.0318%            | 261              | 0             | 261                   | 15                | 276      |
| 74 CIP Sal Rec RE                     | 2,846   | 0.1523%            | 1,248            | 0             | 1,248                 | 74                | 1,322    |
| 75 CIP S/R Engrg                      | 35,695  | 1.9098%            | 15,652           | 0             | 15,652                | 929               | 16,581   |
| 76 CIP S/R Constr                     | 22,247  | 1.1903%            | 9,755            | 0             | 9,755                 | 579               | 10,334   |
| 77 CIP S/R Eng/Const                  | 1,286   | 0.0688%            | 564              | 0             | 564                   | 33                | 597      |
| 78 CIP S/R Geo/Env                    | 5,682   | 0.3040%            | 2,492            | 0             | 2,492                 | 148               | 2,639    |
| 79 CIP S/R Other                      | 3,507   | 0.1876%            | 1,538            | 0             | 1,538                 | 91                | 1,629    |
| 80 CIP S/R GSD                        | 9,014   | 0.4823%            | 3,953            | 0             | 3,953                 | 235               | 4,187    |
| 91 Hurricane Ike Aid & Recovery       | 93      | 0.0050%            | 41               | 0             | 41                    | 2                 | 43       |
| 92 ARRA Reimbursement Fund            | 446     | 0.0239%            | 196              | 0             | 196                   | 12                | 207      |
| 93 HR-W.C.                            | 12,435  | 0.6653%            | 5,453            | 0             | 5,453                 | 324               | 5,776    |
| 94 HITS Other                         | 30,213  | 1.6165%            | 13,248           | 0             | 13,248                | 786               | 14,034   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

| Department      | Units     | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|-----------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| <b>Subtotal</b> | 1,869,081 | 100.0000%             | 819,583             | 0             | 819,583                  | 47,248               | 866,831          |
| Direct Bills    |           |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |           |                       |                     |               | <b>\$819,583</b>         |                      | <b>\$866,831</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fixed Assets Allocations**

**Dept:8 Finance Reporting & Ops**

| Department                         | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 Non-Departmental-Gen Gov         | 1             | 0.0075%            | \$41             | \$0           | \$41                  | \$0               | \$41             |
| 4 Finance Dir Office               | 216           | 1.6106%            | 8,945            | 0             | 8,945                 | 0                 | 8,945            |
| 14 ARA Director Office             | 472           | 3.5195%            | 19,546           | 0             | 19,546                | 1,145             | 20,691           |
| 19 HITS CIO                        | 1,246         | 9.2909%            | 51,597           | 0             | 51,597                | 3,023             | 54,620           |
| 24 Office Business Opportunity     | 10            | 0.0746%            | 414              | 0             | 414                   | 24                | 438              |
| 25 Mayor                           | 37            | 0.2759%            | 1,532            | 0             | 1,532                 | 90                | 1,622            |
| 26 Human Resources                 | 9             | 0.0671%            | 373              | 0             | 373                   | 22                | 395              |
| 27 Legal                           | 24            | 0.1790%            | 994              | 0             | 994                   | 58                | 1,052            |
| 29 City Council                    | 64            | 0.4772%            | 2,650            | 0             | 2,650                 | 155               | 2,806            |
| 30 City Controller's Office        | 242           | 1.8045%            | 10,021           | 0             | 10,021                | 587               | 10,608           |
| 31 Health Administration           | 414           | 3.0870%            | 17,144           | 0             | 17,144                | 1,005             | 18,148           |
| 32 Planning & Dev Admin            | 59            | 0.4399%            | 2,443            | 0             | 2,443                 | 143               | 2,586            |
| 36 General Services                | 301           | 2.2444%            | 12,464           | 0             | 12,464                | 730               | 13,195           |
| 37 HEC                             | 3             | 0.0224%            | 124              | 0             | 124                   | 7                 | 132              |
| 39 Police                          | 1,029         | 7.6728%            | 42,611           | 0             | 42,611                | 2,497             | 45,108           |
| 40 Dept of Neighborhoods           | 18            | 0.1342%            | 745              | 0             | 745                   | 44                | 789              |
| 41 Fire                            | 3,213         | 23.9579%           | 133,051          | 0             | 133,051               | 7,796             | 140,847          |
| 42 Municipal Court                 | 7             | 0.0522%            | 290              | 0             | 290                   | 17                | 307              |
| 43 Solid Waste                     | 619           | 4.6156%            | 25,633           | 0             | 25,633                | 1,502             | 27,135           |
| 45 Housing & Community Development | 1             | 0.0075%            | 41               | 0             | 41                    | 2                 | 44               |
| 46 Library                         | 2,296         | 17.1203%           | 95,078           | 0             | 95,078                | 5,571             | 100,649          |
| 47 Parks & Recreation              | 3,002         | 22.3846%           | 124,313          | 0             | 124,313               | 7,284             | 131,598          |
| 50 Fleet Management                | 128           | 0.9544%            | 5,300            | 0             | 5,300                 | 311               | 5,611            |
| <b>Subtotal</b>                    | <b>13,411</b> | <b>100.0000%</b>   | <b>555,351</b>   | <b>0</b>      | <b>555,351</b>        | <b>32,015</b>     | <b>587,366</b>   |
| Direct Bills                       |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                       |               |                    |                  |               | <b>\$555,351</b>      |                   | <b>\$587,366</b> |

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

Source: Asset Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Auditing Svcs Allocations**

**Dept:8 Finance Reporting & Ops**

| Department                              | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 47,902  | 2.5629%            | \$28,968         | \$0           | \$28,968              | \$0               | \$28,968 |
| 4 Finance Dir Office                    | 2,238   | 0.1197%            | 1,353            | 0             | 1,353                 | 0                 | 1,353    |
| 5 Finance Financial Planning & Analysis | 356     | 0.0190%            | 215              | 0             | 215                   | 0                 | 215      |
| 6 Finance City Council                  | 489     | 0.0262%            | 296              | 0             | 296                   | 0                 | 296      |
| 7 Finance Public Fin                    | 376     | 0.0201%            | 227              | 0             | 227                   | 0                 | 227      |
| 8 Finance Reporting & Ops               | 1,687   | 0.0903%            | 1,020            | 0             | 1,020                 | 0                 | 1,020    |
| 9 Finance Internal Controls             | 363     | 0.0194%            | 220              | 0             | 220                   | 0                 | 220      |
| 10 Finance Grants                       | 757     | 0.0405%            | 458              | 0             | 458                   | 0                 | 458      |
| 11 Finance Perform Mgmnt                | 359     | 0.0192%            | 217              | 0             | 217                   | 0                 | 217      |
| 12 Finance Treasury                     | 1,431   | 0.0766%            | 865              | 0             | 865                   | 0                 | 865      |
| 13 Finance Strategic Purchasing         | 901     | 0.0482%            | 545              | 0             | 545                   | 0                 | 545      |
| 14 ARA Director Office                  | 2,048   | 0.1096%            | 1,239            | 0             | 1,239                 | 0                 | 1,239    |
| 15 ARA Admin Svcs                       | 432     | 0.0231%            | 261              | 0             | 261                   | 0                 | 261      |
| 16 ARA Operations                       | 5,166   | 0.2764%            | 3,124            | 0             | 3,124                 | 0                 | 3,124    |
| 17 ARA Payroll Services                 | 714     | 0.0382%            | 432              | 0             | 432                   | 0                 | 432      |
| 18 ARA Regulatory                       | 1,754   | 0.0938%            | 1,061            | 0             | 1,061                 | 0                 | 1,061    |
| 19 HITS CIO                             | 2,637   | 0.1411%            | 1,595            | 0             | 1,595                 | 0                 | 1,595    |
| 20 HITS EAS                             | 1,049   | 0.0561%            | 634              | 0             | 634                   | 0                 | 634      |
| 21 HITS EIS                             | 1,604   | 0.0858%            | 970              | 0             | 970                   | 0                 | 970      |
| 22 HITS Radio                           | 2,318   | 0.1240%            | 1,402            | 0             | 1,402                 | 0                 | 1,402    |
| 23 HITS Project Mgt Office              | 330     | 0.0177%            | 200              | 0             | 200                   | 0                 | 200      |
| 24 Office Business Opportunity          | 2,158   | 0.1155%            | 1,305            | 0             | 1,305                 | 0                 | 1,305    |
| 25 Mayor                                | 3,650   | 0.1953%            | 2,207            | 0             | 2,207                 | 0                 | 2,207    |
| 26 Human Resources                      | 75,698  | 4.0500%            | 45,777           | 0             | 45,777                | 0                 | 45,777   |
| 27 Legal                                | 4,639   | 0.2482%            | 2,805            | 0             | 2,805                 | 0                 | 2,805    |
| 28 City Secretary                       | 968     | 0.0518%            | 585              | 0             | 585                   | 0                 | 585      |
| 29 City Council                         | 16,765  | 0.8970%            | 10,138           | 0             | 10,138                | 0                 | 10,138   |
| 30 City Controller's Office             | 3,992   | 0.2136%            | 2,414            | 0             | 2,414                 | 0                 | 2,414    |
| 31 Health Administration                | 10,942  | 0.5854%            | 6,617            | 0             | 6,617                 | 0                 | 6,617    |
| 32 Planning & Dev Admin                 | 1,323   | 0.0708%            | 800              | 0             | 800                   | 0                 | 800      |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0583%            | 659              | 0             | 659                   | 0                 | 659      |
| 35 HPD Police Records                   | 1,892   | 0.1012%            | 1,144            | 0             | 1,144                 | 0                 | 1,144    |
| 36 General Services                     | 33,887  | 1.8130%            | 20,493           | 0             | 20,493                | 0                 | 20,493   |
| 37 HEC                                  | 7,566   | 0.4048%            | 4,575            | 0             | 4,575                 | 0                 | 4,575    |
| 39 Police                               | 184,383 | 9.8649%            | 111,503          | 0             | 111,503               | 0                 | 111,503  |
| 40 Dept of Neighborhoods                | 9,909   | 0.5302%            | 5,992            | 0             | 5,992                 | 0                 | 5,992    |
| 41 Fire                                 | 173,399 | 9.2772%            | 104,861          | 0             | 104,861               | 0                 | 104,861  |
| 42 Municipal Court                      | 29,358  | 1.5707%            | 17,754           | 0             | 17,754                | 0                 | 17,754   |
| 43 Solid Waste                          | 31,735  | 1.6979%            | 19,191           | 0             | 19,191                | 0                 | 19,191   |
| 44 Houston Airport System (HAS)         | 102,917 | 5.5063%            | 62,238           | 0             | 62,238                | 0                 | 62,238   |
| 45 Housing & Community Development      | 34,593  | 1.8508%            | 20,920           | 0             | 20,920                | 0                 | 20,920   |
| 46 Library                              | 22,922  | 1.2264%            | 13,862           | 0             | 13,862                | 0                 | 13,862   |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Auditing Svcs Allocations**

**Dept:8 Finance Reporting & Ops**

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 109,809 | 5.8750%            | \$66,406         | \$0           | \$66,406              | \$0               | \$66,406 |
| 48 Health & Human Services Department | 120,937 | 6.4704%            | 73,135           | 0             | 73,135                | 0                 | 73,135   |
| 49 Convention & Entertainment         | 6,954   | 0.3721%            | 4,205            | 0             | 4,205                 | 0                 | 4,205    |
| 50 Fleet Management                   | 51,466  | 2.7535%            | 31,123           | 0             | 31,123                | 0                 | 31,123   |
| 51 Planning & Development             | 4,855   | 0.2598%            | 2,936            | 0             | 2,936                 | 0                 | 2,936    |
| 52 General Debt                       | 6,410   | 0.3429%            | 3,876            | 0             | 3,876                 | 0                 | 3,876    |
| 53 Finance Other                      | 5,074   | 0.2715%            | 3,068            | 0             | 3,068                 | 0                 | 3,068    |
| 54 ARA Insurance                      | 645     | 0.0345%            | 390              | 0             | 390                   | 0                 | 390      |
| 55 ARA BARC                           | 12,179  | 0.6516%            | 7,365            | 0             | 7,365                 | 0                 | 7,365    |
| 56 ARA Parking                        | 21,250  | 1.1369%            | 12,851           | 0             | 12,851                | 0                 | 12,851   |
| 57 ARA Other                          | 23,072  | 1.2344%            | 13,952           | 0             | 13,952                | 0                 | 13,952   |
| 58 IT Public Services                 | 313     | 0.0167%            | 189              | 0             | 189                   | 0                 | 189      |
| 59 Legal Insurance                    | 7,253   | 0.3881%            | 4,386            | 0             | 4,386                 | 0                 | 4,386    |
| 60 Legal Wkr Comp                     | 482     | 0.0258%            | 291              | 0             | 291                   | 0                 | 291      |
| 61 Mayor Cable TV                     | 1,437   | 0.0769%            | 869              | 0             | 869                   | 0                 | 869      |
| 62 Mayor Other                        | 17,056  | 0.9125%            | 10,314           | 0             | 10,314                | 0                 | 10,314   |
| 63 TIRZ                               | 957     | 0.0512%            | 579              | 0             | 579                   | 0                 | 579      |
| 64 HR Health Benefits                 | 128,132 | 6.8553%            | 77,486           | 0             | 77,486                | 0                 | 77,486   |
| 65 HR Long Term Disability            | 74      | 0.0040%            | 45               | 0             | 45                    | 0                 | 45       |
| 66 PWE Bldg Insp                      | 33,772  | 1.8069%            | 20,423           | 0             | 20,423                | 0                 | 20,423   |
| 67 PWE Stormwater                     | 13,786  | 0.7376%            | 8,337            | 0             | 8,337                 | 0                 | 8,337    |
| 68 PWE DDSR                           | 44,501  | 2.3809%            | 26,911           | 0             | 26,911                | 0                 | 26,911   |
| 69 PWE Water & Sewer                  | 216,608 | 11.5890%           | 130,991          | 0             | 130,991               | 0                 | 130,991  |
| 70 PWE Houston Transtar               | 2,024   | 0.1083%            | 1,224            | 0             | 1,224                 | 0                 | 1,224    |
| 71 PWE Other                          | 82,440  | 4.4107%            | 49,854           | 0             | 49,854                | 0                 | 49,854   |
| 72 Houston Permit Center              | 4,840   | 0.2590%            | 2,927            | 0             | 2,927                 | 0                 | 2,927    |
| 73 CIP S/R Planning                   | 595     | 0.0318%            | 360              | 0             | 360                   | 0                 | 360      |
| 74 CIP Sal Rec RE                     | 2,846   | 0.1523%            | 1,721            | 0             | 1,721                 | 0                 | 1,721    |
| 75 CIP S/R Engrg                      | 35,695  | 1.9098%            | 21,586           | 0             | 21,586                | 0                 | 21,586   |
| 76 CIP S/R Constr                     | 22,247  | 1.1903%            | 13,454           | 0             | 13,454                | 0                 | 13,454   |
| 77 CIP S/R Eng/Const                  | 1,286   | 0.0688%            | 778              | 0             | 778                   | 0                 | 778      |
| 78 CIP S/R Geo/Env                    | 5,682   | 0.3040%            | 3,436            | 0             | 3,436                 | 0                 | 3,436    |
| 79 CIP S/R Other                      | 3,507   | 0.1876%            | 2,121            | 0             | 2,121                 | 0                 | 2,121    |
| 80 CIP S/R GSD                        | 9,014   | 0.4823%            | 5,451            | 0             | 5,451                 | 0                 | 5,451    |
| 91 Hurricane Ike Aid & Recovery       | 93      | 0.0050%            | 56               | 0             | 56                    | 0                 | 56       |
| 92 ARRA Reimbursement Fund            | 446     | 0.0239%            | 270              | 0             | 270                   | 0                 | 270      |
| 93 HR-W.C.                            | 12,435  | 0.6653%            | 7,520            | 0             | 7,520                 | 0                 | 7,520    |
| 94 HITS Other                         | 30,213  | 1.6165%            | 18,271           | 0             | 18,271                | 0                 | 18,271   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Auditing Svcs Allocations**

**Dept:8 Finance Reporting & Ops**

| Department      | Units     | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------|-----------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| <b>Subtotal</b> | 1,869,081 | 100.0000%             | 1,130,302           | 0             | 1,130,302                | 0                    | 1,130,302          |
| Direct Bills    |           |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>    |           |                       |                     |               | <b>\$1,130,302</b>       |                      | <b>\$1,130,302</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fin Operations Allocations**

**Dept:8 Finance Reporting & Ops**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$20,525         | \$0           | \$20,525              | \$0               | \$20,525 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 530              | 0             | 530                   | 0                 | 530      |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 402              | 0             | 402                   | 0                 | 402      |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 88               | 0             | 88                    | 0                 | 88       |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 199              | 0             | 199                   | 0                 | 199      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 673              | 0             | 673                   | 0                 | 673      |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 241              | 0             | 241                   | 12                | 253      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 229              | 0             | 229                   | 12                | 241      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 231              | 0             | 231                   | 12                | 243      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 364              | 0             | 364                   | 19                | 383      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 1,073            | 0             | 1,073                 | 56                | 1,129    |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 306              | 0             | 306                   | 16                | 322      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 268              | 0             | 268                   | 14                | 282      |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 1,468            | 0             | 1,468                 | 76                | 1,544    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 933              | 0             | 933                   | 48                | 981      |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 161              | 0             | 161                   | 8                 | 169      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 825              | 0             | 825                   | 43                | 868      |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 1,074            | 0             | 1,074                 | 56                | 1,130    |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 1,487            | 0             | 1,487                 | 77                | 1,564    |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 1,095            | 0             | 1,095                 | 57                | 1,151    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 396              | 0             | 396                   | 20                | 417      |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 687              | 0             | 687                   | 36                | 723      |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 1,007            | 0             | 1,007                 | 52                | 1,059    |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 7,935            | 0             | 7,935                 | 411               | 8,346    |
| 27 Legal                                | 15,038,003  | 0.4119%            | 3,358            | 0             | 3,358                 | 174               | 3,532    |
| 28 City Secretary                       | 805,096     | 0.0221%            | 180              | 0             | 180                   | 9                 | 189      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 2,049            | 0             | 2,049                 | 106               | 2,155    |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 1,817            | 0             | 1,817                 | 94                | 1,911    |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 2,889            | 0             | 2,889                 | 149               | 3,038    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 422              | 0             | 422                   | 22                | 444      |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 382              | 0             | 382                   | 20                | 402      |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 1,226            | 0             | 1,226                 | 63                | 1,290    |
| 36 General Services                     | 166,170,285 | 4.5519%            | 37,106           | 0             | 37,106                | 1,920             | 39,026   |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 5,371            | 0             | 5,371                 | 278               | 5,649    |
| 39 Police                               | 783,815,350 | 21.4710%           | 175,027          | 0             | 175,027               | 9,056             | 184,084  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 3,722            | 0             | 3,722                 | 193               | 3,915    |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 108,785          | 0             | 108,785               | 5,629             | 114,413  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 6,730            | 0             | 6,730                 | 348               | 7,078    |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 15,956           | 0             | 15,956                | 826               | 16,781   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 61,548           | 0             | 61,548                | 3,185             | 64,733   |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 15,405           | 0             | 15,405                | 797               | 16,202   |
| 46 Library                              | 35,694,288  | 0.9778%            | 7,971            | 0             | 7,971                 | 412               | 8,383    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$20,246         | \$0           | \$20,246              | \$1,048           | \$21,294 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 24,885           | 0             | 24,885                | 1,288             | 26,173   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 38               | 0             | 38                    | 2                 | 40       |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 19,289           | 0             | 19,289                | 998               | 20,287   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 1,542            | 0             | 1,542                 | 80                | 1,622    |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 975              | 0             | 975                   | 50                | 1,026    |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 2,466            | 0             | 2,466                 | 128               | 2,594    |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 2,209            | 0             | 2,209                 | 114               | 2,323    |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 1,955            | 0             | 1,955                 | 101               | 2,056    |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 3,064            | 0             | 3,064                 | 159               | 3,222    |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 155              | 0             | 155                   | 8                 | 163      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 4,072            | 0             | 4,072                 | 211               | 4,283    |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 47               | 0             | 47                    | 2                 | 50       |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 921              | 0             | 921                   | 48                | 968      |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 7,205            | 0             | 7,205                 | 373               | 7,578    |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 72,707           | 0             | 72,707                | 3,762             | 76,469   |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 32               | 0             | 32                    | 2                 | 34       |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 11,832           | 0             | 11,832                | 612               | 12,444   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 6,973            | 0             | 6,973                 | 361               | 7,334    |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 16,014           | 0             | 16,014                | 829               | 16,842   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 89,338           | 0             | 89,338                | 4,623             | 93,961   |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 599              | 0             | 599                   | 31                | 630      |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 10,745           | 0             | 10,745                | 556               | 11,301   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 1,395            | 0             | 1,395                 | 72                | 1,467    |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 266              | 0             | 266                   | 14                | 279      |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 962              | 0             | 962                   | 50                | 1,012    |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 2,539            | 0             | 2,539                 | 131               | 2,671    |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 2,280            | 0             | 2,280                 | 118               | 2,398    |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 776              | 0             | 776                   | 40                | 816      |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 301              | 0             | 301                   | 16                | 317      |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 671              | 0             | 671                   | 35                | 706      |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 927              | 0             | 927                   | 48                | 974      |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 12               | 0             | 12                    | 1                 | 13       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 1                | 0             | 1                     | 0                 | 1        |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 4,686            | 0             | 4,686                 | 242               | 4,929    |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 10,914           | 0             | 10,914                | 565               | 11,479   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 815,181             | 0             | 815,181                  | 41,020               | 856,201          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |               |                       |                     |               | <b>\$815,181</b>         |                      | <b>\$856,201</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:8 Finance Reporting & Ops**

| Department                              | Gen Acctng | Fixed Assets | Auditing Svcs | Fin<br>Operations | Total   |
|---|------------|--------------|---------------|-------------------|---------|
| 0 Direct Billed                         | \$0        | \$0          | \$0           | \$0               | \$0     |
| 3 Non-Departmental-Gen Gov              | 21,005     | 41           | 28,968        | 20,525            | 70,539  |
| 4 Finance Dir Office                    | 981        | 8,945        | 1,353         | 530               | 11,809  |
| 5 Finance Financial Planning & Analysis | 156        | 0            | 215           | 402               | 773     |
| 6 Finance City Council                  | 214        | 0            | 296           | 88                | 598     |
| 7 Finance Public Fin                    | 165        | 0            | 227           | 199               | 592     |
| 8 Finance Reporting & Ops               | 740        | 0            | 1,020         | 673               | 2,433   |
| 9 Finance Internal Controls             | 169        | 0            | 220           | 253               | 641     |
| 10 Finance Grants                       | 352        | 0            | 458           | 241               | 1,050   |
| 11 Finance Perform Mgmnt                | 167        | 0            | 217           | 243               | 627     |
| 12 Finance Treasury                     | 665        | 0            | 865           | 383               | 1,913   |
| 13 Finance Strategic Purchasing         | 419        | 0            | 545           | 1,129             | 2,092   |
| 14 ARA Director Office                  | 951        | 20,691       | 1,239         | 322               | 23,202  |
| 15 ARA Admin Svcs                       | 201        | 0            | 261           | 282               | 744     |
| 16 ARA Operations                       | 2,400      | 0            | 3,124         | 1,544             | 7,068   |
| 17 ARA Payroll Services                 | 332        | 0            | 432           | 981               | 1,744   |
| 18 ARA Regulatory                       | 815        | 0            | 1,061         | 169               | 2,044   |
| 19 HITS CIO                             | 1,225      | 54,620       | 1,595         | 868               | 58,308  |
| 20 HITS EAS                             | 487        | 0            | 634           | 1,130             | 2,251   |
| 21 HITS EIS                             | 745        | 0            | 970           | 1,564             | 3,279   |
| 22 HITS Radio                           | 1,077      | 0            | 1,402         | 1,151             | 3,630   |
| 23 HITS Project Mgt Office              | 153        | 0            | 200           | 417               | 769     |
| 24 Office Business Opportunity          | 1,002      | 438          | 1,305         | 723               | 3,468   |
| 25 Mayor                                | 1,695      | 1,622        | 2,207         | 1,059             | 6,583   |
| 26 Human Resources                      | 35,163     | 395          | 45,777        | 8,346             | 89,680  |
| 27 Legal                                | 2,155      | 1,052        | 2,805         | 3,532             | 9,544   |
| 28 City Secretary                       | 450        | 0            | 585           | 189               | 1,224   |
| 29 City Council                         | 7,788      | 2,806        | 10,138        | 2,155             | 22,886  |
| 30 City Controller's Office             | 1,854      | 10,608       | 2,414         | 1,911             | 16,787  |
| 31 Health Administration                | 5,083      | 18,148       | 6,617         | 3,038             | 32,886  |
| 32 Planning & Dev Admin                 | 615        | 2,586        | 800           | 444               | 4,445   |
| 34 CIP Sal Rec PWE                      | 506        | 0            | 659           | 402               | 1,567   |
| 35 HPD Police Records                   | 879        | 0            | 1,144         | 1,290             | 3,313   |
| 36 General Services                     | 15,741     | 13,195       | 20,493        | 39,026            | 88,455  |
| 37 HEC                                  | 3,514      | 132          | 4,575         | 5,649             | 13,870  |
| 39 Police                               | 85,648     | 45,108       | 111,503       | 184,084           | 426,343 |
| 40 Dept of Neighborhoods                | 4,603      | 789          | 5,992         | 3,915             | 15,299  |
| 41 Fire                                 | 80,546     | 140,847      | 104,861       | 114,413           | 440,667 |
| 42 Municipal Court                      | 13,637     | 307          | 17,754        | 7,078             | 38,776  |
| 43 Solid Waste                          | 14,741     | 27,135       | 19,191        | 16,781            | 77,849  |
| 44 Houston Airport System (HAS)         | 47,806     | 0            | 62,238        | 64,733            | 174,777 |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:8 Finance Reporting & Ops**

| Department                            | Gen Acctng | Fixed Assets | Auditing Svcs | Fin<br>Operations | Total    |
|---------------------------------------|------------|--------------|---------------|-------------------|----------|
| 45 Housing & Community Development    | \$16,069   | \$44         | \$20,920      | \$16,202          | \$53,234 |
| 46 Library                            | 10,648     | 100,649      | 13,862        | 8,383             | 133,541  |
| 47 Parks & Recreation                 | 51,008     | 131,598      | 66,406        | 21,294            | 270,304  |
| 48 Health & Human Services Department | 56,177     | 0            | 73,135        | 26,173            | 155,484  |
| 49 Convention & Entertainment         | 3,230      | 0            | 4,205         | 40                | 7,476    |
| 50 Fleet Management                   | 23,907     | 5,611        | 31,123        | 20,287            | 80,928   |
| 51 Planning & Development             | 2,255      | 0            | 2,936         | 1,622             | 6,813    |
| 52 General Debt                       | 2,978      | 0            | 3,876         | 0                 | 6,854    |
| 53 Finance Other                      | 2,357      | 0            | 3,068         | 1,026             | 6,451    |
| 54 ARA Insurance                      | 300        | 0            | 390           | 2,594             | 3,284    |
| 55 ARA BARC                           | 5,657      | 0            | 7,365         | 2,323             | 15,345   |
| 56 ARA Parking                        | 9,871      | 0            | 12,851        | 2,056             | 24,778   |
| 57 ARA Other                          | 10,717     | 0            | 13,952        | 3,222             | 27,892   |
| 58 IT Public Services                 | 145        | 0            | 189           | 163               | 498      |
| 59 Legal Insurance                    | 3,369      | 0            | 4,386         | 4,283             | 12,038   |
| 60 Legal Wkr Comp                     | 224        | 0            | 291           | 50                | 565      |
| 61 Mayor Cable TV                     | 668        | 0            | 869           | 968               | 2,505    |
| 62 Mayor Other                        | 7,923      | 0            | 10,314        | 7,578             | 25,815   |
| 63 TIRZ                               | 445        | 0            | 579           | 0                 | 1,023    |
| 64 HR Health Benefits                 | 59,519     | 0            | 77,486        | 76,469            | 213,474  |
| 65 HR Long Term Disability            | 34         | 0            | 45            | 34                | 113      |
| 66 PWE Bldg Insp                      | 15,688     | 0            | 20,423        | 12,444            | 48,554   |
| 67 PWE Stormwater                     | 6,404      | 0            | 8,337         | 7,334             | 22,075   |
| 68 PWE DDSR                           | 20,671     | 0            | 26,911        | 16,842            | 64,425   |
| 69 PWE Water & Sewer                  | 100,617    | 0            | 130,991       | 93,961            | 325,569  |
| 70 PWE Houston Transtar               | 940        | 0            | 1,224         | 630               | 2,795    |
| 71 PWE Other                          | 38,294     | 0            | 49,854        | 11,301            | 99,450   |
| 72 Houston Permit Center              | 2,248      | 0            | 2,927         | 1,467             | 6,642    |
| 73 CIP S/R Planning                   | 276        | 0            | 360           | 279               | 916      |
| 74 CIP Sal Rec RE                     | 1,322      | 0            | 1,721         | 1,012             | 4,055    |
| 75 CIP S/R Engrg                      | 16,581     | 0            | 21,586        | 2,671             | 40,838   |
| 76 CIP S/R Constr                     | 10,334     | 0            | 13,454        | 2,398             | 26,185   |
| 77 CIP S/R Eng/Const                  | 597        | 0            | 778           | 816               | 2,191    |
| 78 CIP S/R Geo/Env                    | 2,639      | 0            | 3,436         | 317               | 6,393    |
| 79 CIP S/R Other                      | 1,629      | 0            | 2,121         | 706               | 4,456    |
| 80 CIP S/R GSD                        | 4,187      | 0            | 5,451         | 974               | 10,613   |
| 91 Hurricane Ike Aid & Recovery       | 43         | 0            | 56            | 13                | 112      |
| 92 ARRA Reimbursement Fund            | 207        | 0            | 270           | 1                 | 478      |
| 93 HR-W.C.                            | 5,776      | 0            | 7,520         | 4,929             | 18,225   |
| 94 HITS Other                         | 14,034     | 0            | 18,271        | 11,479            | 43,784   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:8 Finance Reporting & Ops**

| Department   | Gen Acctng | Fixed Assets | Auditing Svcs | Fin<br>Operations | Total       |
|--------------|------------|--------------|---------------|-------------------|-------------|
| <hr/>        |            |              |               |                   |             |
| <b>Total</b> | \$866,831  | \$587,366    | \$1,130,302   | \$856,201         | \$3,440,700 |



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

Internal Controls, within the Financial Reporting and Operations division of the Finance Department, provides internal control reviews for programs within various city departments and monitors the implementation of the Enterprise Risk Management project. Costs are allocated based on General Fund operating expenditures.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**A. Department Costs**

**Dept:9 Finance Internal Controls**

| Description                          |    | Amount             | General Admin | Internal Controls  |
|--------------------------------------|----|--------------------|---------------|--------------------|
| <hr/>                                |    |                    |               |                    |
| Personnel Costs                      |    |                    |               |                    |
| Salaries                             | S1 | 269,066            | 0             | 269,066            |
| Salary % Split                       |    |                    | .00%          | 100.00%            |
| Benefits                             | S  | 122,203            | 0             | 122,203            |
| Subtotal - Personnel Costs           |    | 391,269            | 0             | 391,269            |
| <hr/>                                |    |                    |               |                    |
| Services & Supplies Cost             |    |                    |               |                    |
| Supplies                             | S  | 255                | 0             | 255                |
| Services                             | S  | 1,481              | 0             | 1,481              |
| Mgmt Consulting Svcs                 | S  | 685,186            | 0             | 685,186            |
| Subtotal - Services & Supplies       |    | 686,922            | 0             | 686,922            |
| <hr/>                                |    |                    |               |                    |
| <b>Department Cost Total</b>         |    | 1,078,191          | 0             | 1,078,191          |
| <hr/>                                |    |                    |               |                    |
| Adjustments to Cost                  |    |                    |               |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Total Costs After Adjustments</b> |    | 1,078,191          | 0             | 1,078,191          |
| <hr/>                                |    |                    |               |                    |
| General Admin Distribution           |    |                    | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Grand Total</b>                   |    | <b>\$1,078,191</b> |               | <b>\$1,078,191</b> |
|                                      |    | <hr/> <hr/>        |               |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:9 Finance Internal Controls**

| Department                                  | First Incoming | Second Incoming | Internal Controls |
|---|----------------|-----------------|-------------------|
| 3 Insurance Retirees                        | \$7,993        | \$41            | \$8,034           |
| 3 Memberships                               | 272            | 1               | 273               |
| 3 Accounting & Consult                      | 411            | 2               | 413               |
| 3 Interest Costs                            | 1,808          | 10              | 1,817             |
| 3 Other Misc                                | 432            | 2               | 434               |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 272            | 1               | 273               |
| Subtotal - Non-Departmental-Gen Gov         | 11,187         | 57              | 11,244            |
| 4 Finance Dept Admin                        | 76,788         | 22,217          | 99,005            |
| Subtotal - Finance Dir Office               | 76,788         | 22,217          | 99,005            |
| 5 Financial Plg & Analysis                  | 410            | 20              | 430               |
| Subtotal - Finance Financial Plg & Analysis | 410            | 20              | 430               |
| 8 Gen Acctng                                | 159            | 9               | 169               |
| 8 Auditing Svcs                             | 220            | 0               | 220               |
| 8 Fin Operations                            | 241            | 12              | 253               |
| Subtotal - Finance Reporting & Ops          | 619            | 22              | 641               |
| 9 Internal Controls                         | 0              | 722             | 722               |
| Subtotal - Finance Internal Controls        | 0              | 722             | 722               |
| 10 Cost Accounting                          | 0              | 91              | 91                |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 92              | 92                |
| Subtotal - Finance Grants                   | 0              | 183             | 183               |
| 11 Perf Mgt Svcs                            | 0              | 348             | 348               |
| Subtotal - Finance Perform Mgmnt            | 0              | 348             | 348               |
| 12 Treasury                                 | 0              | 376             | 376               |
| Subtotal - Finance Treasury                 | 0              | 376             | 376               |
| 13 Purchasing                               | 0              | 3,064           | 3,064             |
| Subtotal - Finance Strategic Purchasing     | 0              | 3,064           | 3,064             |
| 16 Records                                  | 0              | 124             | 124               |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:9 Finance Internal Controls**

| Department                             | First<br>Incoming | Second<br>Incoming | Internal<br>Controls |
|--|-------------------|--------------------|----------------------|
| Subtotal - ARA Operations              | \$0               | \$124              | \$124                |
| 17 Payroll Svcs                        | 0                 | 777                | 777                  |
| Subtotal - ARA Payroll Services        | 0                 | 777                | 777                  |
| 18 Franchise                           | 0                 | 490                | 490                  |
| Subtotal - ARA Regulatory              | 0                 | 490                | 490                  |
| 21 Enterprise Optns                    | 0                 | 967                | 967                  |
| Subtotal - HITS EIS                    | 0                 | 967                | 967                  |
| 23 IT Proj Mgt                         | 0                 | 355                | 355                  |
| Subtotal - HITS Project Mgt Office     | 0                 | 355                | 355                  |
| 24 Certification                       | 0                 | 242                | 242                  |
| 24 External Affairs & Outreach         | 0                 | 56                 | 56                   |
| Subtotal - Office Business Opportunity | 0                 | 298                | 298                  |
| 25 City Mayor Admin                    | 0                 | 545                | 545                  |
| 25 I Gov Relats                        | 0                 | 93                 | 93                   |
| Subtotal - Mayor                       | 0                 | 638                | 638                  |
| 26 Personnel Svcs                      | 0                 | 287                | 287                  |
| Subtotal - Human Resources             | 0                 | 287                | 287                  |
| 28 City Sec Svcs                       | 0                 | 271                | 271                  |
| Subtotal - City Secretary              | 0                 | 271                | 271                  |
| 29 City Council Svcs                   | 0                 | 2,310              | 2,310                |
| Subtotal - City Council                | 0                 | 2,310              | 2,310                |
| 30 Controller Fin Svcs                 | 0                 | 1,364              | 1,364                |
| 30 Controller Treasury                 | 0                 | 477                | 477                  |
| Subtotal - City Controller's Office    | 0                 | 1,841              | 1,841                |
| <b>Total Incoming</b>                  | <b>89,004</b>     | <b>35,367</b>      | <b>124,371</b>       |
| <b>C. Total Allocated</b>              |                   | <b>\$1,202,562</b> | <b>\$1,202,562</b>   |
|  |                   | 100.00%            |                      |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Internal Controls Allocations**

**Dept:9 Finance Internal Controls**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,861,977  | 5.2670%            | \$61,477         | \$0           | \$61,477              | \$0               | \$61,477 |
| 4 Finance Dir Office                    | 2,371,269   | 0.1360%            | 1,587            | 0             | 1,587                 | 0                 | 1,587    |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.1032%            | 1,204            | 0             | 1,204                 | 0                 | 1,204    |
| 6 Finance City Council                  | 394,671     | 0.0226%            | 264              | 0             | 264                   | 0                 | 264      |
| 7 Finance Public Fin                    | 892,873     | 0.0512%            | 598              | 0             | 598                   | 0                 | 598      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.1727%            | 2,016            | 0             | 2,016                 | 0                 | 2,016    |
| 9 Finance Internal Controls             | 1,078,191   | 0.0618%            | 722              | 0             | 722                   | 0                 | 722      |
| 10 Finance Grants                       | 1,025,516   | 0.0588%            | 686              | 0             | 686                   | 22                | 708      |
| 11 Finance Perform Mgmnt                | 1,036,476   | 0.0594%            | 694              | 0             | 694                   | 22                | 716      |
| 12 Finance Treasury                     | 1,632,053   | 0.0936%            | 1,092            | 0             | 1,092                 | 35                | 1,127    |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.2755%            | 3,216            | 0             | 3,216                 | 103               | 3,319    |
| 14 ARA Director Office                  | 1,369,212   | 0.0785%            | 916              | 0             | 916                   | 29                | 946      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0688%            | 803              | 0             | 803                   | 26                | 829      |
| 16 ARA Operations                       | 6,574,337   | 0.3769%            | 4,400            | 0             | 4,400                 | 142               | 4,541    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.2395%            | 2,795            | 0             | 2,795                 | 90                | 2,885    |
| 18 ARA Regulatory                       | 719,284     | 0.0412%            | 481              | 0             | 481                   | 15                | 497      |
| 19 HITS CIO                             | 3,694,703   | 0.2118%            | 2,473            | 0             | 2,473                 | 80                | 2,552    |
| 20 HITS EAS                             | 4,810,247   | 0.2758%            | 3,219            | 0             | 3,219                 | 104               | 3,323    |
| 21 HITS EIS                             | 6,660,266   | 0.3819%            | 4,457            | 0             | 4,457                 | 143               | 4,601    |
| 22 HITS Radio                           | 4,902,465   | 0.2811%            | 3,281            | 0             | 3,281                 | 106               | 3,386    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.1017%            | 1,187            | 0             | 1,187                 | 38                | 1,225    |
| 24 Office Business Opportunity          | 2,743,150   | 0.1573%            | 1,836            | 0             | 1,836                 | 59                | 1,895    |
| 25 Mayor                                | 4,507,920   | 0.2585%            | 3,017            | 0             | 3,017                 | 97                | 3,114    |
| 26 Human Resources                      | 3,275,382   | 0.1878%            | 2,192            | 0             | 2,192                 | 71                | 2,262    |
| 27 Legal                                | 15,037,474  | 0.8622%            | 10,064           | 0             | 10,064                | 324               | 10,387   |
| 28 City Secretary                       | 805,096     | 0.0462%            | 539              | 0             | 539                   | 17                | 556      |
| 29 City Council                         | 9,174,478   | 0.5260%            | 6,140            | 0             | 6,140                 | 198               | 6,337    |
| 30 City Controller's Office             | 8,135,147   | 0.4664%            | 5,444            | 0             | 5,444                 | 175               | 5,619    |
| 31 Health Administration                | 12,935,742  | 0.7417%            | 8,657            | 0             | 8,657                 | 279               | 8,935    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.1084%            | 1,266            | 0             | 1,266                 | 41                | 1,306    |
| 35 HPD Police Records                   | 5,491,372   | 0.3149%            | 3,675            | 0             | 3,675                 | 118               | 3,793    |
| 36 General Services                     | 38,031,201  | 2.1806%            | 25,452           | 0             | 25,452                | 819               | 26,270   |
| 39 Police                               | 726,610,320 | 41.6613%           | 486,268          | 0             | 486,268               | 15,644            | 501,913  |
| 40 Dept of Neighborhoods                | 12,016,712  | 0.6890%            | 8,042            | 0             | 8,042                 | 259               | 8,301    |
| 41 Fire                                 | 482,818,812 | 27.6831%           | 323,116          | 0             | 323,116               | 10,395            | 333,511  |
| 42 Municipal Court                      | 26,724,656  | 1.5323%            | 17,885           | 0             | 17,885                | 575               | 18,460   |
| 43 Solid Waste                          | 71,311,983  | 4.0888%            | 47,724           | 0             | 47,724                | 1,535             | 49,259   |
| 45 Housing & Community Development      | 659,665     | 0.0378%            | 441              | 0             | 441                   | 14                | 456      |
| 46 Library                              | 32,744,468  | 1.8775%            | 21,914           | 0             | 21,914                | 705               | 22,619   |
| 47 Parks & Recreation                   | 67,544,702  | 3.8728%            | 45,203           | 0             | 45,203                | 1,454             | 46,657   |
| 48 Health & Human Services Department   | 33,508,678  | 1.9213%            | 22,425           | 0             | 22,425                | 721               | 23,146   |
| 50 Fleet Management                     | 4,866       | 0.0003%            | 3                | 0             | 3                     | 0                 | 3        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Internal Controls Allocations**

**Dept:9 Finance Internal Controls**

| Department                | Units                | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------|----------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 51 Planning & Development | 5,816,686            | 0.3335%            | \$3,893          | \$0           | \$3,893               | \$125             | \$4,018            |
| 53 Finance Other          | (177)                | 0.0000%            | (0)              | 0             | (0)                   | (0)               | (0)                |
| 57 ARA Other              | 4,756,279            | 0.2727%            | 3,183            | 0             | 3,183                 | 102               | 3,285              |
| 58 IT Public Services     | 694,221              | 0.0398%            | 465              | 0             | 465                   | 15                | 480                |
| 71 PWE Other              | 31,058,151           | 1.7808%            | 20,785           | 0             | 20,785                | 669               | 21,454             |
| <b>Subtotal</b>           | <b>1,744,089,745</b> | <b>100.0000%</b>   | <b>1,167,195</b> | <b>0</b>      | <b>1,167,195</b>      | <b>35,367</b>     | <b>1,202,562</b>   |
| Direct Bills              |                      |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>              |                      |                    |                  |               | <b>\$1,167,195</b>    |                   | <b>\$1,202,562</b> |

Basis Units: FY2015 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:9 Finance Internal Controls**

| <b>Department</b>                       | <b>Internal Controls</b> | <b>Total</b> |
|---|--------------------------|--------------|
| 0 Direct Billed                         | \$0                      | \$0          |
| 3 Non-Departmental-Gen Gov              | 61,477                   | 61,477       |
| 4 Finance Dir Office                    | 1,587                    | 1,587        |
| 5 Finance Financial Planning & Analysis | 1,204                    | 1,204        |
| 6 Finance City Council                  | 264                      | 264          |
| 7 Finance Public Fin                    | 598                      | 598          |
| 8 Finance Reporting & Ops               | 2,016                    | 2,016        |
| 9 Finance Internal Controls             | 722                      | 722          |
| 10 Finance Grants                       | 708                      | 708          |
| 11 Finance Perform Mgmnt                | 716                      | 716          |
| 12 Finance Treasury                     | 1,127                    | 1,127        |
| 13 Finance Strategic Purchasing         | 3,319                    | 3,319        |
| 14 ARA Director Office                  | 946                      | 946          |
| 15 ARA Admin Svcs                       | 829                      | 829          |
| 16 ARA Operations                       | 4,541                    | 4,541        |
| 17 ARA Payroll Services                 | 2,885                    | 2,885        |
| 18 ARA Regulatory                       | 497                      | 497          |
| 19 HITS CIO                             | 2,552                    | 2,552        |
| 20 HITS EAS                             | 3,323                    | 3,323        |
| 21 HITS EIS                             | 4,601                    | 4,601        |
| 22 HITS Radio                           | 3,386                    | 3,386        |
| 23 HITS Project Mgt Office              | 1,225                    | 1,225        |
| 24 Office Business Opportunity          | 1,895                    | 1,895        |
| 25 Mayor                                | 3,114                    | 3,114        |
| 26 Human Resources                      | 2,262                    | 2,262        |
| 27 Legal                                | 10,387                   | 10,387       |
| 28 City Secretary                       | 556                      | 556          |
| 29 City Council                         | 6,337                    | 6,337        |
| 30 City Controller's Office             | 5,619                    | 5,619        |
| 31 Health Administration                | 8,935                    | 8,935        |
| 32 Planning & Dev Admin                 | 1,306                    | 1,306        |
| 35 HPD Police Records                   | 3,793                    | 3,793        |
| 36 General Services                     | 26,270                   | 26,270       |
| 39 Police                               | 501,913                  | 501,913      |
| 40 Dept of Neighborhoods                | 8,301                    | 8,301        |
| 41 Fire                                 | 333,511                  | 333,511      |
| 42 Municipal Court                      | 18,460                   | 18,460       |
| 43 Solid Waste                          | 49,259                   | 49,259       |
| 45 Housing & Community Development      | 456                      | 456          |
| 46 Library                              | 22,619                   | 22,619       |
| 47 Parks & Recreation                   | 46,657                   | 46,657       |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:9 Finance Internal Controls**

| <b>Department</b>                     | <b>Internal<br/>Controls</b> | <b>Total</b>       |
|---------------------------------------|------------------------------|--------------------|
| 48 Health & Human Services Department | \$23,146                     | \$23,146           |
| 50 Fleet Management                   | 3                            | 3                  |
| 51 Planning & Development             | 4,018                        | 4,018              |
| 53 Finance Other                      | (0)                          | (0)                |
| 57 ARA Other                          | 3,285                        | 3,285              |
| 58 IT Public Services                 | 480                          | 480                |
| 71 PWE Other                          | 21,454                       | 21,454             |
| <b>Total</b>                          | <b>\$1,202,562</b>           | <b>\$1,202,562</b> |



## FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT NATURE AND EXTENT OF SERVICES

**Grants Management** – Grants Management within the Financial Reporting and Operations division of the Finance Department, is responsible for monitoring the activity of all federal, state and private grants the city receives. Costs are allocated based upon grant funds expenditures by department.

- **Cost Accounting** – The Cost Accounting section within Grants Management is responsible for the Cost Allocation Plan, the cost of service study and maintaining the city-wide fee schedule. Costs are allocated based on the operating expenditures by department.

- **Trust Funds Management (TFM)** – Provides education and services to more than 23,000 employees, retirees, and their families on retirement security with the administration of the defined contribution plan. In addition, TFM is responsible for the fiscal monitoring and financial reporting of Local Government Corporations. Costs are allocated based on the operating expenditures by department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:10 Finance Grants

| Description                          |    | Amount             | General<br>Admin | Grants Mgmt      | Cost<br>Accounting | Trust Funds<br>Mgmt (TFM) |
|--------------------------------------|----|--------------------|------------------|------------------|--------------------|---------------------------|
| <hr/>                                |    |                    |                  |                  |                    |                           |
| Personnel Costs                      |    |                    |                  |                  |                    |                           |
| Salaries                             | S1 | 674,062            | 0                | 338,652          | 167,852            | 167,558                   |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>50.24%</i>    | <i>24.90%</i>      | <i>24.86%</i>             |
| Benefits                             | P  | 294,771            | 0                | 155,176          | 76,912             | 62,683                    |
| Subtotal - Personnel Costs           |    | 968,833            | 0                | 493,828          | 244,764            | 230,241                   |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| Services & Supplies Cost             |    |                    |                  |                  |                    |                           |
| Supplies                             | P  | 6,295              | 0                | 4,076            | 2,020              | 199                       |
| Services                             | P  | 50,388             | 0                | 14,523           | 7,198              | 28,667                    |
| Subtotal - Services & Supplies       |    | 56,683             | 0                | 18,599           | 9,218              | 28,866                    |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| <b>Department Cost Total</b>         |    | 1,025,516          | 0                | 512,427          | 253,982            | 259,106                   |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| Adjustments to Cost                  |    |                    |                  |                  |                    |                           |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                | 0                  | 0                         |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| <b>Total Costs After Adjustments</b> |    | 1,025,516          | 0                | 512,427          | 253,982            | 259,106                   |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| General Admin Distribution           |    |                    | 0                | 0                | 0                  | 0                         |
| <hr/>                                |    |                    |                  |                  |                    |                           |
| <b>Grand Total</b>                   |    | <b>\$1,025,516</b> |                  | <b>\$512,427</b> | <b>\$253,982</b>   | <b>\$259,106</b>          |
| <hr/>                                |    |                    |                  |                  |                    |                           |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:10 Finance Grants

| Department                                  | First Incoming | Second Incoming | Grants Mgmt | Cost Accounting | Trust Funds Mgmt (TFM) |
|---|----------------|-----------------|-------------|-----------------|------------------------|
| 3 Insurance Retirees                        | \$19,477       | \$99            | \$9,835     | \$4,875         | \$4,866                |
| 3 Memberships                               | 662            | 3               | 334         | 166             | 165                    |
| 3 Accounting & Consult                      | 856            | 4               | 432         | 214             | 214                    |
| 3 Interest Costs                            | 1,719          | 9               | 868         | 430             | 430                    |
| 3 Other Misc                                | 411            | 2               | 207         | 103             | 103                    |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 663            | 3               | 335         | 166             | 166                    |
| Subtotal - Non-Departmental-Gen Gov         | 23,788         | 121             | 12,012      | 5,954           | 5,943                  |
| 4 Finance Dept Admin                        | 187,105        | 54,136          | 121,201     | 60,073          | 59,968                 |
| Subtotal - Finance Dir Office               | 187,105        | 54,136          | 121,201     | 60,073          | 59,968                 |
| 5 Financial Plg & Analysis                  | 854            | 42              | 450         | 223             | 223                    |
| Subtotal - Finance Financial Plg & Analysis | 854            | 42              | 450         | 223             | 223                    |
| 8 Gen Acctng                                | 332            | 20              | 177         | 88              | 87                     |
| 8 Auditing Svcs                             | 458            | 0               | 230         | 114             | 114                    |
| 8 Fin Operations                            | 229            | 12              | 121         | 60              | 60                     |
| Subtotal - Finance Reporting & Ops          | 1,019          | 32              | 528         | 262             | 261                    |
| 9 Internal Controls                         | 686            | 22              | 356         | 176             | 176                    |
| Subtotal - Finance Internal Controls        | 686            | 22              | 356         | 176             | 176                    |
| 10 Cost Accounting                          | 0              | 86              | 43          | 21              | 21                     |
| 10 Trust Funds Mgmt (TFM)                   | 0              | 88              | 44          | 22              | 22                     |
| Subtotal - Finance Grants                   | 0              | 174             | 87          | 43              | 43                     |
| 11 Perf Mgt Svcs                            | 0              | 331             | 166         | 82              | 82                     |
| Subtotal - Finance Perform Mgmnt            | 0              | 331             | 166         | 82              | 82                     |
| 12 Treasury                                 | 0              | 358             | 180         | 89              | 89                     |
| Subtotal - Finance Treasury                 | 0              | 358             | 180         | 89              | 89                     |
| 13 Purchasing                               | 0              | 1,751           | 880         | 436             | 435                    |
| Subtotal - Finance Strategic Purchasing     | 0              | 1,751           | 880         | 436             | 435                    |
| 16 Records                                  | 0              | 302             | 152         | 75              | 75                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:10 Finance Grants

| Department                             | First<br>Incoming | Second<br>Incoming | Grants Mgmt      | Cost<br>Accounting | Trust Funds<br>Mgmt (TFM) |
|--|-------------------|--------------------|------------------|--------------------|---------------------------|
| Subtotal - ARA Operations              | \$0               | \$302              | \$152            | \$75               | \$75                      |
| 17 Payroll Svcs                        | 0                 | 1,893              | 951              | 472                | 471                       |
| Subtotal - ARA Payroll Services        | 0                 | 1,893              | 951              | 472                | 471                       |
| 18 Franchise                           | 0                 | 466                | 234              | 116                | 116                       |
| Subtotal - ARA Regulatory              | 0                 | 466                | 234              | 116                | 116                       |
| 21 Enterprise Optns                    | 0                 | 2,016              | 1,013            | 502                | 501                       |
| Subtotal - HITS EIS                    | 0                 | 2,016              | 1,013            | 502                | 501                       |
| 23 IT Proj Mgt                         | 0                 | 866                | 435              | 216                | 215                       |
| Subtotal - HITS Project Mgt Office     | 0                 | 866                | 435              | 216                | 215                       |
| 24 Certification                       | 0                 | 589                | 296              | 147                | 147                       |
| 24 External Affairs & Outreach         | 0                 | 136                | 69               | 34                 | 34                        |
| Subtotal - Office Business Opportunity | 0                 | 726                | 365              | 181                | 180                       |
| 25 City Mayor Admin                    | 0                 | 1,327              | 667              | 330                | 330                       |
| 25 I Gov Relats                        | 0                 | 228                | 114              | 57                 | 57                        |
| Subtotal - Mayor                       | 0                 | 1,555              | 781              | 387                | 387                       |
| 26 Personnel Svcs                      | 0                 | 699                | 351              | 174                | 174                       |
| Subtotal - Human Resources             | 0                 | 699                | 351              | 174                | 174                       |
| 28 City Sec Svcs                       | 0                 | 258                | 130              | 64                 | 64                        |
| Subtotal - City Secretary              | 0                 | 258                | 130              | 64                 | 64                        |
| 29 City Council Svcs                   | 0                 | 2,197              | 1,104            | 547                | 546                       |
| Subtotal - City Council                | 0                 | 2,197              | 1,104            | 547                | 546                       |
| 30 Controller Fin Svcs                 | 0                 | 2,844              | 1,429            | 708                | 707                       |
| 30 Controller Treasury                 | 0                 | 454                | 228              | 113                | 113                       |
| Subtotal - City Controller's Office    | 0                 | 3,298              | 1,657            | 821                | 820                       |
| <b>Total Incoming</b>                  | 213,453           | 71,243             | 143,033          | 70,894             | 70,769                    |
| <b>C. Total Allocated</b>              |                   | <b>\$1,310,212</b> | <b>\$655,460</b> | <b>\$324,876</b>   | <b>\$329,876</b>          |
|  |                   |                    | 50.03%           | 24.80%             | 25.18%                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Grants Mgmt Allocations**

Dept:10 Finance Grants

| Department                            | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 Non-Departmental-Gen Gov            | 4,878              | 0.0026%            | \$16             | \$0           | \$16                  | \$0               | \$16             |
| 36 General Services                   | 8,990              | 0.0047%            | 29               | 0             | 29                    | 2                 | 31               |
| 37 HEC                                | 219,619            | 0.1156%            | 717              | 0             | 717                   | 41                | 758              |
| 39 Police                             | 13,019,156         | 6.8550%            | 42,478           | 0             | 42,478                | 2,454             | 44,932           |
| 40 Dept of Neighborhoods              | 2,616,083          | 1.3774%            | 8,536            | 0             | 8,536                 | 493               | 9,029            |
| 41 Fire                               | 19,672             | 0.0104%            | 64               | 0             | 64                    | 4                 | 68               |
| 42 Municipal Court                    | 102,251            | 0.0538%            | 334              | 0             | 334                   | 19                | 353              |
| 44 Houston Airport System (HAS)       | 13,851,981         | 7.2935%            | 45,195           | 0             | 45,195                | 2,611             | 47,806           |
| 45 Housing & Community Development    | 67,782,942         | 35.6898%           | 221,158          | 0             | 221,158               | 12,775            | 233,933          |
| 46 Library                            | 216,008            | 0.1137%            | 705              | 0             | 705                   | 41                | 745              |
| 47 Parks & Recreation                 | 12,817,506         | 6.7488%            | 41,820           | 0             | 41,820                | 2,416             | 44,236           |
| 48 Health & Human Services Department | 57,513,205         | 30.2825%           | 187,651          | 0             | 187,651               | 10,839            | 198,490          |
| 50 Fleet Management                   | 861,259            | 0.4535%            | 2,810            | 0             | 2,810                 | 162               | 2,972            |
| 51 Planning & Development             | 5,109              | 0.0027%            | 17               | 0             | 17                    | 1                 | 18               |
| 53 Finance Other                      | 7,142              | 0.0038%            | 23               | 0             | 23                    | 1                 | 25               |
| 57 ARA Other                          | 459,558            | 0.2420%            | 1,499            | 0             | 1,499                 | 87                | 1,586            |
| 62 Mayor Other                        | 13,678,310         | 7.2020%            | 44,629           | 0             | 44,629                | 2,578             | 47,207           |
| 71 PWE Other                          | 6,678,416          | 3.5164%            | 21,790           | 0             | 21,790                | 1,259             | 23,049           |
| 91 Hurricane Ike Aid & Recovery       | 55,110             | 0.0290%            | 180              | 0             | 180                   | 10                | 190              |
| 92 ARRA Reimbursement Fund            | 5,259              | 0.0028%            | 17               | 0             | 17                    | 1                 | 18               |
| <b>Subtotal</b>                       | <b>189,922,454</b> | <b>100.0000%</b>   | <b>619,667</b>   | <b>0</b>      | <b>619,667</b>        | <b>35,793</b>     | <b>655,460</b>   |
| Direct Bills                          |                    |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                    |                    |                  |               | <b>\$619,667</b>      |                   | <b>\$655,460</b> |

Basis Units: FY2015 Grant Funds expenditures

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Cost Accounting Allocations**

**Dept:10 Finance Grants**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$7,733          | \$0           | \$7,733               | \$0               | \$7,733 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 200              | 0             | 200                   | 0                 | 200     |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 151              | 0             | 151                   | 0                 | 151     |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 33               | 0             | 33                    | 0                 | 33      |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 75               | 0             | 75                    | 0                 | 75      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 253              | 0             | 253                   | 0                 | 253     |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 91               | 0             | 91                    | 0                 | 91      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 86               | 0             | 86                    | 0                 | 86      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 87               | 0             | 87                    | 5                 | 92      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 137              | 0             | 137                   | 8                 | 145     |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 404              | 0             | 404                   | 24                | 428     |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 115              | 0             | 115                   | 7                 | 122     |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 101              | 0             | 101                   | 6                 | 107     |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 553              | 0             | 553                   | 33                | 586     |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 351              | 0             | 351                   | 21                | 372     |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 61               | 0             | 61                    | 4                 | 64      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 311              | 0             | 311                   | 18                | 329     |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 405              | 0             | 405                   | 24                | 429     |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 560              | 0             | 560                   | 33                | 594     |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 412              | 0             | 412                   | 25                | 437     |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 149              | 0             | 149                   | 9                 | 158     |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 259              | 0             | 259                   | 15                | 274     |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 379              | 0             | 379                   | 23                | 402     |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 2,990            | 0             | 2,990                 | 178               | 3,167   |
| 27 Legal                                | 15,038,003  | 0.4119%            | 1,265            | 0             | 1,265                 | 75                | 1,340   |
| 28 City Secretary                       | 805,096     | 0.0221%            | 68               | 0             | 68                    | 4                 | 72      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 772              | 0             | 772                   | 46                | 818     |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 684              | 0             | 684                   | 41                | 725     |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 1,088            | 0             | 1,088                 | 65                | 1,153   |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 159              | 0             | 159                   | 9                 | 169     |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 144              | 0             | 144                   | 9                 | 153     |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 462              | 0             | 462                   | 27                | 489     |
| 36 General Services                     | 166,170,285 | 4.5519%            | 13,980           | 0             | 13,980                | 831               | 14,811  |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 2,024            | 0             | 2,024                 | 120               | 2,144   |
| 39 Police                               | 783,815,350 | 21.4710%           | 65,945           | 0             | 65,945                | 3,919             | 69,864  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 1,402            | 0             | 1,402                 | 83                | 1,486   |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 40,987           | 0             | 40,987                | 2,436             | 43,423  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 2,536            | 0             | 2,536                 | 151               | 2,686   |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 6,012            | 0             | 6,012                 | 357               | 6,369   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 23,189           | 0             | 23,189                | 1,378             | 24,568  |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 5,804            | 0             | 5,804                 | 345               | 6,149   |
| 46 Library                              | 35,694,288  | 0.9778%            | 3,003            | 0             | 3,003                 | 178               | 3,182   |

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
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**Cost Accounting Allocations**

**Dept:10 Finance Grants**

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$7,628          | \$0           | \$7,628               | \$453             | \$8,081 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 9,376            | 0             | 9,376                 | 557               | 9,933   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 14               | 0             | 14                    | 1                 | 15      |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 7,267            | 0             | 7,267                 | 432               | 7,699   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 581              | 0             | 581                   | 35                | 615     |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 367              | 0             | 367                   | 22                | 389     |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 929              | 0             | 929                   | 55                | 985     |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 832              | 0             | 832                   | 49                | 882     |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 737              | 0             | 737                   | 44                | 780     |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 1,154            | 0             | 1,154                 | 69                | 1,223   |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 58               | 0             | 58                    | 3                 | 62      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 1,534            | 0             | 1,534                 | 91                | 1,626   |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 18               | 0             | 18                    | 1                 | 19      |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 347              | 0             | 347                   | 21                | 368     |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 2,715            | 0             | 2,715                 | 161               | 2,876   |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 27,394           | 0             | 27,394                | 1,628             | 29,022  |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 12               | 0             | 12                    | 1                 | 13      |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 4,458            | 0             | 4,458                 | 265               | 4,723   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 2,627            | 0             | 2,627                 | 156               | 2,783   |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 6,034            | 0             | 6,034                 | 359               | 6,392   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 33,660           | 0             | 33,660                | 2,000             | 35,660  |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 226              | 0             | 226                   | 13                | 239     |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 4,048            | 0             | 4,048                 | 241               | 4,289   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 526              | 0             | 526                   | 31                | 557     |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 100              | 0             | 100                   | 6                 | 106     |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 362              | 0             | 362                   | 22                | 384     |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 957              | 0             | 957                   | 57                | 1,014   |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 859              | 0             | 859                   | 51                | 910     |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 292              | 0             | 292                   | 17                | 310     |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 114              | 0             | 114                   | 7                 | 120     |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 253              | 0             | 253                   | 15                | 268     |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 349              | 0             | 349                   | 21                | 370     |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 5                | 0             | 5                     | 0                 | 5       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 0                | 0             | 0                     | 0                 | 0       |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 1,766            | 0             | 1,766                 | 105               | 1,870   |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 4,112            | 0             | 4,112                 | 244               | 4,356   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Cost Accounting Allocations

Dept:10 Finance Grants

| Department                                 | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|--|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| <b>Subtotal</b>                            | 3,650,582,122 | 100.0000%             | 307,135             | 0             | 307,135                  | 17,741               | 324,876          |
| Direct Bills                               |               |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>                               |               |                       |                     |               | <b>\$307,135</b>         |                      | <b>\$324,876</b> |
| Basis Units: FY2015 expenditures excl TIRZ |               |                       |                     |               |                          |                      |                  |
| Source: COH Expenditure Report             |               |                       |                     |               |                          |                      |                  |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Trust Funds Mgmt (TFM) Allocations**

Dept:10 Finance Grants

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$7,860          | \$0           | \$7,860               | \$0               | \$7,860 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 203              | 0             | 203                   | 0                 | 203     |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 154              | 0             | 154                   | 0                 | 154     |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 34               | 0             | 34                    | 0                 | 34      |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 76               | 0             | 76                    | 0                 | 76      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 258              | 0             | 258                   | 0                 | 258     |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 92               | 0             | 92                    | 0                 | 92      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 88               | 0             | 88                    | 0                 | 88      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 89               | 0             | 89                    | 5                 | 94      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 140              | 0             | 140                   | 8                 | 148     |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 411              | 0             | 411                   | 24                | 435     |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 117              | 0             | 117                   | 7                 | 124     |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 103              | 0             | 103                   | 6                 | 109     |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 562              | 0             | 562                   | 33                | 595     |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 357              | 0             | 357                   | 21                | 378     |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 62               | 0             | 62                    | 4                 | 65      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 316              | 0             | 316                   | 18                | 334     |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 411              | 0             | 411                   | 24                | 435     |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 570              | 0             | 570                   | 33                | 603     |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 419              | 0             | 419                   | 24                | 444     |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 152              | 0             | 152                   | 9                 | 161     |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 263              | 0             | 263                   | 15                | 278     |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 385              | 0             | 385                   | 23                | 408     |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 3,039            | 0             | 3,039                 | 177               | 3,216   |
| 27 Legal                                | 15,038,003  | 0.4119%            | 1,286            | 0             | 1,286                 | 75                | 1,361   |
| 28 City Secretary                       | 805,096     | 0.0221%            | 69               | 0             | 69                    | 4                 | 73      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 785              | 0             | 785                   | 46                | 830     |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 696              | 0             | 696                   | 41                | 736     |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 1,106            | 0             | 1,106                 | 65                | 1,171   |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 162              | 0             | 162                   | 9                 | 171     |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 146              | 0             | 146                   | 9                 | 155     |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 470              | 0             | 470                   | 27                | 497     |
| 36 General Services                     | 166,170,285 | 4.5519%            | 14,209           | 0             | 14,209                | 829               | 15,039  |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 2,057            | 0             | 2,057                 | 120               | 2,177   |
| 39 Police                               | 783,815,350 | 21.4710%           | 67,025           | 0             | 67,025                | 3,912             | 70,937  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 1,425            | 0             | 1,425                 | 83                | 1,509   |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 41,658           | 0             | 41,658                | 2,432             | 44,090  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 2,577            | 0             | 2,577                 | 150               | 2,728   |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 6,110            | 0             | 6,110                 | 357               | 6,467   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 23,569           | 0             | 23,569                | 1,376             | 24,945  |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 5,899            | 0             | 5,899                 | 344               | 6,243   |
| 46 Library                              | 35,694,288  | 0.9778%            | 3,052            | 0             | 3,052                 | 178               | 3,230   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Trust Funds Mgmt (TFM) Allocations**

Dept:10 Finance Grants

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$7,753          | \$0           | \$7,753               | \$453             | \$8,206 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 9,530            | 0             | 9,530                 | 556               | 10,086  |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 15               | 0             | 15                    | 1                 | 15      |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 7,386            | 0             | 7,386                 | 431               | 7,818   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 590              | 0             | 590                   | 34                | 625     |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 373              | 0             | 373                   | 22                | 395     |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 945              | 0             | 945                   | 55                | 1,000   |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 846              | 0             | 846                   | 49                | 895     |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 749              | 0             | 749                   | 44                | 792     |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 1,173            | 0             | 1,173                 | 68                | 1,242   |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 59               | 0             | 59                    | 3                 | 63      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 1,560            | 0             | 1,560                 | 91                | 1,651   |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 18               | 0             | 18                    | 1                 | 19      |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 353              | 0             | 353                   | 21                | 373     |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 2,759            | 0             | 2,759                 | 161               | 2,920   |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 27,842           | 0             | 27,842                | 1,625             | 29,467  |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 12               | 0             | 12                    | 1                 | 13      |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 4,531            | 0             | 4,531                 | 264               | 4,795   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 2,670            | 0             | 2,670                 | 156               | 2,826   |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 6,132            | 0             | 6,132                 | 358               | 6,490   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 34,211           | 0             | 34,211                | 1,997             | 36,208  |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 230              | 0             | 230                   | 13                | 243     |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 4,115            | 0             | 4,115                 | 240               | 4,355   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 534              | 0             | 534                   | 31                | 565     |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 102              | 0             | 102                   | 6                 | 108     |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 368              | 0             | 368                   | 22                | 390     |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 972              | 0             | 972                   | 57                | 1,029   |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 873              | 0             | 873                   | 51                | 924     |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 297              | 0             | 297                   | 17                | 315     |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 115              | 0             | 115                   | 7                 | 122     |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 257              | 0             | 257                   | 15                | 272     |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 355              | 0             | 355                   | 21                | 376     |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 5                | 0             | 5                     | 0                 | 5       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 0                | 0             | 0                     | 0                 | 0       |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 1,794            | 0             | 1,794                 | 105               | 1,899   |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 4,179            | 0             | 4,179                 | 244               | 4,423   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Trust Funds Mgmt (TFM) Allocations**

Dept:10 Finance Grants

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 312,166             | 0             | 312,166                  | 17,710               | 329,876          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |               |                       |                     |               | <b>\$312,166</b>         |                      | <b>\$329,876</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:10 Finance Grants

| Department                              | Grants Mgmt | Cost Accounting | Trust Funds Mgmt (TFM) | Total   |
|---|-------------|-----------------|------------------------|---------|
| 0 Direct Billed                         | \$0         | \$0             | \$0                    | \$0     |
| 3 Non-Departmental-Gen Gov              | 16          | 7,733           | 7,860                  | 15,609  |
| 4 Finance Dir Office                    | 0           | 200             | 203                    | 402     |
| 5 Finance Financial Planning & Analysis | 0           | 151             | 154                    | 305     |
| 6 Finance City Council                  | 0           | 33              | 34                     | 67      |
| 7 Finance Public Fin                    | 0           | 75              | 76                     | 151     |
| 8 Finance Reporting & Ops               | 0           | 253             | 258                    | 511     |
| 9 Finance Internal Controls             | 0           | 91              | 92                     | 183     |
| 10 Finance Grants                       | 0           | 86              | 88                     | 174     |
| 11 Finance Perform Mgmt                 | 0           | 92              | 94                     | 186     |
| 12 Finance Treasury                     | 0           | 145             | 148                    | 293     |
| 13 Finance Strategic Purchasing         | 0           | 428             | 435                    | 863     |
| 14 ARA Director Office                  | 0           | 122             | 124                    | 246     |
| 15 ARA Admin Svcs                       | 0           | 107             | 109                    | 215     |
| 16 ARA Operations                       | 0           | 586             | 595                    | 1,181   |
| 17 ARA Payroll Services                 | 0           | 372             | 378                    | 750     |
| 18 ARA Regulatory                       | 0           | 64              | 65                     | 129     |
| 19 HITS CIO                             | 0           | 329             | 334                    | 664     |
| 20 HITS EAS                             | 0           | 429             | 435                    | 864     |
| 21 HITS EIS                             | 0           | 594             | 603                    | 1,196   |
| 22 HITS Radio                           | 0           | 437             | 444                    | 881     |
| 23 HITS Project Mgt Office              | 0           | 158             | 161                    | 319     |
| 24 Office Business Opportunity          | 0           | 274             | 278                    | 553     |
| 25 Mayor                                | 0           | 402             | 408                    | 810     |
| 26 Human Resources                      | 0           | 3,167           | 3,216                  | 6,383   |
| 27 Legal                                | 0           | 1,340           | 1,361                  | 2,701   |
| 28 City Secretary                       | 0           | 72              | 73                     | 145     |
| 29 City Council                         | 0           | 818             | 830                    | 1,648   |
| 30 City Controller's Office             | 0           | 725             | 736                    | 1,461   |
| 31 Health Administration                | 0           | 1,153           | 1,171                  | 2,324   |
| 32 Planning & Dev Admin                 | 0           | 169             | 171                    | 340     |
| 34 CIP Sal Rec PWE                      | 0           | 153             | 155                    | 308     |
| 35 HPD Police Records                   | 0           | 489             | 497                    | 986     |
| 36 General Services                     | 31          | 14,811          | 15,039                 | 29,881  |
| 37 HEC                                  | 758         | 2,144           | 2,177                  | 5,079   |
| 39 Police                               | 44,932      | 69,864          | 70,937                 | 185,733 |
| 40 Dept of Neighborhoods                | 9,029       | 1,486           | 1,509                  | 12,023  |
| 41 Fire                                 | 68          | 43,423          | 44,090                 | 87,580  |
| 42 Municipal Court                      | 353         | 2,686           | 2,728                  | 5,767   |
| 43 Solid Waste                          | 0           | 6,369           | 6,467                  | 12,836  |
| 44 Houston Airport System (HAS)         | 47,806      | 24,568          | 24,945                 | 97,319  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:10 Finance Grants

| Department                            | Grants Mgmt      | Cost Accounting  | Trust Funds Mgmt (TFM) | Total              |
|---------------------------------------|------------------|------------------|------------------------|--------------------|
| 45 Housing & Community Development    | \$233,933        | \$6,149          | \$6,243                | \$246,325          |
| 46 Library                            | 745              | 3,182            | 3,230                  | 7,157              |
| 47 Parks & Recreation                 | 44,236           | 8,081            | 8,206                  | 60,523             |
| 48 Health & Human Services Department | 198,490          | 9,933            | 10,086                 | 218,509            |
| 49 Convention & Entertainment         | 0                | 15               | 15                     | 31                 |
| 50 Fleet Management                   | 2,972            | 7,699            | 7,818                  | 18,489             |
| 51 Planning & Development             | 18               | 615              | 625                    | 1,258              |
| 53 Finance Other                      | 25               | 389              | 395                    | 809                |
| 54 ARA Insurance                      | 0                | 985              | 1,000                  | 1,984              |
| 55 ARA BARC                           | 0                | 882              | 895                    | 1,777              |
| 56 ARA Parking                        | 0                | 780              | 792                    | 1,573              |
| 57 ARA Other                          | 1,586            | 1,223            | 1,242                  | 4,051              |
| 58 IT Public Services                 | 0                | 62               | 63                     | 125                |
| 59 Legal Insurance                    | 0                | 1,626            | 1,651                  | 3,276              |
| 60 Legal Wkr Comp                     | 0                | 19               | 19                     | 38                 |
| 61 Mayor Cable TV                     | 0                | 368              | 373                    | 741                |
| 62 Mayor Other                        | 47,207           | 2,876            | 2,920                  | 53,003             |
| 64 HR Health Benefits                 | 0                | 29,022           | 29,467                 | 58,489             |
| 65 HR Long Term Disability            | 0                | 13               | 13                     | 26                 |
| 66 PWE Bldg Insp                      | 0                | 4,723            | 4,795                  | 9,518              |
| 67 PWE Stormwater                     | 0                | 2,783            | 2,826                  | 5,610              |
| 68 PWE DDSR                           | 0                | 6,392            | 6,490                  | 12,882             |
| 69 PWE Water & Sewer                  | 0                | 35,660           | 36,208                 | 71,869             |
| 70 PWE Houston Transtar               | 0                | 239              | 243                    | 482                |
| 71 PWE Other                          | 23,049           | 4,289            | 4,355                  | 31,693             |
| 72 Houston Permit Center              | 0                | 557              | 565                    | 1,122              |
| 73 CIP S/R Planning                   | 0                | 106              | 108                    | 214                |
| 74 CIP Sal Rec RE                     | 0                | 384              | 390                    | 774                |
| 75 CIP S/R Engrg                      | 0                | 1,014            | 1,029                  | 2,043              |
| 76 CIP S/R Constr                     | 0                | 910              | 924                    | 1,834              |
| 77 CIP S/R Eng/Const                  | 0                | 310              | 315                    | 624                |
| 78 CIP S/R Geo/Env                    | 0                | 120              | 122                    | 243                |
| 79 CIP S/R Other                      | 0                | 268              | 272                    | 540                |
| 80 CIP S/R GSD                        | 0                | 370              | 376                    | 745                |
| 91 Hurricane Ike Aid & Recovery       | 190              | 5                | 5                      | 200                |
| 92 ARRA Reimbursement Fund            | 18               | 0                | 0                      | 19                 |
| 93 HR-W.C.                            | 0                | 1,870            | 1,899                  | 3,770              |
| 94 HITS Other                         | 0                | 4,356            | 4,423                  | 8,780              |
| <b>Total</b>                          | <b>\$655,460</b> | <b>\$324,876</b> | <b>\$329,876</b>       | <b>\$1,310,212</b> |

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

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:11 Finance Perform Mgmnt**

| Description                          |    | Amount             | General<br>Admin | Perf Mgt<br>Svcs   |
|--------------------------------------|----|--------------------|------------------|--------------------|
| <hr/>                                |    |                    |                  |                    |
| Personnel Costs                      |    |                    |                  |                    |
| Salaries                             | S1 | 467,216            | 0                | 467,216            |
| Salary % Split                       |    |                    | .00%             | 100.00%            |
| Benefits                             | S  | 190,560            | 0                | 190,560            |
| Subtotal - Personnel Costs           |    | 657,776            | 0                | 657,776            |
| <hr/>                                |    |                    |                  |                    |
| Services & Supplies Cost             |    |                    |                  |                    |
| Supplies                             | S  | 1,950              | 0                | 1,950              |
| Services                             | S  | 376,750            | 0                | 376,750            |
| Subtotal - Services & Supplies       |    | 378,700            | 0                | 378,700            |
| <hr/>                                |    |                    |                  |                    |
| <b>Department Cost Total</b>         |    | 1,036,476          | 0                | 1,036,476          |
| <hr/>                                |    |                    |                  |                    |
| Adjustments to Cost                  |    |                    |                  |                    |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                  |
| <hr/>                                |    |                    |                  |                    |
| <b>Total Costs After Adjustments</b> |    | 1,036,476          | 0                | 1,036,476          |
| <hr/>                                |    |                    |                  |                    |
| General Admin Distribution           |    |                    | 0                | 0                  |
| <hr/>                                |    |                    |                  |                    |
| <b>Grand Total</b>                   |    | <b>\$1,036,476</b> |                  | <b>\$1,036,476</b> |
|                                      |    | <hr/> <hr/>        |                  |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:11 Finance Perform Mgmnt**

| Department                                  | First Incoming | Second Incoming | Perf Mgt Svcs |
|---|----------------|-----------------|---------------|
| 3 Insurance Retirees                        | \$12,776       | \$65            | \$12,841      |
| 3 Memberships                               | 434            | 2               | 437           |
| 3 Accounting & Consult                      | 406            | 2               | 408           |
| 3 Interest Costs                            | 1,738          | 9               | 1,747         |
| 3 Other Misc                                | 415            | 2               | 417           |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 435            | 2               | 437           |
| Subtotal - Non-Departmental-Gen Gov         | 16,204         | 83              | 16,287        |
| 4 Finance Dept Admin                        | 122,736        | 35,512          | 158,248       |
| Subtotal - Finance Dir Office               | 122,736        | 35,512          | 158,248       |
| 5 Financial Plg & Analysis                  | 405            | 20              | 425           |
| Subtotal - Finance Financial Plg & Analysis | 405            | 20              | 425           |
| 8 Gen Acctng                                | 157            | 9               | 167           |
| 8 Auditing Svcs                             | 217            | 0               | 217           |
| 8 Fin Operations                            | 231            | 12              | 243           |
| Subtotal - Finance Reporting & Ops          | 606            | 21              | 627           |
| 9 Internal Controls                         | 694            | 22              | 716           |
| Subtotal - Finance Internal Controls        | 694            | 22              | 716           |
| 10 Cost Accounting                          | 87             | 5               | 92            |
| 10 Trust Funds Mgmt (TFM)                   | 89             | 5               | 94            |
| Subtotal - Finance Grants                   | 176            | 10              | 186           |
| 11 Perf Mgt Svcs                            | 0              | 334             | 334           |
| Subtotal - Finance Perform Mgmnt            | 0              | 334             | 334           |
| 12 Treasury                                 | 0              | 361             | 361           |
| Subtotal - Finance Treasury                 | 0              | 361             | 361           |
| 13 Purchasing                               | 0              | 2,189           | 2,189         |
| Subtotal - Finance Strategic Purchasing     | 0              | 2,189           | 2,189         |
| 16 Records                                  | 0              | 198             | 198           |



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

**Dept:11 Finance Perform Mgmnt**

| Department                             | First<br>Incoming | Second<br>Incoming | Perf Mgt<br>Svcs   |
|--|-------------------|--------------------|--------------------|
| Subtotal - ARA Operations              | \$0               | \$198              | \$198              |
| 17 Payroll Svcs                        | 0                 | 1,242              | 1,242              |
| Subtotal - ARA Payroll Services        | 0                 | 1,242              | 1,242              |
| 18 Franchise                           | 0                 | 471                | 471                |
| Subtotal - ARA Regulatory              | 0                 | 471                | 471                |
| 21 Enterprise Optns                    | 0                 | 956                | 956                |
| Subtotal - HITS EIS                    | 0                 | 956                | 956                |
| 23 IT Proj Mgt                         | 0                 | 568                | 568                |
| Subtotal - HITS Project Mgt Office     | 0                 | 568                | 568                |
| 24 Certification                       | 0                 | 387                | 387                |
| 24 External Affairs & Outreach         | 0                 | 90                 | 90                 |
| Subtotal - Office Business Opportunity | 0                 | 476                | 476                |
| 25 City Mayor Admin                    | 0                 | 871                | 871                |
| 25 I Gov Relats                        | 0                 | 149                | 149                |
| Subtotal - Mayor                       | 0                 | 1,020              | 1,020              |
| 26 Personnel Svcs                      | 0                 | 459                | 459                |
| Subtotal - Human Resources             | 0                 | 459                | 459                |
| 28 City Sec Svcs                       | 0                 | 261                | 261                |
| Subtotal - City Secretary              | 0                 | 261                | 261                |
| 29 City Council Svcs                   | 0                 | 2,221              | 2,221              |
| Subtotal - City Council                | 0                 | 2,221              | 2,221              |
| 30 Controller Fin Svcs                 | 0                 | 1,349              | 1,349              |
| 30 Controller Treasury                 | 0                 | 459                | 459                |
| Subtotal - City Controller's Office    | 0                 | 1,807              | 1,807              |
| <b>Total Incoming</b>                  | 140,821           | 48,232             | 189,053            |
| <b>C. Total Allocated</b>              |                   | <u>\$1,225,529</u> | <u>\$1,225,529</u> |
|  |                   | 100.00%            |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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Perf Mgt Svcs Allocations

Dept:11 Finance Perform Mgmt

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$29,642         | \$0           | \$29,642              | \$0               | \$29,642 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 765              | 0             | 765                   | 0                 | 765      |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 580              | 0             | 580                   | 0                 | 580      |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 127              | 0             | 127                   | 0                 | 127      |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 288              | 0             | 288                   | 0                 | 288      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 972              | 0             | 972                   | 0                 | 972      |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 348              | 0             | 348                   | 0                 | 348      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 331              | 0             | 331                   | 0                 | 331      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 334              | 0             | 334                   | 0                 | 334      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 526              | 0             | 526                   | 22                | 549      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 1,550            | 0             | 1,550                 | 65                | 1,615    |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 442              | 0             | 442                   | 19                | 460      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 387              | 0             | 387                   | 16                | 403      |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 2,120            | 0             | 2,120                 | 89                | 2,210    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 1,347            | 0             | 1,347                 | 57                | 1,404    |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 232              | 0             | 232                   | 10                | 242      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 1,192            | 0             | 1,192                 | 50                | 1,242    |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 1,551            | 0             | 1,551                 | 65                | 1,617    |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 2,148            | 0             | 2,148                 | 91                | 2,238    |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 1,581            | 0             | 1,581                 | 67                | 1,648    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 572              | 0             | 572                   | 24                | 596      |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 992              | 0             | 992                   | 42                | 1,034    |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 1,454            | 0             | 1,454                 | 61                | 1,515    |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 11,460           | 0             | 11,460                | 483               | 11,943   |
| 27 Legal                                | 15,038,003  | 0.4119%            | 4,850            | 0             | 4,850                 | 204               | 5,054    |
| 28 City Secretary                       | 805,096     | 0.0221%            | 260              | 0             | 260                   | 11                | 271      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 2,959            | 0             | 2,959                 | 125               | 3,083    |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 2,624            | 0             | 2,624                 | 111               | 2,734    |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 4,172            | 0             | 4,172                 | 176               | 4,348    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 610              | 0             | 610                   | 26                | 636      |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 552              | 0             | 552                   | 23                | 576      |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 1,771            | 0             | 1,771                 | 75                | 1,846    |
| 36 General Services                     | 166,170,285 | 4.5519%            | 53,589           | 0             | 53,589                | 2,260             | 55,849   |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 7,757            | 0             | 7,757                 | 327               | 8,084    |
| 39 Police                               | 783,815,350 | 21.4710%           | 252,777          | 0             | 252,777               | 10,658            | 263,435  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 5,376            | 0             | 5,376                 | 227               | 5,603    |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 157,108          | 0             | 157,108               | 6,624             | 163,733  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 9,719            | 0             | 9,719                 | 410               | 10,129   |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 23,044           | 0             | 23,044                | 972               | 24,015   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 88,889           | 0             | 88,889                | 3,748             | 92,637   |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 22,248           | 0             | 22,248                | 938               | 23,186   |
| 46 Library                              | 35,694,288  | 0.9778%            | 11,511           | 0             | 11,511                | 485               | 11,997   |

**CITY OF HOUSTON, TEXAS**  
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Perf Mgt Svcs Allocations

Dept:11 Finance Perform Mgmnt

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$29,240         | \$0           | \$29,240              | \$1,233           | \$30,473 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 35,939           | 0             | 35,939                | 1,515             | 37,455   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 55               | 0             | 55                    | 2                 | 57       |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 27,857           | 0             | 27,857                | 1,175             | 29,032   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 2,227            | 0             | 2,227                 | 94                | 2,321    |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 1,409            | 0             | 1,409                 | 59                | 1,468    |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 3,562            | 0             | 3,562                 | 150               | 3,712    |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 3,190            | 0             | 3,190                 | 134               | 3,324    |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 2,824            | 0             | 2,824                 | 119               | 2,943    |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 4,425            | 0             | 4,425                 | 187               | 4,611    |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 224              | 0             | 224                   | 9                 | 233      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 5,882            | 0             | 5,882                 | 248               | 6,130    |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 68               | 0             | 68                    | 3                 | 71       |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 1,330            | 0             | 1,330                 | 56                | 1,386    |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 10,406           | 0             | 10,406                | 439               | 10,845   |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 105,004          | 0             | 105,004               | 4,427             | 109,431  |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 47               | 0             | 47                    | 2                 | 49       |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 17,087           | 0             | 17,087                | 720               | 17,808   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 10,071           | 0             | 10,071                | 425               | 10,495   |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 23,128           | 0             | 23,128                | 975               | 24,103   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 129,024          | 0             | 129,024               | 5,440             | 134,464  |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 866              | 0             | 866                   | 36                | 902      |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 15,518           | 0             | 15,518                | 654               | 16,173   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 2,014            | 0             | 2,014                 | 85                | 2,099    |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 384              | 0             | 384                   | 16                | 400      |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 1,389            | 0             | 1,389                 | 59                | 1,448    |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 3,668            | 0             | 3,668                 | 155               | 3,822    |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 3,293            | 0             | 3,293                 | 139               | 3,431    |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 1,121            | 0             | 1,121                 | 47                | 1,168    |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 435              | 0             | 435                   | 18                | 454      |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 969              | 0             | 969                   | 41                | 1,010    |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 1,338            | 0             | 1,338                 | 56                | 1,395    |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 18               | 0             | 18                    | 1                 | 19       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 2                | 0             | 2                     | 0                 | 2        |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 6,768            | 0             | 6,768                 | 285               | 7,053    |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 15,762           | 0             | 15,762                | 665               | 16,427   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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**Perf Mgt Svcs Allocations**

**Dept:11 Finance Perform Mgmnt**

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 1,177,297           | 0             | 1,177,297                | 48,232               | 1,225,529          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>    |               |                       |                     |               | <b>\$1,177,297</b>       |                      | <b>\$1,225,529</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:11 Finance Perform Mgmnt**

| <b>Department</b>                       | <b>Perf Mgt Svcs</b> | <b>Total</b> |
|---|----------------------|--------------|
| 0 Direct Billed                         | \$0                  | \$0          |
| 3 Non-Departmental-Gen Gov              | 29,642               | 29,642       |
| 4 Finance Dir Office                    | 765                  | 765          |
| 5 Finance Financial Planning & Analysis | 580                  | 580          |
| 6 Finance City Council                  | 127                  | 127          |
| 7 Finance Public Fin                    | 288                  | 288          |
| 8 Finance Reporting & Ops               | 972                  | 972          |
| 9 Finance Internal Controls             | 348                  | 348          |
| 10 Finance Grants                       | 331                  | 331          |
| 11 Finance Perform Mgmnt                | 334                  | 334          |
| 12 Finance Treasury                     | 549                  | 549          |
| 13 Finance Strategic Purchasing         | 1,615                | 1,615        |
| 14 ARA Director Office                  | 460                  | 460          |
| 15 ARA Admin Svcs                       | 403                  | 403          |
| 16 ARA Operations                       | 2,210                | 2,210        |
| 17 ARA Payroll Services                 | 1,404                | 1,404        |
| 18 ARA Regulatory                       | 242                  | 242          |
| 19 HITS CIO                             | 1,242                | 1,242        |
| 20 HITS EAS                             | 1,617                | 1,617        |
| 21 HITS EIS                             | 2,238                | 2,238        |
| 22 HITS Radio                           | 1,648                | 1,648        |
| 23 HITS Project Mgt Office              | 596                  | 596          |
| 24 Office Business Opportunity          | 1,034                | 1,034        |
| 25 Mayor                                | 1,515                | 1,515        |
| 26 Human Resources                      | 11,943               | 11,943       |
| 27 Legal                                | 5,054                | 5,054        |
| 28 City Secretary                       | 271                  | 271          |
| 29 City Council                         | 3,083                | 3,083        |
| 30 City Controller's Office             | 2,734                | 2,734        |
| 31 Health Administration                | 4,348                | 4,348        |
| 32 Planning & Dev Admin                 | 636                  | 636          |
| 34 CIP Sal Rec PWE                      | 576                  | 576          |
| 35 HPD Police Records                   | 1,846                | 1,846        |
| 36 General Services                     | 55,849               | 55,849       |
| 37 HEC                                  | 8,084                | 8,084        |
| 39 Police                               | 263,435              | 263,435      |
| 40 Dept of Neighborhoods                | 5,603                | 5,603        |
| 41 Fire                                 | 163,733              | 163,733      |
| 42 Municipal Court                      | 10,129               | 10,129       |
| 43 Solid Waste                          | 24,015               | 24,015       |
| 44 Houston Airport System (HAS)         | 92,637               | 92,637       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:11 Finance Perform Mgmnt**

| <b>Department</b>                     | <b>Perf Mgt Svcs</b> | <b>Total</b>       |
|---------------------------------------|----------------------|--------------------|
| 45 Housing & Community Development    | \$23,186             | \$23,186           |
| 46 Library                            | 11,997               | 11,997             |
| 47 Parks & Recreation                 | 30,473               | 30,473             |
| 48 Health & Human Services Department | 37,455               | 37,455             |
| 49 Convention & Entertainment         | 57                   | 57                 |
| 50 Fleet Management                   | 29,032               | 29,032             |
| 51 Planning & Development             | 2,321                | 2,321              |
| 53 Finance Other                      | 1,468                | 1,468              |
| 54 ARA Insurance                      | 3,712                | 3,712              |
| 55 ARA BARC                           | 3,324                | 3,324              |
| 56 ARA Parking                        | 2,943                | 2,943              |
| 57 ARA Other                          | 4,611                | 4,611              |
| 58 IT Public Services                 | 233                  | 233                |
| 59 Legal Insurance                    | 6,130                | 6,130              |
| 60 Legal Wkr Comp                     | 71                   | 71                 |
| 61 Mayor Cable TV                     | 1,386                | 1,386              |
| 62 Mayor Other                        | 10,845               | 10,845             |
| 64 HR Health Benefits                 | 109,431              | 109,431            |
| 65 HR Long Term Disability            | 49                   | 49                 |
| 66 PWE Bldg Insp                      | 17,808               | 17,808             |
| 67 PWE Stormwater                     | 10,495               | 10,495             |
| 68 PWE DDSR                           | 24,103               | 24,103             |
| 69 PWE Water & Sewer                  | 134,464              | 134,464            |
| 70 PWE Houston Transtar               | 902                  | 902                |
| 71 PWE Other                          | 16,173               | 16,173             |
| 72 Houston Permit Center              | 2,099                | 2,099              |
| 73 CIP S/R Planning                   | 400                  | 400                |
| 74 CIP Sal Rec RE                     | 1,448                | 1,448              |
| 75 CIP S/R Engrg                      | 3,822                | 3,822              |
| 76 CIP S/R Constr                     | 3,431                | 3,431              |
| 77 CIP S/R Eng/Const                  | 1,168                | 1,168              |
| 78 CIP S/R Geo/Env                    | 454                  | 454                |
| 79 CIP S/R Other                      | 1,010                | 1,010              |
| 80 CIP S/R GSD                        | 1,395                | 1,395              |
| 91 Hurricane Ike Aid & Recovery       | 19                   | 19                 |
| 92 ARRA Reimbursement Fund            | 2                    | 2                  |
| 93 HR-W.C.                            | 7,053                | 7,053              |
| 94 HITS Other                         | 16,427               | 16,427             |
| <b>Total</b>                          | <b>\$1,225,529</b>   | <b>\$1,225,529</b> |

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

The Treasury section of the Treasury and Capital Management division in the Finance Department implements the treasury functions including revenue generation, maintenance and retention. Further this division is responsible for fiduciary accountability of funds, accounts for the collection of city's taxes and oversight of merchant service accounts related to performance, compliance and optimal finance functionality. Costs are identified and allocated as follows:

- **Treasury** – Costs are allocated on General Fund operating expenditures by department.
- **Collections** – Costs associated with HCTO billing and collections are not allocated.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

**Dept:12 Finance Treasury**

| Description                          |    | Amount             | General Admin | Treasury         | Collections        |
|--------------------------------------|----|--------------------|---------------|------------------|--------------------|
| <hr/>                                |    |                    |               |                  |                    |
| Personnel Costs                      |    |                    |               |                  |                    |
| Salaries                             | S1 | 315,232            | 0             | 315,232          | 0                  |
| Salary % Split                       |    |                    | .00%          | 100.00%          | .00%               |
| Benefits                             | P  | 131,119            | 0             | 131,119          | 0                  |
| Subtotal - Personnel Costs           |    | 446,351            | 0             | 446,351          | 0                  |
| <hr/>                                |    |                    |               |                  |                    |
| Services & Supplies Cost             |    |                    |               |                  |                    |
| Supplies                             | P  | 527                | 0             | 527              | 0                  |
| Services                             | P  | 50,900             | 0             | 50,900           | 0                  |
| Billing & Collection                 | P  | 1,134,275          | 0             | 0                | 1,134,275          |
| Subtotal - Services & Supplies       |    | 1,185,702          | 0             | 51,427           | 1,134,275          |
| <hr/>                                |    |                    |               |                  |                    |
| <b>Department Cost Total</b>         |    | 1,632,053          | 0             | 497,778          | 1,134,275          |
| <hr/>                                |    |                    |               |                  |                    |
| Adjustments to Cost                  |    |                    |               |                  |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                | 0                  |
| <hr/>                                |    |                    |               |                  |                    |
| <b>Total Costs After Adjustments</b> |    | 1,632,053          | 0             | 497,778          | 1,134,275          |
| <hr/>                                |    |                    |               |                  |                    |
| General Admin Distribution           |    |                    | 0             | 0                | 0                  |
| <hr/>                                |    |                    |               |                  |                    |
| <b>Grand Total</b>                   |    | <b>\$1,632,053</b> |               | <b>\$497,778</b> | <b>\$1,134,275</b> |
| <hr/>                                |    |                    |               |                  |                    |
|                                      |    |                    |               | not allocated    |                    |



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

**Dept:12 Finance Treasury**

| Department                                  | First<br>Incoming | Second<br>Incoming | Treasury | Collections |
|---|-------------------|--------------------|----------|-------------|
| 3 Insurance Retirees                        | \$9,372           | \$47               | \$9,420  | \$0         |
| 3 Memberships                               | 319               | 2                  | 320      | 0           |
| 3 Accounting & Consult                      | 1,618             | 8                  | 1,627    | 0           |
| 3 Interest Costs                            | 2,736             | 15                 | 2,751    | 0           |
| 3 Other Misc                                | 654               | 3                  | 657      | 0           |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 319               | 2                  | 320      | 0           |
| Subtotal - Non-Departmental-Gen Gov         | 15,018            | 77                 | 15,095   | 0           |
| 4 Finance Dept Admin                        | 90,034            | 26,050             | 116,084  | 0           |
| Subtotal - Finance Dir Office               | 90,034            | 26,050             | 116,084  | 0           |
| 5 Financial Plg & Analysis                  | 1,615             | 79                 | 1,695    | 0           |
| Subtotal - Finance Financial Plg & Analysis | 1,615             | 79                 | 1,695    | 0           |
| 8 Gen Acctng                                | 627               | 37                 | 665      | 0           |
| 8 Auditing Svcs                             | 865               | 0                  | 865      | 0           |
| 8 Fin Operations                            | 364               | 19                 | 383      | 0           |
| Subtotal - Finance Reporting & Ops          | 1,857             | 56                 | 1,913    | 0           |
| 9 Internal Controls                         | 1,092             | 35                 | 1,127    | 0           |
| Subtotal - Finance Internal Controls        | 1,092             | 35                 | 1,127    | 0           |
| 10 Cost Accounting                          | 137               | 8                  | 145      | 0           |
| 10 Trust Funds Mgmt (TFM)                   | 140               | 8                  | 148      | 0           |
| Subtotal - Finance Grants                   | 277               | 16                 | 293      | 0           |
| 11 Perf Mgt Svcs                            | 526               | 22                 | 549      | 0           |
| Subtotal - Finance Perform Mgmnt            | 526               | 22                 | 549      | 0           |
| 12 Treasury                                 | 0                 | 569                | 569      | 0           |
| Subtotal - Finance Treasury                 | 0                 | 569                | 569      | 0           |
| 16 Records                                  | 0                 | 145                | 145      | 0           |
| Subtotal - ARA Operations                   | 0                 | 145                | 145      | 0           |
| 17 Payroll Svcs                             | 0                 | 911                | 911      | 0           |

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Finance Treasury**

| Department                             | First<br>Incoming | Second<br>Incoming | Treasury         | Collections        |
|--|-------------------|--------------------|------------------|--------------------|
| Subtotal - ARA Payroll Services        | \$0               | \$911              | \$911            | \$0                |
| 18 Franchise                           | 0                 | 742                | 742              | 0                  |
| Subtotal - ARA Regulatory              | 0                 | 742                | 742              | 0                  |
| 21 Enterprise Optns                    | 0                 | 3,810              | 3,810            | 0                  |
| Subtotal - HITS EIS                    | 0                 | 3,810              | 3,810            | 0                  |
| 23 IT Proj Mgt                         | 0                 | 417                | 417              | 0                  |
| Subtotal - HITS Project Mgt Office     | 0                 | 417                | 417              | 0                  |
| 24 Certification                       | 0                 | 284                | 284              | 0                  |
| 24 External Affairs & Outreach         | 0                 | 66                 | 66               | 0                  |
| Subtotal - Office Business Opportunity | 0                 | 349                | 349              | 0                  |
| 25 City Mayor Admin                    | 0                 | 639                | 639              | 0                  |
| 25 I Gov Relats                        | 0                 | 110                | 110              | 0                  |
| Subtotal - Mayor                       | 0                 | 748                | 748              | 0                  |
| 26 Personnel Svcs                      | 0                 | 337                | 337              | 0                  |
| Subtotal - Human Resources             | 0                 | 337                | 337              | 0                  |
| 28 City Sec Svcs                       | 0                 | 411                | 411              | 0                  |
| Subtotal - City Secretary              | 0                 | 411                | 411              | 0                  |
| 29 City Council Svcs                   | 0                 | 3,496              | 3,496            | 0                  |
| Subtotal - City Council                | 0                 | 3,496              | 3,496            | 0                  |
| 30 Controller Fin Svcs                 | 0                 | 5,375              | 5,375            | 0                  |
| 30 Controller Treasury                 | 0                 | 723                | 723              | 0                  |
| Subtotal - City Controller's Office    | 0                 | 6,098              | 6,098            | 0                  |
| <b>Total Incoming</b>                  | 110,420           | 44,370             | 154,790          | 0                  |
| <b>C. Total Allocated</b>              |                   | <b>\$1,786,843</b> | <b>\$652,568</b> | <b>\$1,134,275</b> |
|  |                   |                    | 36.52%           | 63.48%             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Treasury Allocations**

**Dept:12 Finance Treasury**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,861,977  | 5.2670%            | \$32,034         | \$0           | \$32,034              | \$0               | \$32,034 |
| 4 Finance Dir Office                    | 2,371,269   | 0.1360%            | 827              | 0             | 827                   | 0                 | 827      |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.1032%            | 628              | 0             | 628                   | 0                 | 628      |
| 6 Finance City Council                  | 394,671     | 0.0226%            | 138              | 0             | 138                   | 0                 | 138      |
| 7 Finance Public Fin                    | 892,873     | 0.0512%            | 311              | 0             | 311                   | 0                 | 311      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.1727%            | 1,051            | 0             | 1,051                 | 0                 | 1,051    |
| 9 Finance Internal Controls             | 1,078,191   | 0.0618%            | 376              | 0             | 376                   | 0                 | 376      |
| 10 Finance Grants                       | 1,025,516   | 0.0588%            | 358              | 0             | 358                   | 0                 | 358      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0594%            | 361              | 0             | 361                   | 0                 | 361      |
| 12 Finance Treasury                     | 1,632,053   | 0.0936%            | 569              | 0             | 569                   | 0                 | 569      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.2755%            | 1,676            | 0             | 1,676                 | 130               | 1,806    |
| 14 ARA Director Office                  | 1,369,212   | 0.0785%            | 477              | 0             | 477                   | 37                | 515      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0688%            | 418              | 0             | 418                   | 32                | 451      |
| 16 ARA Operations                       | 6,574,337   | 0.3769%            | 2,293            | 0             | 2,293                 | 178               | 2,471    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.2395%            | 1,457            | 0             | 1,457                 | 113               | 1,570    |
| 18 ARA Regulatory                       | 719,284     | 0.0412%            | 251              | 0             | 251                   | 19                | 270      |
| 19 HITS CIO                             | 3,694,703   | 0.2118%            | 1,288            | 0             | 1,288                 | 100               | 1,388    |
| 20 HITS EAS                             | 4,810,247   | 0.2758%            | 1,677            | 0             | 1,677                 | 130               | 1,808    |
| 21 HITS EIS                             | 6,660,266   | 0.3819%            | 2,323            | 0             | 2,323                 | 180               | 2,503    |
| 22 HITS Radio                           | 4,902,465   | 0.2811%            | 1,710            | 0             | 1,710                 | 133               | 1,842    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.1017%            | 619              | 0             | 619                   | 48                | 667      |
| 24 Office Business Opportunity          | 2,743,150   | 0.1573%            | 957              | 0             | 957                   | 74                | 1,031    |
| 25 Mayor                                | 4,507,920   | 0.2585%            | 1,572            | 0             | 1,572                 | 122               | 1,694    |
| 26 Human Resources                      | 3,275,382   | 0.1878%            | 1,142            | 0             | 1,142                 | 89                | 1,231    |
| 27 Legal                                | 15,037,474  | 0.8622%            | 5,244            | 0             | 5,244                 | 407               | 5,651    |
| 28 City Secretary                       | 805,096     | 0.0462%            | 281              | 0             | 281                   | 22                | 303      |
| 29 City Council                         | 9,174,478   | 0.5260%            | 3,199            | 0             | 3,199                 | 248               | 3,448    |
| 30 City Controller's Office             | 8,135,147   | 0.4664%            | 2,837            | 0             | 2,837                 | 220               | 3,057    |
| 31 Health Administration                | 12,935,742  | 0.7417%            | 4,511            | 0             | 4,511                 | 350               | 4,861    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.1084%            | 660              | 0             | 660                   | 51                | 711      |
| 35 HPD Police Records                   | 5,491,372   | 0.3149%            | 1,915            | 0             | 1,915                 | 149               | 2,064    |
| 36 General Services                     | 38,031,201  | 2.1806%            | 13,262           | 0             | 13,262                | 1,030             | 14,292   |
| 39 Police                               | 726,610,320 | 41.6613%           | 253,383          | 0             | 253,383               | 19,671            | 273,054  |
| 40 Dept of Neighborhoods                | 12,016,712  | 0.6890%            | 4,190            | 0             | 4,190                 | 325               | 4,516    |
| 41 Fire                                 | 482,818,812 | 27.6831%           | 168,368          | 0             | 168,368               | 13,071            | 181,439  |
| 42 Municipal Court                      | 26,724,656  | 1.5323%            | 9,319            | 0             | 9,319                 | 723               | 10,043   |
| 43 Solid Waste                          | 71,311,983  | 4.0888%            | 24,868           | 0             | 24,868                | 1,931             | 26,798   |
| 45 Housing & Community Development      | 659,665     | 0.0378%            | 230              | 0             | 230                   | 18                | 248      |
| 46 Library                              | 32,744,468  | 1.8775%            | 11,419           | 0             | 11,419                | 886               | 12,305   |
| 47 Parks & Recreation                   | 67,544,702  | 3.8728%            | 23,554           | 0             | 23,554                | 1,829             | 25,383   |
| 48 Health & Human Services Department   | 33,508,678  | 1.9213%            | 11,685           | 0             | 11,685                | 907               | 12,592   |
| 50 Fleet Management                     | 4,866       | 0.0003%            | 2                | 0             | 2                     | 0                 | 2        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Treasury Allocations**

**Dept:12 Finance Treasury**

| Department                | Units                | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|---------------------------|----------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 51 Planning & Development | 5,816,686            | 0.3335%               | \$2,028             | \$0           | \$2,028                  | \$157                | \$2,186          |
| 53 Finance Other          | (177)                | 0.0000%               | (0)                 | 0             | (0)                      | (0)                  | (0)              |
| 57 ARA Other              | 4,756,279            | 0.2727%               | 1,659               | 0             | 1,659                    | 129                  | 1,787            |
| 58 IT Public Services     | 694,221              | 0.0398%               | 242                 | 0             | 242                      | 19                   | 261              |
| 71 PWE Other              | 31,058,151           | 1.7808%               | 10,831              | 0             | 10,831                   | 841                  | 11,671           |
| <b>Subtotal</b>           | <b>1,744,089,745</b> | <b>100.0000%</b>      | <b>608,198</b>      | <b>0</b>      | <b>608,198</b>           | <b>44,370</b>        | <b>652,568</b>   |
| Direct Bills              |                      |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>              |                      |                       |                     |               | <b>\$608,198</b>         |                      | <b>\$652,568</b> |

Basis Units: FY2015 GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:12 Finance Treasury**

| Department                              | Treasury | Collections | Total   |
|---|----------|-------------|---------|
| 0 Direct Billed                         | \$0      | \$0         | \$0     |
| 3 Non-Departmental-Gen Gov              | 32,034   | 0           | 32,034  |
| 4 Finance Dir Office                    | 827      | 0           | 827     |
| 5 Finance Financial Planning & Analysis | 628      | 0           | 628     |
| 6 Finance City Council                  | 138      | 0           | 138     |
| 7 Finance Public Fin                    | 311      | 0           | 311     |
| 8 Finance Reporting & Ops               | 1,051    | 0           | 1,051   |
| 9 Finance Internal Controls             | 376      | 0           | 376     |
| 10 Finance Grants                       | 358      | 0           | 358     |
| 11 Finance Perform Mgmt                 | 361      | 0           | 361     |
| 12 Finance Treasury                     | 569      | 0           | 569     |
| 13 Finance Strategic Purchasing         | 1,806    | 0           | 1,806   |
| 14 ARA Director Office                  | 515      | 0           | 515     |
| 15 ARA Admin Svcs                       | 451      | 0           | 451     |
| 16 ARA Operations                       | 2,471    | 0           | 2,471   |
| 17 ARA Payroll Services                 | 1,570    | 0           | 1,570   |
| 18 ARA Regulatory                       | 270      | 0           | 270     |
| 19 HITS CIO                             | 1,388    | 0           | 1,388   |
| 20 HITS EAS                             | 1,808    | 0           | 1,808   |
| 21 HITS EIS                             | 2,503    | 0           | 2,503   |
| 22 HITS Radio                           | 1,842    | 0           | 1,842   |
| 23 HITS Project Mgt Office              | 667      | 0           | 667     |
| 24 Office Business Opportunity          | 1,031    | 0           | 1,031   |
| 25 Mayor                                | 1,694    | 0           | 1,694   |
| 26 Human Resources                      | 1,231    | 0           | 1,231   |
| 27 Legal                                | 5,651    | 0           | 5,651   |
| 28 City Secretary                       | 303      | 0           | 303     |
| 29 City Council                         | 3,448    | 0           | 3,448   |
| 30 City Controller's Office             | 3,057    | 0           | 3,057   |
| 31 Health Administration                | 4,861    | 0           | 4,861   |
| 32 Planning & Dev Admin                 | 711      | 0           | 711     |
| 35 HPD Police Records                   | 2,064    | 0           | 2,064   |
| 36 General Services                     | 14,292   | 0           | 14,292  |
| 39 Police                               | 273,054  | 0           | 273,054 |
| 40 Dept of Neighborhoods                | 4,516    | 0           | 4,516   |
| 41 Fire                                 | 181,439  | 0           | 181,439 |
| 42 Municipal Court                      | 10,043   | 0           | 10,043  |
| 43 Solid Waste                          | 26,798   | 0           | 26,798  |
| 45 Housing & Community Development      | 248      | 0           | 248     |
| 46 Library                              | 12,305   | 0           | 12,305  |
| 47 Parks & Recreation                   | 25,383   | 0           | 25,383  |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:12 Finance Treasury**

| Department                            | Treasury         | Collections | Total            |
|---------------------------------------|------------------|-------------|------------------|
| 48 Health & Human Services Department | \$12,592         | \$0         | \$12,592         |
| 50 Fleet Management                   | 2                | 0           | 2                |
| 51 Planning & Development             | 2,186            | 0           | 2,186            |
| 53 Finance Other                      | (0)              | 0           | (0)              |
| 57 ARA Other                          | 1,787            | 0           | 1,787            |
| 58 IT Public Services                 | 261              | 0           | 261              |
| 71 PWE Other                          | 11,671           | 0           | 11,671           |
| <b>Total</b>                          | <b>\$652,568</b> | <b>\$0</b>  | <b>\$652,568</b> |

**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 leveraging spending authority and improve efficiencies by aggregating similar requirements across city departments.

Costs of procurement division activities are allocated based on the number of purchasing transactions by department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:13 Finance Strategic Purchasing

| Description                          |    | Amount             | General<br>Admin | Purchasing         |
|--------------------------------------|----|--------------------|------------------|--------------------|
| <hr/>                                |    |                    |                  |                    |
| Personnel Costs                      |    |                    |                  |                    |
| Salaries                             | S1 | 3,090,454          | 0                | 3,090,454          |
| Salary % Split                       |    |                    | .00%             | 100.00%            |
| Benefits                             | S  | 1,477,108          | 0                | 1,477,108          |
| Subtotal - Personnel Costs           |    | 4,567,562          | 0                | 4,567,562          |
| <hr/>                                |    |                    |                  |                    |
| Services & Supplies Cost             |    |                    |                  |                    |
| Supplies                             | S  | 38,287             | 0                | 38,287             |
| Services                             | S  | 199,416            | 0                | 199,416            |
| Subtotal - Services & Supplies       |    | 237,703            | 0                | 237,703            |
| <hr/>                                |    |                    |                  |                    |
| <b>Department Cost Total</b>         |    | 4,805,265          | 0                | 4,805,265          |
| <hr/>                                |    |                    |                  |                    |
| Adjustments to Cost                  |    |                    |                  |                    |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                  |
| <hr/>                                |    |                    |                  |                    |
| <b>Total Costs After Adjustments</b> |    | 4,805,265          | 0                | 4,805,265          |
| <hr/>                                |    |                    |                  |                    |
| General Admin Distribution           |    |                    | 0                | 0                  |
| <hr/>                                |    |                    |                  |                    |
| <b>Grand Total</b>                   |    | <b>\$4,805,265</b> |                  | <b>\$4,805,265</b> |
|                                      |    | <hr/> <hr/>        |                  |                    |



**CITY OF HOUSTON, TEXAS**  
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FY 2015  
6/6/2016

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

Dept:13 Finance Strategic Purchasing

| Department                                  | First<br>Incoming | Second<br>Incoming | Purchasing |
|---|-------------------|--------------------|------------|
| 3 Insurance Retirees                        | \$89,262          | \$452              | \$89,715   |
| 3 Memberships                               | 3,035             | 15                 | 3,051      |
| 3 Accounting & Consult                      | 1,019             | 5                  | 1,024      |
| 3 Interest Costs                            | 8,056             | 43                 | 8,099      |
| 3 Other Misc                                | 1,925             | 10                 | 1,935      |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 3,036             | 15                 | 3,052      |
| Subtotal - Non-Departmental-Gen Gov         | 106,333           | 542                | 106,875    |
| 4 Finance Dept Admin                        | 857,497           | 248,105            | 1,105,602  |
| Subtotal - Finance Dir Office               | 857,497           | 248,105            | 1,105,602  |
| 5 Financial Plg & Analysis                  | 1,017             | 50                 | 1,067      |
| Subtotal - Finance Financial Plg & Analysis | 1,017             | 50                 | 1,067      |
| 8 Gen Acctng                                | 395               | 23                 | 419        |
| 8 Auditing Svcs                             | 545               | 0                  | 545        |
| 8 Fin Operations                            | 1,073             | 56                 | 1,129      |
| Subtotal - Finance Reporting & Ops          | 2,013             | 79                 | 2,092      |
| 9 Internal Controls                         | 3,216             | 103                | 3,319      |
| Subtotal - Finance Internal Controls        | 3,216             | 103                | 3,319      |
| 10 Cost Accounting                          | 404               | 24                 | 428        |
| 10 Trust Funds Mgmt (TFM)                   | 411               | 24                 | 435        |
| Subtotal - Finance Grants                   | 815               | 48                 | 863        |
| 11 Perf Mgt Svcs                            | 1,550             | 65                 | 1,615      |
| Subtotal - Finance Perform Mgmnt            | 1,550             | 65                 | 1,615      |
| 12 Treasury                                 | 1,676             | 130                | 1,806      |
| Subtotal - Finance Treasury                 | 1,676             | 130                | 1,806      |
| 13 Purchasing                               | 0                 | 8,755              | 8,755      |
| Subtotal - Finance Strategic Purchasing     | 0                 | 8,755              | 8,755      |
| 16 Records                                  | 0                 | 1,385              | 1,385      |

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 Finance Strategic Purchasing

| Department                             | First<br>Incoming | Second<br>Incoming | Purchasing |
|--|-------------------|--------------------|------------|
| Subtotal - ARA Operations              | \$0               | \$1,385            | \$1,385    |
| 17 Payroll Svcs                        | 0                 | 8,678              | 8,678      |
| Subtotal - ARA Payroll Services        | 0                 | 8,678              | 8,678      |
| 18 Franchise                           | 0                 | 2,183              | 2,183      |
| Subtotal - ARA Regulatory              | 0                 | 2,183              | 2,183      |
| 21 Enterprise Optns                    | 0                 | 2,399              | 2,399      |
| Subtotal - HITS EIS                    | 0                 | 2,399              | 2,399      |
| 23 IT Proj Mgt                         | 0                 | 3,970              | 3,970      |
| Subtotal - HITS Project Mgt Office     | 0                 | 3,970              | 3,970      |
| 24 Certification                       | 0                 | 2,701              | 2,701      |
| 24 Contract Compliance                 | 0                 | 57,423             | 57,423     |
| 24 Reporting & Analytics               | 0                 | 318                | 318        |
| 24 Dept Services                       | 0                 | 4,477              | 4,477      |
| 24 External Affairs & Outreach         | 0                 | 625                | 625        |
| Subtotal - Office Business Opportunity | 0                 | 65,545             | 65,545     |
| 25 City Mayor Admin                    | 0                 | 6,082              | 6,082      |
| 25 I Gov Relats                        | 0                 | 1,044              | 1,044      |
| Subtotal - Mayor                       | 0                 | 7,126              | 7,126      |
| 26 Personnel Svcs                      | 0                 | 3,205              | 3,205      |
| Subtotal - Human Resources             | 0                 | 3,205              | 3,205      |
| 28 City Sec Svcs                       | 0                 | 1,210              | 1,210      |
| Subtotal - City Secretary              | 0                 | 1,210              | 1,210      |
| 29 City Council Svcs                   | 0                 | 10,295             | 10,295     |
| Subtotal - City Council                | 0                 | 10,295             | 10,295     |
| 30 Controller Fin Svcs                 | 0                 | 3,385              | 3,385      |

**CITY OF HOUSTON, TEXAS  
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FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 Finance Strategic Purchasing

| Department                          | First<br>Incoming | Second<br>Incoming | Purchasing  |
|-------------------------------------|-------------------|--------------------|-------------|
| 30 Controller Treasury              | \$0               | \$2,127            | \$2,127     |
| Subtotal - City Controller's Office | 0                 | 5,512              | 5,512       |
| <b>Total Incoming</b>               | 974,117           | 369,384            | 1,343,501   |
| <b>C. Total Allocated</b>           |                   | \$6,148,766        | \$6,148,766 |
|                                     |                   | 100.00%            |             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Purchasing Allocations**

Dept:13 Finance Strategic Purchasing

| Department                            | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov            | 101   | 0.7650%            | \$44,211         | \$0           | \$44,211              | \$0               | \$44,211 |
| 4 Finance Dir Office                  | 15    | 0.1136%            | 6,566            | 0             | 6,566                 | 0                 | 6,566    |
| 6 Finance City Council                | 6     | 0.0454%            | 2,626            | 0             | 2,626                 | 0                 | 2,626    |
| 7 Finance Public Fin                  | 2     | 0.0151%            | 875              | 0             | 875                   | 0                 | 875      |
| 8 Finance Reporting & Ops             | 14    | 0.1060%            | 6,128            | 0             | 6,128                 | 0                 | 6,128    |
| 9 Finance Internal Controls           | 7     | 0.0530%            | 3,064            | 0             | 3,064                 | 0                 | 3,064    |
| 10 Finance Grants                     | 4     | 0.0303%            | 1,751            | 0             | 1,751                 | 0                 | 1,751    |
| 11 Finance Perform Mgmnt              | 5     | 0.0379%            | 2,189            | 0             | 2,189                 | 0                 | 2,189    |
| 13 Finance Strategic Purchasing       | 20    | 0.1515%            | 8,755            | 0             | 8,755                 | 0                 | 8,755    |
| 14 ARA Director Office                | 5     | 0.0379%            | 2,189            | 0             | 2,189                 | 142               | 2,330    |
| 15 ARA Admin Svcs                     | 1     | 0.0076%            | 438              | 0             | 438                   | 28                | 466      |
| 16 ARA Operations                     | 24    | 0.1818%            | 10,506           | 0             | 10,506                | 680               | 11,186   |
| 17 ARA Payroll Services               | 2     | 0.0151%            | 875              | 0             | 875                   | 57                | 932      |
| 19 HITS CIO                           | 5     | 0.0379%            | 2,189            | 0             | 2,189                 | 142               | 2,330    |
| 20 HITS EAS                           | 4     | 0.0303%            | 1,751            | 0             | 1,751                 | 113               | 1,864    |
| 21 HITS EIS                           | 2     | 0.0151%            | 875              | 0             | 875                   | 57                | 932      |
| 22 HITS Radio                         | 75    | 0.5681%            | 32,830           | 0             | 32,830                | 2,126             | 34,956   |
| 23 HITS Project Mgt Office            | 1     | 0.0076%            | 438              | 0             | 438                   | 28                | 466      |
| 24 Office Business Opportunity        | 10    | 0.0757%            | 4,377            | 0             | 4,377                 | 284               | 4,661    |
| 25 Mayor                              | 17    | 0.1288%            | 7,441            | 0             | 7,441                 | 482               | 7,923    |
| 26 Human Resources                    | 147   | 1.1134%            | 64,347           | 0             | 64,347                | 4,168             | 68,514   |
| 27 Legal                              | 11    | 0.0833%            | 4,815            | 0             | 4,815                 | 312               | 5,127    |
| 29 City Council                       | 122   | 0.9240%            | 53,403           | 0             | 53,403                | 3,459             | 56,862   |
| 30 City Controller's Office           | 109   | 0.8256%            | 47,713           | 0             | 47,713                | 3,090             | 50,803   |
| 31 Health Administration              | 88    | 0.6665%            | 38,520           | 0             | 38,520                | 2,495             | 41,015   |
| 32 Planning & Dev Admin               | 32    | 0.2424%            | 14,007           | 0             | 14,007                | 907               | 14,915   |
| 34 CIP Sal Rec PWE                    | 5     | 0.0379%            | 2,189            | 0             | 2,189                 | 142               | 2,330    |
| 35 HPD Police Records                 | 1     | 0.0076%            | 438              | 0             | 438                   | 28                | 466      |
| 36 General Services                   | 913   | 6.9151%            | 399,650          | 0             | 399,650               | 25,884            | 425,534  |
| 37 HEC                                | 14    | 0.1060%            | 6,128            | 0             | 6,128                 | 397               | 6,525    |
| 39 Police                             | 1,163 | 8.8086%            | 509,083          | 0             | 509,083               | 32,972            | 542,055  |
| 40 Dept of Neighborhoods              | 339   | 2.5676%            | 148,391          | 0             | 148,391               | 9,611             | 158,002  |
| 41 Fire                               | 199   | 1.5072%            | 87,109           | 0             | 87,109                | 5,642             | 92,751   |
| 42 Municipal Court                    | 959   | 7.2635%            | 419,785          | 0             | 419,785               | 27,189            | 446,974  |
| 43 Solid Waste                        | 508   | 3.8476%            | 222,368          | 0             | 222,368               | 14,402            | 236,770  |
| 44 Houston Airport System (HAS)       | 1,445 | 10.9445%           | 632,523          | 0             | 632,523               | 40,967            | 673,491  |
| 45 Housing & Community Development    | 685   | 5.1882%            | 299,847          | 0             | 299,847               | 19,420            | 319,267  |
| 46 Library                            | 381   | 2.8857%            | 166,776          | 0             | 166,776               | 10,802            | 177,578  |
| 47 Parks & Recreation                 | 482   | 3.6507%            | 210,987          | 0             | 210,987               | 13,665            | 224,652  |
| 48 Health & Human Services Department | 1,312 | 9.9371%            | 574,305          | 0             | 574,305               | 37,196            | 611,501  |
| 49 Convention & Entertainment         | 1     | 0.0076%            | 438              | 0             | 438                   | 28                | 466      |
| 50 Fleet Management                   | 867   | 6.5667%            | 379,514          | 0             | 379,514               | 24,580            | 404,094  |

**CITY OF HOUSTON, TEXAS**  
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**Purchasing Allocations**

Dept:13 Finance Strategic Purchasing

| Department                 | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 51 Planning & Development  | 29            | 0.2196%            | \$12,694         | \$0           | \$12,694              | \$822             | \$13,516           |
| 53 Finance Other           | 10            | 0.0757%            | 4,377            | 0             | 4,377                 | 284               | 4,661              |
| 54 ARA Insurance           | 8             | 0.0606%            | 3,502            | 0             | 3,502                 | 227               | 3,729              |
| 55 ARA BARC                | 47            | 0.3560%            | 20,573           | 0             | 20,573                | 1,332             | 21,906             |
| 56 ARA Parking             | 54            | 0.4090%            | 23,638           | 0             | 23,638                | 1,531             | 25,169             |
| 57 ARA Other               | 28            | 0.2121%            | 12,257           | 0             | 12,257                | 794               | 13,050             |
| 59 Legal Insurance         | 70            | 0.5302%            | 30,641           | 0             | 30,641                | 1,985             | 32,626             |
| 61 Mayor Cable TV          | 32            | 0.2424%            | 14,007           | 0             | 14,007                | 907               | 14,915             |
| 62 Mayor Other             | 333           | 2.5222%            | 145,765          | 0             | 145,765               | 9,441             | 155,206            |
| 63 TIRZ                    | 3             | 0.0227%            | 1,313            | 0             | 1,313                 | 85                | 1,398              |
| 64 HR Health Benefits      | 86            | 0.6514%            | 37,645           | 0             | 37,645                | 2,438             | 40,083             |
| 65 HR Long Term Disability | 2             | 0.0151%            | 875              | 0             | 875                   | 57                | 932                |
| 66 PWE Bldg Insp           | 218           | 1.6511%            | 95,426           | 0             | 95,426                | 6,181             | 101,606            |
| 67 PWE Stormwater          | 103           | 0.7801%            | 45,086           | 0             | 45,086                | 2,920             | 48,007             |
| 68 PWE DDSR                | 150           | 1.1361%            | 65,660           | 0             | 65,660                | 4,253             | 69,913             |
| 69 PWE Water & Sewer       | 1,336         | 10.1189%           | 584,811          | 0             | 584,811               | 37,877            | 622,687            |
| 70 PWE Houston Transtar    | 39            | 0.2954%            | 17,072           | 0             | 17,072                | 1,106             | 18,177             |
| 71 PWE Other               | 6             | 0.0454%            | 2,626            | 0             | 2,626                 | 170               | 2,797              |
| 72 Houston Permit Center   | 57            | 0.4317%            | 24,951           | 0             | 24,951                | 1,616             | 26,567             |
| 73 CIP S/R Planning        | 1             | 0.0076%            | 438              | 0             | 438                   | 28                | 466                |
| 74 CIP Sal Rec RE          | 8             | 0.0606%            | 3,502            | 0             | 3,502                 | 227               | 3,729              |
| 75 CIP S/R Engrg           | 1             | 0.0076%            | 438              | 0             | 438                   | 28                | 466                |
| 76 CIP S/R Constr          | 20            | 0.1515%            | 8,755            | 0             | 8,755                 | 567               | 9,322              |
| 77 CIP S/R Eng/Const       | 2             | 0.0151%            | 875              | 0             | 875                   | 57                | 932                |
| 78 CIP S/R Geo/Env         | 1             | 0.0076%            | 438              | 0             | 438                   | 28                | 466                |
| 93 HR-W.C.                 | 22            | 0.1666%            | 9,630            | 0             | 9,630                 | 624               | 10,254             |
| 94 HITS Other              | 434           | 3.2871%            | 189,976          | 0             | 189,976               | 12,304            | 202,280            |
| <b>Subtotal</b>            | <b>13,203</b> | <b>100.0000%</b>   | <b>5,779,382</b> | <b>0</b>      | <b>5,779,382</b>      | <b>369,384</b>    | <b>6,148,766</b>   |
| Direct Bills               |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>               |               |                    |                  |               | <b>\$5,779,382</b>    |                   | <b>\$6,148,766</b> |

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

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**Allocation Summary**

**Dept:13 Finance Strategic Purchasing**

| Department                            | Purchasing | Total   |
|---------------------------------------|------------|---------|
| 0 Direct Billed                       | \$0        | \$0     |
| 3 Non-Departmental-Gen Gov            | 44,211     | 44,211  |
| 4 Finance Dir Office                  | 6,566      | 6,566   |
| 6 Finance City Council                | 2,626      | 2,626   |
| 7 Finance Public Fin                  | 875        | 875     |
| 8 Finance Reporting & Ops             | 6,128      | 6,128   |
| 9 Finance Internal Controls           | 3,064      | 3,064   |
| 10 Finance Grants                     | 1,751      | 1,751   |
| 11 Finance Perform Mgmt               | 2,189      | 2,189   |
| 13 Finance Strategic Purchasing       | 8,755      | 8,755   |
| 14 ARA Director Office                | 2,330      | 2,330   |
| 15 ARA Admin Svcs                     | 466        | 466     |
| 16 ARA Operations                     | 11,186     | 11,186  |
| 17 ARA Payroll Services               | 932        | 932     |
| 19 HITS CIO                           | 2,330      | 2,330   |
| 20 HITS EAS                           | 1,864      | 1,864   |
| 21 HITS EIS                           | 932        | 932     |
| 22 HITS Radio                         | 34,956     | 34,956  |
| 23 HITS Project Mgt Office            | 466        | 466     |
| 24 Office Business Opportunity        | 4,661      | 4,661   |
| 25 Mayor                              | 7,923      | 7,923   |
| 26 Human Resources                    | 68,514     | 68,514  |
| 27 Legal                              | 5,127      | 5,127   |
| 29 City Council                       | 56,862     | 56,862  |
| 30 City Controller's Office           | 50,803     | 50,803  |
| 31 Health Administration              | 41,015     | 41,015  |
| 32 Planning & Dev Admin               | 14,915     | 14,915  |
| 34 CIP Sal Rec PWE                    | 2,330      | 2,330   |
| 35 HPD Police Records                 | 466        | 466     |
| 36 General Services                   | 425,534    | 425,534 |
| 37 HEC                                | 6,525      | 6,525   |
| 39 Police                             | 542,055    | 542,055 |
| 40 Dept of Neighborhoods              | 158,002    | 158,002 |
| 41 Fire                               | 92,751     | 92,751  |
| 42 Municipal Court                    | 446,974    | 446,974 |
| 43 Solid Waste                        | 236,770    | 236,770 |
| 44 Houston Airport System (HAS)       | 673,491    | 673,491 |
| 45 Housing & Community Development    | 319,267    | 319,267 |
| 46 Library                            | 177,578    | 177,578 |
| 47 Parks & Recreation                 | 224,652    | 224,652 |
| 48 Health & Human Services Department | 611,501    | 611,501 |

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**Allocation Summary**

**Dept:13 Finance Strategic Purchasing**

| <b>Department</b>             | <b>Purchasing</b>  | <b>Total</b>       |
|-------------------------------|--------------------|--------------------|
| 49 Convention & Entertainment | \$466              | \$466              |
| 50 Fleet Management           | 404,094            | 404,094            |
| 51 Planning & Development     | 13,516             | 13,516             |
| 53 Finance Other              | 4,661              | 4,661              |
| 54 ARA Insurance              | 3,729              | 3,729              |
| 55 ARA BARC                   | 21,906             | 21,906             |
| 56 ARA Parking                | 25,169             | 25,169             |
| 57 ARA Other                  | 13,050             | 13,050             |
| 59 Legal Insurance            | 32,626             | 32,626             |
| 61 Mayor Cable TV             | 14,915             | 14,915             |
| 62 Mayor Other                | 155,206            | 155,206            |
| 63 TIRZ                       | 1,398              | 1,398              |
| 64 HR Health Benefits         | 40,083             | 40,083             |
| 65 HR Long Term Disability    | 932                | 932                |
| 66 PWE Bldg Insp              | 101,606            | 101,606            |
| 67 PWE Stormwater             | 48,007             | 48,007             |
| 68 PWE DDSR                   | 69,913             | 69,913             |
| 69 PWE Water & Sewer          | 622,687            | 622,687            |
| 70 PWE Houston Transtar       | 18,177             | 18,177             |
| 71 PWE Other                  | 2,797              | 2,797              |
| 72 Houston Permit Center      | 26,567             | 26,567             |
| 73 CIP S/R Planning           | 466                | 466                |
| 74 CIP Sal Rec RE             | 3,729              | 3,729              |
| 75 CIP S/R Engrg              | 466                | 466                |
| 76 CIP S/R Constr             | 9,322              | 9,322              |
| 77 CIP S/R Eng/Const          | 932                | 932                |
| 78 CIP S/R Geo/Env            | 466                | 466                |
| 93 HR-W.C.                    | 10,254             | 10,254             |
| 94 HITS Other                 | 202,280            | 202,280            |
| <b>Total</b>                  | <b>\$6,148,766</b> | <b>\$6,148,766</b> |

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



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

Dept:14 ARA Director Office

| Description                          |    | Amount             | General Admin | ARA Dept Admin     | ARA Non-Parking |
|--------------------------------------|----|--------------------|---------------|--------------------|-----------------|
| <hr/>                                |    |                    |               |                    |                 |
| Personnel Costs                      |    |                    |               |                    |                 |
| Salaries                             | S1 | 384,429            | 0             | 384,429            | 0               |
| Salary % Split                       |    |                    | .00%          | 100.00%            | .00%            |
| Benefits                             | S  | 148,774            | 0             | 148,774            | 0               |
| Subtotal - Personnel Costs           |    | 533,203            | 0             | 533,203            | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| Services & Supplies Cost             |    |                    |               |                    |                 |
| Supplies                             | S  | 19,596             | 0             | 19,596             | 0               |
| Services                             | S  | 816,413            | 0             | 816,413            | 0               |
| Subtotal - Services & Supplies       |    | 836,009            | 0             | 836,009            | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| <b>Department Cost Total</b>         |    | 1,369,212          | 0             | 1,369,212          | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| Adjustments to Cost                  |    |                    |               |                    |                 |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| <b>Total Costs After Adjustments</b> |    | 1,369,212          | 0             | 1,369,212          | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| General Admin Distribution           |    |                    | 0             | 0                  | 0               |
| <hr/>                                |    |                    |               |                    |                 |
| <b>Grand Total</b>                   |    | <b>\$1,369,212</b> |               | <b>\$1,369,212</b> | <b>\$0</b>      |
|                                      |    | <hr/>              |               |                    |                 |

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

Dept:14 ARA Director Office

| Department                                  | First Incoming | Second Incoming | ARA Dept Admin | ARA Non-Parking |
|---|----------------|-----------------|----------------|-----------------|
| 1 City Hall Annex                           | \$1,765        | \$0             | \$1,765        | \$0             |
| Subtotal - Building Depreciation            | 1,765          | 0               | 1,765          | 0               |
| 2 Equip Deprec                              | 5,290          | 0               | 5,290          | 0               |
| Subtotal - Equipment Depreciation           | 5,290          | 0               | 5,290          | 0               |
| 3 Insurance Retirees                        | 9,071          | 46              | 9,117          | 0               |
| 3 Memberships                               | 308            | 2               | 310            | 0               |
| 3 Accounting & Consult                      | 2,316          | 12              | 2,328          | 0               |
| 3 Interest Costs                            | 2,295          | 12              | 2,308          | 0               |
| 3 Other Misc                                | 548            | 3               | 551            | 0               |
| 3 Claims & Judge                            | 24,597         | 125             | 24,722         | 0               |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 309            | 2               | 310            | 0               |
| 3 Walker Rent                               | 498,422        | 2,525           | 500,947        | 0               |
| 3 Dept Specific                             | 108,113        | 548             | 108,661        | 0               |
| Subtotal - Non-Departmental-Gen Gov         | 645,980        | 3,274           | 649,254        | 0               |
| 5 Financial Plg & Analysis                  | 2,312          | 114             | 2,425          | 0               |
| Subtotal - Finance Financial Plg & Analysis | 2,312          | 114             | 2,425          | 0               |
| 8 Gen Acctng                                | 898            | 53              | 951            | 0               |
| 8 Fixed Assets                              | 19,546         | 1,145           | 20,691         | 0               |
| 8 Auditing Svcs                             | 1,239          | 0               | 1,239          | 0               |
| 8 Fin Operations                            | 306            | 16              | 322            | 0               |
| Subtotal - Finance Reporting & Ops          | 21,988         | 1,214           | 23,202         | 0               |
| 9 Internal Controls                         | 916            | 29              | 946            | 0               |
| Subtotal - Finance Internal Controls        | 916            | 29              | 946            | 0               |
| 10 Cost Accounting                          | 115            | 7               | 122            | 0               |
| 10 Trust Funds Mgmt (TFM)                   | 117            | 7               | 124            | 0               |
| Subtotal - Finance Grants                   | 232            | 14              | 246            | 0               |
| 11 Perf Mgt Svcs                            | 442            | 19              | 460            | 0               |
| Subtotal - Finance Perform Mgmnt            | 442            | 19              | 460            | 0               |
| 12 Treasury                                 | 477            | 37              | 515            | 0               |

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

Dept:14 ARA Director Office

| Department                              | First Incoming | Second Incoming | ARA Dept Admin | ARA Non-Parking |
|---|----------------|-----------------|----------------|-----------------|
| Subtotal - Finance Treasury             | \$477          | \$37            | \$515          | \$0             |
| 13 Purchasing                           | 2,189          | 142             | 2,330          | 0               |
| Subtotal - Finance Strategic Purchasing | 2,189          | 142             | 2,330          | 0               |
| 15 Budgeting & Accounting Support       | 0              | 6,556           | 6,556          | 0               |
| 15 Accounts Payable                     | 0              | 3,502           | 3,502          | 0               |
| Subtotal - ARA Admin Svcs               | 0              | 10,058          | 10,058         | 0               |
| 16 Mailroom                             | 0              | 45,027          | 45,027         | 0               |
| 16 Property                             | 0              | 9,737           | 9,737          | 0               |
| 16 Records                              | 0              | 141             | 141            | 0               |
| 16 3-1-1 Svcs *                         | 0              | 254,084         | 0              | 254,084         |
| Subtotal - ARA Operations               | 0              | 308,988         | 54,904         | 254,084         |
| 17 Payroll Svcs                         | 0              | 882             | 882            | 0               |
| Subtotal - ARA Payroll Services         | 0              | 882             | 882            | 0               |
| 18 Franchise                            | 0              | 622             | 622            | 0               |
| Subtotal - ARA Regulatory               | 0              | 622             | 622            | 0               |
| 20 Enterprise Appl                      | 0              | 65,065          | 65,065         | 0               |
| 20 EGIS                                 | 0              | 3,051           | 3,051          | 0               |
| Subtotal - HITS EAS                     | 0              | 68,116          | 68,116         | 0               |
| 21 Client Svcs                          | 0              | 54,713          | 54,713         | 0               |
| 21 NW Data                              | 0              | 39,139          | 39,139         | 0               |
| 21 NW Voice                             | 0              | 30,526          | 30,526         | 0               |
| 21 Enterprise Optns                     | 0              | 5,453           | 5,453          | 0               |
| Subtotal - HITS EIS                     | 0              | 129,832         | 129,832        | 0               |
| 23 IT Proj Mgt                          | 0              | 403             | 403            | 0               |
| Subtotal - HITS Project Mgt Office      | 0              | 403             | 403            | 0               |
| 24 Certification                        | 0              | 274             | 274            | 0               |

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

Dept:14 ARA Director Office

| Department                             | First<br>Incoming | Second<br>Incoming | ARA Dept<br>Admin  | ARA Non-<br>Parking |
|--|-------------------|--------------------|--------------------|---------------------|
| 24 Contract Compliance                 | \$0               | \$7,425            | \$7,425            | \$0                 |
| 24 External Affairs & Outreach         | 0                 | 64                 | 64                 | 0                   |
| Subtotal - Office Business Opportunity | 0                 | 7,763              | 7,763              | 0                   |
| 25 City Mayor Admin                    | 0                 | 618                | 618                | 0                   |
| 25 I Gov Relats                        | 0                 | 106                | 106                | 0                   |
| Subtotal - Mayor                       | 0                 | 724                | 724                | 0                   |
| 26 Selection                           | 0                 | 62,644             | 62,644             | 0                   |
| 26 Personnel Svcs                      | 0                 | 326                | 326                | 0                   |
| Subtotal - Human Resources             | 0                 | 62,969             | 62,969             | 0                   |
| 27 Legal Svcs *                        | 0                 | 435,117            | 0                  | 435,117             |
| 27 Inspector General                   | 0                 | 19,757             | 19,757             | 0                   |
| Subtotal - Legal                       | 0                 | 454,874            | 19,757             | 435,117             |
| 28 City Sec Svcs                       | 0                 | 345                | 345                | 0                   |
| Subtotal - City Secretary              | 0                 | 345                | 345                | 0                   |
| 29 City Council Svcs                   | 0                 | 2,933              | 2,933              | 0                   |
| Subtotal - City Council                | 0                 | 2,933              | 2,933              | 0                   |
| 30 Controller Fin Svcs                 | 0                 | 7,693              | 7,693              | 0                   |
| 30 Controller Treasury                 | 0                 | 606                | 606                | 0                   |
| Subtotal - City Controller's Office    | 0                 | 8,299              | 8,299              | 0                   |
| 36 Building Svcs                       | 0                 | 272,595            | 272,595            | 0                   |
| 36 Utilities                           | 0                 | 161,837            | 161,837            | 0                   |
| 36 Real Estate                         | 0                 | 19,038             | 19,038             | 0                   |
| Subtotal - General Services            | 0                 | 453,469            | 453,469            | 0                   |
| <b>Total Incoming</b>                  | 681,590           | 1,515,121          | 1,507,511          | 689,201             |
| <b>C. Total Allocated</b>              |                   | <b>\$3,565,924</b> | <b>\$2,876,723</b> | <b>\$689,201</b>    |
|  |                   |                    | 80.67%             | 19.33%              |

**CITY OF HOUSTON, TEXAS  
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**ARA Dept Admin Allocations**

**Dept:14 ARA Director Office**

| Department              | Units  | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-------------------------|--------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 15 ARA Admin Svcs       | 8.01   | 2.1893%               | \$44,898            | \$0           | \$44,898                 | \$18,082             | \$62,980           |
| 16 ARA Operations       | 98.03  | 26.7937%              | 549,485             | 0             | 549,485                  | 221,294              | 770,780            |
| 17 ARA Payroll Services | 47.70  | 13.0374%              | 267,372             | 0             | 267,372                  | 107,679              | 375,050            |
| 18 ARA Regulatory       | 6.13   | 1.6755%               | 34,360              | 0             | 34,360                   | 13,838               | 48,198             |
| 54 ARA Insurance        | 5.01   | 1.3693%               | 28,082              | 0             | 28,082                   | 11,310               | 39,392             |
| 55 ARA BARC             | 91.18  | 24.9214%              | 511,089             | 0             | 511,089                  | 205,831              | 716,920            |
| 56 ARA Parking          | 70.66  | 19.3129%              | 396,069             | 0             | 396,069                  | 159,509              | 555,578            |
| 57 ARA Other            | 39.15  | 10.7005%              | 219,447             | 0             | 219,447                  | 88,378               | 307,824            |
| <b>Subtotal</b>         | 365.87 | 100.0000%             | 2,050,802           | 0             | 2,050,802                | 825,920              | 2,876,723          |
| Direct Bills            |        |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>            |        |                       |                     |               | <b>\$2,050,802</b>       |                      | <b>\$2,876,723</b> |

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

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**ARA Non-Parking Allocations**

**Dept:14 ARA Director Office**

| Department              | Units  | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-------------------------|--------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 15 ARA Admin Svcs       | 8.01   | 2.7133%               | \$0                 | \$0           | \$0                      | \$18,700             | \$18,700         |
| 16 ARA Operations       | 98.03  | 33.2069%              | 0                   | 0             | 0                        | 228,862              | 228,862          |
| 17 ARA Payroll Services | 47.70  | 16.1580%              | 0                   | 0             | 0                        | 111,361              | 111,361          |
| 18 ARA Regulatory       | 6.13   | 2.0765%               | 0                   | 0             | 0                        | 14,311               | 14,311           |
| 54 ARA Insurance        | 5.01   | 1.6971%               | 0                   | 0             | 0                        | 11,696               | 11,696           |
| 55 ARA BARC             | 91.18  | 30.8865%              | 0                   | 0             | 0                        | 212,870              | 212,870          |
| 57 ARA Other            | 39.15  | 13.2617%              | 0                   | 0             | 0                        | 91,400               | 91,400           |
| <b>Subtotal</b>         | 295.21 | 100.0000%             | 0                   | 0             | 0                        | 689,201              | 689,201          |
| Direct Bills            |        |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>            |        |                       |                     |               | <b>\$0</b>               |                      | <b>\$689,201</b> |

Basis Units: Number of FTE positions excl Parking

Source: COH FTE Report

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

Dept:14 ARA Director Office

| Department              | ARA Dept<br>Admin  | ARA Non-<br>Parking | Total              |
|-------------------------|--------------------|---------------------|--------------------|
| 0 Direct Billed         | \$0                | \$0                 | \$0                |
| 15 ARA Admin Svcs       | 62,980             | 18,700              | 81,680             |
| 16 ARA Operations       | 770,780            | 228,862             | 999,642            |
| 17 ARA Payroll Services | 375,050            | 111,361             | 486,411            |
| 18 ARA Regulatory       | 48,198             | 14,311              | 62,509             |
| 54 ARA Insurance        | 39,392             | 11,696              | 51,088             |
| 55 ARA BARC             | 716,920            | 212,870             | 929,790            |
| 56 ARA Parking          | 555,578            | 0                   | 555,578            |
| 57 ARA Other            | 307,824            | 91,400              | 399,224            |
| <b>Total</b>            | <b>\$2,876,723</b> | <b>\$689,201</b>    | <b>\$3,565,924</b> |

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

The Administration Services division provides services for the following departments:

- Budgeting and accounting support for Administration and Regulatory Affairs (ARA) and Mayor's Office.
- Accounts payable and invoice and payment processing for ARA, Mayor's Office, and Department of Neighborhoods.

Costs are allocated based on the number of FTE positions in departments served.



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**A. Department Costs**

Dept:15 ARA Admin Svcs

| Description                          |    | Amount             | General Admin | Budgeting & Accounting Support | Accounts Payable |
|--------------------------------------|----|--------------------|---------------|--------------------------------|------------------|
| <hr/>                                |    |                    |               |                                |                  |
| Personnel Costs                      |    |                    |               |                                |                  |
| Salaries                             | S1 | 603,362            | 0             | 353,510                        | 249,852          |
| Salary % Split                       |    |                    | .00%          | 58.59%                         | 41.41%           |
| Benefits                             | S  | 329,387            | 0             | 192,988                        | 136,399          |
| Subtotal - Personnel Costs           |    | 932,749            | 0             | 546,498                        | 386,251          |
| <hr/>                                |    |                    |               |                                |                  |
| Services & Supplies Cost             |    |                    |               |                                |                  |
| Supplies                             | S  | 677                | 0             | 397                            | 280              |
| Services                             | S  | 266,039            | 0             | 155,872                        | 110,167          |
| Subtotal - Services & Supplies       |    | 266,716            | 0             | 156,269                        | 110,447          |
| <hr/>                                |    |                    |               |                                |                  |
| <b>Department Cost Total</b>         |    | 1,199,465          | 0             | 702,767                        | 496,698          |
| <hr/>                                |    |                    |               |                                |                  |
| Adjustments to Cost                  |    |                    |               |                                |                  |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                              | 0                |
| <hr/>                                |    |                    |               |                                |                  |
| <b>Total Costs After Adjustments</b> |    | 1,199,465          | 0             | 702,767                        | 496,698          |
| <hr/>                                |    |                    |               |                                |                  |
| General Admin Distribution           |    |                    | 0             | 0                              | 0                |
| <hr/>                                |    |                    |               |                                |                  |
| <b>Grand Total</b>                   |    | <b>\$1,199,465</b> |               | <b>\$702,767</b>               | <b>\$496,698</b> |
|                                      |    | <hr/>              |               |                                |                  |

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

Dept:15 ARA Admin Svcs

| Department                                  | First<br>Incoming | Second<br>Incoming | Budgeting &<br>Accounting<br>Support | Accounts<br>Payable |
|---|-------------------|--------------------|--------------------------------------|---------------------|
| 3 Insurance Retirees                        | \$17,258          | \$87               | \$10,163                             | \$7,183             |
| 3 Memberships                               | 587               | 3                  | 346                                  | 244                 |
| 3 Accounting & Consult                      | 489               | 3                  | 288                                  | 203                 |
| 3 Interest Costs                            | 2,011             | 11                 | 1,184                                | 837                 |
| 3 Other Misc                                | 480               | 3                  | 283                                  | 200                 |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 587               | 3                  | 346                                  | 244                 |
| Subtotal - Non-Departmental-Gen Gov         | 21,412            | 109                | 12,609                               | 8,912               |
| 5 Financial Plg & Analysis                  | 488               | 24                 | 300                                  | 212                 |
| Subtotal - Finance Financial Plg & Analysis | 488               | 24                 | 300                                  | 212                 |
| 8 Gen Acctng                                | 189               | 11                 | 118                                  | 83                  |
| 8 Auditing Svcs                             | 261               | 0                  | 153                                  | 108                 |
| 8 Fin Operations                            | 268               | 14                 | 165                                  | 117                 |
| Subtotal - Finance Reporting & Ops          | 719               | 25                 | 436                                  | 308                 |
| 9 Internal Controls                         | 803               | 26                 | 485                                  | 343                 |
| Subtotal - Finance Internal Controls        | 803               | 26                 | 485                                  | 343                 |
| 10 Cost Accounting                          | 101               | 6                  | 63                                   | 44                  |
| 10 Trust Funds Mgmt (TFM)                   | 103               | 6                  | 64                                   | 45                  |
| Subtotal - Finance Grants                   | 203               | 12                 | 126                                  | 89                  |
| 11 Perf Mgt Svcs                            | 387               | 16                 | 236                                  | 167                 |
| Subtotal - Finance Perform Mgmnt            | 387               | 16                 | 236                                  | 167                 |
| 12 Treasury                                 | 418               | 32                 | 264                                  | 187                 |
| Subtotal - Finance Treasury                 | 418               | 32                 | 264                                  | 187                 |
| 13 Purchasing                               | 438               | 28                 | 273                                  | 193                 |
| Subtotal - Finance Strategic Purchasing     | 438               | 28                 | 273                                  | 193                 |
| 14 ARA Dept Admin                           | 44,898            | 18,082             | 36,900                               | 26,080              |
| 14 ARA Non-Parking                          | 0                 | 18,700             | 10,956                               | 7,744               |
| Subtotal - ARA Director Office              | 44,898            | 36,782             | 47,857                               | 33,824              |
| 15 Budgeting & Accounting Support           | 0                 | 12,473             | 7,308                                | 5,165               |

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

Dept:15 ARA Admin Svcs

| Department                             | First<br>Incoming | Second<br>Incoming | Budgeting &<br>Accounting<br>Support | Accounts<br>Payable |
|--|-------------------|--------------------|--------------------------------------|---------------------|
| 15 Accounts Payable                    | \$0               | \$6,664            | \$3,904                              | \$2,759             |
| Subtotal - ARA Admin Svcs              | 0                 | 19,136             | 11,212                               | 7,924               |
| 16 Records                             | 0                 | 268                | 157                                  | 111                 |
| Subtotal - ARA Operations              | 0                 | 268                | 157                                  | 111                 |
| 17 Payroll Svcs                        | 0                 | 1,678              | 983                                  | 695                 |
| Subtotal - ARA Payroll Services        | 0                 | 1,678              | 983                                  | 695                 |
| 18 Franchise                           | 0                 | 545                | 319                                  | 226                 |
| Subtotal - ARA Regulatory              | 0                 | 545                | 319                                  | 226                 |
| 20 IT ERP                              | 0                 | 68,888             | 40,361                               | 28,526              |
| Subtotal - HITS EAS                    | 0                 | 68,888             | 40,361                               | 28,526              |
| 21 Enterprise Optns                    | 0                 | 1,150              | 674                                  | 476                 |
| Subtotal - HITS EIS                    | 0                 | 1,150              | 674                                  | 476                 |
| 23 IT Proj Mgt                         | 0                 | 768                | 450                                  | 318                 |
| Subtotal - HITS Project Mgt Office     | 0                 | 768                | 450                                  | 318                 |
| 24 Certification                       | 0                 | 522                | 306                                  | 216                 |
| 24 Reporting & Analytics               | 0                 | 6,724              | 3,940                                | 2,785               |
| 24 Dept Services                       | 0                 | 15,670             | 9,181                                | 6,489               |
| 24 External Affairs & Outreach         | 0                 | 121                | 71                                   | 50                  |
| Subtotal - Office Business Opportunity | 0                 | 23,038             | 13,498                               | 9,540               |
| 25 City Mayor Admin                    | 0                 | 1,176              | 689                                  | 487                 |
| 25 I Gov Relats                        | 0                 | 202                | 118                                  | 84                  |
| Subtotal - Mayor                       | 0                 | 1,378              | 807                                  | 571                 |
| 26 Personnel Svcs                      | 0                 | 620                | 363                                  | 257                 |
| Subtotal - Human Resources             | 0                 | 620                | 363                                  | 257                 |
| 28 City Sec Svcs                       | 0                 | 302                | 177                                  | 125                 |

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

Dept:15 ARA Admin Svcs

| Department                          | First<br>Incoming | Second<br>Incoming | Budgeting &<br>Accounting<br>Support | Accounts<br>Payable |
|-------------------------------------|-------------------|--------------------|--------------------------------------|---------------------|
| Subtotal - City Secretary           | \$0               | \$302              | \$177                                | \$125               |
| 29 City Council Svcs                | 0                 | 2,570              | 1,506                                | 1,064               |
| Subtotal - City Council             | 0                 | 2,570              | 1,506                                | 1,064               |
| 30 Controller Fin Svcs              | 0                 | 1,623              | 951                                  | 672                 |
| 30 Controller Treasury              | 0                 | 531                | 311                                  | 220                 |
| Subtotal - City Controller's Office | 0                 | 2,154              | 1,262                                | 892                 |
| <b>Total Incoming</b>               | 69,765            | 159,549            | 134,355                              | 94,959              |
| <b>C. Total Allocated</b>           |                   | <b>\$1,428,779</b> | <b>\$837,121</b>                     | <b>\$591,657</b>    |
|                                     |                   |                    | 58.59%                               | 41.41%              |

**CITY OF HOUSTON, TEXAS**  
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**Budgeting & Accounting Support Allocations**

Dept:15 ARA Admin Svcs

| Department              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 14 ARA Director Office  | 4.21          | 0.8815%            | \$6,556          | \$0           | \$6,556               | \$0               | \$6,556          |
| 15 ARA Admin Svcs       | 8.01          | 1.6772%            | 12,473           | 0             | 12,473                | 0                 | 12,473           |
| 16 ARA Operations       | 98.03         | 20.5268%           | 152,646          | 0             | 152,646               | 19,692            | 172,338          |
| 17 ARA Payroll Services | 47.70         | 9.9881%            | 74,275           | 0             | 74,275                | 9,582             | 83,857           |
| 18 ARA Regulatory       | 6.13          | 1.2836%            | 9,545            | 0             | 9,545                 | 1,231             | 10,777           |
| 25 Mayor                | 36.63         | 7.6701%            | 57,038           | 0             | 57,038                | 7,358             | 64,396           |
| 54 ARA Insurance        | 5.01          | 1.0491%            | 7,801            | 0             | 7,801                 | 1,006             | 8,808            |
| 55 ARA BARC             | 91.18         | 19.0925%           | 141,980          | 0             | 141,980               | 18,316            | 160,296          |
| 56 ARA Parking          | 70.66         | 14.7957%           | 110,027          | 0             | 110,027               | 14,194            | 124,221          |
| 57 ARA Other            | 39.15         | 8.1978%            | 60,962           | 0             | 60,962                | 7,864             | 68,826           |
| 61 Mayor Cable TV       | 16.78         | 3.5136%            | 26,129           | 0             | 26,129                | 3,371             | 29,500           |
| 62 Mayor Other          | 41.02         | 8.5893%            | 63,874           | 0             | 63,874                | 8,240             | 72,114           |
| 63 TIRZ                 | 13.06         | 2.7347%            | 20,336           | 0             | 20,336                | 2,623             | 22,960           |
| <b>Subtotal</b>         | <b>477.57</b> | <b>100.0000%</b>   | <b>743,642</b>   | <b>0</b>      | <b>743,642</b>        | <b>93,480</b>     | <b>837,121</b>   |
| Direct Bills            |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>            |               |                    |                  |               | <b>\$743,642</b>      |                   | <b>\$837,121</b> |

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

**CITY OF HOUSTON, TEXAS**  
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**Accounts Payable Allocations**

Dept:15 ARA Admin Svcs

| Department               | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 14 ARA Director Office   | 4.21          | 0.6664%            | \$3,502          | \$0           | \$3,502               | \$0               | \$3,502          |
| 15 ARA Admin Svcs        | 8.01          | 1.2679%            | 6,664            | 0             | 6,664                 | 0                 | 6,664            |
| 16 ARA Operations        | 98.03         | 15.5167%           | 81,554           | 0             | 81,554                | 10,454            | 92,008           |
| 17 ARA Payroll Services  | 47.70         | 7.5502%            | 39,683           | 0             | 39,683                | 5,087             | 44,770           |
| 18 ARA Regulatory        | 6.13          | 0.9703%            | 5,100            | 0             | 5,100                 | 654               | 5,753            |
| 25 Mayor                 | 36.63         | 5.7980%            | 30,474           | 0             | 30,474                | 3,906             | 34,380           |
| 40 Dept of Neighborhoods | 154.20        | 24.4076%           | 128,284          | 0             | 128,284               | 16,444            | 144,728          |
| 54 ARA Insurance         | 5.01          | 0.7930%            | 4,168            | 0             | 4,168                 | 534               | 4,702            |
| 55 ARA BARC              | 91.18         | 14.4325%           | 75,855           | 0             | 75,855                | 9,723             | 85,579           |
| 56 ARA Parking           | 70.66         | 11.1845%           | 58,784           | 0             | 58,784                | 7,535             | 66,319           |
| 57 ARA Other             | 39.15         | 6.1969%            | 32,570           | 0             | 32,570                | 4,175             | 36,745           |
| 61 Mayor Cable TV        | 16.78         | 2.6560%            | 13,960           | 0             | 13,960                | 1,789             | 15,749           |
| 62 Mayor Other           | 41.02         | 6.4929%            | 34,126           | 0             | 34,126                | 4,374             | 38,500           |
| 63 TIRZ                  | 13.06         | 2.0672%            | 10,865           | 0             | 10,865                | 1,393             | 12,258           |
| <b>Subtotal</b>          | <b>631.77</b> | <b>100.0000%</b>   | <b>525,588</b>   | <b>0</b>      | <b>525,588</b>        | <b>66,069</b>     | <b>591,657</b>   |
| Direct Bills             |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>             |               |                    |                  |               | <b>\$525,588</b>      |                   | <b>\$591,657</b> |

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

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

Dept:15 ARA Admin Svcs

| Department               | Budgeting &<br>Accounting<br>Support | Accounts<br>Payable | Total              |
|--------------------------|--------------------------------------|---------------------|--------------------|
| 0 Direct Billed          | \$0                                  | \$0                 | \$0                |
| 14 ARA Director Office   | 6,556                                | 3,502               | 10,058             |
| 15 ARA Admin Svcs        | 12,473                               | 6,664               | 19,136             |
| 16 ARA Operations        | 172,338                              | 92,008              | 264,346            |
| 17 ARA Payroll Services  | 83,857                               | 44,770              | 128,627            |
| 18 ARA Regulatory        | 10,777                               | 5,753               | 16,530             |
| 25 Mayor                 | 64,396                               | 34,380              | 98,776             |
| 40 Dept of Neighborhoods | 0                                    | 144,728             | 144,728            |
| 54 ARA Insurance         | 8,808                                | 4,702               | 13,510             |
| 55 ARA BARC              | 160,296                              | 85,579              | 245,875            |
| 56 ARA Parking           | 124,221                              | 66,319              | 190,541            |
| 57 ARA Other             | 68,826                               | 36,745              | 105,571            |
| 61 Mayor Cable TV        | 29,500                               | 15,749              | 45,249             |
| 62 Mayor Other           | 72,114                               | 38,500              | 110,614            |
| 63 TIRZ                  | 22,960                               | 12,258              | 35,217             |
| <b>Total</b>             | <b>\$837,121</b>                     | <b>\$591,657</b>    | <b>\$1,428,779</b> |

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

The Operations division provides various support services for many of the city departments. Responsibilities include providing 3-1-1 Call Center support for most city departments, Records Management services, mailroom services, and the disposition of all assets except real estate property. The identified activities and basis used for cost allocation are as follows:

- **Mailroom** – Costs associated with the mailroom are allocated based upon the number of FTE positions in departments served.
- **Property (Asset Disposition)** – Costs associated with the disposal of city property are 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 are allocated based upon the number of contacts for each department.



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**A. Department Costs**

Dept:16 ARA Operations

| Description                          |    | Amount             | General<br>Admin | Mailroom         | Property         | Records          | 3-1-1 Svcs         |
|--------------------------------------|----|--------------------|------------------|------------------|------------------|------------------|--------------------|
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| Personnel Costs                      |    |                    |                  |                  |                  |                  |                    |
| Salaries                             | S1 | 4,074,085          | 0                | 142,152          | 74,566           | 416,508          | 3,440,859          |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>3.49%</i>     | <i>1.83%</i>     | <i>10.22%</i>    | <i>84.46%</i>      |
| Benefits                             | P  | 2,008,709          | 0                | 81,679           | 97,095           | 190,636          | 1,639,299          |
| Subtotal - Personnel Costs           |    | 6,082,794          | 0                | 223,831          | 171,661          | 607,144          | 5,080,158          |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| Services & Supplies Cost             |    |                    |                  |                  |                  |                  |                    |
| Supplies                             | P  | 15,969             | 0                | 1,996            | 3,721            | 1,564            | 8,688              |
| Services                             | P  | 475,575            | 0                | 28,324           | 81,836           | 31,173           | 334,242            |
| Subtotal - Services & Supplies       |    | 491,544            | 0                | 30,320           | 85,557           | 32,737           | 342,930            |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| <b>Department Cost Total</b>         |    | 6,574,338          | 0                | 254,151          | 257,218          | 639,881          | 5,423,088          |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| Adjustments to Cost                  |    |                    |                  |                  |                  |                  |                    |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                | 0                | 0                | 0                  |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| <b>Total Costs After Adjustments</b> |    | 6,574,338          | 0                | 254,151          | 257,218          | 639,881          | 5,423,088          |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| General Admin Distribution           |    |                    | 0                | 0                | 0                | 0                | 0                  |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |
| <b>Grand Total</b>                   |    | <b>\$6,574,338</b> |                  | <b>\$254,151</b> | <b>\$257,218</b> | <b>\$639,881</b> | <b>\$5,423,088</b> |
| <hr/>                                |    |                    |                  |                  |                  |                  |                    |

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

**Dept:16 ARA Operations**

| Department                                  | First<br>Incoming | Second<br>Incoming | Mailroom | Property | Records  | 3-1-1 Svcs |
|---|-------------------|--------------------|----------|----------|----------|------------|
| 3 Insurance Retirees                        | \$211,209         | \$1,070            | \$7,407  | \$3,885  | \$21,702 | \$179,285  |
| 3 Memberships                               | 7,182             | 36                 | 252      | 132      | 738      | 6,096      |
| 3 Accounting & Consult                      | 5,842             | 30                 | 205      | 107      | 600      | 4,960      |
| 3 Interest Costs                            | 11,021            | 59                 | 387      | 203      | 1,133    | 9,358      |
| 3 Other Misc                                | 2,633             | 14                 | 92       | 48       | 271      | 2,236      |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 7,185             | 36                 | 252      | 132      | 738      | 6,099      |
| 3 Walker Rent *                             | 234,986           | 1,191              | 0        | 0        | 0        | 236,177    |
| Subtotal - Non-Departmental-Gen Gov         | 480,058           | 2,437              | 8,595    | 4,508    | 25,182   | 444,211    |
| 5 Financial Plg & Analysis                  | 5,831             | 286                | 213      | 112      | 625      | 5,166      |
| Subtotal - Finance Financial Plg & Analysis | 5,831             | 286                | 213      | 112      | 625      | 5,166      |
| 8 Gen Acctng                                | 2,265             | 134                | 84       | 44       | 245      | 2,027      |
| 8 Auditing Svcs                             | 3,124             | 0                  | 109      | 57       | 319      | 2,639      |
| 8 Fin Operations                            | 1,468             | 76                 | 54       | 28       | 158      | 1,304      |
| Subtotal - Finance Reporting & Ops          | 6,857             | 210                | 247      | 129      | 723      | 5,969      |
| 9 Internal Controls                         | 4,400             | 142                | 158      | 83       | 464      | 3,835      |
| Subtotal - Finance Internal Controls        | 4,400             | 142                | 158      | 83       | 464      | 3,835      |
| 10 Cost Accounting                          | 553               | 33                 | 20       | 11       | 60       | 495        |
| 10 Trust Funds Mgmt (TFM)                   | 562               | 33                 | 21       | 11       | 61       | 503        |
| Subtotal - Finance Grants                   | 1,115             | 66                 | 41       | 22       | 121      | 997        |
| 11 Perf Mgt Svcs                            | 2,120             | 89                 | 77       | 40       | 226      | 1,866      |
| Subtotal - Finance Perform Mgmnt            | 2,120             | 89                 | 77       | 40       | 226      | 1,866      |
| 12 Treasury                                 | 2,293             | 178                | 86       | 45       | 253      | 2,087      |
| Subtotal - Finance Treasury                 | 2,293             | 178                | 86       | 45       | 253      | 2,087      |
| 13 Purchasing                               | 10,506            | 680                | 390      | 205      | 1,144    | 9,447      |
| Subtotal - Finance Strategic Purchasing     | 10,506            | 680                | 390      | 205      | 1,144    | 9,447      |
| 14 ARA Dept Admin                           | 549,485           | 221,294            | 26,894   | 14,107   | 78,799   | 650,979    |
| 14 ARA Non-Parking                          | 0                 | 228,862            | 7,985    | 4,189    | 23,397   | 193,291    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:16 ARA Operations**

| Department                             | First<br>Incoming | Second<br>Incoming | Mailroom | Property | Records   | 3-1-1 Svcs |
|--|-------------------|--------------------|----------|----------|-----------|------------|
| Subtotal - ARA Director Office         | \$549,485         | \$450,156          | \$34,879 | \$18,296 | \$102,197 | \$844,270  |
| 15 Budgeting & Accounting Support      | 152,646           | 19,692             | 6,013    | 3,154    | 17,619    | 145,552    |
| 15 Accounts Payable                    | 81,554            | 10,454             | 3,210    | 1,684    | 9,406     | 77,707     |
| Subtotal - ARA Admin Svcs              | 234,200           | 30,146             | 9,224    | 4,838    | 27,025    | 223,260    |
| 16 Records                             | 0                 | 3,277              | 114      | 60       | 335       | 2,768      |
| Subtotal - ARA Operations              | 0                 | 3,277              | 114      | 60       | 335       | 2,768      |
| 17 Payroll Svcs                        | 0                 | 20,533             | 716      | 376      | 2,099     | 17,341     |
| Subtotal - ARA Payroll Services        | 0                 | 20,533             | 716      | 376      | 2,099     | 17,341     |
| 18 Franchise                           | 0                 | 2,987              | 104      | 55       | 305       | 2,523      |
| Subtotal - ARA Regulatory              | 0                 | 2,987              | 104      | 55       | 305       | 2,523      |
| 20 Enterprise Appl *                   | 0                 | 4,334              | 0        | 0        | 0         | 4,334      |
| Subtotal - HITS EAS                    | 0                 | 4,334              | 0        | 0        | 0         | 4,334      |
| 21 Client Svcs *                       | 0                 | 5,240              | 0        | 0        | 0         | 5,240      |
| 21 Enterprise Optns                    | 0                 | 13,756             | 480      | 252      | 1,406     | 11,618     |
| Subtotal - HITS EIS                    | 0                 | 18,995             | 480      | 252      | 1,406     | 16,857     |
| 23 IT Proj Mgt                         | 0                 | 9,393              | 328      | 172      | 960       | 7,933      |
| Subtotal - HITS Project Mgt Office     | 0                 | 9,393              | 328      | 172      | 960       | 7,933      |
| 24 Certification                       | 0                 | 6,391              | 223      | 117      | 653       | 5,398      |
| 24 External Affairs & Outreach         | 0                 | 1,480              | 52       | 27       | 151       | 1,250      |
| Subtotal - Office Business Opportunity | 0                 | 7,871              | 275      | 144      | 805       | 6,648      |
| 25 City Mayor Admin                    | 0                 | 14,391             | 502      | 263      | 1,471     | 12,155     |
| 25 I Gov Relats                        | 0                 | 2,470              | 86       | 45       | 253       | 2,086      |
| Subtotal - Mayor                       | 0                 | 16,862             | 588      | 309      | 1,724     | 14,241     |
| 26 Personnel Svcs                      | 0                 | 7,584              | 265      | 139      | 775       | 6,405      |
| Subtotal - Human Resources             | 0                 | 7,584              | 265      | 139      | 775       | 6,405      |
| 28 City Sec Svcs                       | 0                 | 1,655              | 58       | 30       | 169       | 1,398      |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:16 ARA Operations

| Department                          | First<br>Incoming | Second<br>Incoming | Mailroom         | Property         | Records          | 3-1-1 Svcs         |
|-------------------------------------|-------------------|--------------------|------------------|------------------|------------------|--------------------|
| Subtotal - City Secretary           | \$0               | \$1,655            | \$58             | \$30             | \$169            | \$1,398            |
| 29 City Council Svcs                | 0                 | 14,085             | 491              | 258              | 1,440            | 11,895             |
| Subtotal - City Council             | 0                 | 14,085             | 491              | 258              | 1,440            | 11,895             |
| 30 Controller Fin Svcs              | 0                 | 19,406             | 677              | 355              | 1,984            | 16,389             |
| 30 Controller Treasury              | 0                 | 2,911              | 102              | 53               | 298              | 2,458              |
| Subtotal - City Controller's Office | 0                 | 22,316             | 779              | 408              | 2,281            | 18,848             |
| 36 Real Estate                      | 0                 | 17,980             | 627              | 329              | 1,838            | 15,186             |
| Subtotal - General Services         | 0                 | 17,980             | 627              | 329              | 1,838            | 15,186             |
| <b>Total Incoming</b>               | 1,296,865         | 632,264            | 58,736           | 30,810           | 172,098          | 1,667,485          |
| <b>C. Total Allocated</b>           |                   | <b>\$8,503,467</b> | <b>\$312,887</b> | <b>\$288,028</b> | <b>\$811,979</b> | <b>\$7,090,573</b> |
|                                     |                   |                    | 3.68%            | 3.39%            | 9.55%            | 83.38%             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Mailroom Allocations**

Dept:16 ARA Operations

| Department                     | Units           | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------------|-----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 Finance Dir Office           | 154.40          | 6.5247%            | \$19,000         | \$0           | \$19,000              | \$0               | \$19,000         |
| 14 ARA Director Office         | 365.90          | 15.4623%           | 45,027           | 0             | 45,027                | 0                 | 45,027           |
| 19 HITS CIO                    | 146.00          | 6.1697%            | 17,966           | 0             | 17,966                | 1,715             | 19,681           |
| 24 Office Business Opportunity | 31.00           | 1.3100%            | 3,815            | 0             | 3,815                 | 364               | 4,179            |
| 25 Mayor                       | 63.80           | 2.6961%            | 7,851            | 0             | 7,851                 | 749               | 8,600            |
| 26 Human Resources             | 193.40          | 8.1728%            | 23,799           | 0             | 23,799                | 2,272             | 26,071           |
| 27 Legal                       | 150.50          | 6.3599%            | 18,520           | 0             | 18,520                | 1,768             | 20,288           |
| 28 City Secretary              | 10.00           | 0.4226%            | 1,231            | 0             | 1,231                 | 117               | 1,348            |
| 29 City Council                | 76.50           | 3.2328%            | 9,414            | 0             | 9,414                 | 899               | 10,312           |
| 30 City Controller's Office    | 64.40           | 2.7214%            | 7,925            | 0             | 7,925                 | 756               | 8,681            |
| 32 Planning & Dev Admin        | 81.00           | 3.4229%            | 9,968            | 0             | 9,968                 | 951               | 10,919           |
| 33 PWE Administration Indirect | 801.00          | 33.8489%           | 98,569           | 0             | 98,569                | 9,409             | 107,978          |
| 36 General Services            | 93.00           | 3.9300%            | 11,444           | 0             | 11,444                | 1,092             | 12,537           |
| 40 Dept of Neighborhoods       | 23.00           | 0.9719%            | 2,830            | 0             | 2,830                 | 270               | 3,100            |
| 42 Municipal Court             | 31.00           | 1.3100%            | 3,815            | 0             | 3,815                 | 364               | 4,179            |
| 43 Solid Waste                 | 40.00           | 1.6903%            | 4,922            | 0             | 4,922                 | 470               | 5,392            |
| 50 Fleet Management            | 25.00           | 1.0565%            | 3,076            | 0             | 3,076                 | 294               | 3,370            |
| 61 Mayor Cable TV              | 16.50           | 0.6973%            | 2,030            | 0             | 2,030                 | 194               | 2,224            |
| <b>Subtotal</b>                | <b>2,366.40</b> | <b>100.0000%</b>   | <b>291,202</b>   | <b>0</b>      | <b>291,202</b>        | <b>21,685</b>     | <b>312,887</b>   |
| Direct Bills                   |                 |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                   |                 |                    |                  |               | <b>\$291,202</b>      |                   | <b>\$312,887</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Property Allocations**

Dept:16 ARA Operations

| Department                         | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 Non-Departmental-Gen Gov         | 1             | 0.0075%            | \$21             | \$0           | \$21                  | \$0               | \$21             |
| 4 Finance Dir Office               | 216           | 1.6106%            | 4,456            | 0             | 4,456                 | 0                 | 4,456            |
| 14 ARA Director Office             | 472           | 3.5195%            | 9,737            | 0             | 9,737                 | 0                 | 9,737            |
| 19 HITS CIO                        | 1,246         | 9.2909%            | 25,704           | 0             | 25,704                | 1,114             | 26,818           |
| 24 Office Business Opportunity     | 10            | 0.0746%            | 206              | 0             | 206                   | 9                 | 215              |
| 25 Mayor                           | 37            | 0.2759%            | 763              | 0             | 763                   | 33                | 796              |
| 26 Human Resources                 | 9             | 0.0671%            | 186              | 0             | 186                   | 8                 | 194              |
| 27 Legal                           | 24            | 0.1790%            | 495              | 0             | 495                   | 21                | 517              |
| 29 City Council                    | 64            | 0.4772%            | 1,320            | 0             | 1,320                 | 57                | 1,377            |
| 30 City Controller's Office        | 242           | 1.8045%            | 4,992            | 0             | 4,992                 | 216               | 5,209            |
| 31 Health Administration           | 414           | 3.0870%            | 8,540            | 0             | 8,540                 | 370               | 8,910            |
| 32 Planning & Dev Admin            | 59            | 0.4399%            | 1,217            | 0             | 1,217                 | 53                | 1,270            |
| 36 General Services                | 301           | 2.2444%            | 6,209            | 0             | 6,209                 | 269               | 6,478            |
| 37 HEC                             | 3             | 0.0224%            | 62               | 0             | 62                    | 3                 | 65               |
| 39 Police                          | 1,029         | 7.6728%            | 21,227           | 0             | 21,227                | 920               | 22,147           |
| 40 Dept of Neighborhoods           | 18            | 0.1342%            | 371              | 0             | 371                   | 16                | 387              |
| 41 Fire                            | 3,213         | 23.9579%           | 66,280           | 0             | 66,280                | 2,873             | 69,153           |
| 42 Municipal Court                 | 7             | 0.0522%            | 144              | 0             | 144                   | 6                 | 151              |
| 43 Solid Waste                     | 619           | 4.6156%            | 12,769           | 0             | 12,769                | 553               | 13,323           |
| 45 Housing & Community Development | 1             | 0.0075%            | 21               | 0             | 21                    | 1                 | 22               |
| 46 Library                         | 2,296         | 17.1203%           | 47,364           | 0             | 47,364                | 2,053             | 49,417           |
| 47 Parks & Recreation              | 3,002         | 22.3846%           | 61,928           | 0             | 61,928                | 2,684             | 64,612           |
| 50 Fleet Management                | 128           | 0.9544%            | 2,640            | 0             | 2,640                 | 114               | 2,755            |
| <b>Subtotal</b>                    | <b>13,411</b> | <b>100.0000%</b>   | <b>276,653</b>   | <b>0</b>      | <b>276,653</b>        | <b>11,375</b>     | <b>288,028</b>   |
| Direct Bills                       |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                       |               |                    |                  |               | <b>\$276,653</b>      |                   | <b>\$288,028</b> |

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

Source: Asset Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Records Allocations**

**Dept:16 ARA Operations**

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$299            | \$0           | \$299                 | \$0               | \$299   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 445              | 0             | 445                   | 0                 | 445     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 164              | 0             | 164                   | 0                 | 164     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 218              | 0             | 218                   | 0                 | 218     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 433              | 0             | 433                   | 0                 | 433     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 124              | 0             | 124                   | 0                 | 124     |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 302              | 0             | 302                   | 0                 | 302     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 198              | 0             | 198                   | 0                 | 198     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 145              | 0             | 145                   | 0                 | 145     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 1,385            | 0             | 1,385                 | 0                 | 1,385   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 141              | 0             | 141                   | 0                 | 141     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 268              | 0             | 268                   | 0                 | 268     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 3,277            | 0             | 3,277                 | 0                 | 3,277   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 1,595            | 0             | 1,595                 | 137               | 1,731   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 205              | 0             | 205                   | 18                | 223     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 472              | 0             | 472                   | 41                | 513     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 938              | 0             | 938                   | 80                | 1,019   |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 2,102            | 0             | 2,102                 | 180               | 2,282   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 1,086            | 0             | 1,086                 | 93                | 1,179   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 458              | 0             | 458                   | 39                | 498     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 1,006            | 0             | 1,006                 | 86                | 1,092   |
| 25 Mayor                                | 36.63    | 0.1636%            | 1,225            | 0             | 1,225                 | 105               | 1,330   |
| 26 Human Resources                      | 174.22   | 0.7782%            | 5,825            | 0             | 5,825                 | 499               | 6,324   |
| 27 Legal                                | 121.59   | 0.5431%            | 4,065            | 0             | 4,065                 | 349               | 4,414   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 343              | 0             | 343                   | 29                | 372     |
| 29 City Council                         | 76.51    | 0.3418%            | 2,558            | 0             | 2,558                 | 219               | 2,777   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 2,077            | 0             | 2,077                 | 178               | 2,255   |
| 31 Health Administration                | 78.23    | 0.3495%            | 2,615            | 0             | 2,615                 | 224               | 2,840   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 438              | 0             | 438                   | 38                | 475     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 358              | 0             | 358                   | 31                | 389     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 3,156            | 0             | 3,156                 | 271               | 3,427   |
| 36 General Services                     | 242.38   | 1.0827%            | 8,103            | 0             | 8,103                 | 695               | 8,798   |
| 37 HEC                                  | 236.77   | 1.0576%            | 7,916            | 0             | 7,916                 | 679               | 8,595   |
| 39 Police                               | 6,700.04 | 29.9288%           | 223,999          | 0             | 223,999               | 19,206            | 243,205 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 5,155            | 0             | 5,155                 | 442               | 5,597   |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 145,974          | 0             | 145,974               | 12,516            | 158,490 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 10,718           | 0             | 10,718                | 919               | 11,637  |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 15,995           | 0             | 15,995                | 1,371             | 17,367  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 43,195           | 0             | 43,195                | 3,704             | 46,898  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 5,510            | 0             | 5,510                 | 472               | 5,982   |
| 46 Library                              | 486.87   | 2.1748%            | 16,277           | 0             | 16,277                | 1,396             | 17,673  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 25,643           | 0             | 25,643                | 2,199             | 27,842  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Records Allocations**

**Dept:16 ARA Operations**

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$38,374         | \$0           | \$38,374              | \$3,290           | \$41,664         |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 574              | 0             | 574                   | 49                | 623              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 12,358           | 0             | 12,358                | 1,060             | 13,418           |
| 51 Planning & Development             | 66.95            | 0.2991%            | 2,238            | 0             | 2,238                 | 192               | 2,430            |
| 53 Finance Other                      | 42.59            | 0.1902%            | 1,424            | 0             | 1,424                 | 122               | 1,546            |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 167              | 0             | 167                   | 14                | 182              |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 3,048            | 0             | 3,048                 | 261               | 3,310            |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 2,362            | 0             | 2,362                 | 203               | 2,565            |
| 57 ARA Other                          | 39.15            | 0.1749%            | 1,309            | 0             | 1,309                 | 112               | 1,421            |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 308              | 0             | 308                   | 26                | 335              |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 1,762            | 0             | 1,762                 | 151               | 1,913            |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 67               | 0             | 67                    | 6                 | 73               |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 561              | 0             | 561                   | 48                | 609              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 1,371            | 0             | 1,371                 | 118               | 1,489            |
| 63 TIRZ                               | 13.06            | 0.0583%            | 437              | 0             | 437                   | 37                | 474              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 1,603            | 0             | 1,603                 | 137               | 1,740            |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 17,052           | 0             | 17,052                | 1,462             | 18,514           |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 11,275           | 0             | 11,275                | 967               | 12,242           |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 17,134           | 0             | 17,134                | 1,469             | 18,603           |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 72,422           | 0             | 72,422                | 6,210             | 78,632           |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 243              | 0             | 243                   | 21                | 264              |
| 71 PWE Other                          | 18.49            | 0.0826%            | 618              | 0             | 618                   | 53                | 671              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 1,499            | 0             | 1,499                 | 129               | 1,628            |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 338              | 0             | 338                   | 29                | 367              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 1,087            | 0             | 1,087                 | 93                | 1,180            |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 3,312            | 0             | 3,312                 | 284               | 3,596            |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 3,568            | 0             | 3,568                 | 306               | 3,874            |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 469              | 0             | 469                   | 40                | 509              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 386              | 0             | 386                   | 33                | 419              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 647              | 0             | 647                   | 55                | 703              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 1,239            | 0             | 1,239                 | 106               | 1,345            |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 1,054            | 0             | 1,054                 | 90                | 1,145            |
| 94 HITS Other                         | 51.68            | 0.2309%            | 1,728            | 0             | 1,728                 | 148               | 1,876            |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>748,441</b>   | <b>0</b>      | <b>748,441</b>        | <b>63,538</b>     | <b>811,979</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$748,441</b>      |                   | <b>\$811,979</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**3-1-1 Svcs Allocations**

Dept:16 ARA Operations

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office                  | 509              | 0.0328%            | \$2,148          | \$0           | \$2,148               | \$0               | \$2,148            |
| 14 ARA Director Office                | 60,206           | 3.8762%            | 254,084          | 0             | 254,084               | 0                 | 254,084            |
| 19 HITS CIO                           | 12,999           | 0.8369%            | 54,859           | 0             | 54,859                | 4,665             | 59,524             |
| 24 Office Business Opportunity        | 614              | 0.0395%            | 2,591            | 0             | 2,591                 | 220               | 2,812              |
| 25 Mayor                              | 5,366            | 0.3455%            | 22,646           | 0             | 22,646                | 1,926             | 24,572             |
| 26 Human Resources                    | 6,043            | 0.3891%            | 25,503           | 0             | 25,503                | 2,169             | 27,672             |
| 27 Legal                              | 1,478            | 0.0952%            | 6,238            | 0             | 6,238                 | 530               | 6,768              |
| 28 City Secretary                     | 1,268            | 0.0816%            | 5,351            | 0             | 5,351                 | 455               | 5,806              |
| 29 City Council                       | 2,965            | 0.1909%            | 12,513           | 0             | 12,513                | 1,064             | 13,577             |
| 30 City Controller's Office           | 600              | 0.0386%            | 2,532            | 0             | 2,532                 | 215               | 2,747              |
| 33 PWE Administration Indirect        | 280,327          | 18.0483%           | 1,183,049        | 0             | 1,183,049             | 100,611           | 1,283,660          |
| 36 General Services                   | 1,166            | 0.0751%            | 4,921            | 0             | 4,921                 | 418               | 5,339              |
| 37 HEC                                | 97               | 0.0062%            | 409              | 0             | 409                   | 35                | 444                |
| 39 Police                             | 102,202          | 6.5801%            | 431,318          | 0             | 431,318               | 36,681            | 467,999            |
| 40 Dept of Neighborhoods              | 35,451           | 2.2824%            | 149,612          | 0             | 149,612               | 12,724            | 162,336            |
| 41 Fire                               | 7,023            | 0.4522%            | 29,639           | 0             | 29,639                | 2,521             | 32,159             |
| 42 Municipal Court                    | 429,923          | 27.6797%           | 1,814,381        | 0             | 1,814,381             | 154,302           | 1,968,683          |
| 43 Solid Waste                        | 291,051          | 18.7387%           | 1,228,307        | 0             | 1,228,307             | 104,460           | 1,332,767          |
| 44 Houston Airport System (HAS)       | 286              | 0.0184%            | 1,207            | 0             | 1,207                 | 103               | 1,310              |
| 45 Housing & Community Development    | 2,255            | 0.1452%            | 9,517            | 0             | 9,517                 | 809               | 10,326             |
| 46 Library                            | 2,202            | 0.1418%            | 9,293            | 0             | 9,293                 | 790               | 10,083             |
| 47 Parks & Recreation                 | 11,927           | 0.7679%            | 50,335           | 0             | 50,335                | 4,281             | 54,616             |
| 48 Health & Human Services Department | 56,107           | 3.6123%            | 236,785          | 0             | 236,785               | 20,137            | 256,923            |
| 50 Fleet Management                   | 11               | 0.0007%            | 46               | 0             | 46                    | 4                 | 50                 |
| 51 Planning & Development             | 1,448            | 0.0932%            | 6,111            | 0             | 6,111                 | 520               | 6,631              |
| 56 ARA Parking                        | 57,506           | 3.7024%            | 242,689          | 0             | 242,689               | 20,639            | 263,329            |
| 95 Other                              | 182,175          | 11.7290%           | 768,823          | 0             | 768,823               | 65,384            | 834,207            |
| <b>Subtotal</b>                       | <b>1,553,205</b> | <b>100.0000%</b>   | <b>6,554,908</b> | <b>0</b>      | <b>6,554,908</b>      | <b>535,665</b>    | <b>7,090,573</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$6,554,908</b>    |                   | <b>\$7,090,573</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:16 ARA Operations**

| Department                              | Mailroom | Property | Records | 3-1-1 Svcs | Total     |
|---|----------|----------|---------|------------|-----------|
| 0 Direct Billed                         | \$0      | \$0      | \$0     | \$0        | \$0       |
| 3 Non-Departmental-Gen Gov              | 0        | 21       | 0       | 0          | 21        |
| 4 Finance Dir Office                    | 19,000   | 4,456    | 299     | 2,148      | 25,903    |
| 5 Finance Financial Planning & Analysis | 0        | 0        | 445     | 0          | 445       |
| 6 Finance City Council                  | 0        | 0        | 164     | 0          | 164       |
| 7 Finance Public Fin                    | 0        | 0        | 218     | 0          | 218       |
| 8 Finance Reporting & Ops               | 0        | 0        | 433     | 0          | 433       |
| 9 Finance Internal Controls             | 0        | 0        | 124     | 0          | 124       |
| 10 Finance Grants                       | 0        | 0        | 302     | 0          | 302       |
| 11 Finance Perform Mgmt                 | 0        | 0        | 198     | 0          | 198       |
| 12 Finance Treasury                     | 0        | 0        | 145     | 0          | 145       |
| 13 Finance Strategic Purchasing         | 0        | 0        | 1,385   | 0          | 1,385     |
| 14 ARA Director Office                  | 45,027   | 9,737    | 141     | 254,084    | 308,988   |
| 15 ARA Admin Svcs                       | 0        | 0        | 268     | 0          | 268       |
| 16 ARA Operations                       | 0        | 0        | 3,277   | 0          | 3,277     |
| 17 ARA Payroll Services                 | 0        | 0        | 1,731   | 0          | 1,731     |
| 18 ARA Regulatory                       | 0        | 0        | 223     | 0          | 223       |
| 19 HITS CIO                             | 19,681   | 26,818   | 513     | 59,524     | 106,536   |
| 20 HITS EAS                             | 0        | 0        | 1,019   | 0          | 1,019     |
| 21 HITS EIS                             | 0        | 0        | 2,282   | 0          | 2,282     |
| 22 HITS Radio                           | 0        | 0        | 1,179   | 0          | 1,179     |
| 23 HITS Project Mgt Office              | 0        | 0        | 498     | 0          | 498       |
| 24 Office Business Opportunity          | 4,179    | 215      | 1,092   | 2,812      | 8,298     |
| 25 Mayor                                | 8,600    | 796      | 1,330   | 24,572     | 35,298    |
| 26 Human Resources                      | 26,071   | 194      | 6,324   | 27,672     | 60,261    |
| 27 Legal                                | 20,288   | 517      | 4,414   | 6,768      | 31,986    |
| 28 City Secretary                       | 1,348    | 0        | 372     | 5,806      | 7,526     |
| 29 City Council                         | 10,312   | 1,377    | 2,777   | 13,577     | 28,044    |
| 30 City Controller's Office             | 8,681    | 5,209    | 2,255   | 2,747      | 18,892    |
| 31 Health Administration                | 0        | 8,910    | 2,840   | 0          | 11,750    |
| 32 Planning & Dev Admin                 | 10,919   | 1,270    | 475     | 0          | 12,664    |
| 33 PWE Administration Indirect          | 107,978  | 0        | 0       | 1,283,660  | 1,391,638 |
| 34 CIP Sal Rec PWE                      | 0        | 0        | 389     | 0          | 389       |
| 35 HPD Police Records                   | 0        | 0        | 3,427   | 0          | 3,427     |
| 36 General Services                     | 12,537   | 6,478    | 8,798   | 5,339      | 33,153    |
| 37 HEC                                  | 0        | 65       | 8,595   | 444        | 9,103     |
| 39 Police                               | 0        | 22,147   | 243,205 | 467,999    | 733,351   |
| 40 Dept of Neighborhoods                | 3,100    | 387      | 5,597   | 162,336    | 171,421   |
| 41 Fire                                 | 0        | 69,153   | 158,490 | 32,159     | 259,802   |
| 42 Municipal Court                      | 4,179    | 151      | 11,637  | 1,968,683  | 1,984,650 |
| 43 Solid Waste                          | 5,392    | 13,323   | 17,367  | 1,332,767  | 1,368,849 |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Allocation Summary**

**Dept:16 ARA Operations**

| Department                            | Mailroom         | Property         | Records          | 3-1-1 Svcs         | Total              |
|---------------------------------------|------------------|------------------|------------------|--------------------|--------------------|
| 44 Houston Airport System (HAS)       | \$0              | \$0              | \$46,898         | \$1,310            | \$48,208           |
| 45 Housing & Community Development    | 0                | 22               | 5,982            | 10,326             | 16,330             |
| 46 Library                            | 0                | 49,417           | 17,673           | 10,083             | 77,173             |
| 47 Parks & Recreation                 | 0                | 64,612           | 27,842           | 54,616             | 147,070            |
| 48 Health & Human Services Department | 0                | 0                | 41,664           | 256,923            | 298,587            |
| 49 Convention & Entertainment         | 0                | 0                | 623              | 0                  | 623                |
| 50 Fleet Management                   | 3,370            | 2,755            | 13,418           | 50                 | 19,593             |
| 51 Planning & Development             | 0                | 0                | 2,430            | 6,631              | 9,061              |
| 53 Finance Other                      | 0                | 0                | 1,546            | 0                  | 1,546              |
| 54 ARA Insurance                      | 0                | 0                | 182              | 0                  | 182                |
| 55 ARA BARC                           | 0                | 0                | 3,310            | 0                  | 3,310              |
| 56 ARA Parking                        | 0                | 0                | 2,565            | 263,329            | 265,894            |
| 57 ARA Other                          | 0                | 0                | 1,421            | 0                  | 1,421              |
| 58 IT Public Services                 | 0                | 0                | 335              | 0                  | 335                |
| 59 Legal Insurance                    | 0                | 0                | 1,913            | 0                  | 1,913              |
| 60 Legal Wkr Comp                     | 0                | 0                | 73               | 0                  | 73                 |
| 61 Mayor Cable TV                     | 2,224            | 0                | 609              | 0                  | 2,833              |
| 62 Mayor Other                        | 0                | 0                | 1,489            | 0                  | 1,489              |
| 63 TIRZ                               | 0                | 0                | 474              | 0                  | 474                |
| 64 HR Health Benefits                 | 0                | 0                | 1,740            | 0                  | 1,740              |
| 66 PWE Bldg Insp                      | 0                | 0                | 18,514           | 0                  | 18,514             |
| 67 PWE Stormwater                     | 0                | 0                | 12,242           | 0                  | 12,242             |
| 68 PWE DDSR                           | 0                | 0                | 18,603           | 0                  | 18,603             |
| 69 PWE Water & Sewer                  | 0                | 0                | 78,632           | 0                  | 78,632             |
| 70 PWE Houston Transtar               | 0                | 0                | 264              | 0                  | 264                |
| 71 PWE Other                          | 0                | 0                | 671              | 0                  | 671                |
| 72 Houston Permit Center              | 0                | 0                | 1,628            | 0                  | 1,628              |
| 73 CIP S/R Planning                   | 0                | 0                | 367              | 0                  | 367                |
| 74 CIP Sal Rec RE                     | 0                | 0                | 1,180            | 0                  | 1,180              |
| 75 CIP S/R Engrg                      | 0                | 0                | 3,596            | 0                  | 3,596              |
| 76 CIP S/R Constr                     | 0                | 0                | 3,874            | 0                  | 3,874              |
| 77 CIP S/R Eng/Const                  | 0                | 0                | 509              | 0                  | 509                |
| 78 CIP S/R Geo/Env                    | 0                | 0                | 419              | 0                  | 419                |
| 79 CIP S/R Other                      | 0                | 0                | 703              | 0                  | 703                |
| 80 CIP S/R GSD                        | 0                | 0                | 1,345            | 0                  | 1,345              |
| 93 HR-W.C.                            | 0                | 0                | 1,145            | 0                  | 1,145              |
| 94 HITS Other                         | 0                | 0                | 1,876            | 0                  | 1,876              |
| 95 Other                              | 0                | 0                | 0                | 834,207            | 834,207            |
| <b>Total</b>                          | <b>\$312,887</b> | <b>\$288,028</b> | <b>\$811,979</b> | <b>\$7,090,573</b> | <b>\$8,503,467</b> |

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

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:17 ARA Payroll Services**

| Description                          |    | Amount             | General Admin | Payroll Svcs       |
|--------------------------------------|----|--------------------|---------------|--------------------|
| <hr/>                                |    |                    |               |                    |
| Personnel Costs                      |    |                    |               |                    |
| Salaries                             | S1 | 2,720,227          | 0             | 2,720,227          |
| Salary % Split                       |    |                    | .00%          | 100.00%            |
| Benefits                             | S  | 1,359,775          | 0             | 1,359,775          |
| Subtotal - Personnel Costs           |    | 4,080,002          | 0             | 4,080,002          |
| <hr/>                                |    |                    |               |                    |
| Services & Supplies Cost             |    |                    |               |                    |
| Supplies                             | S  | 8,311              | 0             | 8,311              |
| Services                             | S  | 88,804             | 0             | 88,804             |
| Subtotal - Services & Supplies       |    | 97,115             | 0             | 97,115             |
| <hr/>                                |    |                    |               |                    |
| <b>Department Cost Total</b>         |    | 4,177,117          | 0             | 4,177,117          |
| <hr/>                                |    |                    |               |                    |
| Adjustments to Cost                  |    |                    |               |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Total Costs After Adjustments</b> |    | 4,177,117          | 0             | 4,177,117          |
| <hr/>                                |    |                    |               |                    |
| General Admin Distribution           |    |                    | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Grand Total</b>                   |    | <b>\$4,177,117</b> |               | <b>\$4,177,117</b> |
|                                      |    | <hr/> <hr/>        |               |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:17 ARA Payroll Services**

| Department                                  | First Incoming | Second Incoming | Payroll Svcs |
|---|----------------|-----------------|--------------|
| 3 Insurance Retirees                        | \$102,771      | \$521           | \$103,292    |
| 3 Memberships                               | 3,495          | 18              | 3,512        |
| 3 Accounting & Consult                      | 807            | 4               | 812          |
| 3 Interest Costs                            | 7,003          | 37              | 7,040        |
| 3 Other Misc                                | 1,673          | 9               | 1,682        |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 3,496          | 18              | 3,514        |
| Subtotal - Non-Departmental-Gen Gov         | 119,245        | 607             | 119,852      |
| 5 Financial Plg & Analysis                  | 806            | 40              | 845          |
| Subtotal - Finance Financial Plg & Analysis | 806            | 40              | 845          |
| 8 Gen Acctng                                | 313            | 19              | 332          |
| 8 Auditing Svcs                             | 432            | 0               | 432          |
| 8 Fin Operations                            | 933            | 48              | 981          |
| Subtotal - Finance Reporting & Ops          | 1,678          | 67              | 1,744        |
| 9 Internal Controls                         | 2,795          | 90              | 2,885        |
| Subtotal - Finance Internal Controls        | 2,795          | 90              | 2,885        |
| 10 Cost Accounting                          | 351            | 21              | 372          |
| 10 Trust Funds Mgmt (TFM)                   | 357            | 21              | 378          |
| Subtotal - Finance Grants                   | 709            | 42              | 750          |
| 11 Perf Mgt Svcs                            | 1,347          | 57              | 1,404        |
| Subtotal - Finance Perform Mgmnt            | 1,347          | 57              | 1,404        |
| 12 Treasury                                 | 1,457          | 113             | 1,570        |
| Subtotal - Finance Treasury                 | 1,457          | 113             | 1,570        |
| 13 Purchasing                               | 875            | 57              | 932          |
| Subtotal - Finance Strategic Purchasing     | 875            | 57              | 932          |
| 14 ARA Dept Admin                           | 267,372        | 107,679         | 375,050      |
| 14 ARA Non-Parking                          | 0              | 111,361         | 111,361      |
| Subtotal - ARA Director Office              | 267,372        | 219,040         | 486,411      |
| 15 Budgeting & Accounting Support           | 74,275         | 9,582           | 83,857       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:17 ARA Payroll Services**

| Department                             | First<br>Incoming | Second<br>Incoming | Payroll Svcs |
|--|-------------------|--------------------|--------------|
| 15 Accounts Payable                    | \$39,683          | \$5,087            | \$44,770     |
| Subtotal - ARA Admin Svcs              | 113,958           | 14,669             | 128,627      |
| 16 Records                             | 1,595             | 137                | 1,731        |
| Subtotal - ARA Operations              | 1,595             | 137                | 1,731        |
| 17 Payroll Svcs                        | 0                 | 9,991              | 9,991        |
| Subtotal - ARA Payroll Services        | 0                 | 9,991              | 9,991        |
| 18 Franchise                           | 0                 | 1,898              | 1,898        |
| Subtotal - ARA Regulatory              | 0                 | 1,898              | 1,898        |
| 21 Enterprise Optns                    | 0                 | 1,901              | 1,901        |
| Subtotal - HITS EIS                    | 0                 | 1,901              | 1,901        |
| 23 IT Proj Mgt                         | 0                 | 4,571              | 4,571        |
| Subtotal - HITS Project Mgt Office     | 0                 | 4,571              | 4,571        |
| 24 Certification                       | 0                 | 3,110              | 3,110        |
| 24 External Affairs & Outreach         | 0                 | 720                | 720          |
| Subtotal - Office Business Opportunity | 0                 | 3,830              | 3,830        |
| 25 City Mayor Admin                    | 0                 | 7,003              | 7,003        |
| 25 I Gov Relats                        | 0                 | 1,202              | 1,202        |
| Subtotal - Mayor                       | 0                 | 8,205              | 8,205        |
| 26 Personnel Svcs                      | 0                 | 3,690              | 3,690        |
| Subtotal - Human Resources             | 0                 | 3,690              | 3,690        |
| 28 City Sec Svcs                       | 0                 | 1,052              | 1,052        |
| Subtotal - City Secretary              | 0                 | 1,052              | 1,052        |
| 29 City Council Svcs                   | 0                 | 8,949              | 8,949        |
| Subtotal - City Council                | 0                 | 8,949              | 8,949        |
| 30 Controller Fin Svcs                 | 0                 | 2,682              | 2,682        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:17 ARA Payroll Services**

| Department                          | First<br>Incoming | Second<br>Incoming | Payroll Svcs |
|-------------------------------------|-------------------|--------------------|--------------|
| 30 Controller Treasury              | \$0               | \$1,849            | \$1,849      |
| Subtotal - City Controller's Office | 0                 | 4,531              | 4,531        |
| <b>Total Incoming</b>               | 511,837           | 283,534            | 795,371      |
| <b>C. Total Allocated</b>           |                   | \$4,972,488        | \$4,972,488  |
|                                     |                   |                    | 100.00%      |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Payroll Svcs Allocations**

**Dept:17 ARA Payroll Services**

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$1,873          | \$0           | \$1,873               | \$0               | \$1,873   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 2,786            | 0             | 2,786                 | 0                 | 2,786     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 1,031            | 0             | 1,031                 | 0                 | 1,031     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 1,364            | 0             | 1,364                 | 0                 | 1,364     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 2,710            | 0             | 2,710                 | 0                 | 2,710     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 777              | 0             | 777                   | 0                 | 777       |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 1,893            | 0             | 1,893                 | 0                 | 1,893     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 1,242            | 0             | 1,242                 | 0                 | 1,242     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 911              | 0             | 911                   | 0                 | 911       |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 8,678            | 0             | 8,678                 | 0                 | 8,678     |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 882              | 0             | 882                   | 0                 | 882       |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 1,678            | 0             | 1,678                 | 0                 | 1,678     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 20,533           | 0             | 20,533                | 0                 | 20,533    |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 9,991            | 0             | 9,991                 | 0                 | 9,991     |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 1,284            | 0             | 1,284                 | 79                | 1,363     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 2,960            | 0             | 2,960                 | 181               | 3,141     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 5,877            | 0             | 5,877                 | 360               | 6,237     |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 13,166           | 0             | 13,166                | 806               | 13,972    |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 6,801            | 0             | 6,801                 | 416               | 7,217     |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 2,872            | 0             | 2,872                 | 176               | 3,047     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 6,300            | 0             | 6,300                 | 386               | 6,686     |
| 25 Mayor                                | 36.63    | 0.1636%            | 7,672            | 0             | 7,672                 | 470               | 8,142     |
| 26 Human Resources                      | 174.22   | 0.7782%            | 36,491           | 0             | 36,491                | 2,233             | 38,724    |
| 27 Legal                                | 121.59   | 0.5431%            | 25,467           | 0             | 25,467                | 1,559             | 27,026    |
| 28 City Secretary                       | 10.25    | 0.0458%            | 2,147            | 0             | 2,147                 | 131               | 2,278     |
| 29 City Council                         | 76.51    | 0.3418%            | 16,025           | 0             | 16,025                | 981               | 17,006    |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 13,011           | 0             | 13,011                | 796               | 13,808    |
| 31 Health Administration                | 78.23    | 0.3495%            | 16,386           | 0             | 16,386                | 1,003             | 17,388    |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 2,742            | 0             | 2,742                 | 168               | 2,910     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 2,243            | (25,298)      | (23,055)              | 137               | (22,918)  |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 19,775           | 0             | 19,775                | 1,210             | 20,985    |
| 36 General Services                     | 242.38   | 1.0827%            | 50,767           | 0             | 50,767                | 3,107             | 53,875    |
| 37 HEC                                  | 236.77   | 1.0576%            | 49,592           | 0             | 49,592                | 3,035             | 52,628    |
| 39 Police                               | 6,700.04 | 29.9288%           | 1,403,348        | 0             | 1,403,348             | 85,890            | 1,489,239 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 32,298           | 0             | 32,298                | 1,977             | 34,275    |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 914,519          | 0             | 914,519               | 55,972            | 970,491   |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 67,151           | 0             | 67,151                | 4,110             | 71,261    |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 100,211          | 0             | 100,211               | 6,133             | 106,344   |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 270,612          | (327,844)     | (57,231)              | 16,563            | (40,669)  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 34,518           | 0             | 34,518                | 2,113             | 36,631    |
| 46 Library                              | 486.87   | 2.1748%            | 101,977          | 0             | 101,977               | 6,241             | 108,218   |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 160,655          | 0             | 160,655               | 9,833             | 170,488   |

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
6/6/2016

**Payroll Svcs Allocations**

**Dept:17 ARA Payroll Services**

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed    | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|------------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$240,411        | \$0              | \$240,411             | \$14,714          | \$255,125          |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 3,594            | 0                | 3,594                 | 220               | 3,814              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 77,425           | 0                | 77,425                | 4,739             | 82,163             |
| 51 Planning & Development             | 66.95            | 0.2991%            | 14,023           | 0                | 14,023                | 858               | 14,881             |
| 53 Finance Other                      | 42.59            | 0.1902%            | 8,921            | 0                | 8,921                 | 546               | 9,467              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 1,049            | 0                | 1,049                 | 64                | 1,114              |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 19,098           | 0                | 19,098                | 1,169             | 20,267             |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 14,800           | 0                | 14,800                | 906               | 15,706             |
| 57 ARA Other                          | 39.15            | 0.1749%            | 8,200            | 0                | 8,200                 | 502               | 8,702              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 1,931            | 0                | 1,931                 | 118               | 2,049              |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 11,036           | 0                | 11,036                | 675               | 11,712             |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 419              | 0                | 419                   | 26                | 445                |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 3,515            | 0                | 3,515                 | 215               | 3,730              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 8,592            | 0                | 8,592                 | 526               | 9,118              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 2,735            | 0                | 2,735                 | 167               | 2,903              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 10,041           | 0                | 10,041                | 615               | 10,656             |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 106,830          | (38,935)         | 67,894                | 6,538             | 74,433             |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 70,636           | (31,300)         | 39,336                | 4,323             | 43,659             |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 107,341          | (41,800)         | 65,541                | 6,570             | 72,111             |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 453,723          | (183,300)        | 270,423               | 27,770            | 298,192            |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 1,525            | 0                | 1,525                 | 93                | 1,618              |
| 71 PWE Other                          | 18.49            | 0.0826%            | 3,873            | 0                | 3,873                 | 237               | 4,110              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 9,394            | 0                | 9,394                 | 575               | 9,969              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 2,115            | 0                | 2,115                 | 129               | 2,245              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 6,809            | 0                | 6,809                 | 417               | 7,226              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 20,748           | 0                | 20,748                | 1,270             | 22,018             |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 22,353           | 0                | 22,353                | 1,368             | 23,721             |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 2,939            | 0                | 2,939                 | 180               | 3,118              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 2,417            | 0                | 2,417                 | 148               | 2,565              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 4,055            | 0                | 4,055                 | 248               | 4,303              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 7,760            | 0                | 7,760                 | 475               | 8,235              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 6,606            | 0                | 6,606                 | 404               | 7,010              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 10,825           | 0                | 10,825                | 663               | 11,487             |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>4,688,954</b> | <b>(648,477)</b> | <b>4,040,477</b>      | <b>283,534</b>    | <b>4,324,011</b>   |
| Direct Bills                          |                  |                    |                  |                  | 648,477               |                   | 648,477            |
| <b>Total</b>                          |                  |                    |                  |                  | <b>\$4,688,954</b>    |                   | <b>\$4,972,488</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:17 ARA Payroll Services**

| Department                              | Payroll Svcs | Total     |
|---|--------------|-----------|
| 0 Direct Billed                         | \$648,477    | \$648,477 |
| 4 Finance Dir Office                    | 1,873        | 1,873     |
| 5 Finance Financial Planning & Analysis | 2,786        | 2,786     |
| 6 Finance City Council                  | 1,031        | 1,031     |
| 7 Finance Public Fin                    | 1,364        | 1,364     |
| 8 Finance Reporting & Ops               | 2,710        | 2,710     |
| 9 Finance Internal Controls             | 777          | 777       |
| 10 Finance Grants                       | 1,893        | 1,893     |
| 11 Finance Perform Mgmnt                | 1,242        | 1,242     |
| 12 Finance Treasury                     | 911          | 911       |
| 13 Finance Strategic Purchasing         | 8,678        | 8,678     |
| 14 ARA Director Office                  | 882          | 882       |
| 15 ARA Admin Svcs                       | 1,678        | 1,678     |
| 16 ARA Operations                       | 20,533       | 20,533    |
| 17 ARA Payroll Services                 | 9,991        | 9,991     |
| 18 ARA Regulatory                       | 1,363        | 1,363     |
| 19 HITS CIO                             | 3,141        | 3,141     |
| 20 HITS EAS                             | 6,237        | 6,237     |
| 21 HITS EIS                             | 13,972       | 13,972    |
| 22 HITS Radio                           | 7,217        | 7,217     |
| 23 HITS Project Mgt Office              | 3,047        | 3,047     |
| 24 Office Business Opportunity          | 6,686        | 6,686     |
| 25 Mayor                                | 8,142        | 8,142     |
| 26 Human Resources                      | 38,724       | 38,724    |
| 27 Legal                                | 27,026       | 27,026    |
| 28 City Secretary                       | 2,278        | 2,278     |
| 29 City Council                         | 17,006       | 17,006    |
| 30 City Controller's Office             | 13,808       | 13,808    |
| 31 Health Administration                | 17,388       | 17,388    |
| 32 Planning & Dev Admin                 | 2,910        | 2,910     |
| 34 CIP Sal Rec PWE                      | (22,918)     | (22,918)  |
| 35 HPD Police Records                   | 20,985       | 20,985    |
| 36 General Services                     | 53,875       | 53,875    |
| 37 HEC                                  | 52,628       | 52,628    |
| 39 Police                               | 1,489,239    | 1,489,239 |
| 40 Dept of Neighborhoods                | 34,275       | 34,275    |
| 41 Fire                                 | 970,491      | 970,491   |
| 42 Municipal Court                      | 71,261       | 71,261    |
| 43 Solid Waste                          | 106,344      | 106,344   |
| 44 Houston Airport System (HAS)         | (40,669)     | (40,669)  |
| 45 Housing & Community Development      | 36,631       | 36,631    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:17 ARA Payroll Services**

| Department                            | Payroll Svcs       | Total              |
|---------------------------------------|--------------------|--------------------|
| 46 Library                            | \$108,218          | \$108,218          |
| 47 Parks & Recreation                 | 170,488            | 170,488            |
| 48 Health & Human Services Department | 255,125            | 255,125            |
| 49 Convention & Entertainment         | 3,814              | 3,814              |
| 50 Fleet Management                   | 82,163             | 82,163             |
| 51 Planning & Development             | 14,881             | 14,881             |
| 53 Finance Other                      | 9,467              | 9,467              |
| 54 ARA Insurance                      | 1,114              | 1,114              |
| 55 ARA BARC                           | 20,267             | 20,267             |
| 56 ARA Parking                        | 15,706             | 15,706             |
| 57 ARA Other                          | 8,702              | 8,702              |
| 58 IT Public Services                 | 2,049              | 2,049              |
| 59 Legal Insurance                    | 11,712             | 11,712             |
| 60 Legal Wkr Comp                     | 445                | 445                |
| 61 Mayor Cable TV                     | 3,730              | 3,730              |
| 62 Mayor Other                        | 9,118              | 9,118              |
| 63 TIRZ                               | 2,903              | 2,903              |
| 64 HR Health Benefits                 | 10,656             | 10,656             |
| 66 PWE Bldg Insp                      | 74,433             | 74,433             |
| 67 PWE Stormwater                     | 43,659             | 43,659             |
| 68 PWE DDSR                           | 72,111             | 72,111             |
| 69 PWE Water & Sewer                  | 298,192            | 298,192            |
| 70 PWE Houston Transtar               | 1,618              | 1,618              |
| 71 PWE Other                          | 4,110              | 4,110              |
| 72 Houston Permit Center              | 9,969              | 9,969              |
| 73 CIP S/R Planning                   | 2,245              | 2,245              |
| 74 CIP Sal Rec RE                     | 7,226              | 7,226              |
| 75 CIP S/R Engrg                      | 22,018             | 22,018             |
| 76 CIP S/R Constr                     | 23,721             | 23,721             |
| 77 CIP S/R Eng/Const                  | 3,118              | 3,118              |
| 78 CIP S/R Geo/Env                    | 2,565              | 2,565              |
| 79 CIP S/R Other                      | 4,303              | 4,303              |
| 80 CIP S/R GSD                        | 8,235              | 8,235              |
| 93 HR-W.C.                            | 7,010              | 7,010              |
| 94 HITS Other                         | 11,487             | 11,487             |
| <b>Total</b>                          | <b>\$4,972,488</b> | <b>\$4,972,488</b> |

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

The Regulatory Services division is responsible for utility and franchise fee collections and regulations. Since all the General Fund departments benefit from the services provided by this division, the cost is allocated based on General Fund expenditures, excluding TIRZ. The enterprise funds are excluded because they have their own revenue collection services and are not supported by this division.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:18 ARA Regulatory**

| Description                          |    | Amount           | General Admin | Franchise        |
|--------------------------------------|----|------------------|---------------|------------------|
| <hr/>                                |    |                  |               |                  |
| Personnel Costs                      |    |                  |               |                  |
| Salaries                             | S1 | 498,614          | 0             | 498,614          |
| Salary % Split                       |    |                  | .00%          | 100.00%          |
| Benefits                             | P  | 209,492          | 0             | 209,492          |
| Subtotal - Personnel Costs           |    | 708,106          | 0             | 708,106          |
| <hr/>                                |    |                  |               |                  |
| Services & Supplies Cost             |    |                  |               |                  |
| Supplies                             | P  | 3,217            | 0             | 3,217            |
| Services                             | P  | 7,961            | 0             | 7,961            |
| Subtotal - Services & Supplies       |    | 11,178           | 0             | 11,178           |
| <hr/>                                |    |                  |               |                  |
| <b>Department Cost Total</b>         |    | 719,284          | 0             | 719,284          |
| <hr/>                                |    |                  |               |                  |
| Adjustments to Cost                  |    |                  |               |                  |
| Subtotal - Adjustments               |    | 0                | 0             | 0                |
| <hr/>                                |    |                  |               |                  |
| <b>Total Costs After Adjustments</b> |    | 719,284          | 0             | 719,284          |
| <hr/>                                |    |                  |               |                  |
| General Admin Distribution           |    |                  | 0             | 0                |
| <hr/>                                |    |                  |               |                  |
| <b>Grand Total</b>                   |    | <b>\$719,284</b> |               | <b>\$719,284</b> |
|                                      |    | <hr/> <hr/>      |               |                  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:18 ARA Regulatory**

| Department                                  | First<br>Incoming | Second<br>Incoming | Franchise |
|---|-------------------|--------------------|-----------|
| 3 Insurance Retirees                        | \$13,207          | \$67               | \$13,274  |
| 3 Memberships                               | 449               | 2                  | 451       |
| 3 Accounting & Consult                      | 1,984             | 10                 | 1,994     |
| 3 Interest Costs                            | 1,206             | 6                  | 1,212     |
| 3 Other Misc                                | 288               | 2                  | 290       |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 449               | 2                  | 452       |
| Subtotal - Non-Departmental-Gen Gov         | 17,583            | 90                 | 17,673    |
| 5 Financial Plg & Analysis                  | 1,980             | 97                 | 2,077     |
| Subtotal - Finance Financial Plg & Analysis | 1,980             | 97                 | 2,077     |
| 8 Gen Acctng                                | 769               | 46                 | 815       |
| 8 Auditing Svcs                             | 1,061             | 0                  | 1,061     |
| 8 Fin Operations                            | 161               | 8                  | 169       |
| Subtotal - Finance Reporting & Ops          | 1,990             | 54                 | 2,044     |
| 9 Internal Controls                         | 481               | 15                 | 497       |
| Subtotal - Finance Internal Controls        | 481               | 15                 | 497       |
| 10 Cost Accounting                          | 61                | 4                  | 64        |
| 10 Trust Funds Mgmt (TFM)                   | 62                | 4                  | 65        |
| Subtotal - Finance Grants                   | 122               | 7                  | 129       |
| 11 Perf Mgt Svcs                            | 232               | 10                 | 242       |
| Subtotal - Finance Perform Mgmnt            | 232               | 10                 | 242       |
| 12 Treasury                                 | 251               | 19                 | 270       |
| Subtotal - Finance Treasury                 | 251               | 19                 | 270       |
| 14 ARA Dept Admin                           | 34,360            | 13,838             | 48,198    |
| 14 ARA Non-Parking                          | 0                 | 14,311             | 14,311    |
| Subtotal - ARA Director Office              | 34,360            | 28,149             | 62,509    |
| 15 Budgeting & Accounting Support           | 9,545             | 1,231              | 10,777    |
| 15 Accounts Payable                         | 5,100             | 654                | 5,753     |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:18 ARA Regulatory**

| Department                             | First<br>Incoming | Second<br>Incoming | Franchise |
|--|-------------------|--------------------|-----------|
| Subtotal - ARA Admin Svcs              | \$14,645          | \$1,885            | \$16,530  |
| 16 Records                             | 205               | 18                 | 223       |
| Subtotal - ARA Operations              | 205               | 18                 | 223       |
| 17 Payroll Svcs                        | 1,284             | 79                 | 1,363     |
| Subtotal - ARA Payroll Services        | 1,284             | 79                 | 1,363     |
| 18 Franchise                           | 0                 | 327                | 327       |
| Subtotal - ARA Regulatory              | 0                 | 327                | 327       |
| 21 Enterprise Optns                    | 0                 | 4,671              | 4,671     |
| Subtotal - HITS EIS                    | 0                 | 4,671              | 4,671     |
| 23 IT Proj Mgt                         | 0                 | 587                | 587       |
| Subtotal - HITS Project Mgt Office     | 0                 | 587                | 587       |
| 24 Certification                       | 0                 | 400                | 400       |
| 24 External Affairs & Outreach         | 0                 | 93                 | 93        |
| Subtotal - Office Business Opportunity | 0                 | 492                | 492       |
| 25 City Mayor Admin                    | 0                 | 900                | 900       |
| 25 I Gov Relats                        | 0                 | 154                | 154       |
| Subtotal - Mayor                       | 0                 | 1,054              | 1,054     |
| 26 Personnel Svcs                      | 0                 | 474                | 474       |
| Subtotal - Human Resources             | 0                 | 474                | 474       |
| 28 City Sec Svcs                       | 0                 | 181                | 181       |
| Subtotal - City Secretary              | 0                 | 181                | 181       |
| 29 City Council Svcs                   | 0                 | 1,541              | 1,541     |
| Subtotal - City Council                | 0                 | 1,541              | 1,541     |
| 30 Controller Fin Svcs                 | 0                 | 6,589              | 6,589     |



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:18 ARA Regulatory**

| Department                          | First<br>Incoming | Second<br>Incoming | Franchise |
|-------------------------------------|-------------------|--------------------|-----------|
| 30 Controller Treasury              | \$0               | \$318              | \$318     |
| Subtotal - City Controller's Office | 0                 | 6,907              | 6,907     |
| <b>Total Incoming</b>               | 73,134            | 46,658             | 119,792   |
| <b>C. Total Allocated</b>           |                   | \$839,076          | \$839,076 |
|                                     |                   | 100.00%            |           |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Franchise Allocations**

**Dept:18 ARA Regulatory**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,861,977  | 5.2670%            | \$41,737         | \$0           | \$41,737              | \$0               | \$41,737 |
| 4 Finance Dir Office                    | 2,371,269   | 0.1360%            | 1,077            | 0             | 1,077                 | 0                 | 1,077    |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.1032%            | 818              | 0             | 818                   | 0                 | 818      |
| 6 Finance City Council                  | 394,671     | 0.0226%            | 179              | 0             | 179                   | 0                 | 179      |
| 7 Finance Public Fin                    | 892,873     | 0.0512%            | 406              | 0             | 406                   | 0                 | 406      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.1727%            | 1,369            | 0             | 1,369                 | 0                 | 1,369    |
| 9 Finance Internal Controls             | 1,078,191   | 0.0618%            | 490              | 0             | 490                   | 0                 | 490      |
| 10 Finance Grants                       | 1,025,516   | 0.0588%            | 466              | 0             | 466                   | 0                 | 466      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0594%            | 471              | 0             | 471                   | 0                 | 471      |
| 12 Finance Treasury                     | 1,632,053   | 0.0936%            | 742              | 0             | 742                   | 0                 | 742      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.2755%            | 2,183            | 0             | 2,183                 | 0                 | 2,183    |
| 14 ARA Director Office                  | 1,369,212   | 0.0785%            | 622              | 0             | 622                   | 0                 | 622      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0688%            | 545              | 0             | 545                   | 0                 | 545      |
| 16 ARA Operations                       | 6,574,337   | 0.3769%            | 2,987            | 0             | 2,987                 | 0                 | 2,987    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.2395%            | 1,898            | 0             | 1,898                 | 0                 | 1,898    |
| 18 ARA Regulatory                       | 719,284     | 0.0412%            | 327              | 0             | 327                   | 0                 | 327      |
| 19 HITS CIO                             | 3,694,703   | 0.2118%            | 1,679            | 0             | 1,679                 | 106               | 1,785    |
| 20 HITS EAS                             | 4,810,247   | 0.2758%            | 2,186            | 0             | 2,186                 | 139               | 2,324    |
| 21 HITS EIS                             | 6,660,266   | 0.3819%            | 3,026            | 0             | 3,026                 | 192               | 3,218    |
| 22 HITS Radio                           | 4,902,465   | 0.2811%            | 2,227            | 0             | 2,227                 | 141               | 2,369    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.1017%            | 806              | 0             | 806                   | 51                | 857      |
| 24 Office Business Opportunity          | 2,743,150   | 0.1573%            | 1,246            | 0             | 1,246                 | 79                | 1,325    |
| 25 Mayor                                | 4,507,920   | 0.2585%            | 2,048            | 0             | 2,048                 | 130               | 2,178    |
| 26 Human Resources                      | 3,275,382   | 0.1878%            | 1,488            | 0             | 1,488                 | 94                | 1,582    |
| 27 Legal                                | 15,037,474  | 0.8622%            | 6,832            | 0             | 6,832                 | 433               | 7,265    |
| 28 City Secretary                       | 805,096     | 0.0462%            | 366              | 0             | 366                   | 23                | 389      |
| 29 City Council                         | 9,174,478   | 0.5260%            | 4,168            | 0             | 4,168                 | 264               | 4,433    |
| 30 City Controller's Office             | 8,135,147   | 0.4664%            | 3,696            | 0             | 3,696                 | 234               | 3,930    |
| 31 Health Administration                | 12,935,742  | 0.7417%            | 5,877            | 0             | 5,877                 | 373               | 6,250    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.1084%            | 859              | 0             | 859                   | 54                | 914      |
| 35 HPD Police Records                   | 5,491,372   | 0.3149%            | 2,495            | 0             | 2,495                 | 158               | 2,653    |
| 36 General Services                     | 38,031,201  | 2.1806%            | 17,279           | 0             | 17,279                | 1,095             | 18,375   |
| 39 Police                               | 726,610,320 | 41.6613%           | 330,131          | 0             | 330,131               | 20,925            | 351,057  |
| 40 Dept of Neighborhoods                | 12,016,712  | 0.6890%            | 5,460            | 0             | 5,460                 | 346               | 5,806    |
| 41 Fire                                 | 482,818,812 | 27.6831%           | 219,366          | 0             | 219,366               | 13,905            | 233,271  |
| 42 Municipal Court                      | 26,724,656  | 1.5323%            | 12,142           | 0             | 12,142                | 770               | 12,912   |
| 43 Solid Waste                          | 71,311,983  | 4.0888%            | 32,400           | 0             | 32,400                | 2,054             | 34,454   |
| 45 Housing & Community Development      | 659,665     | 0.0378%            | 300              | 0             | 300                   | 19                | 319      |
| 46 Library                              | 32,744,468  | 1.8775%            | 14,877           | 0             | 14,877                | 943               | 15,820   |
| 47 Parks & Recreation                   | 67,544,702  | 3.8728%            | 30,689           | 0             | 30,689                | 1,945             | 32,634   |
| 48 Health & Human Services Department   | 33,508,678  | 1.9213%            | 15,224           | 0             | 15,224                | 965               | 16,189   |
| 50 Fleet Management                     | 4,866       | 0.0003%            | 2                | 0             | 2                     | 0                 | 2        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Franchise Allocations**

**Dept:18 ARA Regulatory**

| Department                | Units                | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------|----------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 51 Planning & Development | 5,816,686            | 0.3335%            | \$2,643          | \$0           | \$2,643               | \$168             | \$2,810          |
| 53 Finance Other          | (177)                | 0.0000%            | (0)              | 0             | (0)                   | (0)               | (0)              |
| 57 ARA Other              | 4,756,279            | 0.2727%            | 2,161            | 0             | 2,161                 | 137               | 2,298            |
| 58 IT Public Services     | 694,221              | 0.0398%            | 315              | 0             | 315                   | 20                | 335              |
| 71 PWE Other              | 31,058,151           | 1.7808%            | 14,111           | 0             | 14,111                | 894               | 15,006           |
| <b>Subtotal</b>           | <b>1,744,089,745</b> | <b>100.0000%</b>   | <b>792,418</b>   | <b>0</b>      | <b>792,418</b>        | <b>46,658</b>     | <b>839,076</b>   |
| Direct Bills              |                      |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>              |                      |                    |                  |               | <b>\$792,418</b>      |                   | <b>\$839,076</b> |

Basis Units: FY2015 GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:18 ARA Regulatory**

| Department                              | Franchise | Total   |
|---|-----------|---------|
| 0 Direct Billed                         | \$0       | \$0     |
| 3 Non-Departmental-Gen Gov              | 41,737    | 41,737  |
| 4 Finance Dir Office                    | 1,077     | 1,077   |
| 5 Finance Financial Planning & Analysis | 818       | 818     |
| 6 Finance City Council                  | 179       | 179     |
| 7 Finance Public Fin                    | 406       | 406     |
| 8 Finance Reporting & Ops               | 1,369     | 1,369   |
| 9 Finance Internal Controls             | 490       | 490     |
| 10 Finance Grants                       | 466       | 466     |
| 11 Finance Perform Mgmnt                | 471       | 471     |
| 12 Finance Treasury                     | 742       | 742     |
| 13 Finance Strategic Purchasing         | 2,183     | 2,183   |
| 14 ARA Director Office                  | 622       | 622     |
| 15 ARA Admin Svcs                       | 545       | 545     |
| 16 ARA Operations                       | 2,987     | 2,987   |
| 17 ARA Payroll Services                 | 1,898     | 1,898   |
| 18 ARA Regulatory                       | 327       | 327     |
| 19 HITS CIO                             | 1,785     | 1,785   |
| 20 HITS EAS                             | 2,324     | 2,324   |
| 21 HITS EIS                             | 3,218     | 3,218   |
| 22 HITS Radio                           | 2,369     | 2,369   |
| 23 HITS Project Mgt Office              | 857       | 857     |
| 24 Office Business Opportunity          | 1,325     | 1,325   |
| 25 Mayor                                | 2,178     | 2,178   |
| 26 Human Resources                      | 1,582     | 1,582   |
| 27 Legal                                | 7,265     | 7,265   |
| 28 City Secretary                       | 389       | 389     |
| 29 City Council                         | 4,433     | 4,433   |
| 30 City Controller's Office             | 3,930     | 3,930   |
| 31 Health Administration                | 6,250     | 6,250   |
| 32 Planning & Dev Admin                 | 914       | 914     |
| 35 HPD Police Records                   | 2,653     | 2,653   |
| 36 General Services                     | 18,375    | 18,375  |
| 39 Police                               | 351,057   | 351,057 |
| 40 Dept of Neighborhoods                | 5,806     | 5,806   |
| 41 Fire                                 | 233,271   | 233,271 |
| 42 Municipal Court                      | 12,912    | 12,912  |
| 43 Solid Waste                          | 34,454    | 34,454  |
| 45 Housing & Community Development      | 319       | 319     |
| 46 Library                              | 15,820    | 15,820  |
| 47 Parks & Recreation                   | 32,634    | 32,634  |

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

**Dept:18 ARA Regulatory**

| Department                            | Franchise        | Total            |
|---------------------------------------|------------------|------------------|
| 48 Health & Human Services Department | \$16,189         | \$16,189         |
| 50 Fleet Management                   | 2                | 2                |
| 51 Planning & Development             | 2,810            | 2,810            |
| 53 Finance Other                      | (0)              | (0)              |
| 57 ARA Other                          | 2,298            | 2,298            |
| 58 IT Public Services                 | 335              | 335              |
| 71 PWE Other                          | 15,006           | 15,006           |
| <b>Total</b>                          | <b>\$839,076</b> | <b>\$839,076</b> |

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

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:19 HITS CIO

| Description                          |    | Amount             | General Admin | IT Dept Admin      | IT Director        |
|--------------------------------------|----|--------------------|---------------|--------------------|--------------------|
| <hr/>                                |    |                    |               |                    |                    |
| Personnel Costs                      |    |                    |               |                    |                    |
| Salaries                             | S1 | 1,024,750          | 0             | 0                  | 1,024,750          |
| Salary % Split                       |    |                    | .00%          | .00%               | 100.00%            |
| Benefits                             | P  | 477,516            | 0             | 0                  | 477,516            |
| Subtotal - Personnel Costs           |    | 1,502,266          | 0             | 0                  | 1,502,266          |
| <hr/>                                |    |                    |               |                    |                    |
| Services & Supplies Cost             |    |                    |               |                    |                    |
| Supplies                             | P  | 81,133             | 0             | 75,181             | 5,952              |
| Services                             | P  | 2,111,304          | 0             | 1,822,026          | 289,278            |
| Subtotal - Services & Supplies       |    | 2,192,437          | 0             | 1,897,207          | 295,230            |
| <hr/>                                |    |                    |               |                    |                    |
| <b>Department Cost Total</b>         |    | 3,694,703          | 0             | 1,897,207          | 1,797,496          |
| <hr/>                                |    |                    |               |                    |                    |
| Adjustments to Cost                  |    |                    |               |                    |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  | 0                  |
| <hr/>                                |    |                    |               |                    |                    |
| <b>Total Costs After Adjustments</b> |    | 3,694,703          | 0             | 1,897,207          | 1,797,496          |
| <hr/>                                |    |                    |               |                    |                    |
| General Admin Distribution           |    |                    | 0             | 0                  | 0                  |
| <hr/>                                |    |                    |               |                    |                    |
| <b>Grand Total</b>                   |    | <b>\$3,694,703</b> |               | <b>\$1,897,207</b> | <b>\$1,797,496</b> |
| <hr/>                                |    |                    |               |                    |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:19 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                           | 21,617         | 0               | 0             | 21,617      |
| Subtotal - Building Depreciation            | 26,252         | 0               | 0             | 26,252      |
| 2 Equip Deprec                              | 1,773          | 0               | 0             | 1,773       |
| Subtotal - Equipment Depreciation           | 1,773          | 0               | 0             | 1,773       |
| 3 Insurance Retirees                        | 30,444         | 154             | 0             | 30,598      |
| 3 Memberships                               | 1,035          | 5               | 0             | 1,040       |
| 3 Accounting & Consult                      | 2,982          | 16              | 0             | 2,998       |
| 3 Interest Costs                            | 6,194          | 33              | 0             | 6,227       |
| 3 Other Misc                                | 1,480          | 8               | 0             | 1,488       |
| 3 Claims & Judge                            | 4,708          | 24              | 0             | 4,732       |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 1,036          | 5               | 0             | 1,041       |
| 3 Walker Rent                               | 775,866        | 3,931           | 0             | 779,797     |
| Subtotal - Non-Departmental-Gen Gov         | 823,744        | 4,176           | 0             | 827,921     |
| 5 Financial Plg & Analysis                  | 2,976          | 146             | 0             | 3,123       |
| Subtotal - Finance Financial Plg & Analysis | 2,976          | 146             | 0             | 3,123       |
| 8 Gen Acctng                                | 1,156          | 69              | 0             | 1,225       |
| 8 Fixed Assets                              | 51,597         | 3,023           | 0             | 54,620      |
| 8 Auditing Svcs                             | 1,595          | 0               | 0             | 1,595       |
| 8 Fin Operations                            | 825            | 43              | 0             | 868         |
| Subtotal - Finance Reporting & Ops          | 55,173         | 3,135           | 0             | 58,308      |
| 9 Internal Controls                         | 2,473          | 80              | 0             | 2,552       |
| Subtotal - Finance Internal Controls        | 2,473          | 80              | 0             | 2,552       |
| 10 Cost Accounting                          | 311            | 18              | 0             | 329         |
| 10 Trust Funds Mgmt (TFM)                   | 316            | 18              | 0             | 334         |
| Subtotal - Finance Grants                   | 627            | 37              | 0             | 664         |
| 11 Perf Mgt Svcs                            | 1,192          | 50              | 0             | 1,242       |
| Subtotal - Finance Perform Mgmnt            | 1,192          | 50              | 0             | 1,242       |
| 12 Treasury                                 | 1,288          | 100             | 0             | 1,388       |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:19 HITS CIO

| Department                              | First Incoming | Second Incoming | IT Dept Admin | IT Director |
|---|----------------|-----------------|---------------|-------------|
| Subtotal - Finance Treasury             | \$1,288        | \$100           | \$0           | \$1,388     |
| 13 Purchasing                           | 2,189          | 142             | 0             | 2,330       |
| Subtotal - Finance Strategic Purchasing | 2,189          | 142             | 0             | 2,330       |
| 16 Mailroom                             | 17,966         | 1,715           | 0             | 19,681      |
| 16 Property                             | 25,704         | 1,114           | 0             | 26,818      |
| 16 Records                              | 472            | 41              | 0             | 513         |
| 16 3-1-1 Svcs                           | 54,859         | 4,665           | 0             | 59,524      |
| Subtotal - ARA Operations               | 99,001         | 7,535           | 0             | 106,536     |
| 17 Payroll Svcs                         | 2,960          | 181             | 0             | 3,141       |
| Subtotal - ARA Payroll Services         | 2,960          | 181             | 0             | 3,141       |
| 18 Franchise                            | 1,679          | 106             | 0             | 1,785       |
| Subtotal - ARA Regulatory               | 1,679          | 106             | 0             | 1,785       |
| 20 Enterprise Appl                      | 0              | 360,257         | 0             | 360,257     |
| 20 IT ERP                               | 0              | 47,839          | 0             | 47,839      |
| 20 EGIS                                 | 0              | 11,103          | 0             | 11,103      |
| Subtotal - HITS EAS                     | 0              | 419,199         | 0             | 419,199     |
| 21 Client Svcs                          | 0              | 243,539         | 0             | 243,539     |
| 21 NW Data                              | 0              | 40,622          | 0             | 40,622      |
| 21 NW Voice                             | 0              | 31,682          | 0             | 31,682      |
| 21 Enterprise Optns                     | 0              | 7,022           | 0             | 7,022       |
| Subtotal - HITS EIS                     | 0              | 322,865         | 0             | 322,865     |
| 22 IT Radio Svcs                        | 0              | 402,513         | 0             | 402,513     |
| Subtotal - HITS Radio                   | 0              | 402,513         | 0             | 402,513     |
| 23 IT Proj Mgt                          | 0              | 1,354           | 0             | 1,354       |
| Subtotal - HITS Project Mgt Office      | 0              | 1,354           | 0             | 1,354       |
| 24 Certification                        | 0              | 921             | 0             | 921         |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:19 HITS CIO

| Department                             | First<br>Incoming | Second<br>Incoming | IT Dept<br>Admin   | IT Director        |
|--|-------------------|--------------------|--------------------|--------------------|
| 24 Contract Compliance                 | \$0               | \$10,890           | \$0                | \$10,890           |
| 24 Reporting & Analytics               | 0                 | 3,546              | 0                  | 3,546              |
| 24 Dept Services                       | 0                 | 15,670             | 0                  | 15,670             |
| 24 External Affairs & Outreach         | 0                 | 213                | 0                  | 213                |
| Subtotal - Office Business Opportunity | 0                 | 31,242             | 0                  | 31,242             |
| 25 City Mayor Admin                    | 0                 | 2,074              | 0                  | 2,074              |
| 25 I Gov Relats                        | 0                 | 356                | 0                  | 356                |
| Subtotal - Mayor                       | 0                 | 2,430              | 0                  | 2,430              |
| 26 Selection                           | 0                 | 11,580             | 0                  | 11,580             |
| 26 Personnel Svcs                      | 0                 | 1,093              | 0                  | 1,093              |
| Subtotal - Human Resources             | 0                 | 12,673             | 0                  | 12,673             |
| 27 Legal Svcs                          | 0                 | 313,879            | 0                  | 313,879            |
| 27 Inspector General                   | 0                 | 30,871             | 0                  | 30,871             |
| Subtotal - Legal                       | 0                 | 344,749            | 0                  | 344,749            |
| 28 City Sec Svcs                       | 0                 | 930                | 0                  | 930                |
| Subtotal - City Secretary              | 0                 | 930                | 0                  | 930                |
| 29 City Council Svcs                   | 0                 | 7,915              | 0                  | 7,915              |
| Subtotal - City Council                | 0                 | 7,915              | 0                  | 7,915              |
| 30 Controller Fin Svcs                 | 0                 | 9,906              | 0                  | 9,906              |
| 30 Controller Treasury                 | 0                 | 1,636              | 0                  | 1,636              |
| Subtotal - City Controller's Office    | 0                 | 11,541             | 0                  | 11,541             |
| 36 Design & Const                      | 0                 | 699                | 0                  | 699                |
| 36 Building Svcs                       | 0                 | 135,031            | 0                  | 135,031            |
| 36 Utilities                           | 0                 | 80,168             | 0                  | 80,168             |
| 36 Real Estate                         | 0                 | 46,738             | 0                  | 46,738             |
| Subtotal - General Services            | 0                 | 262,636            | 0                  | 262,636            |
| <b>Total Incoming</b>                  | <b>1,021,326</b>  | <b>1,835,735</b>   | <b>0</b>           | <b>2,857,061</b>   |
| <b>C. Total Allocated</b>              |                   | <b>\$6,551,764</b> | <b>\$1,897,207</b> | <b>\$4,654,558</b> |
|  |                   |                    | 28.96%             | 71.04%             |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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**IT Dept Admin Allocations**

**Dept:19 HITS CIO**

| Department                 | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 20 HITS EAS                | 28.06         | 14.1717%           | \$268,867        | \$0           | \$268,867             | \$0               | \$268,867          |
| 21 HITS EIS                | 62.86         | 31.7475%           | 602,315          | 0             | 602,315               | 0                 | 602,315            |
| 22 HITS Radio              | 32.47         | 16.3990%           | 311,123          | 0             | 311,123               | 0                 | 311,123            |
| 23 HITS Project Mgt Office | 13.71         | 6.9242%            | 131,367          | 0             | 131,367               | 0                 | 131,367            |
| 58 IT Public Services      | 9.22          | 4.6566%            | 88,345           | 0             | 88,345                | 0                 | 88,345             |
| 94 HITS Other              | 51.68         | 26.1010%           | 495,190          | 0             | 495,190               | 0                 | 495,190            |
| <b>Subtotal</b>            | <b>198.00</b> | <b>100.0000%</b>   | <b>1,897,207</b> | <b>0</b>      | <b>1,897,207</b>      | <b>0</b>          | <b>1,897,207</b>   |
| Direct Bills               |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>               |               |                    |                  |               | <b>\$1,897,207</b>    |                   | <b>\$1,897,207</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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**IT Director Allocations**

**Dept:19 HITS CIO**

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 20 HITS EAS                | 28.06  | 14.1717%           | \$399,476        | \$0           | \$399,476             | \$260,155         | \$659,631          |
| 21 HITS EIS                | 62.86  | 31.7475%           | 894,905          | 0             | 894,905               | 582,800           | 1,477,704          |
| 22 HITS Radio              | 32.47  | 16.3990%           | 462,258          | 0             | 462,258               | 301,042           | 763,300            |
| 23 HITS Project Mgt Office | 13.71  | 6.9242%            | 195,182          | 0             | 195,182               | 127,111           | 322,293            |
| 58 IT Public Services      | 9.22   | 4.6566%            | 131,260          | 0             | 131,260               | 85,482            | 216,743            |
| 94 HITS Other              | 51.68  | 26.1010%           | 735,741          | 0             | 735,741               | 479,145           | 1,214,887          |
| <b>Subtotal</b>            | 198.00 | 100.0000%          | 2,818,822        | 0             | 2,818,822             | 1,835,735         | 4,654,558          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>               |        |                    |                  |               | <b>\$2,818,822</b>    |                   | <b>\$4,654,558</b> |

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

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

**Dept:19 HITS CIO**

| Department                 | IT Dept<br>Admin   | IT Director        | Total              |
|----------------------------|--------------------|--------------------|--------------------|
| 0 Direct Billed            | \$0                | \$0                | \$0                |
| 20 HITS EAS                | 268,867            | 659,631            | 928,498            |
| 21 HITS EIS                | 602,315            | 1,477,704          | 2,080,020          |
| 22 HITS Radio              | 311,123            | 763,300            | 1,074,423          |
| 23 HITS Project Mgt Office | 131,367            | 322,293            | 453,660            |
| 58 IT Public Services      | 88,345             | 216,743            | 305,087            |
| 94 HITS Other              | 495,190            | 1,214,887          | 1,710,077          |
| <b>Total</b>               | <b>\$1,897,207</b> | <b>\$4,654,558</b> | <b>\$6,551,764</b> |

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

Houston Information Technology Services (HITS) – the Enterprise Applications Services (EAS) is comprised of Enterprise Resource Planning (SAP), Data Management, Enterprise GIS, and Application Operations. Each area is responsible for the ongoing support of numerous applications and tools that enable city-wide and departmental business functions. The functions and basis used for cost allocation are as follows:

- **Enterprise Applications** – Costs for the support of enterprise applications are allocated based on the number of hours per department served.
- **IT ERP** – Costs of the ERP system support are allocated based on the total number of SAP users per department.
- **Enterprise GIS** – Costs of EGIS are allocated based on EGIS expenditures by department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**A. Department Costs**

Dept:20 HITS EAS

| Description                          |    | Amount             | General Admin | Enterprise Appl    | IT ERP             | EGIS             |
|--------------------------------------|----|--------------------|---------------|--------------------|--------------------|------------------|
| <hr/>                                |    |                    |               |                    |                    |                  |
| Personnel Costs                      |    |                    |               |                    |                    |                  |
| Salaries                             | S1 | 2,689,135          | 0             | 756,380            | 1,765,601          | 167,154          |
| Salary % Split                       |    |                    | .00%          | 28.13%             | 65.66%             | 6.22%            |
| Benefits                             | P  | 1,370,116          | 0             | 362,107            | 931,145            | 76,864           |
| Subtotal - Personnel Costs           |    | 4,059,251          | 0             | 1,118,487          | 2,696,746          | 244,018          |
| <br>Services & Supplies Cost         |    |                    |               |                    |                    |                  |
| Supplies                             | P  | 5,488              | 0             | 2,823              | 2,497              | 168              |
| Services                             | P  | 745,509            | 0             | 21,875             | 723,056            | 578              |
| Subtotal - Services & Supplies       |    | 750,997            | 0             | 24,698             | 725,553            | 746              |
| <b>Department Cost Total</b>         |    | 4,810,248          | 0             | 1,143,185          | 3,422,299          | 244,764          |
| <br>Adjustments to Cost              |    |                    |               |                    |                    |                  |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  | 0                  | 0                |
| <b>Total Costs After Adjustments</b> |    | 4,810,248          | 0             | 1,143,185          | 3,422,299          | 244,764          |
| General Admin Distribution           |    |                    | 0             | 0                  | 0                  | 0                |
| <b>Grand Total</b>                   |    | <u>\$4,810,248</u> |               | <u>\$1,143,185</u> | <u>\$3,422,299</u> | <u>\$244,764</u> |

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

Dept:20 HITS EAS

| Department                                  | First Incoming | Second Incoming | Enterprise Appl | IT ERP   | EGIS    |
|---|----------------|-----------------|-----------------|----------|---------|
| 3 Insurance Retirees                        | \$60,456       | \$306           | \$17,091        | \$39,895 | \$3,777 |
| 3 Memberships                               | 2,056          | 10              | 581             | 1,357    | 128     |
| 3 Accounting & Consult                      | 1,186          | 6               | 335             | 783      | 74      |
| 3 Interest Costs                            | 8,064          | 43              | 2,280           | 5,323    | 504     |
| 3 Other Misc                                | 1,927          | 10              | 545             | 1,272    | 120     |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 2,057          | 10              | 581             | 1,357    | 128     |
| Subtotal - Non-Departmental-Gen Gov         | 75,746         | 387             | 21,414          | 49,986   | 4,732   |
| 5 Financial Plg & Analysis                  | 1,184          | 58              | 349             | 816      | 77      |
| Subtotal - Finance Financial Plg & Analysis | 1,184          | 58              | 349             | 816      | 77      |
| 8 Gen Acctng                                | 460            | 27              | 137             | 320      | 30      |
| 8 Auditing Svcs                             | 634            | 0               | 178             | 417      | 39      |
| 8 Fin Operations                            | 1,074          | 56              | 318             | 742      | 70      |
| Subtotal - Finance Reporting & Ops          | 2,168          | 83              | 633             | 1,478    | 140     |
| 9 Internal Controls                         | 3,219          | 104             | 935             | 2,182    | 207     |
| Subtotal - Finance Internal Controls        | 3,219          | 104             | 935             | 2,182    | 207     |
| 10 Cost Accounting                          | 405            | 24              | 121             | 282      | 27      |
| 10 Trust Funds Mgmt (TFM)                   | 411            | 24              | 122             | 286      | 27      |
| Subtotal - Finance Grants                   | 816            | 48              | 243             | 567      | 54      |
| 11 Perf Mgt Svcs                            | 1,551          | 65              | 455             | 1,061    | 100     |
| Subtotal - Finance Perform Mgmnt            | 1,551          | 65              | 455             | 1,061    | 100     |
| 12 Treasury                                 | 1,677          | 130             | 508             | 1,187    | 112     |
| Subtotal - Finance Treasury                 | 1,677          | 130             | 508             | 1,187    | 112     |
| 13 Purchasing                               | 1,751          | 113             | 524             | 1,224    | 116     |
| Subtotal - Finance Strategic Purchasing     | 1,751          | 113             | 524             | 1,224    | 116     |
| 16 Records                                  | 938            | 80              | 286             | 669      | 63      |
| Subtotal - ARA Operations                   | 938            | 80              | 286             | 669      | 63      |
| 17 Payroll Svcs                             | 5,877          | 360             | 1,754           | 4,095    | 388     |



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

Dept:20 HITS EAS

| Department                             | First<br>Incoming | Second<br>Incoming | Enterprise<br>Appl | IT ERP  | EGIS   |
|--|-------------------|--------------------|--------------------|---------|--------|
| Subtotal - ARA Payroll Services        | \$5,877           | \$360              | \$1,754            | \$4,095 | \$388  |
| 18 Franchise                           | 2,186             | 139                | 654                | 1,526   | 144    |
| Subtotal - ARA Regulatory              | 2,186             | 139                | 654                | 1,526   | 144    |
| 19 IT Dept Admin                       | 268,867           | 0                  | 75,625             | 176,529 | 16,712 |
| 19 IT Director                         | 399,476           | 260,155            | 185,536            | 433,093 | 41,002 |
| Subtotal - HITS CIO                    | 668,342           | 260,155            | 261,161            | 609,622 | 57,714 |
| 20 Enterprise Appl                     | 0                 | 545                | 153                | 358     | 34     |
| Subtotal - HITS EAS                    | 0                 | 545                | 153                | 358     | 34     |
| 21 Client Svcs                         | 0                 | 202                | 57                 | 132     | 13     |
| 21 Enterprise Optns                    | 0                 | 2,793              | 786                | 1,834   | 174    |
| Subtotal - HITS EIS                    | 0                 | 2,995              | 842                | 1,966   | 186    |
| 23 IT Proj Mgt                         | 0                 | 2,689              | 756                | 1,765   | 167    |
| Subtotal - HITS Project Mgt Office     | 0                 | 2,689              | 756                | 1,765   | 167    |
| 24 Certification                       | 0                 | 1,829              | 515                | 1,201   | 114    |
| 24 External Affairs & Outreach         | 0                 | 424                | 119                | 278     | 26     |
| Subtotal - Office Business Opportunity | 0                 | 2,253              | 634                | 1,479   | 140    |
| 25 City Mayor Admin                    | 0                 | 4,119              | 1,159              | 2,705   | 256    |
| 25 I Gov Relats                        | 0                 | 707                | 199                | 464     | 44     |
| Subtotal - Mayor                       | 0                 | 4,826              | 1,358              | 3,169   | 300    |
| 26 Personnel Svcs                      | 0                 | 2,171              | 611                | 1,425   | 135    |
| Subtotal - Human Resources             | 0                 | 2,171              | 611                | 1,425   | 135    |
| 28 City Sec Svcs                       | 0                 | 1,211              | 341                | 795     | 75     |
| Subtotal - City Secretary              | 0                 | 1,211              | 341                | 795     | 75     |
| 29 City Council Svcs                   | 0                 | 10,305             | 2,899              | 6,766   | 641    |
| Subtotal - City Council                | 0                 | 10,305             | 2,899              | 6,766   | 641    |
| 30 Controller Fin Svcs                 | 0                 | 3,940              | 1,108              | 2,587   | 245    |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:20 HITS EAS

| Department                          | First<br>Incoming | Second<br>Incoming | Enterprise<br>Appl | IT ERP      | EGIS      |
|-------------------------------------|-------------------|--------------------|--------------------|-------------|-----------|
| 30 Controller Treasury              | \$0               | \$2,130            | \$599              | \$1,398     | \$132     |
| Subtotal - City Controller's Office | 0                 | 6,070              | 1,707              | 3,985       | 377       |
| <b>Total Incoming</b>               | 765,456           | 294,788            | 298,218            | 696,123     | 65,904    |
| <b>C. Total Allocated</b>           |                   | \$5,870,492        | \$1,441,403        | \$4,118,422 | \$310,668 |
|                                     |                   |                    | 24.55%             | 70.15%      | 5.29%     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Enterprise Appl Allocations**

Dept:20 HITS EAS

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office                  | 12,184.38        | 12.7795%           | \$173,608        | \$0           | \$173,608             | \$0               | \$173,608          |
| 14 ARA Director Office                | 4,566.45         | 4.7895%            | 65,065           | 0             | 65,065                | 0                 | 65,065             |
| 16 ARA Operations                     | 304.16           | 0.3190%            | 4,334            | 0             | 4,334                 | 0                 | 4,334              |
| 19 HITS CIO                           | 25,284.05        | 26.5190%           | 360,257          | 0             | 360,257               | 0                 | 360,257            |
| 20 HITS EAS                           | 38.28            | 0.0401%            | 545              | 0             | 545                   | 0                 | 545                |
| 21 HITS EIS                           | 1,969.88         | 2.0661%            | 28,068           | 0             | 28,068                | 3,084             | 31,151             |
| 24 Office Business Opportunity        | 69.62            | 0.0730%            | 992              | 0             | 992                   | 109               | 1,101              |
| 25 Mayor                              | 499.88           | 0.5243%            | 7,122            | 0             | 7,122                 | 783               | 7,905              |
| 26 Human Resources                    | 11,103.37        | 11.6457%           | 158,205          | 0             | 158,205               | 17,382            | 175,587            |
| 27 Legal                              | 325.86           | 0.3418%            | 4,643            | 0             | 4,643                 | 510               | 5,153              |
| 28 City Secretary                     | 234.71           | 0.2462%            | 3,344            | 0             | 3,344                 | 367               | 3,712              |
| 29 City Council                       | 50.46            | 0.0529%            | 719              | 0             | 719                   | 79                | 798                |
| 32 Planning & Dev Admin               | 888.89           | 0.9323%            | 12,665           | 0             | 12,665                | 1,392             | 14,057             |
| 33 PWE Administration Indirect        | 5,620.18         | 5.8947%            | 80,079           | 0             | 80,079                | 8,798             | 88,877             |
| 36 General Services                   | 5,069.15         | 5.3167%            | 72,227           | 0             | 72,227                | 7,936             | 80,163             |
| 37 HEC                                | 397.29           | 0.4167%            | 5,661            | 0             | 5,661                 | 622               | 6,283              |
| 39 Police                             | 1,252.27         | 1.3134%            | 17,843           | 0             | 17,843                | 1,960             | 19,803             |
| 40 Dept of Neighborhoods              | 3,360.71         | 3.5249%            | 47,885           | 0             | 47,885                | 5,261             | 53,146             |
| 41 Fire                               | 3,801.01         | 3.9867%            | 54,158           | 0             | 54,158                | 5,950             | 60,109             |
| 42 Municipal Court                    | 2,055.51         | 2.1559%            | 29,288           | 0             | 29,288                | 3,218             | 32,506             |
| 43 Solid Waste                        | 1,015.60         | 1.0652%            | 14,471           | 0             | 14,471                | 1,590             | 16,061             |
| 44 Houston Airport System (HAS)       | 2,789.52         | 2.9258%            | 39,746           | 0             | 39,746                | 4,367             | 44,113             |
| 45 Housing & Community Development    | 1,345.66         | 1.4114%            | 19,174           | 0             | 19,174                | 2,107             | 21,280             |
| 46 Library                            | 121.65           | 0.1276%            | 1,733            | 0             | 1,733                 | 190               | 1,924              |
| 47 Parks & Recreation                 | 1,148.26         | 1.2043%            | 16,361           | 0             | 16,361                | 1,798             | 18,158             |
| 48 Health & Human Services Department | 813.38           | 0.8531%            | 11,589           | 0             | 11,589                | 1,273             | 12,863             |
| 50 Fleet Management                   | 1,310.84         | 1.3749%            | 18,677           | 0             | 18,677                | 2,052             | 20,729             |
| 55 ARA BARC                           | 3,186.16         | 3.3418%            | 45,398           | 0             | 45,398                | 4,988             | 50,385             |
| 95 Other                              | 4,535.94         | 4.7575%            | 64,630           | 0             | 64,630                | 7,101             | 71,731             |
| <b>Subtotal</b>                       | <b>95,343.12</b> | <b>100.0000%</b>   | <b>1,358,487</b> | <b>0</b>      | <b>1,358,487</b>      | <b>82,916</b>     | <b>1,441,403</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$1,358,487</b>    |                   | <b>\$1,441,403</b> |

Basis Units: IT application hours per department  
Source: HITS Help Desk Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**IT ERP Allocations**

Dept:20 HITS EAS

| Department                            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office                  | 148           | 0.6560%            | \$25,746         | \$0           | \$25,746              | \$0               | \$25,746           |
| 15 ARA Admin Svcs                     | 396           | 1.7552%            | 68,888           | 0             | 68,888                | 0                 | 68,888             |
| 19 HITS CIO                           | 275           | 1.2189%            | 47,839           | 0             | 47,839                | 0                 | 47,839             |
| 24 Office Business Opportunity        | 32            | 0.1418%            | 5,567            | 0             | 5,567                 | 285               | 5,852              |
| 25 Mayor                              | 97            | 0.4299%            | 16,874           | 0             | 16,874                | 863               | 17,738             |
| 26 Human Resources                    | 274           | 1.2144%            | 47,665           | 0             | 47,665                | 2,439             | 50,104             |
| 27 Legal                              | 188           | 0.8333%            | 32,704           | 0             | 32,704                | 1,674             | 34,378             |
| 28 City Secretary                     | 11            | 0.0488%            | 1,914            | 0             | 1,914                 | 98                | 2,011              |
| 29 City Council                       | 90            | 0.3989%            | 15,656           | 0             | 15,656                | 801               | 16,457             |
| 30 City Controller's Office           | 67            | 0.2970%            | 11,655           | 0             | 11,655                | 596               | 12,252             |
| 32 Planning & Dev Admin               | 80            | 0.3546%            | 13,917           | 0             | 13,917                | 712               | 14,629             |
| 33 PWE Administration Indirect        | 3,708         | 16.4347%           | 645,042          | 0             | 645,042               | 33,007            | 678,049            |
| 36 General Services                   | 268           | 1.1878%            | 46,621           | 0             | 46,621                | 2,386             | 49,007             |
| 37 HEC                                | 235           | 1.0416%            | 40,880           | 0             | 40,880                | 2,092             | 42,972             |
| 39 Police                             | 7,230         | 32.0450%           | 1,257,727        | 0             | 1,257,727             | 64,359            | 1,322,086          |
| 40 Dept of Neighborhoods              | 150           | 0.6648%            | 26,094           | 0             | 26,094                | 1,335             | 27,429             |
| 41 Fire                               | 4,309         | 19.0985%           | 749,591          | 0             | 749,591               | 38,357            | 787,948            |
| 42 Municipal Court                    | 363           | 1.6089%            | 63,147           | 0             | 63,147                | 3,231             | 66,379             |
| 43 Solid Waste                        | 442           | 1.9590%            | 76,890           | 0             | 76,890                | 3,935             | 80,825             |
| 44 Houston Airport System (HAS)       | 1,213         | 5.3763%            | 211,013          | 0             | 211,013               | 10,798            | 221,811            |
| 45 Housing & Community Development    | 154           | 0.6826%            | 26,790           | 0             | 26,790                | 1,371             | 28,161             |
| 46 Library                            | 520           | 2.3048%            | 90,459           | 0             | 90,459                | 4,629             | 95,088             |
| 47 Parks & Recreation                 | 828           | 3.6699%            | 144,038          | 0             | 144,038               | 7,371             | 151,409            |
| 48 Health & Human Services Department | 1,114         | 4.9375%            | 193,791          | 0             | 193,791               | 9,916             | 203,707            |
| 49 Convention & Entertainment         | 17            | 0.0753%            | 2,957            | 0             | 2,957                 | 151               | 3,109              |
| 50 Fleet Management                   | 353           | 1.5646%            | 61,408           | 0             | 61,408                | 3,142             | 64,550             |
| <b>Subtotal</b>                       | <b>22,562</b> | <b>100.0000%</b>   | <b>3,924,873</b> | <b>0</b>      | <b>3,924,873</b>      | <b>193,548</b>    | <b>4,118,422</b>   |
| Direct Bills                          |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |               |                    |                  |               | <b>\$3,924,873</b>    |                   | <b>\$4,118,422</b> |

Basis Units: Number of SAP users  
Source: HITS Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**EGIS Allocations**

Dept:20 HITS EAS

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                  | 35,271  | 1.1870%            | \$3,470          | \$0           | \$3,470               | \$0               | \$3,470 |
| 14 ARA Director Office                | 31,013  | 1.0437%            | 3,051            | 0             | 3,051                 | 0                 | 3,051   |
| 19 HITS CIO                           | 112,850 | 3.7978%            | 11,103           | 0             | 11,103                | 0                 | 11,103  |
| 24 Office Business Opportunity        | 1,651   | 0.0556%            | 162              | 0             | 162                   | 11                | 173     |
| 25 Mayor                              | 3,280   | 0.1104%            | 323              | 0             | 323                   | 22                | 344     |
| 26 Human Resources                    | 10,174  | 0.3424%            | 1,001            | 0             | 1,001                 | 67                | 1,068   |
| 27 Legal                              | 6,704   | 0.2256%            | 660              | 0             | 660                   | 44                | 704     |
| 28 City Secretary                     | 667     | 0.0224%            | 66               | 0             | 66                    | 4                 | 70      |
| 29 City Council                       | 4,625   | 0.1556%            | 455              | 0             | 455                   | 30                | 485     |
| 30 City Controller's Office           | 3,730   | 0.1255%            | 367              | 0             | 367                   | 24                | 391     |
| 32 Planning & Dev Admin               | 552,305 | 18.5868%           | 54,338           | 0             | 54,338                | 3,624             | 57,962  |
| 33 PWE Administration Indirect        | 2,858   | 0.0962%            | 281              | 0             | 281                   | 19                | 300     |
| 34 CIP Sal Rec PWE                    | 62,870  | 2.1158%            | 6,185            | 0             | 6,185                 | 413               | 6,598   |
| 36 General Services                   | 14,126  | 0.4754%            | 1,390            | 0             | 1,390                 | 93                | 1,482   |
| 37 HEC                                | 13,470  | 0.4533%            | 1,325            | 0             | 1,325                 | 88                | 1,414   |
| 39 Police                             | 520,958 | 17.5319%           | 51,254           | 0             | 51,254                | 3,419             | 54,672  |
| 40 Dept of Neighborhoods              | 24,133  | 0.8122%            | 2,374            | 0             | 2,374                 | 158               | 2,533   |
| 41 Fire                               | 222,984 | 7.5041%            | 21,938           | 0             | 21,938                | 1,463             | 23,401  |
| 42 Municipal Court                    | 17,417  | 0.5861%            | 1,714            | 0             | 1,714                 | 114               | 1,828   |
| 43 Solid Waste                        | 96,010  | 3.2310%            | 9,446            | 0             | 9,446                 | 630               | 10,076  |
| 44 Houston Airport System (HAS)       | 182,578 | 6.1443%            | 17,963           | 0             | 17,963                | 1,198             | 19,161  |
| 45 Housing & Community Development    | 17,940  | 0.6037%            | 1,765            | 0             | 1,765                 | 118               | 1,883   |
| 46 Library                            | 27,223  | 0.9161%            | 2,678            | 0             | 2,678                 | 179               | 2,857   |
| 47 Parks & Recreation                 | 61,524  | 2.0705%            | 6,053            | 0             | 6,053                 | 404               | 6,457   |
| 48 Health & Human Services Department | 106,394 | 3.5805%            | 10,467           | 0             | 10,467                | 698               | 11,166  |
| 50 Fleet Management                   | 16,728  | 0.5630%            | 1,646            | 0             | 1,646                 | 110               | 1,756   |
| 51 Planning & Development             | 22,906  | 0.7709%            | 2,254            | 0             | 2,254                 | 150               | 2,404   |
| 53 Finance Other                      | 8,064   | 0.2714%            | 793              | 0             | 793                   | 53                | 846     |
| 54 ARA Insurance                      | 744     | 0.0250%            | 73               | 0             | 73                    | 5                 | 78      |
| 55 ARA BARC                           | 14,004  | 0.4713%            | 1,378            | 0             | 1,378                 | 92                | 1,470   |
| 56 ARA Parking                        | 11,161  | 0.3756%            | 1,098            | 0             | 1,098                 | 73                | 1,171   |
| 59 Legal Insurance                    | 2,996   | 0.1008%            | 295              | 0             | 295                   | 20                | 314     |
| 60 Legal Wkr Comp                     | 166     | 0.0056%            | 16               | 0             | 16                    | 1                 | 17      |
| 61 Mayor Cable TV                     | 973     | 0.0327%            | 96               | 0             | 96                    | 6                 | 102     |
| 64 HR Health Benefits                 | 2,768   | 0.0932%            | 272              | 0             | 272                   | 18                | 290     |
| 66 PWE Bldg Insp                      | 100,420 | 3.3795%            | 9,880            | 0             | 9,880                 | 659               | 10,539  |
| 67 PWE Stormwater                     | 71,100  | 2.3927%            | 6,995            | 0             | 6,995                 | 467               | 7,462   |
| 68 PWE DDSR                           | 93,123  | 3.1339%            | 9,162            | 0             | 9,162                 | 611               | 9,773   |
| 69 PWE Water & Sewer                  | 430,828 | 14.4988%           | 42,386           | 0             | 42,386                | 2,827             | 45,213  |
| 70 PWE Houston Transtar               | 1,524   | 0.0513%            | 150              | 0             | 150                   | 10                | 160     |
| 71 PWE Other                          | 17,698  | 0.5956%            | 1,741            | 0             | 1,741                 | 116               | 1,857   |
| 93 HR-W.C.                            | 1,934   | 0.0651%            | 190              | 0             | 190                   | 13                | 203     |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**EGIS Allocations**

Dept:20 HITS EAS

| Department      | Units     | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|-----------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 94 HITS Other   | 41,591    | 1.3997%               | \$4,092             | \$0           | \$4,092                  | \$273                | \$4,365          |
| <b>Subtotal</b> | 2,971,483 | 100.0000%             | 292,344             | 0             | 292,344                  | 18,324               | 310,668          |
| Direct Bills    |           |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |           |                       |                     |               | <b>\$292,344</b>         |                      | <b>\$310,668</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:20 HITS EAS

| Department                            | Enterprise Appl | IT ERP    | EGIS   | Total     |
|---------------------------------------|-----------------|-----------|--------|-----------|
| 0 Direct Billed                       | \$0             | \$0       | \$0    | \$0       |
| 4 Finance Dir Office                  | 173,608         | 25,746    | 3,470  | 202,824   |
| 14 ARA Director Office                | 65,065          | 0         | 3,051  | 68,116    |
| 15 ARA Admin Svcs                     | 0               | 68,888    | 0      | 68,888    |
| 16 ARA Operations                     | 4,334           | 0         | 0      | 4,334     |
| 19 HITS CIO                           | 360,257         | 47,839    | 11,103 | 419,199   |
| 20 HITS EAS                           | 545             | 0         | 0      | 545       |
| 21 HITS EIS                           | 31,151          | 0         | 0      | 31,151    |
| 24 Office Business Opportunity        | 1,101           | 5,852     | 173    | 7,126     |
| 25 Mayor                              | 7,905           | 17,738    | 344    | 25,987    |
| 26 Human Resources                    | 175,587         | 50,104    | 1,068  | 226,759   |
| 27 Legal                              | 5,153           | 34,378    | 704    | 40,235    |
| 28 City Secretary                     | 3,712           | 2,011     | 70     | 5,793     |
| 29 City Council                       | 798             | 16,457    | 485    | 17,741    |
| 30 City Controller's Office           | 0               | 12,252    | 391    | 12,643    |
| 32 Planning & Dev Admin               | 14,057          | 14,629    | 57,962 | 86,647    |
| 33 PWE Administration Indirect        | 88,877          | 678,049   | 300    | 767,226   |
| 34 CIP Sal Rec PWE                    | 0               | 0         | 6,598  | 6,598     |
| 36 General Services                   | 80,163          | 49,007    | 1,482  | 130,652   |
| 37 HEC                                | 6,283           | 42,972    | 1,414  | 50,669    |
| 39 Police                             | 19,803          | 1,322,086 | 54,672 | 1,396,561 |
| 40 Dept of Neighborhoods              | 53,146          | 27,429    | 2,533  | 83,108    |
| 41 Fire                               | 60,109          | 787,948   | 23,401 | 871,458   |
| 42 Municipal Court                    | 32,506          | 66,379    | 1,828  | 100,712   |
| 43 Solid Waste                        | 16,061          | 80,825    | 10,076 | 106,961   |
| 44 Houston Airport System (HAS)       | 44,113          | 221,811   | 19,161 | 285,084   |
| 45 Housing & Community Development    | 21,280          | 28,161    | 1,883  | 51,323    |
| 46 Library                            | 1,924           | 95,088    | 2,857  | 99,868    |
| 47 Parks & Recreation                 | 18,158          | 151,409   | 6,457  | 176,024   |
| 48 Health & Human Services Department | 12,863          | 203,707   | 11,166 | 227,735   |
| 49 Convention & Entertainment         | 0               | 3,109     | 0      | 3,109     |
| 50 Fleet Management                   | 20,729          | 64,550    | 1,756  | 87,035    |
| 51 Planning & Development             | 0               | 0         | 2,404  | 2,404     |
| 53 Finance Other                      | 0               | 0         | 846    | 846       |
| 54 ARA Insurance                      | 0               | 0         | 78     | 78        |
| 55 ARA BARC                           | 50,385          | 0         | 1,470  | 51,855    |
| 56 ARA Parking                        | 0               | 0         | 1,171  | 1,171     |
| 59 Legal Insurance                    | 0               | 0         | 314    | 314       |
| 60 Legal Wkr Comp                     | 0               | 0         | 17     | 17        |
| 61 Mayor Cable TV                     | 0               | 0         | 102    | 102       |
| 64 HR Health Benefits                 | 0               | 0         | 290    | 290       |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:20 HITS EAS

| Department              | Enterprise<br>Appl | IT ERP             | EGIS             | Total              |
|-------------------------|--------------------|--------------------|------------------|--------------------|
| 66 PWE Bldg Insp        | \$0                | \$0                | \$10,539         | \$10,539           |
| 67 PWE Stormwater       | 0                  | 0                  | 7,462            | 7,462              |
| 68 PWE DDSR             | 0                  | 0                  | 9,773            | 9,773              |
| 69 PWE Water & Sewer    | 0                  | 0                  | 45,213           | 45,213             |
| 70 PWE Houston Transtar | 0                  | 0                  | 160              | 160                |
| 71 PWE Other            | 0                  | 0                  | 1,857            | 1,857              |
| 93 HR-W.C.              | 0                  | 0                  | 203              | 203                |
| 94 HITS Other           | 0                  | 0                  | 4,365            | 4,365              |
| 95 Other                | 71,731             | 0                  | 0                | 71,731             |
| <b>Total</b>            | <b>\$1,441,403</b> | <b>\$4,118,422</b> | <b>\$310,668</b> | <b>\$5,870,492</b> |



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

Houston Information Technology Services (HITS) – 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 are allocated based on the number of IT Service Now (ITSN) requests submitted per department.
- **Network Data** – Costs of the service and maintenance of the citywide network infrastructure are 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 are 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 are 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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:21 HITS EIS

| Description                          |    | Amount             | General<br>Admin | Client Svcs      | NW Data            | NW Voice         | Enterprise<br>Optns |
|--------------------------------------|----|--------------------|------------------|------------------|--------------------|------------------|---------------------|
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| Personnel Costs                      |    |                    |                  |                  |                    |                  |                     |
| Salaries                             | S1 | 4,465,026          | 0                | 447,129          | 808,683            | 615,605          | 2,593,609           |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>10.01%</i>    | <i>18.11%</i>      | <i>13.79%</i>    | <i>58.09%</i>       |
| Benefits                             | P  | 2,106,564          | 0                | 246,585          | 345,124            | 274,905          | 1,239,950           |
| Subtotal - Personnel Costs           |    | 6,571,590          | 0                | 693,714          | 1,153,807          | 890,510          | 3,833,559           |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| Services & Supplies Cost             |    |                    |                  |                  |                    |                  |                     |
| Supplies                             | P  | 53,587             | 0                | 4,337            | 2,826              | 15,601           | 30,823              |
| Services                             | P  | 35,089             | 0                | 19,750           | 3                  | 1,502            | 13,834              |
| Subtotal - Services & Supplies       |    | 88,676             | 0                | 24,087           | 2,829              | 17,103           | 44,657              |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| <b>Department Cost Total</b>         |    | 6,660,266          | 0                | 717,801          | 1,156,636          | 907,613          | 3,878,216           |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| Adjustments to Cost                  |    |                    |                  |                  |                    |                  |                     |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                | 0                  | 0                | 0                   |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| <b>Total Costs After Adjustments</b> |    | 6,660,266          | 0                | 717,801          | 1,156,636          | 907,613          | 3,878,216           |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| General Admin Distribution           |    |                    | 0                | 0                | 0                  | 0                | 0                   |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |
| <b>Grand Total</b>                   |    | <b>\$6,660,266</b> |                  | <b>\$717,801</b> | <b>\$1,156,636</b> | <b>\$907,613</b> | <b>\$3,878,216</b>  |
| <hr/>                                |    |                    |                  |                  |                    |                  |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:21 HITS EIS

| Department                                  | First<br>Incoming | Second<br>Incoming | Client Svcs | NW Data  | NW Voice | Enterprise<br>Optns |
|---|-------------------|--------------------|-------------|----------|----------|---------------------|
| 3 Insurance Retirees                        | \$135,434         | \$686              | \$13,631    | \$24,653 | \$18,767 | \$79,068            |
| 3 Memberships                               | 4,605             | 23                 | 464         | 838      | 638      | 2,689               |
| 3 Accounting & Consult                      | 1,814             | 9                  | 183         | 330      | 251      | 1,059               |
| 3 Interest Costs                            | 11,165            | 60                 | 1,124       | 2,033    | 1,548    | 6,520               |
| 3 Other Misc                                | 2,668             | 14                 | 269         | 486      | 370      | 1,558               |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 4,607             | 23                 | 464         | 839      | 638      | 2,690               |
| Subtotal - Non-Departmental-Gen Gov         | 160,294           | 816                | 16,134      | 29,179   | 22,213   | 93,584              |
| 5 Financial Plg & Analysis                  | 1,810             | 89                 | 190         | 344      | 262      | 1,103               |
| Subtotal - Finance Financial Plg & Analysis | 1,810             | 89                 | 190         | 344      | 262      | 1,103               |
| 8 Gen Acctng                                | 703               | 42                 | 75          | 135      | 103      | 433                 |
| 8 Auditing Svcs                             | 970               | 0                  | 97          | 176      | 134      | 563                 |
| 8 Fin Operations                            | 1,487             | 77                 | 157         | 283      | 216      | 909                 |
| Subtotal - Finance Reporting & Ops          | 3,161             | 119                | 328         | 594      | 452      | 1,905               |
| 9 Internal Controls                         | 4,457             | 143                | 461         | 833      | 634      | 2,672               |
| Subtotal - Finance Internal Controls        | 4,457             | 143                | 461         | 833      | 634      | 2,672               |
| 10 Cost Accounting                          | 560               | 33                 | 59          | 108      | 82       | 345                 |
| 10 Trust Funds Mgmt (TFM)                   | 570               | 33                 | 60          | 109      | 83       | 350                 |
| Subtotal - Finance Grants                   | 1,130             | 67                 | 120         | 217      | 165      | 695                 |
| 11 Perf Mgt Svcs                            | 2,148             | 91                 | 224         | 405      | 309      | 1,300               |
| Subtotal - Finance Perform Mgmnt            | 2,148             | 91                 | 224         | 405      | 309      | 1,300               |
| 12 Treasury                                 | 2,323             | 180                | 251         | 453      | 345      | 1,454               |
| Subtotal - Finance Treasury                 | 2,323             | 180                | 251         | 453      | 345      | 1,454               |
| 13 Purchasing                               | 875               | 57                 | 93          | 169      | 129      | 541                 |
| Subtotal - Finance Strategic Purchasing     | 875               | 57                 | 93          | 169      | 129      | 541                 |
| 16 Records                                  | 2,102             | 180                | 228         | 413      | 315      | 1,325               |
| Subtotal - ARA Operations                   | 2,102             | 180                | 228         | 413      | 315      | 1,325               |
| 17 Payroll Svcs                             | 13,166            | 806                | 1,399       | 2,531    | 1,926    | 8,116               |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:21 HITS EIS**

| Department                             | First<br>Incoming | Second<br>Incoming | Client Svcs | NW Data | NW Voice | Enterprise<br>Optns |
|--|-------------------|--------------------|-------------|---------|----------|---------------------|
| Subtotal - ARA Payroll Services        | \$13,166          | \$806              | \$1,399     | \$2,531 | \$1,926  | \$8,116             |
| 18 Franchise                           | 3,026             | 192                | 322         | 583     | 444      | 1,869               |
| Subtotal - ARA Regulatory              | 3,026             | 192                | 322         | 583     | 444      | 1,869               |
| 19 IT Dept Admin                       | 602,315           | 0                  | 60,316      | 109,088 | 83,043   | 349,868             |
| 19 IT Director                         | 894,905           | 582,800            | 147,978     | 267,634 | 203,735  | 858,357             |
| Subtotal - HITS CIO                    | 1,497,220         | 582,800            | 208,294     | 376,723 | 286,778  | 1,208,225           |
| 20 Enterprise Appl                     | 28,068            | 3,084              | 3,120       | 5,642   | 4,295    | 18,095              |
| Subtotal - HITS EAS                    | 28,068            | 3,084              | 3,120       | 5,642   | 4,295    | 18,095              |
| 21 Client Svcs                         | 0                 | 5,542              | 555         | 1,004   | 764      | 3,219               |
| 21 Enterprise Optns                    | 0                 | 4,271              | 428         | 774     | 589      | 2,481               |
| Subtotal - HITS EIS                    | 0                 | 9,813              | 983         | 1,777   | 1,353    | 5,700               |
| 23 IT Proj Mgt                         | 0                 | 6,023              | 603         | 1,091   | 830      | 3,499               |
| Subtotal - HITS Project Mgt Office     | 0                 | 6,023              | 603         | 1,091   | 830      | 3,499               |
| 24 Certification                       | 0                 | 4,098              | 410         | 742     | 565      | 2,381               |
| 24 External Affairs & Outreach         | 0                 | 949                | 95          | 172     | 131      | 551                 |
| Subtotal - Office Business Opportunity | 0                 | 5,047              | 505         | 914     | 696      | 2,932               |
| 25 City Mayor Admin                    | 0                 | 9,228              | 924         | 1,671   | 1,272    | 5,360               |
| 25 I Gov Relats                        | 0                 | 1,584              | 159         | 287     | 218      | 920                 |
| Subtotal - Mayor                       | 0                 | 10,812             | 1,083       | 1,958   | 1,491    | 6,281               |
| 26 Personnel Svcs                      | 0                 | 4,863              | 487         | 881     | 670      | 2,825               |
| Subtotal - Human Resources             | 0                 | 4,863              | 487         | 881     | 670      | 2,825               |
| 28 City Sec Svcs                       | 0                 | 1,677              | 168         | 304     | 231      | 974                 |
| Subtotal - City Secretary              | 0                 | 1,677              | 168         | 304     | 231      | 974                 |
| 29 City Council Svcs                   | 0                 | 14,269             | 1,429       | 2,584   | 1,967    | 8,288               |
| Subtotal - City Council                | 0                 | 14,269             | 1,429       | 2,584   | 1,967    | 8,288               |
| 30 Controller Fin Svcs                 | 0                 | 6,025              | 603         | 1,091   | 831      | 3,500               |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:21 HITS EIS**

| Department                          | First<br>Incoming | Second<br>Incoming | Client Svcs | NW Data     | NW Voice    | Enterprise<br>Optns |
|-------------------------------------|-------------------|--------------------|-------------|-------------|-------------|---------------------|
| 30 Controller Treasury              | \$0               | \$2,949            | \$295       | \$534       | \$407       | \$1,713             |
| Subtotal - City Controller's Office | 0                 | 8,974              | 899         | 1,625       | 1,237       | 5,213               |
| <b>Total Incoming</b>               | 1,719,779         | 650,100            | 237,320     | 429,221     | 326,742     | 1,376,597           |
| <b>C. Total Allocated</b>           |                   | \$9,030,146        | \$955,121   | \$1,585,857 | \$1,234,355 | \$5,254,813         |
|                                     |                   |                    | 10.58%      | 17.56%      | 13.67%      | 58.19%              |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Client Svcs Allocations**

**Dept:21 HITS EIS**

| Department                         | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|------------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 Finance Dir Office               | 1,212        | 13.7213%           | \$122,122        | \$0           | \$122,122             | \$0               | \$122,122        |
| 14 ARA Director Office             | 543          | 6.1474%            | 54,713           | 0             | 54,713                | 0                 | 54,713           |
| 16 ARA Operations                  | 52           | 0.5887%            | 5,240            | 0             | 5,240                 | 0                 | 5,240            |
| 19 HITS CIO                        | 2,417        | 27.3633%           | 243,539          | 0             | 243,539               | 0                 | 243,539          |
| 20 HITS EAS                        | 2            | 0.0226%            | 202              | 0             | 202                   | 0                 | 202              |
| 21 HITS EIS                        | 55           | 0.6227%            | 5,542            | 0             | 5,542                 | 0                 | 5,542            |
| 24 Office Business Opportunity     | 18           | 0.2038%            | 1,814            | 0             | 1,814                 | 257               | 2,071            |
| 25 Mayor                           | 119          | 1.3472%            | 11,991           | 0             | 11,991                | 1,702             | 13,692           |
| 26 Human Resources                 | 1,069        | 12.1023%           | 107,713          | 0             | 107,713               | 15,288            | 123,002          |
| 27 Legal                           | 20           | 0.2264%            | 2,015            | 0             | 2,015                 | 286               | 2,301            |
| 28 City Secretary                  | 5            | 0.0566%            | 504              | 0             | 504                   | 72                | 575              |
| 29 City Council                    | 8            | 0.0906%            | 806              | 0             | 806                   | 114               | 920              |
| 30 City Controller's Office        | 9            | 0.1019%            | 907              | 0             | 907                   | 129               | 1,036            |
| 31 Health Administration           | 189          | 2.1397%            | 19,044           | 0             | 19,044                | 2,703             | 21,747           |
| 32 Planning & Dev Admin            | 68           | 0.7698%            | 6,852            | 0             | 6,852                 | 973               | 7,824            |
| 33 PWE Administration Indirect     | 750          | 8.4909%            | 75,571           | 0             | 75,571                | 10,726            | 86,297           |
| 36 General Services                | 97           | 1.0982%            | 9,774            | 0             | 9,774                 | 1,387             | 11,161           |
| 37 HEC                             | 33           | 0.3736%            | 3,325            | 0             | 3,325                 | 472               | 3,797            |
| 39 Police                          | 20           | 0.2264%            | 2,015            | 0             | 2,015                 | 286               | 2,301            |
| 40 Dept of Neighborhoods           | 39           | 0.4415%            | 3,930            | 0             | 3,930                 | 558               | 4,487            |
| 41 Fire                            | 327          | 3.7020%            | 32,949           | 0             | 32,949                | 4,677             | 37,625           |
| 42 Municipal Court                 | 68           | 0.7698%            | 6,852            | 0             | 6,852                 | 973               | 7,824            |
| 43 Solid Waste                     | 117          | 1.3246%            | 11,789           | 0             | 11,789                | 1,673             | 13,462           |
| 44 Houston Airport System (HAS)    | 23           | 0.2604%            | 2,317            | 0             | 2,317                 | 329               | 2,646            |
| 45 Housing & Community Development | 107          | 1.2114%            | 10,781           | 0             | 10,781                | 1,530             | 12,312           |
| 46 Library                         | 54           | 0.6113%            | 5,441            | 0             | 5,441                 | 772               | 6,213            |
| 47 Parks & Recreation              | 87           | 0.9849%            | 8,766            | 0             | 8,766                 | 1,244             | 10,010           |
| 50 Fleet Management                | 78           | 0.8831%            | 7,859            | 0             | 7,859                 | 1,116             | 8,975            |
| 55 ARA BARC                        | 37           | 0.4189%            | 3,728            | 0             | 3,728                 | 529               | 4,257            |
| 57 ARA Other                       | 1            | 0.0113%            | 101              | 0             | 101                   | 14                | 115              |
| 95 Other                           | 1,209        | 13.6873%           | 121,820          | 0             | 121,820               | 17,291            | 139,111          |
| <b>Subtotal</b>                    | <b>8,833</b> | <b>100.0000%</b>   | <b>890,020</b>   | <b>0</b>      | <b>890,020</b>        | <b>65,101</b>     | <b>955,121</b>   |
| Direct Bills                       |              |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                       |              |                    |                  |               | <b>\$890,020</b>      |                   | <b>\$955,121</b> |

Basis Units: IT Service Now (ITSN) requests submitted per dept

Source: HITS Help Desk Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**NW Data Allocations**

**Dept:21 HITS EIS**

| Department                         | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office               | 151           | 1.0166%            | \$14,924         | \$0           | \$14,924              | \$0               | \$14,924           |
| 14 ARA Director Office             | 396           | 2.6659%            | 39,139           | 0             | 39,139                | 0                 | 39,139             |
| 19 HITS CIO                        | 411           | 2.7669%            | 40,622           | 0             | 40,622                | 0                 | 40,622             |
| 24 Office Business Opportunity     | 39            | 0.2626%            | 3,855            | 0             | 3,855                 | 330               | 4,185              |
| 25 Mayor                           | 172           | 1.1579%            | 17,000           | 0             | 17,000                | 1,457             | 18,457             |
| 26 Human Resources                 | 533           | 3.5883%            | 52,680           | 0             | 52,680                | 4,516             | 57,196             |
| 27 Legal                           | 210           | 1.4138%            | 20,756           | 0             | 20,756                | 1,779             | 22,535             |
| 28 City Secretary                  | 11            | 0.0741%            | 1,087            | 0             | 1,087                 | 93                | 1,180              |
| 29 City Council                    | 114           | 0.7675%            | 11,267           | 0             | 11,267                | 966               | 12,233             |
| 31 Health Administration           | 1,616         | 10.8792%           | 159,719          | 0             | 159,719               | 13,693            | 173,412            |
| 32 Planning & Dev Admin            | 94            | 0.6328%            | 9,291            | 0             | 9,291                 | 796               | 10,087             |
| 33 PWE Administration Indirect     | 3,330         | 22.4182%           | 329,125          | 0             | 329,125               | 28,216            | 357,340            |
| 36 General Services                | 221           | 1.4878%            | 21,843           | 0             | 21,843                | 1,873             | 23,715             |
| 37 HEC                             | 235           | 1.5821%            | 23,227           | 0             | 23,227                | 1,991             | 25,218             |
| 39 Police                          | 2             | 0.0135%            | 198              | 0             | 198                   | 17                | 215                |
| 40 Dept of Neighborhoods           | 145           | 0.9762%            | 14,331           | 0             | 14,331                | 1,229             | 15,560             |
| 41 Fire                            | 4,263         | 28.6993%           | 421,339          | 0             | 421,339               | 36,121            | 457,460            |
| 42 Municipal Court                 | 389           | 2.6188%            | 38,447           | 0             | 38,447                | 3,296             | 41,743             |
| 43 Solid Waste                     | 447           | 3.0093%            | 44,180           | 0             | 44,180                | 3,787             | 47,967             |
| 44 Houston Airport System (HAS)    | 4             | 0.0269%            | 395              | 0             | 395                   | 34                | 429                |
| 45 Housing & Community Development | 160           | 1.0772%            | 15,814           | 0             | 15,814                | 1,356             | 17,170             |
| 46 Library                         | 849           | 5.7156%            | 83,912           | 0             | 83,912                | 7,194             | 91,106             |
| 47 Parks & Recreation              | 683           | 4.5981%            | 67,505           | 0             | 67,505                | 5,787             | 73,292             |
| 50 Fleet Management                | 379           | 2.5515%            | 37,459           | 0             | 37,459                | 3,211             | 40,670             |
| <b>Subtotal</b>                    | <b>14,854</b> | <b>100.0000%</b>   | <b>1,468,114</b> | <b>0</b>      | <b>1,468,114</b>      | <b>117,743</b>    | <b>1,585,857</b>   |
| Direct Bills                       |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                       |               |                    |                  |               | <b>\$1,468,114</b>    |                   | <b>\$1,585,857</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**NW Voice Allocations**

Dept:21 HITS EIS

| Department                         | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office               | 151           | 1.0168%            | \$11,640         | \$0           | \$11,640              | \$0               | \$11,640           |
| 14 ARA Director Office             | 396           | 2.6667%            | 30,526           | 0             | 30,526                | 0                 | 30,526             |
| 19 HITS CIO                        | 411           | 2.7677%            | 31,682           | 0             | 31,682                | 0                 | 31,682             |
| 24 Office Business Opportunity     | 39            | 0.2626%            | 3,006            | 0             | 3,006                 | 252               | 3,258              |
| 25 Mayor                           | 172           | 1.1582%            | 13,259           | 0             | 13,259                | 1,110             | 14,368             |
| 26 Human Resources                 | 533           | 3.5892%            | 41,087           | 0             | 41,087                | 3,439             | 44,526             |
| 27 Legal                           | 210           | 1.4141%            | 16,188           | 0             | 16,188                | 1,355             | 17,543             |
| 28 City Secretary                  | 11            | 0.0741%            | 848              | 0             | 848                   | 71                | 919                |
| 29 City Council                    | 114           | 0.7677%            | 8,788            | 0             | 8,788                 | 736               | 9,523              |
| 31 Health Administration           | 1,616         | 10.8822%           | 124,571          | 0             | 124,571               | 10,426            | 134,997            |
| 32 Planning & Dev Admin            | 94            | 0.6330%            | 7,246            | 0             | 7,246                 | 606               | 7,853              |
| 33 PWE Administration Indirect     | 3,330         | 22.4242%           | 256,696          | 0             | 256,696               | 21,485            | 278,181            |
| 36 General Services                | 221           | 1.4882%            | 17,036           | 0             | 17,036                | 1,426             | 18,462             |
| 37 HEC                             | 235           | 1.5825%            | 18,115           | 0             | 18,115                | 1,516             | 19,631             |
| 39 Police                          | 2             | 0.0135%            | 154              | 0             | 154                   | 13                | 167                |
| 40 Dept of Neighborhoods           | 145           | 0.9764%            | 11,177           | 0             | 11,177                | 936               | 12,113             |
| 41 Fire                            | 4,263         | 28.7071%           | 328,617          | 0             | 328,617               | 27,505            | 356,121            |
| 42 Municipal Court                 | 389           | 2.6195%            | 29,986           | 0             | 29,986                | 2,510             | 32,496             |
| 43 Solid Waste                     | 447           | 3.0101%            | 34,457           | 0             | 34,457                | 2,884             | 37,341             |
| 45 Housing & Community Development | 160           | 1.0774%            | 12,334           | 0             | 12,334                | 1,032             | 13,366             |
| 46 Library                         | 849           | 5.7172%            | 65,446           | 0             | 65,446                | 5,478             | 70,924             |
| 47 Parks & Recreation              | 683           | 4.5993%            | 52,650           | 0             | 52,650                | 4,407             | 57,056             |
| 50 Fleet Management                | 379           | 2.5522%            | 29,216           | 0             | 29,216                | 2,445             | 31,661             |
| <b>Subtotal</b>                    | <b>14,850</b> | <b>100.0000%</b>   | <b>1,144,724</b> | <b>0</b>      | <b>1,144,724</b>      | <b>89,631</b>     | <b>1,234,355</b>   |
| Direct Bills                       |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                       |               |                    |                  |               | <b>\$1,144,724</b>    |                   | <b>\$1,234,355</b> |

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



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Enterprise Optns Allocations**

Dept:21 HITS EIS

| Department                              | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 3 Non-Departmental-Gen Gov              | 47,902  | 2.6153%            | \$127,552        | \$0           | \$127,552             | \$0               | \$127,552 |
| 4 Finance Dir Office                    | 2,238   | 0.1222%            | 5,959            | 0             | 5,959                 | 0                 | 5,959     |
| 5 Finance Financial Planning & Analysis | 356     | 0.0194%            | 948              | 0             | 948                   | 0                 | 948       |
| 6 Finance City Council                  | 489     | 0.0267%            | 1,302            | 0             | 1,302                 | 0                 | 1,302     |
| 7 Finance Public Fin                    | 376     | 0.0205%            | 1,001            | 0             | 1,001                 | 0                 | 1,001     |
| 8 Finance Reporting & Ops               | 1,687   | 0.0921%            | 4,492            | 0             | 4,492                 | 0                 | 4,492     |
| 9 Finance Internal Controls             | 363     | 0.0198%            | 967              | 0             | 967                   | 0                 | 967       |
| 10 Finance Grants                       | 757     | 0.0413%            | 2,016            | 0             | 2,016                 | 0                 | 2,016     |
| 11 Finance Perform Mgmnt                | 359     | 0.0196%            | 956              | 0             | 956                   | 0                 | 956       |
| 12 Finance Treasury                     | 1,431   | 0.0781%            | 3,810            | 0             | 3,810                 | 0                 | 3,810     |
| 13 Finance Strategic Purchasing         | 901     | 0.0492%            | 2,399            | 0             | 2,399                 | 0                 | 2,399     |
| 14 ARA Director Office                  | 2,048   | 0.1118%            | 5,453            | 0             | 5,453                 | 0                 | 5,453     |
| 15 ARA Admin Svcs                       | 432     | 0.0236%            | 1,150            | 0             | 1,150                 | 0                 | 1,150     |
| 16 ARA Operations                       | 5,166   | 0.2820%            | 13,756           | 0             | 13,756                | 0                 | 13,756    |
| 17 ARA Payroll Services                 | 714     | 0.0390%            | 1,901            | 0             | 1,901                 | 0                 | 1,901     |
| 18 ARA Regulatory                       | 1,754   | 0.0958%            | 4,671            | 0             | 4,671                 | 0                 | 4,671     |
| 19 HITS CIO                             | 2,637   | 0.1440%            | 7,022            | 0             | 7,022                 | 0                 | 7,022     |
| 20 HITS EAS                             | 1,049   | 0.0573%            | 2,793            | 0             | 2,793                 | 0                 | 2,793     |
| 21 HITS EIS                             | 1,604   | 0.0876%            | 4,271            | 0             | 4,271                 | 0                 | 4,271     |
| 22 HITS Radio                           | 2,318   | 0.1266%            | 6,172            | 0             | 6,172                 | 498               | 6,670     |
| 23 HITS Project Mgt Office              | 330     | 0.0180%            | 879              | 0             | 879                   | 71                | 950       |
| 24 Office Business Opportunity          | 2,158   | 0.1178%            | 5,746            | 0             | 5,746                 | 463               | 6,209     |
| 25 Mayor                                | 3,650   | 0.1993%            | 9,719            | 0             | 9,719                 | 783               | 10,503    |
| 26 Human Resources                      | 75,698  | 4.1328%            | 201,567          | 0             | 201,567               | 16,248            | 217,814   |
| 27 Legal                                | 4,639   | 0.2533%            | 12,353           | 0             | 12,353                | 996               | 13,348    |
| 28 City Secretary                       | 968     | 0.0528%            | 2,578            | 0             | 2,578                 | 208               | 2,785     |
| 29 City Council                         | 16,765  | 0.9153%            | 44,641           | 0             | 44,641                | 3,598             | 48,240    |
| 30 City Controller's Office             | 3,992   | 0.2179%            | 10,630           | 0             | 10,630                | 857               | 11,487    |
| 31 Health Administration                | 10,942  | 0.5974%            | 29,136           | 0             | 29,136                | 2,349             | 31,485    |
| 32 Planning & Dev Admin                 | 1,323   | 0.0722%            | 3,523            | 0             | 3,523                 | 284               | 3,807     |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0595%            | 2,900            | 0             | 2,900                 | 234               | 3,134     |
| 35 HPD Police Records                   | 1,892   | 0.1033%            | 5,038            | 0             | 5,038                 | 406               | 5,444     |
| 36 General Services                     | 33,887  | 1.8501%            | 90,233           | 0             | 90,233                | 7,273             | 97,507    |
| 39 Police                               | 184,383 | 10.0667%           | 490,971          | 0             | 490,971               | 39,576            | 530,546   |
| 40 Dept of Neighborhoods                | 9,909   | 0.5410%            | 26,385           | 0             | 26,385                | 2,127             | 28,512    |
| 41 Fire                                 | 173,399 | 9.4670%            | 461,723          | 0             | 461,723               | 37,218            | 498,941   |
| 43 Solid Waste                          | 31,735  | 1.7326%            | 84,503           | 0             | 84,503                | 6,812             | 91,315    |
| 44 Houston Airport System (HAS)         | 102,917 | 5.6189%            | 274,045          | 0             | 274,045               | 22,090            | 296,135   |
| 45 Housing & Community Development      | 34,593  | 1.8887%            | 92,113           | 0             | 92,113                | 7,425             | 99,538    |
| 46 Library                              | 22,922  | 1.2515%            | 61,036           | 0             | 61,036                | 4,920             | 65,956    |
| 47 Parks & Recreation                   | 109,809 | 5.9952%            | 292,397          | 0             | 292,397               | 23,569            | 315,966   |
| 48 Health & Human Services Department   | 120,937 | 6.6027%            | 322,028          | 0             | 322,028               | 25,958            | 347,986   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Enterprise Optns Allocations**

**Dept:21 HITS EIS**

| Department                    | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 49 Convention & Entertainment | 6,954   | 0.3797%            | \$18,517         | \$0           | \$18,517              | \$1,493           | \$20,010 |
| 50 Fleet Management           | 51,466  | 2.8099%            | 137,042          | 0             | 137,042               | 11,047            | 148,089  |
| 51 Planning & Development     | 4,855   | 0.2651%            | 12,928           | 0             | 12,928                | 1,042             | 13,970   |
| 52 General Debt               | 6,410   | 0.3500%            | 17,068           | 0             | 17,068                | 1,376             | 18,444   |
| 53 Finance Other              | 5,074   | 0.2770%            | 13,511           | 0             | 13,511                | 1,089             | 14,600   |
| 54 ARA Insurance              | 645     | 0.0352%            | 1,717            | 0             | 1,717                 | 138               | 1,856    |
| 55 ARA BARC                   | 12,179  | 0.6649%            | 32,430           | 0             | 32,430                | 2,614             | 35,044   |
| 56 ARA Parking                | 21,250  | 1.1602%            | 56,584           | 0             | 56,584                | 4,561             | 61,145   |
| 57 ARA Other                  | 23,072  | 1.2597%            | 61,436           | 0             | 61,436                | 4,952             | 66,388   |
| 58 IT Public Services         | 313     | 0.0171%            | 833              | 0             | 833                   | 67                | 901      |
| 59 Legal Insurance            | 7,253   | 0.3960%            | 19,313           | 0             | 19,313                | 1,557             | 20,870   |
| 60 Legal Wkr Comp             | 482     | 0.0263%            | 1,283            | 0             | 1,283                 | 103               | 1,387    |
| 61 Mayor Cable TV             | 1,437   | 0.0785%            | 3,826            | 0             | 3,826                 | 308               | 4,135    |
| 62 Mayor Other                | 17,056  | 0.9312%            | 45,416           | 0             | 45,416                | 3,661             | 49,077   |
| 63 TIRZ                       | 957     | 0.0522%            | 2,548            | 0             | 2,548                 | 205               | 2,754    |
| 64 HR Health Benefits         | 128,132 | 6.9956%            | 341,187          | 0             | 341,187               | 27,502            | 368,689  |
| 65 HR Long Term Disability    | 74      | 0.0040%            | 197              | 0             | 197                   | 16                | 213      |
| 66 PWE Bldg Insp              | 33,772  | 1.8438%            | 89,927           | 0             | 89,927                | 7,249             | 97,176   |
| 67 PWE Stormwater             | 13,786  | 0.7527%            | 36,709           | 0             | 36,709                | 2,959             | 39,668   |
| 68 PWE DDSR                   | 44,501  | 2.4296%            | 118,496          | 0             | 118,496               | 9,552             | 128,048  |
| 69 PWE Water & Sewer          | 216,608 | 11.8260%           | 576,779          | 0             | 576,779               | 46,492            | 623,271  |
| 70 PWE Houston Transtar       | 2,024   | 0.1105%            | 5,389            | 0             | 5,389                 | 434               | 5,824    |
| 71 PWE Other                  | 82,440  | 4.5009%            | 219,519          | 0             | 219,519               | 17,695            | 237,214  |
| 72 Houston Permit Center      | 4,840   | 0.2642%            | 12,888           | 0             | 12,888                | 1,039             | 13,927   |
| 73 CIP S/R Planning           | 595     | 0.0325%            | 1,584            | 0             | 1,584                 | 128               | 1,712    |
| 74 CIP Sal Rec RE             | 2,846   | 0.1554%            | 7,578            | 0             | 7,578                 | 611               | 8,189    |
| 75 CIP S/R Engrg              | 35,695  | 1.9488%            | 95,048           | 0             | 95,048                | 7,662             | 102,709  |
| 76 CIP S/R Constr             | 22,247  | 1.2146%            | 59,239           | 0             | 59,239                | 4,775             | 64,014   |
| 77 CIP S/R Eng/Const          | 1,286   | 0.0702%            | 3,424            | 0             | 3,424                 | 276               | 3,700    |
| 78 CIP S/R Geo/Env            | 5,682   | 0.3102%            | 15,130           | 0             | 15,130                | 1,220             | 16,349   |
| 79 CIP S/R Other              | 3,507   | 0.1915%            | 9,338            | 0             | 9,338                 | 753               | 10,091   |
| 80 CIP S/R GSD                | 9,014   | 0.4921%            | 24,002           | 0             | 24,002                | 1,935             | 25,937   |
| 93 HR-W.C.                    | 12,435  | 0.6789%            | 33,112           | 0             | 33,112                | 2,669             | 35,781   |
| 94 HITS Other                 | 30,213  | 1.6495%            | 80,450           | 0             | 80,450                | 6,485             | 86,935   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Enterprise Optns Allocations**

**Dept:21 HITS EIS**

| Department      | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| <hr/>           |           |                    |                  |               |                       |                   |                    |
| <b>Subtotal</b> | 1,831,618 | 100.0000%          | 4,877,188        | 0             | 4,877,188             | 377,625           | 5,254,813          |
| Direct Bills    |           |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |           |                    |                  |               | <b>\$4,877,188</b>    |                   | <b>\$5,254,813</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:21 HITS EIS**

| Department                              | Client Svcs | NW Data | NW Voice | Enterprise<br>Optns | Total     |
|---|-------------|---------|----------|---------------------|-----------|
| 0 Direct Billed                         | \$0         | \$0     | \$0      | \$0                 | \$0       |
| 3 Non-Departmental-Gen Gov              | 0           | 0       | 0        | 127,552             | 127,552   |
| 4 Finance Dir Office                    | 122,122     | 14,924  | 11,640   | 5,959               | 154,646   |
| 5 Finance Financial Planning & Analysis | 0           | 0       | 0        | 948                 | 948       |
| 6 Finance City Council                  | 0           | 0       | 0        | 1,302               | 1,302     |
| 7 Finance Public Fin                    | 0           | 0       | 0        | 1,001               | 1,001     |
| 8 Finance Reporting & Ops               | 0           | 0       | 0        | 4,492               | 4,492     |
| 9 Finance Internal Controls             | 0           | 0       | 0        | 967                 | 967       |
| 10 Finance Grants                       | 0           | 0       | 0        | 2,016               | 2,016     |
| 11 Finance Perform Mgmnt                | 0           | 0       | 0        | 956                 | 956       |
| 12 Finance Treasury                     | 0           | 0       | 0        | 3,810               | 3,810     |
| 13 Finance Strategic Purchasing         | 0           | 0       | 0        | 2,399               | 2,399     |
| 14 ARA Director Office                  | 54,713      | 39,139  | 30,526   | 5,453               | 129,832   |
| 15 ARA Admin Svcs                       | 0           | 0       | 0        | 1,150               | 1,150     |
| 16 ARA Operations                       | 5,240       | 0       | 0        | 13,756              | 18,995    |
| 17 ARA Payroll Services                 | 0           | 0       | 0        | 1,901               | 1,901     |
| 18 ARA Regulatory                       | 0           | 0       | 0        | 4,671               | 4,671     |
| 19 HITS CIO                             | 243,539     | 40,622  | 31,682   | 7,022               | 322,865   |
| 20 HITS EAS                             | 202         | 0       | 0        | 2,793               | 2,995     |
| 21 HITS EIS                             | 5,542       | 0       | 0        | 4,271               | 9,813     |
| 22 HITS Radio                           | 0           | 0       | 0        | 6,670               | 6,670     |
| 23 HITS Project Mgt Office              | 0           | 0       | 0        | 950                 | 950       |
| 24 Office Business Opportunity          | 2,071       | 4,185   | 3,258    | 6,209               | 15,724    |
| 25 Mayor                                | 13,692      | 18,457  | 14,368   | 10,503              | 57,021    |
| 26 Human Resources                      | 123,002     | 57,196  | 44,526   | 217,814             | 442,538   |
| 27 Legal                                | 2,301       | 22,535  | 17,543   | 13,348              | 55,727    |
| 28 City Secretary                       | 575         | 1,180   | 919      | 2,785               | 5,460     |
| 29 City Council                         | 920         | 12,233  | 9,523    | 48,240              | 70,917    |
| 30 City Controller's Office             | 1,036       | 0       | 0        | 11,487              | 12,522    |
| 31 Health Administration                | 21,747      | 173,412 | 134,997  | 31,485              | 361,640   |
| 32 Planning & Dev Admin                 | 7,824       | 10,087  | 7,853    | 3,807               | 29,571    |
| 33 PWE Administration Indirect          | 86,297      | 357,340 | 278,181  | 0                   | 721,818   |
| 34 CIP Sal Rec PWE                      | 0           | 0       | 0        | 3,134               | 3,134     |
| 35 HPD Police Records                   | 0           | 0       | 0        | 5,444               | 5,444     |
| 36 General Services                     | 11,161      | 23,715  | 18,462   | 97,507              | 150,845   |
| 37 HEC                                  | 3,797       | 25,218  | 19,631   | 0                   | 48,646    |
| 39 Police                               | 2,301       | 215     | 167      | 530,546             | 533,229   |
| 40 Dept of Neighborhoods                | 4,487       | 15,560  | 12,113   | 28,512              | 60,673    |
| 41 Fire                                 | 37,625      | 457,460 | 356,121  | 498,941             | 1,350,148 |
| 42 Municipal Court                      | 7,824       | 41,743  | 32,496   | 0                   | 82,064    |
| 43 Solid Waste                          | 13,462      | 47,967  | 37,341   | 91,315              | 190,086   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:21 HITS EIS**

| Department                            | Client Svcs | NW Data | NW Voice | Enterprise<br>Optns | Total     |
|---------------------------------------|-------------|---------|----------|---------------------|-----------|
| 44 Houston Airport System (HAS)       | \$2,646     | \$429   | \$0      | \$296,135           | \$299,210 |
| 45 Housing & Community Development    | 12,312      | 17,170  | 13,366   | 99,538              | 142,386   |
| 46 Library                            | 6,213       | 91,106  | 70,924   | 65,956              | 234,199   |
| 47 Parks & Recreation                 | 10,010      | 73,292  | 57,056   | 315,966             | 456,325   |
| 48 Health & Human Services Department | 0           | 0       | 0        | 347,986             | 347,986   |
| 49 Convention & Entertainment         | 0           | 0       | 0        | 20,010              | 20,010    |
| 50 Fleet Management                   | 8,975       | 40,670  | 31,661   | 148,089             | 229,395   |
| 51 Planning & Development             | 0           | 0       | 0        | 13,970              | 13,970    |
| 52 General Debt                       | 0           | 0       | 0        | 18,444              | 18,444    |
| 53 Finance Other                      | 0           | 0       | 0        | 14,600              | 14,600    |
| 54 ARA Insurance                      | 0           | 0       | 0        | 1,856               | 1,856     |
| 55 ARA BARC                           | 4,257       | 0       | 0        | 35,044              | 39,301    |
| 56 ARA Parking                        | 0           | 0       | 0        | 61,145              | 61,145    |
| 57 ARA Other                          | 115         | 0       | 0        | 66,388              | 66,503    |
| 58 IT Public Services                 | 0           | 0       | 0        | 901                 | 901       |
| 59 Legal Insurance                    | 0           | 0       | 0        | 20,870              | 20,870    |
| 60 Legal Wkr Comp                     | 0           | 0       | 0        | 1,387               | 1,387     |
| 61 Mayor Cable TV                     | 0           | 0       | 0        | 4,135               | 4,135     |
| 62 Mayor Other                        | 0           | 0       | 0        | 49,077              | 49,077    |
| 63 TIRZ                               | 0           | 0       | 0        | 2,754               | 2,754     |
| 64 HR Health Benefits                 | 0           | 0       | 0        | 368,689             | 368,689   |
| 65 HR Long Term Disability            | 0           | 0       | 0        | 213                 | 213       |
| 66 PWE Bldg Insp                      | 0           | 0       | 0        | 97,176              | 97,176    |
| 67 PWE Stormwater                     | 0           | 0       | 0        | 39,668              | 39,668    |
| 68 PWE DDSR                           | 0           | 0       | 0        | 128,048             | 128,048   |
| 69 PWE Water & Sewer                  | 0           | 0       | 0        | 623,271             | 623,271   |
| 70 PWE Houston Transtar               | 0           | 0       | 0        | 5,824               | 5,824     |
| 71 PWE Other                          | 0           | 0       | 0        | 237,214             | 237,214   |
| 72 Houston Permit Center              | 0           | 0       | 0        | 13,927              | 13,927    |
| 73 CIP S/R Planning                   | 0           | 0       | 0        | 1,712               | 1,712     |
| 74 CIP Sal Rec RE                     | 0           | 0       | 0        | 8,189               | 8,189     |
| 75 CIP S/R Engrg                      | 0           | 0       | 0        | 102,709             | 102,709   |
| 76 CIP S/R Constr                     | 0           | 0       | 0        | 64,014              | 64,014    |
| 77 CIP S/R Eng/Const                  | 0           | 0       | 0        | 3,700               | 3,700     |
| 78 CIP S/R Geo/Env                    | 0           | 0       | 0        | 16,349              | 16,349    |
| 79 CIP S/R Other                      | 0           | 0       | 0        | 10,091              | 10,091    |
| 80 CIP S/R GSD                        | 0           | 0       | 0        | 25,937              | 25,937    |
| 93 HR-W.C.                            | 0           | 0       | 0        | 35,781              | 35,781    |
| 94 HITS Other                         | 0           | 0       | 0        | 86,935              | 86,935    |
| 95 Other                              | 139,111     | 0       | 0        | 0                   | 139,111   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:21 HITS EIS**

| Department   | Client Svcs | NW Data     | NW Voice    | Enterprise<br>Optns | Total       |
|--------------|-------------|-------------|-------------|---------------------|-------------|
| <hr/>        |             |             |             |                     |             |
| <b>Total</b> | \$955,121   | \$1,585,857 | \$1,234,355 | \$5,254,813         | \$9,030,146 |

**HOUSTON INFORMATION TECHNOLOGY SERVICES – 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 are allocated based on the number of radios per department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:22 HITS Radio

| Description                          |    | Amount             | General Admin | IT Radio Svcs      |
|--------------------------------------|----|--------------------|---------------|--------------------|
| <hr/>                                |    |                    |               |                    |
| Personnel Costs                      |    |                    |               |                    |
| Salaries                             | S1 | 2,039,838          | 0             | 2,039,838          |
| Salary % Split                       |    |                    | .00%          | 100.00%            |
| Benefits                             | S  | 933,449            | 0             | 933,449            |
| Subtotal - Personnel Costs           |    | 2,973,287          | 0             | 2,973,287          |
| <br>Services & Supplies Cost         |    |                    |               |                    |
| Supplies                             | S  | 260,781            | 0             | 260,781            |
| Services                             | S  | 1,668,397          | 0             | 1,668,397          |
| Subtotal - Services & Supplies       |    | 1,929,178          | 0             | 1,929,178          |
| <b>Department Cost Total</b>         |    | 4,902,465          | 0             | 4,902,465          |
| <br>Adjustments to Cost              |    |                    |               |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  |
| <b>Total Costs After Adjustments</b> |    | 4,902,465          | 0             | 4,902,465          |
| General Admin Distribution           |    |                    | 0             | 0                  |
| <b>Grand Total</b>                   |    | <u>\$4,902,465</u> |               | <u>\$4,902,465</u> |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:22 HITS Radio

| Department                                  | First Incoming | Second Incoming | IT Radio Svcs |
|---|----------------|-----------------|---------------|
| 3 Insurance Retirees                        | \$69,958       | \$354           | \$70,312      |
| 3 Memberships                               | 2,379          | 12              | 2,391         |
| 3 Accounting & Consult                      | 2,621          | 14              | 2,635         |
| 3 Interest Costs                            | 8,219          | 44              | 8,263         |
| 3 Other Misc                                | 1,964          | 11              | 1,974         |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 2,380          | 12              | 2,392         |
| Subtotal - Non-Departmental-Gen Gov         | 87,520         | 447             | 87,967        |
| 5 Financial Plg & Analysis                  | 2,616          | 129             | 2,745         |
| Subtotal - Finance Financial Plg & Analysis | 2,616          | 129             | 2,745         |
| 8 Gen Acctng                                | 1,016          | 60              | 1,077         |
| 8 Auditing Svcs                             | 1,402          | 0               | 1,402         |
| 8 Fin Operations                            | 1,095          | 57              | 1,151         |
| Subtotal - Finance Reporting & Ops          | 3,513          | 117             | 3,630         |
| 9 Internal Controls                         | 3,281          | 106             | 3,386         |
| Subtotal - Finance Internal Controls        | 3,281          | 106             | 3,386         |
| 10 Cost Accounting                          | 412            | 25              | 437           |
| 10 Trust Funds Mgmt (TFM)                   | 419            | 24              | 444           |
| Subtotal - Finance Grants                   | 832            | 49              | 881           |
| 11 Perf Mgt Svcs                            | 1,581          | 67              | 1,648         |
| Subtotal - Finance Perform Mgmnt            | 1,581          | 67              | 1,648         |
| 12 Treasury                                 | 1,710          | 133             | 1,842         |
| Subtotal - Finance Treasury                 | 1,710          | 133             | 1,842         |
| 13 Purchasing                               | 32,830         | 2,126           | 34,956        |
| Subtotal - Finance Strategic Purchasing     | 32,830         | 2,126           | 34,956        |
| 16 Records                                  | 1,086          | 93              | 1,179         |
| Subtotal - ARA Operations                   | 1,086          | 93              | 1,179         |
| 17 Payroll Svcs                             | 6,801          | 416             | 7,217         |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:22 HITS Radio

| Department                             | First<br>Incoming | Second<br>Incoming | IT Radio<br>Svcs   |
|--|-------------------|--------------------|--------------------|
| Subtotal - ARA Payroll Services        | \$6,801           | \$416              | \$7,217            |
| 18 Franchise                           | 2,227             | 141                | 2,369              |
| Subtotal - ARA Regulatory              | 2,227             | 141                | 2,369              |
| 19 IT Dept Admin                       | 311,123           | 0                  | 311,123            |
| 19 IT Director                         | 462,258           | 301,042            | 763,300            |
| Subtotal - HITS CIO                    | 773,381           | 301,042            | 1,074,423          |
| 21 Enterprise Optns                    | 6,172             | 498                | 6,670              |
| Subtotal - HITS EIS                    | 6,172             | 498                | 6,670              |
| 23 IT Proj Mgt                         | 0                 | 3,111              | 3,111              |
| Subtotal - HITS Project Mgt Office     | 0                 | 3,111              | 3,111              |
| 24 Certification                       | 0                 | 2,117              | 2,117              |
| 24 External Affairs & Outreach         | 0                 | 490                | 490                |
| Subtotal - Office Business Opportunity | 0                 | 2,607              | 2,607              |
| 25 City Mayor Admin                    | 0                 | 4,767              | 4,767              |
| 25 I Gov Relats                        | 0                 | 818                | 818                |
| Subtotal - Mayor                       | 0                 | 5,585              | 5,585              |
| 26 Personnel Svcs                      | 0                 | 2,512              | 2,512              |
| Subtotal - Human Resources             | 0                 | 2,512              | 2,512              |
| 28 City Sec Svcs                       | 0                 | 1,234              | 1,234              |
| Subtotal - City Secretary              | 0                 | 1,234              | 1,234              |
| 29 City Council Svcs                   | 0                 | 10,503             | 10,503             |
| Subtotal - City Council                | 0                 | 10,503             | 10,503             |
| 30 Controller Fin Svcs                 | 0                 | 8,707              | 8,707              |
| 30 Controller Treasury                 | 0                 | 2,170              | 2,170              |
| Subtotal - City Controller's Office    | 0                 | 10,878             | 10,878             |
| <b>Total Incoming</b>                  | <b>923,550</b>    | <b>341,793</b>     | <b>1,265,342</b>   |
| <b>C. Total Allocated</b>              |                   | <b>\$6,167,807</b> | <b>\$6,167,807</b> |
|  |                   | 100.00%            |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**IT Radio Svcs Allocations**

Dept:22 HITS Radio

| Department               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|--------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 19 HITS CIO              | 966    | 6.9089%            | \$402,513        | \$0           | \$402,513             | \$0               | \$402,513          |
| 25 Mayor                 | 6      | 0.0429%            | 2,500            | 0             | 2,500                 | 158               | 2,658              |
| 31 Health Administration | 82     | 0.5865%            | 34,168           | 0             | 34,168                | 2,153             | 36,321             |
| 36 General Services      | 64     | 0.4577%            | 26,667           | 0             | 26,667                | 1,681             | 28,348             |
| 37 HEC                   | 44     | 0.3147%            | 18,334           | 0             | 18,334                | 1,155             | 19,489             |
| 39 Police                | 9,133  | 65.3197%           | 3,805,535        | 0             | 3,805,535             | 239,827           | 4,045,362          |
| 41 Fire                  | 2,349  | 16.8002%           | 978,780          | 0             | 978,780               | 61,683            | 1,040,464          |
| 43 Solid Waste           | 565    | 4.0409%            | 235,424          | 0             | 235,424               | 14,837            | 250,261            |
| 47 Parks & Recreation    | 286    | 2.0455%            | 119,170          | 0             | 119,170               | 7,510             | 126,681            |
| 50 Fleet Management      | 36     | 0.2575%            | 15,000           | 0             | 15,000                | 945               | 15,946             |
| 56 ARA Parking           | 54     | 0.3862%            | 22,501           | 0             | 22,501                | 1,418             | 23,919             |
| 68 PWE DDSR              | 167    | 1.1944%            | 69,586           | 0             | 69,586                | 4,385             | 73,971             |
| 69 PWE Water & Sewer     | 208    | 1.4876%            | 86,669           | 0             | 86,669                | 5,462             | 92,131             |
| 95 Other                 | 22     | 0.1573%            | 9,167            | 0             | 9,167                 | 578               | 9,745              |
| <b>Subtotal</b>          | 13,982 | 100.0000%          | 5,826,015        | 0             | 5,826,015             | 341,793           | 6,167,807          |
| Direct Bills             |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>             |        |                    |                  |               | <b>\$5,826,015</b>    |                   | <b>\$6,167,807</b> |

Basis Units: Number of radios per department

Source: HITS Radio Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:22 HITS Radio

| Department               | IT Radio Svcs      | Total              |
|--------------------------|--------------------|--------------------|
| 0 Direct Billed          | \$0                | \$0                |
| 19 HITS CIO              | 402,513            | 402,513            |
| 25 Mayor                 | 2,658              | 2,658              |
| 31 Health Administration | 36,321             | 36,321             |
| 36 General Services      | 28,348             | 28,348             |
| 37 HEC                   | 19,489             | 19,489             |
| 39 Police                | 4,045,362          | 4,045,362          |
| 41 Fire                  | 1,040,464          | 1,040,464          |
| 43 Solid Waste           | 250,261            | 250,261            |
| 47 Parks & Recreation    | 126,681            | 126,681            |
| 50 Fleet Management      | 15,946             | 15,946             |
| 56 ARA Parking           | 23,919             | 23,919             |
| 68 PWE DDSR              | 73,971             | 73,971             |
| 69 PWE Water & Sewer     | 92,131             | 92,131             |
| 95 Other                 | 9,745              | 9,745              |
| <b>Total</b>             | <b>\$6,167,807</b> | <b>\$6,167,807</b> |

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

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:23 HITS Project Mgt Office

| Description                          |    | Amount             | General Admin | IT Proj Mgt        |
|--------------------------------------|----|--------------------|---------------|--------------------|
| <hr/>                                |    |                    |               |                    |
| Personnel Costs                      |    |                    |               |                    |
| Salaries                             | S1 | 1,199,199          | 0             | 1,199,199          |
| Salary % Split                       |    |                    | .00%          | 100.00%            |
| Benefits                             | S  | 548,214            | 0             | 548,214            |
| Subtotal - Personnel Costs           |    | 1,747,413          | 0             | 1,747,413          |
| <hr/>                                |    |                    |               |                    |
| Services & Supplies Cost             |    |                    |               |                    |
| Supplies                             | S  | 0                  | 0             | 0                  |
| Services                             | S  | 26,296             | 0             | 26,296             |
| Subtotal - Services & Supplies       |    | 26,296             | 0             | 26,296             |
| <hr/>                                |    |                    |               |                    |
| <b>Department Cost Total</b>         |    | 1,773,709          | 0             | 1,773,709          |
| <hr/>                                |    |                    |               |                    |
| Adjustments to Cost                  |    |                    |               |                    |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Total Costs After Adjustments</b> |    | 1,773,709          | 0             | 1,773,709          |
| <hr/>                                |    |                    |               |                    |
| General Admin Distribution           |    |                    | 0             | 0                  |
| <hr/>                                |    |                    |               |                    |
| <b>Grand Total</b>                   |    | <b>\$1,773,709</b> |               | <b>\$1,773,709</b> |
|                                      |    | <hr/> <hr/>        |               |                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:23 HITS Project Mgt Office

| Department                                  | First Incoming | Second Incoming | IT Proj Mgt |
|---|----------------|-----------------|-------------|
| 3 Insurance Retirees                        | \$29,539       | \$150           | \$29,688    |
| 3 Memberships                               | 1,004          | 5               | 1,010       |
| 3 Accounting & Consult                      | 373            | 2               | 375         |
| 3 Interest Costs                            | 2,973          | 16              | 2,989       |
| 3 Other Misc                                | 710            | 4               | 714         |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 1,005          | 5               | 1,010       |
| Subtotal - Non-Departmental-Gen Gov         | 35,605         | 181             | 35,787      |
| 5 Financial Plg & Analysis                  | 372            | 18              | 391         |
| Subtotal - Finance Financial Plg & Analysis | 372            | 18              | 391         |
| 8 Gen Acctng                                | 145            | 9               | 153         |
| 8 Auditing Svcs                             | 200            | 0               | 200         |
| 8 Fin Operations                            | 396            | 20              | 417         |
| Subtotal - Finance Reporting & Ops          | 740            | 29              | 769         |
| 9 Internal Controls                         | 1,187          | 38              | 1,225       |
| Subtotal - Finance Internal Controls        | 1,187          | 38              | 1,225       |
| 10 Cost Accounting                          | 149            | 9               | 158         |
| 10 Trust Funds Mgmt (TFM)                   | 152            | 9               | 161         |
| Subtotal - Finance Grants                   | 301            | 18              | 319         |
| 11 Perf Mgt Svcs                            | 572            | 24              | 596         |
| Subtotal - Finance Perform Mgmnt            | 572            | 24              | 596         |
| 12 Treasury                                 | 619            | 48              | 667         |
| Subtotal - Finance Treasury                 | 619            | 48              | 667         |
| 13 Purchasing                               | 438            | 28              | 466         |
| Subtotal - Finance Strategic Purchasing     | 438            | 28              | 466         |
| 16 Records                                  | 458            | 39              | 498         |
| Subtotal - ARA Operations                   | 458            | 39              | 498         |
| 17 Payroll Svcs                             | 2,872          | 176             | 3,047       |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:23 HITS Project Mgt Office

| Department                             | First<br>Incoming | Second<br>Incoming | IT Proj Mgt        |
|--|-------------------|--------------------|--------------------|
| Subtotal - ARA Payroll Services        | \$2,872           | \$176              | \$3,047            |
| 18 Franchise                           | 806               | 51                 | 857                |
| Subtotal - ARA Regulatory              | 806               | 51                 | 857                |
| 19 IT Dept Admin                       | 131,367           | 0                  | 131,367            |
| 19 IT Director                         | 195,182           | 127,111            | 322,293            |
| Subtotal - HITS CIO                    | 326,549           | 127,111            | 453,660            |
| 21 Enterprise Optns                    | 879               | 71                 | 950                |
| Subtotal - HITS EIS                    | 879               | 71                 | 950                |
| 23 IT Proj Mgt                         | 0                 | 1,314              | 1,314              |
| Subtotal - HITS Project Mgt Office     | 0                 | 1,314              | 1,314              |
| 24 Certification                       | 0                 | 894                | 894                |
| 24 External Affairs & Outreach         | 0                 | 207                | 207                |
| Subtotal - Office Business Opportunity | 0                 | 1,101              | 1,101              |
| 25 City Mayor Admin                    | 0                 | 2,013              | 2,013              |
| 25 I Gov Relats                        | 0                 | 345                | 345                |
| Subtotal - Mayor                       | 0                 | 2,358              | 2,358              |
| 26 Personnel Svcs                      | 0                 | 1,061              | 1,061              |
| Subtotal - Human Resources             | 0                 | 1,061              | 1,061              |
| 28 City Sec Svcs                       | 0                 | 447                | 447                |
| Subtotal - City Secretary              | 0                 | 447                | 447                |
| 29 City Council Svcs                   | 0                 | 3,800              | 3,800              |
| Subtotal - City Council                | 0                 | 3,800              | 3,800              |
| 30 Controller Fin Svcs                 | 0                 | 1,240              | 1,240              |
| 30 Controller Treasury                 | 0                 | 785                | 785                |
| Subtotal - City Controller's Office    | 0                 | 2,025              | 2,025              |
| <b>Total Incoming</b>                  | <b>371,398</b>    | <b>139,938</b>     | <b>511,336</b>     |
| <b>C. Total Allocated</b>              |                   | <b>\$2,285,045</b> | <b>\$2,285,045</b> |
|  |                   | 100.00%            |                    |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

IT Proj Mgt Allocations

Dept:23 HITS Project Mgt Office

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$857            | \$0           | \$857                 | \$0               | \$857   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 1,274            | 0             | 1,274                 | 0                 | 1,274   |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 471              | 0             | 471                   | 0                 | 471     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 624              | 0             | 624                   | 0                 | 624     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 1,240            | 0             | 1,240                 | 0                 | 1,240   |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 355              | 0             | 355                   | 0                 | 355     |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 866              | 0             | 866                   | 0                 | 866     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 568              | 0             | 568                   | 0                 | 568     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 417              | 0             | 417                   | 0                 | 417     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 3,970            | 0             | 3,970                 | 0                 | 3,970   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 403              | 0             | 403                   | 0                 | 403     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 768              | 0             | 768                   | 0                 | 768     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 9,393            | 0             | 9,393                 | 0                 | 9,393   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 4,571            | 0             | 4,571                 | 0                 | 4,571   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 587              | 0             | 587                   | 0                 | 587     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 1,354            | 0             | 1,354                 | 0                 | 1,354   |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 2,689            | 0             | 2,689                 | 0                 | 2,689   |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 6,023            | 0             | 6,023                 | 0                 | 6,023   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 3,111            | 0             | 3,111                 | 0                 | 3,111   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 1,314            | 0             | 1,314                 | 0                 | 1,314   |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 2,882            | 0             | 2,882                 | 192               | 3,074   |
| 25 Mayor                                | 36.63    | 0.1636%            | 3,510            | 0             | 3,510                 | 233               | 3,743   |
| 26 Human Resources                      | 174.22   | 0.7782%            | 16,694           | 0             | 16,694                | 1,110             | 17,804  |
| 27 Legal                                | 121.59   | 0.5431%            | 11,651           | 0             | 11,651                | 775               | 12,426  |
| 28 City Secretary                       | 10.25    | 0.0458%            | 982              | 0             | 982                   | 65                | 1,047   |
| 29 City Council                         | 76.51    | 0.3418%            | 7,331            | 0             | 7,331                 | 488               | 7,819   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 5,952            | 0             | 5,952                 | 396               | 6,348   |
| 31 Health Administration                | 78.23    | 0.3495%            | 7,496            | 0             | 7,496                 | 499               | 7,995   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 1,254            | 0             | 1,254                 | 83                | 1,338   |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 1,026            | 0             | 1,026                 | 68                | 1,094   |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 9,046            | 0             | 9,046                 | 602               | 9,648   |
| 36 General Services                     | 242.38   | 1.0827%            | 23,225           | 0             | 23,225                | 1,545             | 24,770  |
| 37 HEC                                  | 236.77   | 1.0576%            | 22,688           | 0             | 22,688                | 1,509             | 24,196  |
| 39 Police                               | 6,700.04 | 29.9288%           | 642,005          | 0             | 642,005               | 42,695            | 684,700 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 14,776           | 0             | 14,776                | 983               | 15,758  |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 418,375          | 0             | 418,375               | 27,823            | 446,198 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 30,720           | 0             | 30,720                | 2,043             | 32,763  |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 45,845           | 0             | 45,845                | 3,049             | 48,893  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 123,800          | 0             | 123,800               | 8,233             | 132,033 |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 15,791           | 0             | 15,791                | 1,050             | 16,841  |
| 46 Library                              | 486.87   | 2.1748%            | 46,652           | 0             | 46,652                | 3,102             | 49,755  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 73,497           | 0             | 73,497                | 4,888             | 78,384  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

IT Proj Mgt Allocations

Dept:23 HITS Project Mgt Office

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$109,983        | \$0           | \$109,983             | \$7,314           | \$117,298          |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 1,644            | 0             | 1,644                 | 109               | 1,754              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 35,420           | 0             | 35,420                | 2,356             | 37,776             |
| 51 Planning & Development             | 66.95            | 0.2991%            | 6,415            | 0             | 6,415                 | 427               | 6,842              |
| 53 Finance Other                      | 42.59            | 0.1902%            | 4,081            | 0             | 4,081                 | 271               | 4,352              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 480              | 0             | 480                   | 32                | 512                |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 8,737            | 0             | 8,737                 | 581               | 9,318              |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 6,771            | 0             | 6,771                 | 450               | 7,221              |
| 57 ARA Other                          | 39.15            | 0.1749%            | 3,751            | 0             | 3,751                 | 249               | 4,001              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 883              | 0             | 883                   | 59                | 942                |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 5,049            | 0             | 5,049                 | 336               | 5,385              |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 192              | 0             | 192                   | 13                | 204                |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 1,608            | 0             | 1,608                 | 107               | 1,715              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 3,931            | 0             | 3,931                 | 261               | 4,192              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 1,251            | 0             | 1,251                 | 83                | 1,335              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 4,594            | 0             | 4,594                 | 305               | 4,899              |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 48,873           | 0             | 48,873                | 3,250             | 52,123             |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 32,315           | 0             | 32,315                | 2,149             | 34,464             |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 49,106           | 0             | 49,106                | 3,266             | 52,372             |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 207,570          | 0             | 207,570               | 13,804            | 221,373            |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 698              | 0             | 698                   | 46                | 744                |
| 71 PWE Other                          | 18.49            | 0.0826%            | 1,772            | 0             | 1,772                 | 118               | 1,890              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 4,298            | 0             | 4,298                 | 286               | 4,583              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 968              | 0             | 968                   | 64                | 1,032              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 3,115            | 0             | 3,115                 | 207               | 3,322              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 9,492            | 0             | 9,492                 | 631               | 10,123             |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 10,226           | 0             | 10,226                | 680               | 10,906             |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 1,344            | 0             | 1,344                 | 89                | 1,434              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 1,106            | 0             | 1,106                 | 74                | 1,179              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 1,855            | 0             | 1,855                 | 123               | 1,978              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 3,550            | 0             | 3,550                 | 236               | 3,786              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 3,022            | 0             | 3,022                 | 201               | 3,223              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 4,952            | 0             | 4,952                 | 329               | 5,281              |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>2,145,107</b> | <b>0</b>      | <b>2,145,107</b>      | <b>139,938</b>    | <b>2,285,045</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$2,145,107</b>    |                   | <b>\$2,285,045</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:23 HITS Project Mgt Office

| Department                              | IT Proj Mgt | Total   |
|---|-------------|---------|
| 0 Direct Billed                         | \$0         | \$0     |
| 4 Finance Dir Office                    | 857         | 857     |
| 5 Finance Financial Planning & Analysis | 1,274       | 1,274   |
| 6 Finance City Council                  | 471         | 471     |
| 7 Finance Public Fin                    | 624         | 624     |
| 8 Finance Reporting & Ops               | 1,240       | 1,240   |
| 9 Finance Internal Controls             | 355         | 355     |
| 10 Finance Grants                       | 866         | 866     |
| 11 Finance Perform Mgmt                 | 568         | 568     |
| 12 Finance Treasury                     | 417         | 417     |
| 13 Finance Strategic Purchasing         | 3,970       | 3,970   |
| 14 ARA Director Office                  | 403         | 403     |
| 15 ARA Admin Svcs                       | 768         | 768     |
| 16 ARA Operations                       | 9,393       | 9,393   |
| 17 ARA Payroll Services                 | 4,571       | 4,571   |
| 18 ARA Regulatory                       | 587         | 587     |
| 19 HITS CIO                             | 1,354       | 1,354   |
| 20 HITS EAS                             | 2,689       | 2,689   |
| 21 HITS EIS                             | 6,023       | 6,023   |
| 22 HITS Radio                           | 3,111       | 3,111   |
| 23 HITS Project Mgt Office              | 1,314       | 1,314   |
| 24 Office Business Opportunity          | 3,074       | 3,074   |
| 25 Mayor                                | 3,743       | 3,743   |
| 26 Human Resources                      | 17,804      | 17,804  |
| 27 Legal                                | 12,426      | 12,426  |
| 28 City Secretary                       | 1,047       | 1,047   |
| 29 City Council                         | 7,819       | 7,819   |
| 30 City Controller's Office             | 6,348       | 6,348   |
| 31 Health Administration                | 7,995       | 7,995   |
| 32 Planning & Dev Admin                 | 1,338       | 1,338   |
| 34 CIP Sal Rec PWE                      | 1,094       | 1,094   |
| 35 HPD Police Records                   | 9,648       | 9,648   |
| 36 General Services                     | 24,770      | 24,770  |
| 37 HEC                                  | 24,196      | 24,196  |
| 39 Police                               | 684,700     | 684,700 |
| 40 Dept of Neighborhoods                | 15,758      | 15,758  |
| 41 Fire                                 | 446,198     | 446,198 |
| 42 Municipal Court                      | 32,763      | 32,763  |
| 43 Solid Waste                          | 48,893      | 48,893  |
| 44 Houston Airport System (HAS)         | 132,033     | 132,033 |
| 45 Housing & Community Development      | 16,841      | 16,841  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:23 HITS Project Mgt Office

| Department                            | IT Proj Mgt        | Total              |
|---------------------------------------|--------------------|--------------------|
| 46 Library                            | \$49,755           | \$49,755           |
| 47 Parks & Recreation                 | 78,384             | 78,384             |
| 48 Health & Human Services Department | 117,298            | 117,298            |
| 49 Convention & Entertainment         | 1,754              | 1,754              |
| 50 Fleet Management                   | 37,776             | 37,776             |
| 51 Planning & Development             | 6,842              | 6,842              |
| 53 Finance Other                      | 4,352              | 4,352              |
| 54 ARA Insurance                      | 512                | 512                |
| 55 ARA BARC                           | 9,318              | 9,318              |
| 56 ARA Parking                        | 7,221              | 7,221              |
| 57 ARA Other                          | 4,001              | 4,001              |
| 58 IT Public Services                 | 942                | 942                |
| 59 Legal Insurance                    | 5,385              | 5,385              |
| 60 Legal Wkr Comp                     | 204                | 204                |
| 61 Mayor Cable TV                     | 1,715              | 1,715              |
| 62 Mayor Other                        | 4,192              | 4,192              |
| 63 TIRZ                               | 1,335              | 1,335              |
| 64 HR Health Benefits                 | 4,899              | 4,899              |
| 66 PWE Bldg Insp                      | 52,123             | 52,123             |
| 67 PWE Stormwater                     | 34,464             | 34,464             |
| 68 PWE DDSR                           | 52,372             | 52,372             |
| 69 PWE Water & Sewer                  | 221,373            | 221,373            |
| 70 PWE Houston Transtar               | 744                | 744                |
| 71 PWE Other                          | 1,890              | 1,890              |
| 72 Houston Permit Center              | 4,583              | 4,583              |
| 73 CIP S/R Planning                   | 1,032              | 1,032              |
| 74 CIP Sal Rec RE                     | 3,322              | 3,322              |
| 75 CIP S/R Engrg                      | 10,123             | 10,123             |
| 76 CIP S/R Constr                     | 10,906             | 10,906             |
| 77 CIP S/R Eng/Const                  | 1,434              | 1,434              |
| 78 CIP S/R Geo/Env                    | 1,179              | 1,179              |
| 79 CIP S/R Other                      | 1,978              | 1,978              |
| 80 CIP S/R GSD                        | 3,786              | 3,786              |
| 93 HR-W.C.                            | 3,223              | 3,223              |
| 94 HITS Other                         | 5,281              | 5,281              |
| <b>Total</b>                          | <b>\$2,285,045</b> | <b>\$2,285,045</b> |

## OFFICE OF BUSINESS OPPORTUNITY NATURE AND EXTENT OF SERVICES

The Office of Business Opportunity (OBO) is committed to creating a competitive and diverse business environment in the City of Houston by promoting the growth and success of small businesses, with special emphasis on historically underutilized businesses, by ensuring their meaningful participation in the government procurement process. OBO provides business assistance to both start-up and mature 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 for contracting opportunities on MWSDBE goal-oriented contracts. OBO also 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 and the Hire Houston First designation process. This division maintains oversight of the Houston Business Solutions Center (HBSC) which provides businesses with technical assistance and referrals for business development, counseling, and financial assistance. HBSC also performs outreach to promote the department's services. The cost of these functions are allocated based on the number of FTE positions.
- **Contract Compliance** – Enforces labor standards rules, as well as monitors MWSDBE utilization on contracts with goals. The Contract Compliance division also ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month in a timely manner. Costs are allocated based on the number of contracts monitored per department.

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

- **Reporting & Analytics** – This area is responsible for reporting citywide MWSDBE 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 reporting & analytics function within OBO is allocated based on the number of contracts awarded with MWSDBE 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 are allocated based on the number of tasks completed by each Procurement Specialist per department.
- **External Affairs & Outreach** – External Affairs & Outreach's objective is to raise program awareness and increase the number of companies seeking certification. The Vendor Services area of External Affairs & Outreach provides information on contracting opportunities and facilitates the provision of business development resources needed to assist certified firms with increasing their financial and operational readiness. These costs are allocated based on the number of FTE positions.
- **Non-General Fund** – The non-general fund expenses of OBO are not allocated within the plan.

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:24 Office Business Opportunity

| Description                          |    | Amount             | General<br>Admin | Certification      | Contract<br>Compliance | Reporting &<br>Analytics | Dept<br>Services | External<br>Affairs &<br>Outreach | Non-GF           |
|--------------------------------------|----|--------------------|------------------|--------------------|------------------------|--------------------------|------------------|-----------------------------------|------------------|
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Personnel Costs                      |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Salaries                             | S1 | 2,512,216          | 669,452          | 812,357            | 382,422                | 180,037                  | 155,746          | 188,060                           | 124,142          |
| <i>Salary % Split</i>                |    |                    | 26.65%           | 32.34%             | 15.22%                 | 7.17%                    | 6.20%            | 7.49%                             | 4.94%            |
| Benefits                             | S  | 0                  | 0                | 0                  | 0                      | 0                        | 0                | 0                                 | 0                |
| Subtotal - Personnel Costs           |    | 2,512,216          | 669,452          | 812,357            | 382,422                | 180,037                  | 155,746          | 188,060                           | 124,142          |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Services & Supplies Cost             |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Supplies                             | P  | 30,152             | 8,453            | 10,257             | 4,828                  | 2,273                    | 1,966            | 2,374                             | 0                |
| Services                             | P  | 324,923            | 91,086           | 110,530            | 52,033                 | 24,496                   | 21,191           | 25,588                            | 0                |
| N-GF Svcs                            | P  | 209,386            | 0                | 0                  | 0                      | 0                        | 0                | 0                                 | 209,386          |
| Subtotal - Services & Supplies       |    | 564,461            | 99,539           | 120,787            | 56,861                 | 26,769                   | 23,157           | 27,962                            | 209,386          |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| <b>Department Cost Total</b>         |    | 3,076,677          | 768,991          | 933,144            | 439,283                | 206,806                  | 178,903          | 216,022                           | 333,528          |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Adjustments to Cost                  |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                  | 0                      | 0                        | 0                | 0                                 | 0                |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| <b>Total Costs After Adjustments</b> |    | 3,076,677          | 768,991          | 933,144            | 439,283                | 206,806                  | 178,903          | 216,022                           | 333,528          |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| General Admin Distribution           |    |                    | (768,991)        | 338,999            | 159,586                | 75,130                   | 64,993           | 78,478                            | 51,805           |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| <b>Grand Total</b>                   |    | <b>\$3,076,677</b> |                  | <b>\$1,272,143</b> | <b>\$598,869</b>       | <b>\$281,936</b>         | <b>\$243,897</b> | <b>\$294,500</b>                  | <b>\$385,333</b> |
| <hr/>                                |    |                    |                  |                    |                        |                          |                  |                                   |                  |
| not allocated                        |    |                    |                  |                    |                        |                          |                  |                                   |                  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:24 Office Business Opportunity**

| Department                                  | First<br>Incoming | Second<br>Incoming | Certification | Contract<br>Compliance | Reporting &<br>Analytics | Dept<br>Services | External<br>Affairs &<br>Outreach | Non-GF  |
|---|-------------------|--------------------|---------------|------------------------|--------------------------|------------------|-----------------------------------|---------|
| 3 Insurance Retirees                        | \$60,499          | \$307              | \$26,805      | \$12,619               | \$5,941                  | \$5,139          | \$6,205                           | \$4,096 |
| 3 Memberships                               | 2,057             | 10                 | 911           | 429                    | 202                      | 175              | 211                               | 139     |
| 3 Accounting & Consult                      | 2,440             | 13                 | 1,081         | 509                    | 240                      | 207              | 250                               | 165     |
| 3 Interest Costs                            | 4,599             | 25                 | 2,038         | 959                    | 452                      | 391              | 472                               | 311     |
| 3 Other Misc                                | 1,099             | 6                  | 487           | 229                    | 108                      | 93               | 113                               | 74      |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 2,205             | 11                 | 977           | 460                    | 216                      | 187              | 226                               | 149     |
| 3 Walker Rent                               | 253,555           | 1,285              | 112,342       | 52,886                 | 24,898                   | 21,538           | 26,007                            | 17,168  |
| 3 Dept Specific                             | 45,000            | 228                | 19,938        | 9,386                  | 4,419                    | 3,823            | 4,616                             | 3,047   |
| Subtotal - Non-Departmental-Gen Gov         | 371,454           | 1,884              | 164,581       | 77,477                 | 36,475                   | 31,554           | 38,100                            | 25,151  |
| 5 Financial Plg & Analysis                  | 2,436             | 120                | 1,126         | 530                    | 250                      | 216              | 261                               | 172     |
| Subtotal - Finance Financial Plg & Analysis | 2,436             | 120                | 1,126         | 530                    | 250                      | 216              | 261                               | 172     |
| 8 Gen Acctng                                | 946               | 56                 | 442           | 208                    | 98                       | 85               | 102                               | 68      |
| 8 Fixed Assets                              | 414               | 24                 | 193           | 91                     | 43                       | 37               | 45                                | 30      |
| 8 Auditing Svcs                             | 1,305             | 0                  | 575           | 271                    | 127                      | 110              | 133                               | 88      |
| 8 Fin Operations                            | 687               | 36                 | 319           | 150                    | 71                       | 61               | 74                                | 49      |
| Subtotal - Finance Reporting & Ops          | 3,352             | 116                | 1,529         | 720                    | 339                      | 293              | 354                               | 234     |
| 9 Internal Controls                         | 1,836             | 59                 | 835           | 393                    | 185                      | 160              | 193                               | 128     |
| Subtotal - Finance Internal Controls        | 1,836             | 59                 | 835           | 393                    | 185                      | 160              | 193                               | 128     |
| 10 Cost Accounting                          | 259               | 15                 | 121           | 57                     | 27                       | 23               | 28                                | 18      |
| 10 Trust Funds Mgmt (TFM)                   | 263               | 15                 | 123           | 58                     | 27                       | 24               | 28                                | 19      |
| Subtotal - Finance Grants                   | 522               | 31                 | 244           | 115                    | 54                       | 47               | 56                                | 37      |
| 11 Perf Mgt Svcs                            | 992               | 42                 | 456           | 215                    | 101                      | 87               | 106                               | 70      |
| Subtotal - Finance Perform Mgmnt            | 992               | 42                 | 456           | 215                    | 101                      | 87               | 106                               | 70      |
| 12 Treasury                                 | 957               | 74                 | 454           | 214                    | 101                      | 87               | 105                               | 69      |
| Subtotal - Finance Treasury                 | 957               | 74                 | 454           | 214                    | 101                      | 87               | 105                               | 69      |
| 13 Purchasing                               | 4,377             | 284                | 2,055         | 967                    | 455                      | 394              | 476                               | 314     |
| Subtotal - Finance Strategic Purchasing     | 4,377             | 284                | 2,055         | 967                    | 455                      | 394              | 476                               | 314     |
| 16 Mailroom                                 | 3,815             | 364                | 1,842         | 867                    | 408                      | 353              | 426                               | 282     |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:24 Office Business Opportunity**

| Department                             | First<br>Incoming | Second<br>Incoming | Certification | Contract<br>Compliance | Reporting &<br>Analytics | Dept<br>Services | External<br>Affairs &<br>Outreach | Non-GF |
|--|-------------------|--------------------|---------------|------------------------|--------------------------|------------------|-----------------------------------|--------|
| 16 Property                            | \$206             | \$9                | \$95          | \$45                   | \$21                     | \$18             | \$22                              | \$14   |
| 16 Records                             | 1,006             | 86                 | 481           | 227                    | 107                      | 92               | 111                               | 74     |
| 16 3-1-1 Svcs                          | 2,591             | 220                | 1,239         | 583                    | 275                      | 238              | 287                               | 189    |
| Subtotal - ARA Operations              | 7,618             | 680                | 3,658         | 1,722                  | 811                      | 701              | 847                               | 559    |
| 17 Payroll Svcs                        | 6,300             | 386                | 2,947         | 1,388                  | 653                      | 565              | 682                               | 450    |
| Subtotal - ARA Payroll Services        | 6,300             | 386                | 2,947         | 1,388                  | 653                      | 565              | 682                               | 450    |
| 18 Franchise                           | 1,246             | 79                 | 584           | 275                    | 129                      | 112              | 135                               | 89     |
| Subtotal - ARA Regulatory              | 1,246             | 79                 | 584           | 275                    | 129                      | 112              | 135                               | 89     |
| 20 Enterprise Appl                     | 992               | 109                | 485           | 228                    | 108                      | 93               | 112                               | 74     |
| 20 IT ERP                              | 5,567             | 285                | 2,580         | 1,214                  | 572                      | 495              | 597                               | 394    |
| 20 EGIS                                | 162               | 11                 | 76            | 36                     | 17                       | 15               | 18                                | 12     |
| Subtotal - HITS EAS                    | 6,721             | 405                | 3,141         | 1,479                  | 696                      | 602              | 727                               | 480    |
| 21 Client Svcs                         | 1,814             | 257                | 913           | 430                    | 202                      | 175              | 211                               | 140    |
| 21 NW Data                             | 3,855             | 330                | 1,845         | 869                    | 409                      | 354              | 427                               | 282    |
| 21 NW Voice                            | 3,006             | 252                | 1,436         | 676                    | 318                      | 275              | 332                               | 219    |
| 21 Enterprise Optns                    | 5,746             | 463                | 2,737         | 1,289                  | 607                      | 525              | 634                               | 418    |
| Subtotal - HITS EIS                    | 14,421            | 1,303              | 6,932         | 3,263                  | 1,536                    | 1,329            | 1,605                             | 1,059  |
| 23 IT Proj Mgt                         | 2,882             | 192                | 1,355         | 638                    | 300                      | 260              | 314                               | 207    |
| Subtotal - HITS Project Mgt Office     | 2,882             | 192                | 1,355         | 638                    | 300                      | 260              | 314                               | 207    |
| 24 Certification                       | 0                 | 1,961              | 865           | 407                    | 192                      | 166              | 200                               | 132    |
| 24 Reporting & Analytics               | 0                 | 887                | 391           | 184                    | 87                       | 75               | 90                                | 60     |
| 24 External Affairs & Outreach         | 0                 | 454                | 200           | 94                     | 44                       | 38               | 46                                | 31     |
| Subtotal - Office Business Opportunity | 0                 | 3,302              | 1,456         | 685                    | 323                      | 279              | 337                               | 222    |
| 25 City Mayor Admin                    | 0                 | 4,416              | 1,947         | 916                    | 431                      | 373              | 451                               | 297    |
| 25 I Gov Relats                        | 0                 | 758                | 334           | 157                    | 74                       | 64               | 77                                | 51     |
| Subtotal - Mayor                       | 0                 | 5,174              | 2,281         | 1,074                  | 505                      | 437              | 528                               | 349    |
| 26 Selection                           | 0                 | 3,417              | 1,506         | 709                    | 334                      | 289              | 349                               | 230    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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

**Dept:24 Office Business Opportunity**

| Department                          | First Incoming | Second Incoming    | Certification      | Contract Compliance | Reporting & Analytics | Dept Services    | External Affairs & Outreach | Non-GF           |
|-------------------------------------|----------------|--------------------|--------------------|---------------------|-----------------------|------------------|-----------------------------|------------------|
| 26 Personnel Svcs                   | \$0            | \$2,327            | \$1,026            | \$483               | \$227                 | \$197            | \$237                       | \$157            |
| Subtotal - Human Resources          | 0              | 5,744              | 2,532              | 1,192               | 561                   | 485              | 586                         | 387              |
| 27 Legal Svcs                       | 0              | 16,819             | 7,414              | 3,490               | 1,643                 | 1,421            | 1,716                       | 1,133            |
| 27 Inspector General                | 0              | 3,704              | 1,633              | 769                 | 362                   | 313              | 378                         | 250              |
| Subtotal - Legal                    | 0              | 20,523             | 9,047              | 4,259               | 2,005                 | 1,735            | 2,094                       | 1,383            |
| 28 City Sec Svcs                    | 0              | 775                | 341                | 161                 | 76                    | 65               | 79                          | 52               |
| Subtotal - City Secretary           | 0              | 775                | 341                | 161                 | 76                    | 65               | 79                          | 52               |
| 29 City Council Svcs                | 0              | 6,591              | 2,906              | 1,368               | 644                   | 557              | 673                         | 444              |
| Subtotal - City Council             | 0              | 6,591              | 2,906              | 1,368               | 644                   | 557              | 673                         | 444              |
| 30 Controller Fin Svcs              | 0              | 8,106              | 3,574              | 1,682               | 792                   | 685              | 827                         | 546              |
| 30 Controller Treasury              | 0              | 1,362              | 600                | 283                 | 133                   | 115              | 139                         | 92               |
| Subtotal - City Controller's Office | 0              | 9,468              | 4,174              | 1,965               | 925                   | 800              | 966                         | 638              |
| 36 Real Estate                      | 0              | 9,141              | 4,030              | 1,897               | 893                   | 773              | 933                         | 616              |
| Subtotal - General Services         | 0              | 9,141              | 4,030              | 1,897               | 893                   | 773              | 933                         | 616              |
| <b>Total Incoming</b>               | 425,115        | 66,370             | 216,664            | 101,996             | 48,018                | 41,539           | 50,158                      | 33,110           |
| <b>C. Total Allocated</b>           |                | <b>\$3,568,162</b> | <b>\$1,488,807</b> | <b>\$700,865</b>    | <b>\$329,954</b>      | <b>\$285,436</b> | <b>\$344,658</b>            | <b>\$418,443</b> |
|                                     |                |                    | 41.72%             | 19.64%              | 9.25%                 | 8.00%            | 9.66%                       | 11.73%           |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Certification Allocations**

Dept:24 Office Business Opportunity

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$583            | \$0           | \$583                 | \$0               | \$583   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 867              | 0             | 867                   | 0                 | 867     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 321              | 0             | 321                   | 0                 | 321     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 424              | 0             | 424                   | 0                 | 424     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 844              | 0             | 844                   | 0                 | 844     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 242              | 0             | 242                   | 0                 | 242     |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 589              | 0             | 589                   | 0                 | 589     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 387              | 0             | 387                   | 0                 | 387     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 284              | 0             | 284                   | 0                 | 284     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 2,701            | 0             | 2,701                 | 0                 | 2,701   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 274              | 0             | 274                   | 0                 | 274     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 522              | 0             | 522                   | 0                 | 522     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 6,391            | 0             | 6,391                 | 0                 | 6,391   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 3,110            | 0             | 3,110                 | 0                 | 3,110   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 400              | 0             | 400                   | 0                 | 400     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 921              | 0             | 921                   | 0                 | 921     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 1,829            | 0             | 1,829                 | 0                 | 1,829   |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 4,098            | 0             | 4,098                 | 0                 | 4,098   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 2,117            | 0             | 2,117                 | 0                 | 2,117   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 894              | 0             | 894                   | 0                 | 894     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 1,961            | 0             | 1,961                 | 0                 | 1,961   |
| 25 Mayor                                | 36.63    | 0.1636%            | 2,388            | 0             | 2,388                 | 49                | 2,437   |
| 26 Human Resources                      | 174.22   | 0.7782%            | 11,359           | 0             | 11,359                | 232               | 11,591  |
| 27 Legal                                | 121.59   | 0.5431%            | 7,927            | 0             | 7,927                 | 162               | 8,090   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 668              | 0             | 668                   | 14                | 682     |
| 29 City Council                         | 76.51    | 0.3418%            | 4,988            | 0             | 4,988                 | 102               | 5,090   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 4,050            | 0             | 4,050                 | 83                | 4,133   |
| 31 Health Administration                | 78.23    | 0.3495%            | 5,100            | 0             | 5,100                 | 104               | 5,205   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 853              | 0             | 853                   | 17                | 871     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 698              | 0             | 698                   | 14                | 713     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 6,155            | 0             | 6,155                 | 126               | 6,281   |
| 36 General Services                     | 242.38   | 1.0827%            | 15,803           | 0             | 15,803                | 323               | 16,126  |
| 37 HEC                                  | 236.77   | 1.0576%            | 15,437           | 0             | 15,437                | 316               | 15,753  |
| 39 Police                               | 6,700.04 | 29.9288%           | 436,825          | 0             | 436,825               | 8,939             | 445,764 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 10,053           | 0             | 10,053                | 206               | 10,259  |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 284,666          | 0             | 284,666               | 5,825             | 290,491 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 20,902           | 0             | 20,902                | 428               | 21,330  |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 31,193           | 0             | 31,193                | 638               | 31,831  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 84,234           | 0             | 84,234                | 1,724             | 85,958  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 10,745           | 0             | 10,745                | 220               | 10,964  |
| 46 Library                              | 486.87   | 2.1748%            | 31,743           | 0             | 31,743                | 650               | 32,392  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 50,008           | 0             | 50,008                | 1,023             | 51,031  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Certification Allocations**

Dept:24 Office Business Opportunity

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$74,834         | \$0           | \$74,834              | \$1,531           | \$76,365           |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 1,119            | 0             | 1,119                 | 23                | 1,142              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 24,100           | 0             | 24,100                | 493               | 24,593             |
| 51 Planning & Development             | 66.95            | 0.2991%            | 4,365            | 0             | 4,365                 | 89                | 4,454              |
| 53 Finance Other                      | 42.59            | 0.1902%            | 2,777            | 0             | 2,777                 | 57                | 2,834              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 327              | 0             | 327                   | 7                 | 333                |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 5,945            | 0             | 5,945                 | 122               | 6,066              |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 4,607            | 0             | 4,607                 | 94                | 4,701              |
| 57 ARA Other                          | 39.15            | 0.1749%            | 2,552            | 0             | 2,552                 | 52                | 2,605              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 601              | 0             | 601                   | 12                | 613                |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 3,435            | 0             | 3,435                 | 70                | 3,506              |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 130              | 0             | 130                   | 3                 | 133                |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 1,094            | 0             | 1,094                 | 22                | 1,116              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 2,674            | 0             | 2,674                 | 55                | 2,729              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 851              | 0             | 851                   | 17                | 869                |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 3,126            | 0             | 3,126                 | 64                | 3,190              |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 33,253           | 0             | 33,253                | 680               | 33,934             |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 21,987           | 0             | 21,987                | 450               | 22,437             |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 33,412           | 0             | 33,412                | 684               | 34,096             |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 141,232          | 0             | 141,232               | 2,890             | 144,122            |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 475              | 0             | 475                   | 10                | 484                |
| 71 PWE Other                          | 18.49            | 0.0826%            | 1,206            | 0             | 1,206                 | 25                | 1,230              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 2,924            | 0             | 2,924                 | 60                | 2,984              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 658              | 0             | 658                   | 13                | 672                |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 2,120            | 0             | 2,120                 | 43                | 2,163              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 6,458            | 0             | 6,458                 | 132               | 6,591              |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 6,958            | 0             | 6,958                 | 142               | 7,100              |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 915              | 0             | 915                   | 19                | 933                |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 752              | 0             | 752                   | 15                | 768                |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 1,262            | 0             | 1,262                 | 26                | 1,288              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 2,416            | 0             | 2,416                 | 49                | 2,465              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 2,056            | 0             | 2,056                 | 42                | 2,098              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 3,369            | 0             | 3,369                 | 69                | 3,438              |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>1,459,548</b> | <b>0</b>      | <b>1,459,548</b>      | <b>29,258</b>     | <b>1,488,807</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$1,459,548</b>    |                   | <b>\$1,488,807</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Contract Compliance Allocations**

**Dept:24 Office Business Opportunity**

| Department                            | Units        | Allocation Percent | First Allocation | Direct Billed   | Department Allocation | Second Allocation | Total            |
|---------------------------------------|--------------|--------------------|------------------|-----------------|-----------------------|-------------------|------------------|
| 4 Finance Dir Office                  | 26           | 1.8732%            | \$12,871         | \$0             | \$12,871              | \$0               | \$12,871         |
| 13 Finance Strategic Purchasing       | 116          | 8.3573%            | 57,423           | 0               | 57,423                | 0                 | 57,423           |
| 14 ARA Director Office                | 15           | 1.0807%            | 7,425            | 0               | 7,425                 | 0                 | 7,425            |
| 19 HITS CIO                           | 22           | 1.5850%            | 10,890           | 0               | 10,890                | 0                 | 10,890           |
| 25 Mayor                              | 7            | 0.5043%            | 3,465            | 0               | 3,465                 | 80                | 3,545            |
| 26 Human Resources                    | 35           | 2.5216%            | 17,326           | 0               | 17,326                | 399               | 17,725           |
| 27 Legal                              | 4            | 0.2882%            | 1,980            | 0               | 1,980                 | 46                | 2,026            |
| 30 City Controller's Office           | 7            | 0.5043%            | 3,465            | 0               | 3,465                 | 80                | 3,545            |
| 32 Planning & Dev Admin               | 2            | 0.1441%            | 990              | 0               | 990                   | 23                | 1,013            |
| 33 PWE Administration Indirect        | 876          | 63.1124%           | 433,640          | 0               | 433,640               | 9,980             | 443,620          |
| 34 CIP Sal Rec PWE                    | 0            | 0.0000%            | 0                | (84,200)        | (84,200)              | 0                 | (84,200)         |
| 36 General Services                   | 176          | 12.6801%           | 87,124           | 0               | 87,124                | 2,005             | 89,129           |
| 39 Police                             | 35           | 2.5216%            | 17,326           | 0               | 17,326                | 399               | 17,725           |
| 40 Dept of Neighborhoods              | 12           | 0.8646%            | 5,940            | 0               | 5,940                 | 137               | 6,077            |
| 41 Fire                               | 9            | 0.6484%            | 4,455            | 0               | 4,455                 | 103               | 4,558            |
| 42 Municipal Court                    | 9            | 0.6484%            | 4,455            | 0               | 4,455                 | 103               | 4,558            |
| 43 Solid Waste                        | 9            | 0.6484%            | 4,455            | 0               | 4,455                 | 103               | 4,558            |
| 46 Library                            | 1            | 0.0720%            | 495              | 0               | 495                   | 11                | 506              |
| 47 Parks & Recreation                 | 13           | 0.9366%            | 6,435            | 0               | 6,435                 | 148               | 6,583            |
| 48 Health & Human Services Department | 4            | 0.2882%            | 1,980            | 0               | 1,980                 | 46                | 2,026            |
| 50 Fleet Management                   | 10           | 0.7205%            | 4,950            | 0               | 4,950                 | 114               | 5,064            |
| <b>Subtotal</b>                       | <b>1,388</b> | <b>100.0000%</b>   | <b>687,091</b>   | <b>(84,200)</b> | <b>602,891</b>        | <b>13,774</b>     | <b>616,665</b>   |
| Direct Bills                          |              |                    |                  |                 | 84,200                |                   | 84,200           |
| <b>Total</b>                          |              |                    |                  |                 | <b>\$687,091</b>      |                   | <b>\$700,865</b> |

Basis Units: Number of contracts monitored

Source: OBO Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Reporting & Analytics Allocations**

**Dept:24 Office Business Opportunity**

| Department                            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 Finance Dir Office                  | 388           | 0.7489%            | \$2,423          | \$0           | \$2,423               | \$0               | \$2,423          |
| 13 Finance Strategic Purchasing       | 51            | 0.0984%            | 318              | 0             | 318                   | 0                 | 318              |
| 15 ARA Admin Svcs                     | 1,077         | 2.0788%            | 6,724            | 0             | 6,724                 | 0                 | 6,724            |
| 19 HITS CIO                           | 568           | 1.0964%            | 3,546            | 0             | 3,546                 | 0                 | 3,546            |
| 24 Office Business Opportunity        | 142           | 0.2741%            | 887              | 0             | 887                   | 0                 | 887              |
| 25 Mayor                              | 808           | 1.5596%            | 5,045            | 0             | 5,045                 | 106               | 5,151            |
| 26 Human Resources                    | 874           | 1.6870%            | 5,457            | 0             | 5,457                 | 114               | 5,571            |
| 27 Legal                              | 3,135         | 6.0512%            | 19,574           | 0             | 19,574                | 410               | 19,984           |
| 28 City Secretary                     | 2             | 0.0039%            | 12               | 0             | 12                    | 0                 | 13               |
| 29 City Council                       | 359           | 0.6929%            | 2,241            | 0             | 2,241                 | 47                | 2,288            |
| 30 City Controller's Office           | 252           | 0.4864%            | 1,573            | 0             | 1,573                 | 33                | 1,606            |
| 33 PWE Administration Indirect        | 12,855        | 24.8128%           | 80,262           | 0             | 80,262                | 1,681             | 81,943           |
| 36 General Services                   | 4,575         | 8.8307%            | 28,565           | 0             | 28,565                | 598               | 29,163           |
| 37 HEC                                | 475           | 0.9168%            | 2,966            | 0             | 2,966                 | 62                | 3,028            |
| 39 Police                             | 3,214         | 6.2037%            | 20,067           | 0             | 20,067                | 420               | 20,487           |
| 40 Dept of Neighborhoods              | 461           | 0.8898%            | 2,878            | 0             | 2,878                 | 60                | 2,939            |
| 41 Fire                               | 2,303         | 4.4453%            | 14,379           | 0             | 14,379                | 301               | 14,680           |
| 42 Municipal Court                    | 1,272         | 2.4552%            | 7,942            | 0             | 7,942                 | 166               | 8,108            |
| 43 Solid Waste                        | 714           | 1.3782%            | 4,458            | 0             | 4,458                 | 93                | 4,551            |
| 44 Houston Airport System (HAS)       | 6,978         | 13.4690%           | 43,568           | 0             | 43,568                | 913               | 44,481           |
| 45 Housing & Community Development    | 404           | 0.7798%            | 2,522            | 0             | 2,522                 | 53                | 2,575            |
| 46 Library                            | 635           | 1.2257%            | 3,965            | 0             | 3,965                 | 83                | 4,048            |
| 47 Parks & Recreation                 | 3,883         | 7.4950%            | 24,244           | 0             | 24,244                | 508               | 24,752           |
| 48 Health & Human Services Department | 3,050         | 5.8871%            | 19,043           | 0             | 19,043                | 399               | 19,442           |
| 50 Fleet Management                   | 2,963         | 5.7192%            | 18,500           | 0             | 18,500                | 388               | 18,887           |
| 51 Planning & Development             | 231           | 0.4459%            | 1,442            | 0             | 1,442                 | 30                | 1,472            |
| 95 Other                              | 139           | 0.2683%            | 868              | 0             | 868                   | 18                | 886              |
| <b>Subtotal</b>                       | <b>51,808</b> | <b>100.0000%</b>   | <b>323,470</b>   | <b>0</b>      | <b>323,470</b>        | <b>6,484</b>      | <b>329,954</b>   |
| Direct Bills                          |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |               |                    |                  |               | <b>\$323,470</b>      |                   | <b>\$329,954</b> |

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Dept Services Allocations**

**Dept:24 Office Business Opportunity**

| Department                            | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4 Finance Dir Office                  | 21    | 8.4000%            | \$23,505         | \$0           | \$23,505              | \$0               | \$23,505         |
| 13 Finance Strategic Purchasing       | 4     | 1.6000%            | 4,477            | 0             | 4,477                 | 0                 | 4,477            |
| 15 ARA Admin Svcs                     | 14    | 5.6000%            | 15,670           | 0             | 15,670                | 0                 | 15,670           |
| 19 HITS CIO                           | 14    | 5.6000%            | 15,670           | 0             | 15,670                | 0                 | 15,670           |
| 25 Mayor                              | 5     | 2.0000%            | 5,597            | 0             | 5,597                 | 142               | 5,739            |
| 26 Human Resources                    | 4     | 1.6000%            | 4,477            | 0             | 4,477                 | 114               | 4,591            |
| 27 Legal                              | 6     | 2.4000%            | 6,716            | 0             | 6,716                 | 171               | 6,887            |
| 33 PWE Administration Indirect        | 82    | 32.8000%           | 91,783           | 0             | 91,783                | 2,335             | 94,118           |
| 36 General Services                   | 6     | 2.4000%            | 6,716            | 0             | 6,716                 | 171               | 6,887            |
| 39 Police                             | 66    | 26.4000%           | 73,874           | 0             | 73,874                | 1,879             | 75,753           |
| 41 Fire                               | 12    | 4.8000%            | 13,432           | 0             | 13,432                | 342               | 13,773           |
| 43 Solid Waste                        | 6     | 2.4000%            | 6,716            | 0             | 6,716                 | 171               | 6,887            |
| 47 Parks & Recreation                 | 1     | 0.4000%            | 1,119            | 0             | 1,119                 | 28                | 1,148            |
| 48 Health & Human Services Department | 5     | 2.0000%            | 5,597            | 0             | 5,597                 | 142               | 5,739            |
| 50 Fleet Management                   | 4     | 1.6000%            | 4,477            | 0             | 4,477                 | 114               | 4,591            |
| <b>Subtotal</b>                       | 250   | 100.0000%          | 279,826          | 0             | 279,826               | 5,609             | 285,436          |
| Direct Bills                          |       |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |       |                    |                  |               | <b>\$279,826</b>      |                   | <b>\$285,436</b> |

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**External Affairs & Outreach Allocations**

**Dept:24 Office Business Opportunity**

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$135            | \$0           | \$135                 | \$0               | \$135   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 201              | 0             | 201                   | 0                 | 201     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 74               | 0             | 74                    | 0                 | 74      |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 98               | 0             | 98                    | 0                 | 98      |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 195              | 0             | 195                   | 0                 | 195     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 56               | 0             | 56                    | 0                 | 56      |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 136              | 0             | 136                   | 0                 | 136     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 90               | 0             | 90                    | 0                 | 90      |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 66               | 0             | 66                    | 0                 | 66      |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 625              | 0             | 625                   | 0                 | 625     |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 64               | 0             | 64                    | 0                 | 64      |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 121              | 0             | 121                   | 0                 | 121     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 1,480            | 0             | 1,480                 | 0                 | 1,480   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 720              | 0             | 720                   | 0                 | 720     |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 93               | 0             | 93                    | 0                 | 93      |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 213              | 0             | 213                   | 0                 | 213     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 424              | 0             | 424                   | 0                 | 424     |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 949              | 0             | 949                   | 0                 | 949     |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 490              | 0             | 490                   | 0                 | 490     |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 207              | 0             | 207                   | 0                 | 207     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 454              | 0             | 454                   | 0                 | 454     |
| 25 Mayor                                | 36.63    | 0.1636%            | 553              | 0             | 553                   | 11                | 564     |
| 26 Human Resources                      | 174.22   | 0.7782%            | 2,630            | 0             | 2,630                 | 54                | 2,683   |
| 27 Legal                                | 121.59   | 0.5431%            | 1,835            | 0             | 1,835                 | 38                | 1,873   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 155              | 0             | 155                   | 3                 | 158     |
| 29 City Council                         | 76.51    | 0.3418%            | 1,155            | 0             | 1,155                 | 24                | 1,178   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 938              | 0             | 938                   | 19                | 957     |
| 31 Health Administration                | 78.23    | 0.3495%            | 1,181            | 0             | 1,181                 | 24                | 1,205   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 198              | 0             | 198                   | 4                 | 202     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 162              | 0             | 162                   | 3                 | 165     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 1,425            | 0             | 1,425                 | 29                | 1,454   |
| 36 General Services                     | 242.38   | 1.0827%            | 3,658            | 0             | 3,658                 | 75                | 3,733   |
| 37 HEC                                  | 236.77   | 1.0576%            | 3,574            | 0             | 3,574                 | 73                | 3,647   |
| 39 Police                               | 6,700.04 | 29.9288%           | 101,125          | 0             | 101,125               | 2,069             | 103,194 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 2,327            | 0             | 2,327                 | 48                | 2,375   |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 65,900           | 0             | 65,900                | 1,349             | 67,248  |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 4,839            | 0             | 4,839                 | 99                | 4,938   |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 7,221            | 0             | 7,221                 | 148               | 7,369   |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 19,500           | 0             | 19,500                | 399               | 19,899  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 2,487            | 0             | 2,487                 | 51                | 2,538   |
| 46 Library                              | 486.87   | 2.1748%            | 7,348            | 0             | 7,348                 | 150               | 7,499   |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 11,577           | 0             | 11,577                | 237               | 11,814  |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**External Affairs & Outreach Allocations**

Dept:24 Office Business Opportunity

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$17,324         | \$0           | \$17,324              | \$355             | \$17,678         |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 259              | 0             | 259                   | 5                 | 264              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 5,579            | 0             | 5,579                 | 114               | 5,693            |
| 51 Planning & Development             | 66.95            | 0.2991%            | 1,010            | 0             | 1,010                 | 21                | 1,031            |
| 53 Finance Other                      | 42.59            | 0.1902%            | 643              | 0             | 643                   | 13                | 656              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 76               | 0             | 76                    | 2                 | 77               |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 1,376            | 0             | 1,376                 | 28                | 1,404            |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 1,066            | 0             | 1,066                 | 22                | 1,088            |
| 57 ARA Other                          | 39.15            | 0.1749%            | 591              | 0             | 591                   | 12                | 603              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 139              | 0             | 139                   | 3                 | 142              |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 795              | 0             | 795                   | 16                | 812              |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 30               | 0             | 30                    | 1                 | 31               |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 253              | 0             | 253                   | 5                 | 258              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 619              | 0             | 619                   | 13                | 632              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 197              | 0             | 197                   | 4                 | 201              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 724              | 0             | 724                   | 15                | 738              |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 7,698            | 0             | 7,698                 | 158               | 7,856            |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 5,090            | 0             | 5,090                 | 104               | 5,194            |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 7,735            | 0             | 7,735                 | 158               | 7,893            |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 32,695           | 0             | 32,695                | 669               | 33,364           |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 110              | 0             | 110                   | 2                 | 112              |
| 71 PWE Other                          | 18.49            | 0.0826%            | 279              | 0             | 279                   | 6                 | 285              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 677              | 0             | 677                   | 14                | 691              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 152              | 0             | 152                   | 3                 | 156              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 491              | 0             | 491                   | 10                | 501              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 1,495            | 0             | 1,495                 | 31                | 1,526            |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 1,611            | 0             | 1,611                 | 33                | 1,644            |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 212              | 0             | 212                   | 4                 | 216              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 174              | 0             | 174                   | 4                 | 178              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 292              | 0             | 292                   | 6                 | 298              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 559              | 0             | 559                   | 11                | 571              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 476              | 0             | 476                   | 10                | 486              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 780              | 0             | 780                   | 16                | 796              |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>337,884</b>   | <b>0</b>      | <b>337,884</b>        | <b>6,773</b>      | <b>344,658</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$337,884</b>      |                   | <b>\$344,658</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:24 Office Business Opportunity**

| Department                              | Certification | Contract Compliance | Reporting & Analytics | Dept Services | External Affairs & Outreach | Non-GF | Total    |
|---|---------------|---------------------|-----------------------|---------------|-----------------------------|--------|----------|
| 0 Direct Billed                         | \$0           | \$84,200            | \$0                   | \$0           | \$0                         | \$0    | \$84,200 |
| 4 Finance Dir Office                    | 583           | 12,871              | 2,423                 | 23,505        | 135                         | 0      | 39,516   |
| 5 Finance Financial Planning & Analysis | 867           | 0                   | 0                     | 0             | 201                         | 0      | 1,068    |
| 6 Finance City Council                  | 321           | 0                   | 0                     | 0             | 74                          | 0      | 395      |
| 7 Finance Public Fin                    | 424           | 0                   | 0                     | 0             | 98                          | 0      | 523      |
| 8 Finance Reporting & Ops               | 844           | 0                   | 0                     | 0             | 195                         | 0      | 1,039    |
| 9 Finance Internal Controls             | 242           | 0                   | 0                     | 0             | 56                          | 0      | 298      |
| 10 Finance Grants                       | 589           | 0                   | 0                     | 0             | 136                         | 0      | 726      |
| 11 Finance Perform Mgmnt                | 387           | 0                   | 0                     | 0             | 90                          | 0      | 476      |
| 12 Finance Treasury                     | 284           | 0                   | 0                     | 0             | 66                          | 0      | 349      |
| 13 Finance Strategic Purchasing         | 2,701         | 57,423              | 318                   | 4,477         | 625                         | 0      | 65,545   |
| 14 ARA Director Office                  | 274           | 7,425               | 0                     | 0             | 64                          | 0      | 7,763    |
| 15 ARA Admin Svcs                       | 522           | 0                   | 6,724                 | 15,670        | 121                         | 0      | 23,038   |
| 16 ARA Operations                       | 6,391         | 0                   | 0                     | 0             | 1,480                       | 0      | 7,871    |
| 17 ARA Payroll Services                 | 3,110         | 0                   | 0                     | 0             | 720                         | 0      | 3,830    |
| 18 ARA Regulatory                       | 400           | 0                   | 0                     | 0             | 93                          | 0      | 492      |
| 19 HITS CIO                             | 921           | 10,890              | 3,546                 | 15,670        | 213                         | 0      | 31,242   |
| 20 HITS EAS                             | 1,829         | 0                   | 0                     | 0             | 424                         | 0      | 2,253    |
| 21 HITS EIS                             | 4,098         | 0                   | 0                     | 0             | 949                         | 0      | 5,047    |
| 22 HITS Radio                           | 2,117         | 0                   | 0                     | 0             | 490                         | 0      | 2,607    |
| 23 HITS Project Mgt Office              | 894           | 0                   | 0                     | 0             | 207                         | 0      | 1,101    |
| 24 Office Business Opportunity          | 1,961         | 0                   | 887                   | 0             | 454                         | 0      | 3,302    |
| 25 Mayor                                | 2,437         | 3,545               | 5,151                 | 5,739         | 564                         | 0      | 17,436   |
| 26 Human Resources                      | 11,591        | 17,725              | 5,571                 | 4,591         | 2,683                       | 0      | 42,161   |
| 27 Legal                                | 8,090         | 2,026               | 19,984                | 6,887         | 1,873                       | 0      | 38,858   |
| 28 City Secretary                       | 682           | 0                   | 13                    | 0             | 158                         | 0      | 853      |
| 29 City Council                         | 5,090         | 0                   | 2,288                 | 0             | 1,178                       | 0      | 8,557    |
| 30 City Controller's Office             | 4,133         | 3,545               | 1,606                 | 0             | 957                         | 0      | 10,241   |
| 31 Health Administration                | 5,205         | 0                   | 0                     | 0             | 1,205                       | 0      | 6,410    |
| 32 Planning & Dev Admin                 | 871           | 1,013               | 0                     | 0             | 202                         | 0      | 2,085    |
| 33 PWE Administration Indirect          | 0             | 443,620             | 81,943                | 94,118        | 0                           | 0      | 619,680  |
| 34 CIP Sal Rec PWE                      | 713           | (84,200)            | 0                     | 0             | 165                         | 0      | (83,322) |
| 35 HPD Police Records                   | 6,281         | 0                   | 0                     | 0             | 1,454                       | 0      | 7,735    |
| 36 General Services                     | 16,126        | 89,129              | 29,163                | 6,887         | 3,733                       | 0      | 145,038  |
| 37 HEC                                  | 15,753        | 0                   | 3,028                 | 0             | 3,647                       | 0      | 22,427   |
| 39 Police                               | 445,764       | 17,725              | 20,487                | 75,753        | 103,194                     | 0      | 662,924  |
| 40 Dept of Neighborhoods                | 10,259        | 6,077               | 2,939                 | 0             | 2,375                       | 0      | 21,650   |
| 41 Fire                                 | 290,491       | 4,558               | 14,680                | 13,773        | 67,248                      | 0      | 390,751  |
| 42 Municipal Court                      | 21,330        | 4,558               | 8,108                 | 0             | 4,938                       | 0      | 38,934   |
| 43 Solid Waste                          | 31,831        | 4,558               | 4,551                 | 6,887         | 7,369                       | 0      | 55,196   |
| 44 Houston Airport System (HAS)         | 85,958        | 0                   | 44,481                | 0             | 19,899                      | 0      | 150,338  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Allocation Summary**

**Dept:24 Office Business Opportunity**

| Department                            | Certification      | Contract Compliance | Reporting & Analytics | Dept Services    | External Affairs & Outreach | Non-GF     | Total              |
|---------------------------------------|--------------------|---------------------|-----------------------|------------------|-----------------------------|------------|--------------------|
| 45 Housing & Community Development    | \$10,964           | \$0                 | \$2,575               | \$0              | \$2,538                     | \$0        | \$16,078           |
| 46 Library                            | 32,392             | 506                 | 4,048                 | 0                | 7,499                       | 0          | 44,445             |
| 47 Parks & Recreation                 | 51,031             | 6,583               | 24,752                | 1,148            | 11,814                      | 0          | 95,328             |
| 48 Health & Human Services Department | 76,365             | 2,026               | 19,442                | 5,739            | 17,678                      | 0          | 121,250            |
| 49 Convention & Entertainment         | 1,142              | 0                   | 0                     | 0                | 264                         | 0          | 1,406              |
| 50 Fleet Management                   | 24,593             | 5,064               | 18,887                | 4,591            | 5,693                       | 0          | 58,829             |
| 51 Planning & Development             | 4,454              | 0                   | 1,472                 | 0                | 1,031                       | 0          | 6,958              |
| 53 Finance Other                      | 2,834              | 0                   | 0                     | 0                | 656                         | 0          | 3,490              |
| 54 ARA Insurance                      | 333                | 0                   | 0                     | 0                | 77                          | 0          | 410                |
| 55 ARA BARC                           | 6,066              | 0                   | 0                     | 0                | 1,404                       | 0          | 7,471              |
| 56 ARA Parking                        | 4,701              | 0                   | 0                     | 0                | 1,088                       | 0          | 5,789              |
| 57 ARA Other                          | 2,605              | 0                   | 0                     | 0                | 603                         | 0          | 3,208              |
| 58 IT Public Services                 | 613                | 0                   | 0                     | 0                | 142                         | 0          | 755                |
| 59 Legal Insurance                    | 3,506              | 0                   | 0                     | 0                | 812                         | 0          | 4,317              |
| 60 Legal Wkr Comp                     | 133                | 0                   | 0                     | 0                | 31                          | 0          | 164                |
| 61 Mayor Cable TV                     | 1,116              | 0                   | 0                     | 0                | 258                         | 0          | 1,375              |
| 62 Mayor Other                        | 2,729              | 0                   | 0                     | 0                | 632                         | 0          | 3,361              |
| 63 TIRZ                               | 869                | 0                   | 0                     | 0                | 201                         | 0          | 1,070              |
| 64 HR Health Benefits                 | 3,190              | 0                   | 0                     | 0                | 738                         | 0          | 3,928              |
| 66 PWE Bldg Insp                      | 33,934             | 0                   | 0                     | 0                | 7,856                       | 0          | 41,789             |
| 67 PWE Stormwater                     | 22,437             | 0                   | 0                     | 0                | 5,194                       | 0          | 27,631             |
| 68 PWE DDSR                           | 34,096             | 0                   | 0                     | 0                | 7,893                       | 0          | 41,989             |
| 69 PWE Water & Sewer                  | 144,122            | 0                   | 0                     | 0                | 33,364                      | 0          | 177,486            |
| 70 PWE Houston Transtar               | 484                | 0                   | 0                     | 0                | 112                         | 0          | 596                |
| 71 PWE Other                          | 1,230              | 0                   | 0                     | 0                | 285                         | 0          | 1,515              |
| 72 Houston Permit Center              | 2,984              | 0                   | 0                     | 0                | 691                         | 0          | 3,675              |
| 73 CIP S/R Planning                   | 672                | 0                   | 0                     | 0                | 156                         | 0          | 828                |
| 74 CIP Sal Rec RE                     | 2,163              | 0                   | 0                     | 0                | 501                         | 0          | 2,664              |
| 75 CIP S/R Engrg                      | 6,591              | 0                   | 0                     | 0                | 1,526                       | 0          | 8,116              |
| 76 CIP S/R Constr                     | 7,100              | 0                   | 0                     | 0                | 1,644                       | 0          | 8,744              |
| 77 CIP S/R Eng/Const                  | 933                | 0                   | 0                     | 0                | 216                         | 0          | 1,150              |
| 78 CIP S/R Geo/Env                    | 768                | 0                   | 0                     | 0                | 178                         | 0          | 946                |
| 79 CIP S/R Other                      | 1,288              | 0                   | 0                     | 0                | 298                         | 0          | 1,586              |
| 80 CIP S/R GSD                        | 2,465              | 0                   | 0                     | 0                | 571                         | 0          | 3,036              |
| 93 HR-W.C.                            | 2,098              | 0                   | 0                     | 0                | 486                         | 0          | 2,584              |
| 94 HITS Other                         | 3,438              | 0                   | 0                     | 0                | 796                         | 0          | 4,234              |
| 95 Other                              | 0                  | 0                   | 886                   | 0                | 0                           | 0          | 886                |
| <b>Total</b>                          | <b>\$1,488,807</b> | <b>\$700,865</b>    | <b>\$329,954</b>      | <b>\$285,436</b> | <b>\$344,658</b>            | <b>\$0</b> | <b>\$3,149,719</b> |

**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. Costs are allocated based on the number of the FTE positions per department.
- **Agenda Office** – Assists with processing contracts, awards, and ordinance amendments through efficient communication with City departments and City Council. Costs are allocated directly to City Council.
- **Intergovernmental Affairs** – These costs are allocated based on FTEs.
- **Other Services** – Costs are allocated to Mayor Other in the plan.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:25 Mayor

| Description                          |    | Amount             | General<br>Admin | City Mayor<br>Admin | Agenda<br>Office | I Gov Relats     | Other Svcs    |
|--------------------------------------|----|--------------------|------------------|---------------------|------------------|------------------|---------------|
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| Personnel Costs                      |    |                    |                  |                     |                  |                  |               |
| Salaries                             | S1 | 2,735,457          | 0                | 1,886,006           | 226,249          | 292,845          | 330,357       |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>68.95%</i>       | <i>8.27%</i>     | <i>10.71%</i>    | <i>12.08%</i> |
| Benefits                             | P  | 1,184,640          | 0                | 815,495             | 113,324          | 132,642          | 123,179       |
| Subtotal - Personnel Costs           |    | 3,920,097          | 0                | 2,701,501           | 339,573          | 425,487          | 453,536       |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| Services & Supplies Cost             |    |                    |                  |                     |                  |                  |               |
| Supplies                             | P  | 12,633             | 0                | 7,298               | 392              | 555              | 4,388         |
| Services                             | P  | 575,190            | 0                | 263,727             | 30,756           | 89,321           | 191,387       |
| Credit Direct Exps                   | P  | (649,311)          | 0                | 0                   | 0                | 0                | (649,311)     |
| Subtotal - Services & Supplies       |    | (61,488)           | 0                | 271,025             | 31,148           | 89,876           | (453,536)     |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| <b>Department Cost Total</b>         |    | 3,858,609          | 0                | 2,972,526           | 370,721          | 515,363          | (0)           |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| Adjustments to Cost                  |    |                    |                  |                     |                  |                  |               |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                   | 0                | 0                | 0             |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| <b>Total Costs After Adjustments</b> |    | 3,858,609          | 0                | 2,972,526           | 370,721          | 515,363          | (0)           |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| General Admin Distribution           |    |                    | 0                | 0                   | 0                | 0                | 0             |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |
| <b>Grand Total</b>                   |    | <b>\$3,858,609</b> |                  | <b>\$2,972,526</b>  | <b>\$370,721</b> | <b>\$515,363</b> | <b>\$(0)</b>  |
| <hr/>                                |    |                    |                  |                     |                  |                  |               |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:25 Mayor

| Department                                  | First<br>Incoming | Second<br>Incoming | City Mayor<br>Admin | Agenda<br>Office | I Gov Relats | Other Svcs |
|---|-------------------|--------------------|---------------------|------------------|--------------|------------|
| 1 City Hall                                 | \$86,945          | \$0                | \$59,945            | \$7,191          | \$9,308      | \$10,500   |
| 1 City Hall Annex                           | 16,257            | 0                  | 11,209              | 1,345            | 1,740        | 1,963      |
| Subtotal - Building Depreciation            | 103,202           | 0                  | 71,154              | 8,536            | 11,048       | 12,464     |
| 3 Insurance Retirees                        | 78,921            | 400                | 54,689              | 6,561            | 8,492        | 9,579      |
| 3 Memberships                               | 2,684             | 14                 | 1,860               | 223              | 289          | 326        |
| 3 Accounting & Consult                      | 4,128             | 21                 | 2,861               | 343              | 444          | 501        |
| 3 Interest Costs                            | 7,557             | 40                 | 5,238               | 628              | 813          | 918        |
| 3 Other Misc                                | 1,806             | 10                 | 1,252               | 150              | 194          | 219        |
| 3 Elections                                 | 606               | 3                  | 420                 | 50               | 65           | 74         |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 2,685             | 14                 | 1,860               | 223              | 289          | 326        |
| Subtotal - Non-Departmental-Gen Gov         | 98,386            | 502                | 68,180              | 8,179            | 10,586       | 11,942     |
| 5 Financial Plg & Analysis                  | 4,120             | 202                | 2,980               | 357              | 463          | 522        |
| Subtotal - Finance Financial Plg & Analysis | 4,120             | 202                | 2,980               | 357              | 463          | 522        |
| 8 Gen Acctng                                | 1,601             | 95                 | 1,169               | 140              | 182          | 205        |
| 8 Fixed Assets                              | 1,532             | 90                 | 1,118               | 134              | 174          | 196        |
| 8 Auditing Svcs                             | 2,207             | 0                  | 1,522               | 183              | 236          | 267        |
| 8 Fin Operations                            | 1,007             | 52                 | 730                 | 88               | 113          | 128        |
| Subtotal - Finance Reporting & Ops          | 6,347             | 237                | 4,539               | 545              | 705          | 795        |
| 9 Internal Controls                         | 3,017             | 97                 | 2,147               | 258              | 333          | 376        |
| Subtotal - Finance Internal Controls        | 3,017             | 97                 | 2,147               | 258              | 333          | 376        |
| 10 Cost Accounting                          | 379               | 23                 | 277                 | 33               | 43           | 49         |
| 10 Trust Funds Mgmt (TFM)                   | 385               | 23                 | 281                 | 34               | 44           | 49         |
| Subtotal - Finance Grants                   | 765               | 45                 | 558                 | 67               | 87           | 98         |
| 11 Perf Mgt Svcs                            | 1,454             | 61                 | 1,045               | 125              | 162          | 183        |
| Subtotal - Finance Perform Mgmnt            | 1,454             | 61                 | 1,045               | 125              | 162          | 183        |
| 12 Treasury                                 | 1,572             | 122                | 1,168               | 140              | 181          | 205        |
| Subtotal - Finance Treasury                 | 1,572             | 122                | 1,168               | 140              | 181          | 205        |
| 13 Purchasing                               | 7,441             | 482                | 5,463               | 655              | 848          | 957        |

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:25 Mayor

| Department                              | First<br>Incoming | Second<br>Incoming | City Mayor<br>Admin | Agenda<br>Office | I Gov Relats | Other Svcs |
|---|-------------------|--------------------|---------------------|------------------|--------------|------------|
| Subtotal - Finance Strategic Purchasing | \$7,441           | \$482              | \$5,463             | \$655            | \$848        | \$957      |
| 15 Budgeting & Accounting Support       | 57,038            | 7,358              | 44,399              | 5,326            | 6,894        | 7,777      |
| 15 Accounts Payable                     | 30,474            | 3,906              | 23,704              | 2,844            | 3,681        | 4,152      |
| Subtotal - ARA Admin Svcs               | 87,511            | 11,264             | 68,103              | 8,170            | 10,574       | 11,929     |
| 16 Mailroom                             | 7,851             | 749                | 5,930               | 711              | 921          | 1,039      |
| 16 Property                             | 763               | 33                 | 549                 | 66               | 85           | 96         |
| 16 Records                              | 1,225             | 105                | 917                 | 110              | 142          | 161        |
| 16 3-1-1 Svcs                           | 22,646            | 1,926              | 16,941              | 2,032            | 2,631        | 2,967      |
| Subtotal - ARA Operations               | 32,485            | 2,813              | 24,337              | 2,920            | 3,779        | 4,263      |
| 17 Payroll Svcs                         | 7,672             | 470                | 5,614               | 673              | 872          | 983        |
| Subtotal - ARA Payroll Services         | 7,672             | 470                | 5,614               | 673              | 872          | 983        |
| 18 Franchise                            | 2,048             | 130                | 1,502               | 180              | 233          | 263        |
| Subtotal - ARA Regulatory               | 2,048             | 130                | 1,502               | 180              | 233          | 263        |
| 20 Enterprise Appl                      | 7,122             | 783                | 5,450               | 654              | 846          | 955        |
| 20 IT ERP                               | 16,874            | 863                | 12,229              | 1,467            | 1,899        | 2,142      |
| 20 EGIS                                 | 323               | 22                 | 237                 | 28               | 37           | 42         |
| Subtotal - HITS EAS                     | 24,319            | 1,668              | 17,917              | 2,149            | 2,782        | 3,138      |
| 21 Client Svcs                          | 11,991            | 1,702              | 9,440               | 1,132            | 1,466        | 1,654      |
| 21 NW Data                              | 17,000            | 1,457              | 12,726              | 1,527            | 1,976        | 2,229      |
| 21 NW Voice                             | 13,259            | 1,110              | 9,907               | 1,188            | 1,538        | 1,735      |
| 21 Enterprise Optns                     | 9,719             | 783                | 7,241               | 869              | 1,124        | 1,268      |
| Subtotal - HITS EIS                     | 51,968            | 5,052              | 39,314              | 4,716            | 6,104        | 6,886      |
| 22 IT Radio Svcs                        | 2,500             | 158                | 1,832               | 220              | 285          | 321        |
| Subtotal - HITS Radio                   | 2,500             | 158                | 1,832               | 220              | 285          | 321        |
| 23 IT Proj Mgt                          | 3,510             | 233                | 2,581               | 310              | 401          | 452        |
| Subtotal - HITS Project Mgt Office      | 3,510             | 233                | 2,581               | 310              | 401          | 452        |
| 24 Certification                        | 2,388             | 49                 | 1,680               | 202              | 261          | 294        |

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

Dept:25 Mayor

| Department                             | First Incoming | Second Incoming    | City Mayor Admin   | Agenda Office    | I Gov Relats     | Other Svcs       |
|--|----------------|--------------------|--------------------|------------------|------------------|------------------|
| 24 Contract Compliance                 | \$3,465        | \$80               | \$2,444            | \$293            | \$380            | \$428            |
| 24 Reporting & Analytics               | 5,045          | 106                | 3,551              | 426              | 551              | 622              |
| 24 Dept Services                       | 5,597          | 142                | 3,957              | 475              | 614              | 693              |
| 24 External Affairs & Outreach         | 553            | 11                 | 389                | 47               | 60               | 68               |
| Subtotal - Office Business Opportunity | 17,048         | 388                | 12,021             | 1,442            | 1,867            | 2,106            |
| 25 City Mayor Admin                    | 0              | 5,378              | 3,708              | 445              | 576              | 649              |
| 25 I Gov Relats                        | 0              | 923                | 636                | 76               | 99               | 111              |
| Subtotal - Mayor                       | 0              | 6,301              | 4,344              | 521              | 675              | 761              |
| 26 Selection                           | 0              | 6,075              | 4,188              | 502              | 650              | 734              |
| 26 Personnel Svcs                      | 0              | 2,834              | 1,954              | 234              | 303              | 342              |
| Subtotal - Human Resources             | 0              | 8,908              | 6,142              | 737              | 954              | 1,076            |
| 27 Legal Svcs                          | 0              | 348,754            | 240,454            | 28,845           | 37,336           | 42,118           |
| 27 Inspector General                   | 0              | 3,704              | 2,554              | 306              | 397              | 447              |
| Subtotal - Legal                       | 0              | 352,459            | 243,008            | 29,152           | 37,733           | 42,566           |
| 28 City Sec Svcs                       | 0              | 1,135              | 783                | 94               | 122              | 137              |
| Subtotal - City Secretary              | 0              | 1,135              | 783                | 94               | 122              | 137              |
| 29 City Council Svcs                   | 0              | 9,658              | 6,659              | 799              | 1,034            | 1,166            |
| Subtotal - City Council                | 0              | 9,658              | 6,659              | 799              | 1,034            | 1,166            |
| 30 Controller Fin Svcs                 | 0              | 13,711             | 9,453              | 1,134            | 1,468            | 1,656            |
| 30 Controller Treasury                 | 0              | 1,996              | 1,376              | 165              | 214              | 241              |
| Subtotal - City Controller's Office    | 0              | 15,707             | 10,829             | 1,299            | 1,681            | 1,897            |
| 36 Design & Const                      | 0              | 39                 | 27                 | 3                | 4                | 5                |
| 36 Building Svcs                       | 0              | 132,295            | 91,213             | 10,942           | 14,163           | 15,977           |
| 36 Utilities                           | 0              | 78,542             | 54,152             | 6,496            | 8,408            | 9,485            |
| 36 Real Estate                         | 0              | 26,443             | 18,232             | 2,187            | 2,831            | 3,194            |
| Subtotal - General Services            | 0              | 237,320            | 163,624            | 19,629           | 25,406           | 28,661           |
| <b>Total Incoming</b>                  | <b>455,365</b> | <b>655,411</b>     | <b>765,843</b>     | <b>91,872</b>    | <b>118,914</b>   | <b>134,147</b>   |
| <b>C. Total Allocated</b>              |                | <b>\$4,969,385</b> | <b>\$3,738,368</b> | <b>\$462,593</b> | <b>\$634,277</b> | <b>\$134,146</b> |
|  |                |                    | 75.23%             | 9.31%            | 12.76%           | 2.70%            |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**City Mayor Admin Allocations**

Dept:25 Mayor

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$1,312          | \$0           | \$1,312               | \$0               | \$1,312   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 1,953            | 0             | 1,953                 | 0                 | 1,953     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 722              | 0             | 722                   | 0                 | 722       |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 956              | 0             | 956                   | 0                 | 956       |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 1,900            | 0             | 1,900                 | 0                 | 1,900     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 545              | 0             | 545                   | 0                 | 545       |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 1,327            | 0             | 1,327                 | 0                 | 1,327     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 871              | 0             | 871                   | 0                 | 871       |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 639              | 0             | 639                   | 0                 | 639       |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 6,082            | 0             | 6,082                 | 0                 | 6,082     |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 618              | 0             | 618                   | 0                 | 618       |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 1,176            | 0             | 1,176                 | 0                 | 1,176     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 14,391           | 0             | 14,391                | 0                 | 14,391    |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 7,003            | 0             | 7,003                 | 0                 | 7,003     |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 900              | 0             | 900                   | 0                 | 900       |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 2,074            | 0             | 2,074                 | 0                 | 2,074     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 4,119            | 0             | 4,119                 | 0                 | 4,119     |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 9,228            | 0             | 9,228                 | 0                 | 9,228     |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 4,767            | 0             | 4,767                 | 0                 | 4,767     |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 2,013            | 0             | 2,013                 | 0                 | 2,013     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 4,416            | 0             | 4,416                 | 0                 | 4,416     |
| 25 Mayor                                | 36.63    | 0.1636%            | 5,378            | 0             | 5,378                 | 0                 | 5,378     |
| 26 Human Resources                      | 174.22   | 0.7782%            | 25,577           | 0             | 25,577                | 3,596             | 29,172    |
| 27 Legal                                | 121.59   | 0.5431%            | 17,850           | 0             | 17,850                | 2,510             | 20,360    |
| 28 City Secretary                       | 10.25    | 0.0458%            | 1,505            | 0             | 1,505                 | 212               | 1,716     |
| 29 City Council                         | 76.51    | 0.3418%            | 11,232           | 0             | 11,232                | 1,579             | 12,811    |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 9,120            | 0             | 9,120                 | 1,282             | 10,402    |
| 31 Health Administration                | 78.23    | 0.3495%            | 11,485           | 0             | 11,485                | 1,615             | 13,099    |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 1,922            | 0             | 1,922                 | 270               | 2,192     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 1,572            | 0             | 1,572                 | 221               | 1,793     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 13,860           | 0             | 13,860                | 1,949             | 15,809    |
| 36 General Services                     | 242.38   | 1.0827%            | 35,583           | 0             | 35,583                | 5,003             | 40,586    |
| 37 HEC                                  | 236.77   | 1.0576%            | 34,759           | 0             | 34,759                | 4,887             | 39,646    |
| 39 Police                               | 6,700.04 | 29.9288%           | 983,606          | 0             | 983,606               | 138,290           | 1,121,895 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 22,637           | 0             | 22,637                | 3,183             | 25,820    |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 640,986          | 0             | 640,986               | 90,119            | 731,105   |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 47,066           | 0             | 47,066                | 6,617             | 53,683    |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 70,238           | 0             | 70,238                | 9,875             | 80,113    |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 189,672          | 0             | 189,672               | 26,667            | 216,339   |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 24,194           | 0             | 24,194                | 3,401             | 27,595    |
| 46 Library                              | 486.87   | 2.1748%            | 71,475           | 0             | 71,475                | 10,049            | 81,524    |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 112,603          | 0             | 112,603               | 15,831            | 128,434   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Mayor Admin Allocations**

Dept:25 Mayor

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$168,504        | \$0           | \$168,504             | \$23,691          | \$192,195          |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 2,519            | 0             | 2,519                 | 354               | 2,873              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 54,267           | 0             | 54,267                | 7,630             | 61,896             |
| 51 Planning & Development             | 66.95            | 0.2991%            | 9,829            | 0             | 9,829                 | 1,382             | 11,211             |
| 53 Finance Other                      | 42.59            | 0.1902%            | 6,252            | 0             | 6,252                 | 879               | 7,132              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 735              | 0             | 735                   | 103               | 839                |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 13,386           | 0             | 13,386                | 1,882             | 15,268             |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 10,373           | 0             | 10,373                | 1,458             | 11,832             |
| 57 ARA Other                          | 39.15            | 0.1749%            | 5,747            | 0             | 5,747                 | 808               | 6,556              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 1,354            | 0             | 1,354                 | 190               | 1,544              |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 7,735            | 0             | 7,735                 | 1,088             | 8,823              |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 294              | 0             | 294                   | 41                | 335                |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 2,463            | 0             | 2,463                 | 346               | 2,810              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 6,022            | 0             | 6,022                 | 847               | 6,869              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 1,917            | 0             | 1,917                 | 270               | 2,187              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 7,038            | 0             | 7,038                 | 989               | 8,027              |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 74,877           | 0             | 74,877                | 10,527            | 85,404             |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 49,509           | 0             | 49,509                | 6,961             | 56,470             |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 75,235           | 0             | 75,235                | 10,578            | 85,813             |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 318,014          | 0             | 318,014               | 44,711            | 362,725            |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 1,069            | 0             | 1,069                 | 150               | 1,219              |
| 71 PWE Other                          | 18.49            | 0.0826%            | 2,714            | 0             | 2,714                 | 382               | 3,096              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 6,584            | 0             | 6,584                 | 926               | 7,510              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 1,483            | 0             | 1,483                 | 208               | 1,691              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 4,773            | 0             | 4,773                 | 671               | 5,444              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 14,543           | 0             | 14,543                | 2,045             | 16,587             |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 15,667           | 0             | 15,667                | 2,203             | 17,870             |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 2,060            | 0             | 2,060                 | 290               | 2,349              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 1,694            | 0             | 1,694                 | 238               | 1,932              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 2,842            | 0             | 2,842                 | 400               | 3,242              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 5,439            | 0             | 5,439                 | 765               | 6,204              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 4,630            | 0             | 4,630                 | 651               | 5,281              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 7,587            | 0             | 7,587                 | 1,067             | 8,654              |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>3,286,484</b> | <b>0</b>      | <b>3,286,484</b>      | <b>451,884</b>    | <b>3,738,368</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$3,286,484</b>    |                   | <b>\$3,738,368</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Agenda Office Allocations**

Dept:25 Mayor

| Department                                     | Units | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total     |
|--|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------|
| 29 City Council                                | 100   | 100.0000%             | \$408,384           | \$0           | \$408,384                | \$54,209             | \$462,593 |
| <b>Subtotal</b>                                | 100   | 100.0000%             | 408,384             | 0             | 408,384                  | 54,209               | 462,593   |
| Direct Bills                                   |       |                       |                     |               | 0                        |                      | 0         |
| <b>Total</b>                                   |       |                       |                     |               | \$408,384                |                      | \$462,593 |
| Basis Units: Direct allocation to City Council |       |                       |                     |               |                          |                      |           |
| Source: Direct Allocation                      |       |                       |                     |               |                          |                      |           |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**I Gov Relats Allocations**

Dept:25 Mayor

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$225            | \$0           | \$225                 | \$0               | \$225   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 335              | 0             | 335                   | 0                 | 335     |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 124              | 0             | 124                   | 0                 | 124     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 164              | 0             | 164                   | 0                 | 164     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 326              | 0             | 326                   | 0                 | 326     |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 93               | 0             | 93                    | 0                 | 93      |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 228              | 0             | 228                   | 0                 | 228     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 149              | 0             | 149                   | 0                 | 149     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 110              | 0             | 110                   | 0                 | 110     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 1,044            | 0             | 1,044                 | 0                 | 1,044   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 106              | 0             | 106                   | 0                 | 106     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 202              | 0             | 202                   | 0                 | 202     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 2,470            | 0             | 2,470                 | 0                 | 2,470   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 1,202            | 0             | 1,202                 | 0                 | 1,202   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 154              | 0             | 154                   | 0                 | 154     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 356              | 0             | 356                   | 0                 | 356     |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 707              | 0             | 707                   | 0                 | 707     |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 1,584            | 0             | 1,584                 | 0                 | 1,584   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 818              | 0             | 818                   | 0                 | 818     |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 345              | 0             | 345                   | 0                 | 345     |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 758              | 0             | 758                   | 0                 | 758     |
| 25 Mayor                                | 36.63    | 0.1636%            | 923              | 0             | 923                   | 0                 | 923     |
| 26 Human Resources                      | 174.22   | 0.7782%            | 4,390            | 0             | 4,390                 | 558               | 4,948   |
| 27 Legal                                | 121.59   | 0.5431%            | 3,064            | 0             | 3,064                 | 390               | 3,454   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 258              | 0             | 258                   | 33                | 291     |
| 29 City Council                         | 76.51    | 0.3418%            | 1,928            | 0             | 1,928                 | 245               | 2,173   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 1,565            | 0             | 1,565                 | 199               | 1,764   |
| 31 Health Administration                | 78.23    | 0.3495%            | 1,971            | 0             | 1,971                 | 251               | 2,222   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 330              | 0             | 330                   | 42                | 372     |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 270              | 0             | 270                   | 34                | 304     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 2,379            | 0             | 2,379                 | 303               | 2,682   |
| 36 General Services                     | 242.38   | 1.0827%            | 6,108            | 0             | 6,108                 | 777               | 6,884   |
| 37 HEC                                  | 236.77   | 1.0576%            | 5,966            | 0             | 5,966                 | 759               | 6,725   |
| 39 Police                               | 6,700.04 | 29.9288%           | 168,832          | 0             | 168,832               | 21,473            | 190,305 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 3,886            | 0             | 3,886                 | 494               | 4,380   |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 110,023          | 0             | 110,023               | 13,993            | 124,016 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 8,079            | 0             | 8,079                 | 1,027             | 9,106   |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 12,056           | 0             | 12,056                | 1,533             | 13,589  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 32,556           | 0             | 32,556                | 4,141             | 36,697  |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 4,153            | 0             | 4,153                 | 528               | 4,681   |
| 46 Library                              | 486.87   | 2.1748%            | 12,268           | 0             | 12,268                | 1,560             | 13,829  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 19,328           | 0             | 19,328                | 2,458             | 21,786  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

I Gov Relats Allocations

Dept:25 Mayor

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$28,923         | \$0           | \$28,923              | \$3,679           | \$32,602         |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 432              | 0             | 432                   | 55                | 487              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 9,315            | 0             | 9,315                 | 1,185             | 10,499           |
| 51 Planning & Development             | 66.95            | 0.2991%            | 1,687            | 0             | 1,687                 | 215               | 1,902            |
| 53 Finance Other                      | 42.59            | 0.1902%            | 1,073            | 0             | 1,073                 | 136               | 1,210            |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 126              | 0             | 126                   | 16                | 142              |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 2,298            | 0             | 2,298                 | 292               | 2,590            |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 1,781            | 0             | 1,781                 | 226               | 2,007            |
| 57 ARA Other                          | 39.15            | 0.1749%            | 987              | 0             | 987                   | 125               | 1,112            |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 232              | 0             | 232                   | 30                | 262              |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 1,328            | 0             | 1,328                 | 169               | 1,497            |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 50               | 0             | 50                    | 6                 | 57               |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 423              | 0             | 423                   | 54                | 477              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 1,034            | 0             | 1,034                 | 131               | 1,165            |
| 63 TIRZ                               | 13.06            | 0.0583%            | 329              | 0             | 329                   | 42                | 371              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 1,208            | 0             | 1,208                 | 154               | 1,362            |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 12,852           | 0             | 12,852                | 1,635             | 14,487           |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 8,498            | 0             | 8,498                 | 1,081             | 9,579            |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 12,914           | 0             | 12,914                | 1,642             | 14,556           |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 54,586           | 0             | 54,586                | 6,942             | 61,528           |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 183              | 0             | 183                   | 23                | 207              |
| 71 PWE Other                          | 18.49            | 0.0826%            | 466              | 0             | 466                   | 59                | 525              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 1,130            | 0             | 1,130                 | 144               | 1,274            |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 255              | 0             | 255                   | 32                | 287              |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 819              | 0             | 819                   | 104               | 923              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 2,496            | 0             | 2,496                 | 317               | 2,814            |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 2,689            | 0             | 2,689                 | 342               | 3,031            |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 354              | 0             | 354                   | 45                | 399              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 291              | 0             | 291                   | 37                | 328              |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 488              | 0             | 488                   | 62                | 550              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 934              | 0             | 934                   | 119               | 1,052            |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 795              | 0             | 795                   | 101               | 896              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 1,302            | 0             | 1,302                 | 166               | 1,468            |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>564,112</b>   | <b>0</b>      | <b>564,112</b>        | <b>70,165</b>     | <b>634,277</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$564,112</b>      |                   | <b>\$634,277</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Other Svcs Allocations**

Dept:25 Mayor

| Department                                    | Units | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|---|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 62 Mayor Other                                | 100   | 100.0000%             | \$54,993            | \$0           | \$54,993                 | \$79,153             | \$134,146        |
| <b>Subtotal</b>                               | 100   | 100.0000%             | 54,993              | 0             | 54,993                   | 79,153               | 134,146          |
| Direct Bills                                  |       |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>                                  |       |                       |                     |               | <b>\$54,993</b>          |                      | <b>\$134,146</b> |
| Basis Units: Direct allocation to Mayor other |       |                       |                     |               |                          |                      |                  |
| Source: Direct Allocation                     |       |                       |                     |               |                          |                      |                  |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:25 Mayor

| Department                              | City Mayor<br>Admin | Agenda<br>Office | I Gov Relats | Other Svcs | Total     |
|---|---------------------|------------------|--------------|------------|-----------|
| 0 Direct Billed                         | \$0                 | \$0              | \$0          | \$0        | \$0       |
| 4 Finance Dir Office                    | 1,312               | 0                | 225          | 0          | 1,538     |
| 5 Finance Financial Planning & Analysis | 1,953               | 0                | 335          | 0          | 2,288     |
| 6 Finance City Council                  | 722                 | 0                | 124          | 0          | 846       |
| 7 Finance Public Fin                    | 956                 | 0                | 164          | 0          | 1,120     |
| 8 Finance Reporting & Ops               | 1,900               | 0                | 326          | 0          | 2,226     |
| 9 Finance Internal Controls             | 545                 | 0                | 93           | 0          | 638       |
| 10 Finance Grants                       | 1,327               | 0                | 228          | 0          | 1,555     |
| 11 Finance Perform Mgmnt                | 871                 | 0                | 149          | 0          | 1,020     |
| 12 Finance Treasury                     | 639                 | 0                | 110          | 0          | 748       |
| 13 Finance Strategic Purchasing         | 6,082               | 0                | 1,044        | 0          | 7,126     |
| 14 ARA Director Office                  | 618                 | 0                | 106          | 0          | 724       |
| 15 ARA Admin Svcs                       | 1,176               | 0                | 202          | 0          | 1,378     |
| 16 ARA Operations                       | 14,391              | 0                | 2,470        | 0          | 16,862    |
| 17 ARA Payroll Services                 | 7,003               | 0                | 1,202        | 0          | 8,205     |
| 18 ARA Regulatory                       | 900                 | 0                | 154          | 0          | 1,054     |
| 19 HITS CIO                             | 2,074               | 0                | 356          | 0          | 2,430     |
| 20 HITS EAS                             | 4,119               | 0                | 707          | 0          | 4,826     |
| 21 HITS EIS                             | 9,228               | 0                | 1,584        | 0          | 10,812    |
| 22 HITS Radio                           | 4,767               | 0                | 818          | 0          | 5,585     |
| 23 HITS Project Mgt Office              | 2,013               | 0                | 345          | 0          | 2,358     |
| 24 Office Business Opportunity          | 4,416               | 0                | 758          | 0          | 5,174     |
| 25 Mayor                                | 5,378               | 0                | 923          | 0          | 6,301     |
| 26 Human Resources                      | 29,172              | 0                | 4,948        | 0          | 34,121    |
| 27 Legal                                | 20,360              | 0                | 3,454        | 0          | 23,813    |
| 28 City Secretary                       | 1,716               | 0                | 291          | 0          | 2,007     |
| 29 City Council                         | 12,811              | 462,593          | 2,173        | 0          | 477,577   |
| 30 City Controller's Office             | 10,402              | 0                | 1,764        | 0          | 12,166    |
| 31 Health Administration                | 13,099              | 0                | 2,222        | 0          | 15,321    |
| 32 Planning & Dev Admin                 | 2,192               | 0                | 372          | 0          | 2,564     |
| 34 CIP Sal Rec PWE                      | 1,793               | 0                | 304          | 0          | 2,098     |
| 35 HPD Police Records                   | 15,809              | 0                | 2,682        | 0          | 18,490    |
| 36 General Services                     | 40,586              | 0                | 6,884        | 0          | 47,470    |
| 37 HEC                                  | 39,646              | 0                | 6,725        | 0          | 46,371    |
| 39 Police                               | 1,121,895           | 0                | 190,305      | 0          | 1,312,200 |
| 40 Dept of Neighborhoods                | 25,820              | 0                | 4,380        | 0          | 30,200    |
| 41 Fire                                 | 731,105             | 0                | 124,016      | 0          | 855,120   |
| 42 Municipal Court                      | 53,683              | 0                | 9,106        | 0          | 62,789    |
| 43 Solid Waste                          | 80,113              | 0                | 13,589       | 0          | 93,702    |
| 44 Houston Airport System (HAS)         | 216,339             | 0                | 36,697       | 0          | 253,036   |
| 45 Housing & Community Development      | 27,595              | 0                | 4,681        | 0          | 32,276    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:25 Mayor

| Department                            | City Mayor<br>Admin | Agenda<br>Office | I Gov Relats     | Other Svcs       | Total              |
|---------------------------------------|---------------------|------------------|------------------|------------------|--------------------|
| 46 Library                            | \$81,524            | \$0              | \$13,829         | \$0              | \$95,353           |
| 47 Parks & Recreation                 | 128,434             | 0                | 21,786           | 0                | 150,221            |
| 48 Health & Human Services Department | 192,195             | 0                | 32,602           | 0                | 224,796            |
| 49 Convention & Entertainment         | 2,873               | 0                | 487              | 0                | 3,361              |
| 50 Fleet Management                   | 61,896              | 0                | 10,499           | 0                | 72,396             |
| 51 Planning & Development             | 11,211              | 0                | 1,902            | 0                | 13,112             |
| 53 Finance Other                      | 7,132               | 0                | 1,210            | 0                | 8,341              |
| 54 ARA Insurance                      | 839                 | 0                | 142              | 0                | 981                |
| 55 ARA BARC                           | 15,268              | 0                | 2,590            | 0                | 17,858             |
| 56 ARA Parking                        | 11,832              | 0                | 2,007            | 0                | 13,839             |
| 57 ARA Other                          | 6,556               | 0                | 1,112            | 0                | 7,668              |
| 58 IT Public Services                 | 1,544               | 0                | 262              | 0                | 1,806              |
| 59 Legal Insurance                    | 8,823               | 0                | 1,497            | 0                | 10,319             |
| 60 Legal Wkr Comp                     | 335                 | 0                | 57               | 0                | 392                |
| 61 Mayor Cable TV                     | 2,810               | 0                | 477              | 0                | 3,286              |
| 62 Mayor Other                        | 6,869               | 0                | 1,165            | 134,146          | 142,180            |
| 63 TIRZ                               | 2,187               | 0                | 371              | 0                | 2,558              |
| 64 HR Health Benefits                 | 8,027               | 0                | 1,362            | 0                | 9,389              |
| 66 PWE Bldg Insp                      | 85,404              | 0                | 14,487           | 0                | 99,891             |
| 67 PWE Stormwater                     | 56,470              | 0                | 9,579            | 0                | 66,048             |
| 68 PWE DDSR                           | 85,813              | 0                | 14,556           | 0                | 100,369            |
| 69 PWE Water & Sewer                  | 362,725             | 0                | 61,528           | 0                | 424,253            |
| 70 PWE Houston Transtar               | 1,219               | 0                | 207              | 0                | 1,426              |
| 71 PWE Other                          | 3,096               | 0                | 525              | 0                | 3,621              |
| 72 Houston Permit Center              | 7,510               | 0                | 1,274            | 0                | 8,784              |
| 73 CIP S/R Planning                   | 1,691               | 0                | 287              | 0                | 1,978              |
| 74 CIP Sal Rec RE                     | 5,444               | 0                | 923              | 0                | 6,367              |
| 75 CIP S/R Engrg                      | 16,587              | 0                | 2,814            | 0                | 19,401             |
| 76 CIP S/R Constr                     | 17,870              | 0                | 3,031            | 0                | 20,901             |
| 77 CIP S/R Eng/Const                  | 2,349               | 0                | 399              | 0                | 2,748              |
| 78 CIP S/R Geo/Env                    | 1,932               | 0                | 328              | 0                | 2,260              |
| 79 CIP S/R Other                      | 3,242               | 0                | 550              | 0                | 3,792              |
| 80 CIP S/R GSD                        | 6,204               | 0                | 1,052            | 0                | 7,256              |
| 93 HR-W.C.                            | 5,281               | 0                | 896              | 0                | 6,177              |
| 94 HITS Other                         | 8,654               | 0                | 1,468            | 0                | 10,122             |
| <b>Total</b>                          | <b>\$3,738,368</b>  | <b>\$462,593</b> | <b>\$634,277</b> | <b>\$134,146</b> | <b>\$4,969,385</b> |



## HUMAN RESOURCES DEPARTMENT NATURE AND EXTENT OF SERVICES

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

- **Selection** – Costs associated with recruiting and selecting employees for positions are 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 are 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 are allocated based upon the number of classified employees tested.

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:26 Human Resources

| Description                          |    | Amount              | General<br>Admin | Selection        | Personnel<br>Svcs  | Classified<br>Testing | Non-GF              |
|--------------------------------------|----|---------------------|------------------|------------------|--------------------|-----------------------|---------------------|
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| Personnel Costs                      |    |                     |                  |                  |                    |                       |                     |
| Salaries                             | S1 | 10,201,834          | 211,985          | 560,608          | 923,914            | 230,014               | 8,275,313           |
| <i>Salary % Split</i>                |    |                     | <i>2.08%</i>     | <i>5.50%</i>     | <i>9.06%</i>       | <i>2.25%</i>          | <i>81.12%</i>       |
| Benefits                             | P  | 4,928,860           | 94,242           | 252,665          | 450,890            | 106,813               | 4,024,250           |
| Subtotal - Personnel Costs           |    | 15,130,694          | 306,227          | 813,273          | 1,374,804          | 336,827               | 12,299,563          |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| Services & Supplies Cost             |    |                     |                  |                  |                    |                       |                     |
| Supplies                             | P  | 109,782             | 9,846            | 11,518           | 22,805             | 5,306                 | 60,307              |
| Services                             | P  | 20,294,363          | 221,710          | 21,878           | 97,153             | 54,035                | 19,899,587          |
| Subtotal - Services & Supplies       |    | 20,404,145          | 231,556          | 33,396           | 119,958            | 59,341                | 19,959,894          |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| <b>Department Cost Total</b>         |    | 35,534,839          | 537,783          | 846,669          | 1,494,762          | 396,168               | 32,259,457          |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| Adjustments to Cost                  |    |                     |                  |                  |                    |                       |                     |
| Subtotal - Adjustments               |    | 0                   | 0                | 0                | 0                  | 0                     | 0                   |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| <b>Total Costs After Adjustments</b> |    | 35,534,839          | 537,783          | 846,669          | 1,494,762          | 396,168               | 32,259,457          |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| General Admin Distribution           |    |                     | (537,783)        | 30,179           | 49,737             | 12,382                | 445,484             |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| <b>Grand Total</b>                   |    | <b>\$35,534,839</b> |                  | <b>\$876,848</b> | <b>\$1,544,499</b> | <b>\$408,550</b>      | <b>\$32,704,941</b> |
| <hr/>                                |    |                     |                  |                  |                    |                       |                     |
| not allocated                        |    |                     |                  |                  |                    |                       |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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

Dept:26 Human Resources

| Department                                  | First<br>Incoming | Second<br>Incoming | Selection | Personnel<br>Svcs | Classified<br>Testing | Non-GF  |
|---|-------------------|--------------------|-----------|-------------------|-----------------------|---------|
| 2 Equip Deprec                              | \$5,150           | \$0                | \$289     | \$476             | \$119                 | \$4,266 |
| Subtotal - Equipment Depreciation           | 5,150             | 0                  | 289       | 476               | 119                   | 4,266   |
| 3 Insurance Retirees                        | 68,967            | 349                | 3,890     | 6,411             | 1,596                 | 57,420  |
| 3 Memberships                               | 2,345             | 12                 | 132       | 218               | 54                    | 1,952   |
| 3 Accounting & Consult                      | 85,607            | 445                | 4,829     | 7,959             | 1,981                 | 71,283  |
| 3 Interest Costs                            | 5,491             | 29                 | 310       | 511               | 127                   | 4,573   |
| 3 Other Misc                                | 1,312             | 7                  | 74        | 122               | 30                    | 1,093   |
| 3 Claims & Judge                            | 108,924           | 552                | 6,144     | 10,125            | 2,521                 | 90,687  |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 12,769            | 65                 | 720       | 1,187             | 295                   | 10,631  |
| 3 Walker Rent                               | 686,389           | 3,478              | 38,714    | 63,803            | 15,884                | 571,466 |
| Subtotal - Non-Departmental-Gen Gov         | 971,803           | 4,937              | 54,812    | 90,334            | 22,489                | 809,105 |
| 5 Financial Plg & Analysis                  | 85,440            | 4,196              | 5,030     | 8,290             | 2,064                 | 74,253  |
| Subtotal - Finance Financial Plg & Analysis | 85,440            | 4,196              | 5,030     | 8,290             | 2,064                 | 74,253  |
| 8 Gen Acctng                                | 33,193            | 1,969              | 1,973     | 3,252             | 810                   | 29,128  |
| 8 Fixed Assets                              | 373               | 22                 | 22        | 36                | 9                     | 327     |
| 8 Auditing Svcs                             | 45,777            | 0                  | 2,569     | 4,234             | 1,054                 | 37,921  |
| 8 Fin Operations                            | 7,935             | 411                | 468       | 772               | 192                   | 6,913   |
| Subtotal - Finance Reporting & Ops          | 87,278            | 2,402              | 5,033     | 8,294             | 2,065                 | 74,289  |
| 9 Internal Controls                         | 2,192             | 71                 | 127       | 209               | 52                    | 1,874   |
| Subtotal - Finance Internal Controls        | 2,192             | 71                 | 127       | 209               | 52                    | 1,874   |
| 10 Cost Accounting                          | 2,990             | 178                | 178       | 293               | 73                    | 2,624   |
| 10 Trust Funds Mgmt (TFM)                   | 3,039             | 177                | 180       | 297               | 74                    | 2,664   |
| Subtotal - Finance Grants                   | 6,028             | 355                | 358       | 590               | 147                   | 5,288   |
| 11 Perf Mgt Svcs                            | 11,460            | 483                | 670       | 1,105             | 275                   | 9,893   |
| Subtotal - Finance Perform Mgmnt            | 11,460            | 483                | 670       | 1,105             | 275                   | 9,893   |
| 12 Treasury                                 | 1,142             | 89                 | 69        | 114               | 28                    | 1,020   |
| Subtotal - Finance Treasury                 | 1,142             | 89                 | 69        | 114               | 28                    | 1,020   |
| 13 Purchasing                               | 64,347            | 4,168              | 3,845     | 6,337             | 1,578                 | 56,755  |

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

**Dept:26 Human Resources**

| Department                              | First<br>Incoming | Second<br>Incoming | Selection | Personnel<br>Svcs | Classified<br>Testing | Non-GF   |
|---|-------------------|--------------------|-----------|-------------------|-----------------------|----------|
| Subtotal - Finance Strategic Purchasing | \$64,347          | \$4,168            | \$3,845   | \$6,337           | \$1,578               | \$56,755 |
| 16 Mailroom                             | 23,799            | 2,272              | 1,463     | 2,411             | 600                   | 21,596   |
| 16 Property                             | 186               | 8                  | 11        | 18                | 4                     | 160      |
| 16 Records                              | 5,825             | 499                | 355       | 585               | 146                   | 5,239    |
| 16 3-1-1 Svcs                           | 25,503            | 2,169              | 1,553     | 2,559             | 637                   | 22,923   |
| Subtotal - ARA Operations               | 55,312            | 4,948              | 3,382     | 5,573             | 1,387                 | 49,918   |
| 17 Payroll Svcs                         | 36,491            | 2,233              | 2,173     | 3,581             | 892                   | 32,078   |
| Subtotal - ARA Payroll Services         | 36,491            | 2,233              | 2,173     | 3,581             | 892                   | 32,078   |
| 18 Franchise                            | 1,488             | 94                 | 89        | 146               | 36                    | 1,311    |
| Subtotal - ARA Regulatory               | 1,488             | 94                 | 89        | 146               | 36                    | 1,311    |
| 20 Enterprise Appl                      | 158,205           | 17,382             | 9,854     | 16,239            | 4,043                 | 145,451  |
| 20 IT ERP                               | 47,665            | 2,439              | 2,812     | 4,634             | 1,154                 | 41,505   |
| 20 EGIS *                               | 1,001             | 67                 | 48        | 64                | 20                    | 936      |
| Subtotal - HITS EAS                     | 206,871           | 19,888             | 12,713    | 20,937            | 5,216                 | 187,892  |
| 21 Client Svcs                          | 107,713           | 15,288             | 6,903     | 11,376            | 2,832                 | 101,891  |
| 21 NW Data                              | 52,680            | 4,516              | 3,210     | 5,290             | 1,317                 | 47,380   |
| 21 NW Voice                             | 41,087            | 3,439              | 2,499     | 4,118             | 1,025                 | 36,884   |
| 21 Enterprise Optns                     | 201,567           | 16,248             | 12,223    | 20,145            | 5,015                 | 180,431  |
| Subtotal - HITS EIS                     | 403,047           | 39,491             | 24,834    | 40,928            | 10,189                | 366,586  |
| 23 IT Proj Mgt                          | 16,694            | 1,110              | 999       | 1,647             | 410                   | 14,748   |
| Subtotal - HITS Project Mgt Office      | 16,694            | 1,110              | 999       | 1,647             | 410                   | 14,748   |
| 24 Certification                        | 11,359            | 232                | 650       | 1,072             | 267                   | 9,602    |
| 24 Contract Compliance                  | 17,326            | 399                | 995       | 1,639             | 408                   | 14,683   |
| 24 Reporting & Analytics                | 5,457             | 114                | 313       | 515               | 128                   | 4,615    |
| 24 Dept Services                        | 4,477             | 114                | 258       | 425               | 106                   | 3,803    |
| 24 External Affairs & Outreach          | 2,630             | 54                 | 151       | 248               | 62                    | 2,223    |
| Subtotal - Office Business Opportunity  | 41,248            | 913                | 2,366     | 3,899             | 971                   | 34,925   |
| 25 City Mayor Admin                     | 25,577            | 3,596              | 1,637     | 2,698             | 672                   | 24,166   |

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

Dept:26 Human Resources

| Department                          | First<br>Incoming | Second<br>Incoming  | Selection          | Personnel<br>Svcs  | Classified<br>Testing | Non-GF              |
|-------------------------------------|-------------------|---------------------|--------------------|--------------------|-----------------------|---------------------|
| 25 I Gov Relats                     | \$4,390           | \$558               | \$278              | \$458              | \$114                 | \$4,099             |
| Subtotal - Mayor                    | 29,967            | 4,154               | 1,915              | 3,156              | 786                   | 28,265              |
| 26 Selection                        | 0                 | 15,186              | 852                | 1,405              | 350                   | 12,580              |
| 26 Personnel Svcs                   | 0                 | 13,478              | 756                | 1,246              | 310                   | 11,165              |
| Subtotal - Human Resources          | 0                 | 28,664              | 1,609              | 2,651              | 660                   | 23,745              |
| 27 Legal Svcs                       | 0                 | 88,943              | 4,991              | 8,226              | 2,048                 | 73,678              |
| 27 Inspector General                | 0                 | 23,462              | 1,317              | 2,170              | 540                   | 19,435              |
| Subtotal - Legal                    | 0                 | 112,404             | 6,308              | 10,396             | 2,588                 | 93,113              |
| 28 City Sec Svcs                    | 0                 | 8,947               | 502                | 827                | 206                   | 7,411               |
| Subtotal - City Secretary           | 0                 | 8,947               | 502                | 827                | 206                   | 7,411               |
| 29 City Council Svcs                | 0                 | 76,128              | 4,272              | 7,041              | 1,753                 | 63,063              |
| Subtotal - City Council             | 0                 | 76,128              | 4,272              | 7,041              | 1,753                 | 63,063              |
| 30 Controller Fin Svcs              | 0                 | 284,352             | 15,957             | 26,298             | 6,547                 | 235,549             |
| 30 Controller Treasury              | 0                 | 15,732              | 883                | 1,455              | 362                   | 13,032              |
| Subtotal - City Controller's Office | 0                 | 300,083             | 16,840             | 27,753             | 6,909                 | 248,581             |
| 36 Design & Const                   | 0                 | 29                  | 2                  | 3                  | 1                     | 24                  |
| 36 Real Estate                      | 0                 | 24,745              | 1,389              | 2,289              | 570                   | 20,498              |
| Subtotal - General Services         | 0                 | 24,774              | 1,390              | 2,291              | 570                   | 20,522              |
| <b>Total Incoming</b>               | <b>2,025,959</b>  | <b>640,534</b>      | <b>149,625</b>     | <b>246,577</b>     | <b>61,390</b>         | <b>2,208,900</b>    |
| <b>C. Total Allocated</b>           |                   | <b>\$38,201,332</b> | <b>\$1,026,474</b> | <b>\$1,791,076</b> | <b>\$469,941</b>      | <b>\$34,913,842</b> |
|                                     |                   |                     | 2.69%              | 4.69%              | 1.23%                 | 91.39%              |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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6/6/2016

**Selection Allocations**

**Dept:26 Human Resources**

| Department                            | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office                  | 58           | 1.1115%            | \$11,010         | \$0           | \$11,010              | \$0               | \$11,010           |
| 14 ARA Director Office                | 330          | 6.3243%            | 62,644           | 0             | 62,644                | 0                 | 62,644             |
| 19 HITS CIO                           | 61           | 1.1690%            | 11,580           | 0             | 11,580                | 0                 | 11,580             |
| 24 Office Business Opportunity        | 18           | 0.3450%            | 3,417            | 0             | 3,417                 | 0                 | 3,417              |
| 25 Mayor                              | 32           | 0.6133%            | 6,075            | 0             | 6,075                 | 0                 | 6,075              |
| 26 Human Resources                    | 80           | 1.5332%            | 15,186           | 0             | 15,186                | 0                 | 15,186             |
| 27 Legal                              | 39           | 0.7474%            | 7,403            | 0             | 7,403                 | 302               | 7,706              |
| 28 City Secretary                     | 2            | 0.0383%            | 380              | 0             | 380                   | 15                | 395                |
| 29 City Council                       | 143          | 2.7405%            | 27,146           | 0             | 27,146                | 1,108             | 28,254             |
| 30 City Controller's Office           | 34           | 0.6516%            | 6,454            | 0             | 6,454                 | 263               | 6,718              |
| 33 PWE Administration Indirect        | 9            | 0.1725%            | 1,708            | 0             | 1,708                 | 70                | 1,778              |
| 34 CIP Sal Rec PWE                    | 101          | 1.9356%            | 19,173           | 0             | 19,173                | 783               | 19,955             |
| 36 General Services                   | 38           | 0.7282%            | 7,214            | 0             | 7,214                 | 294               | 7,508              |
| 37 HEC                                | 44           | 0.8432%            | 8,352            | 0             | 8,352                 | 341               | 8,693              |
| 39 Police                             | 613          | 11.7478%           | 116,365          | 0             | 116,365               | 4,750             | 121,115            |
| 40 Dept of Neighborhoods              | 24           | 0.4599%            | 4,556            | 0             | 4,556                 | 186               | 4,742              |
| 41 Fire                               | 816          | 15.6382%           | 154,901          | 0             | 154,901               | 6,323             | 161,223            |
| 42 Municipal Court                    | 37           | 0.7091%            | 7,024            | 0             | 7,024                 | 287               | 7,310              |
| 43 Solid Waste                        | 186          | 3.5646%            | 35,308           | 0             | 35,308                | 1,441             | 36,749             |
| 44 Houston Airport System (HAS)       | 121          | 2.3189%            | 22,969           | 0             | 22,969                | 938               | 23,907             |
| 45 Housing & Community Development    | 52           | 0.9966%            | 9,871            | 0             | 9,871                 | 403               | 10,274             |
| 46 Library                            | 189          | 3.6221%            | 35,878           | 0             | 35,878                | 1,464             | 37,342             |
| 47 Parks & Recreation                 | 574          | 11.0004%           | 108,962          | 0             | 108,962               | 4,448             | 113,410            |
| 48 Health & Human Services Department | 295          | 5.6535%            | 56,000           | 0             | 56,000                | 2,286             | 58,285             |
| 50 Fleet Management                   | 83           | 1.5906%            | 15,756           | 0             | 15,756                | 643               | 16,399             |
| 51 Planning & Development             | 32           | 0.6133%            | 6,075            | 0             | 6,075                 | 248               | 6,322              |
| 66 PWE Bldg Insp                      | 270          | 5.1744%            | 51,254           | 0             | 51,254                | 2,092             | 53,346             |
| 67 PWE Stormwater                     | 133          | 2.5489%            | 25,247           | 0             | 25,247                | 1,031             | 26,278             |
| 68 PWE DDSR                           | 195          | 3.7371%            | 37,017           | 0             | 37,017                | 1,511             | 38,528             |
| 69 PWE Water & Sewer                  | 609          | 11.6711%           | 115,606          | 0             | 115,606               | 4,719             | 120,325            |
| <b>Subtotal</b>                       | <b>5,218</b> | <b>100.0000%</b>   | <b>990,529</b>   | <b>0</b>      | <b>990,529</b>        | <b>35,945</b>     | <b>1,026,474</b>   |
| Direct Bills                          |              |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |              |                    |                  |               | <b>\$990,529</b>      |                   | <b>\$1,026,474</b> |

Basis Units: Number of selections per department

Source: Selection Analysis

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**Personnel Svcs Allocations**

**Dept:26 Human Resources**

| Department                              | Units    | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|---|----------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4 Finance Dir Office                    | 8.94     | 0.0399%            | \$692            | \$0           | \$692                 | \$0               | \$692   |
| 5 Finance Financial Planning & Analysis | 13.30    | 0.0594%            | 1,029            | 0             | 1,029                 | 0                 | 1,029   |
| 6 Finance City Council                  | 4.92     | 0.0220%            | 381              | 0             | 381                   | 0                 | 381     |
| 7 Finance Public Fin                    | 6.51     | 0.0291%            | 504              | 0             | 504                   | 0                 | 504     |
| 8 Finance Reporting & Ops               | 12.94    | 0.0578%            | 1,001            | 0             | 1,001                 | 0                 | 1,001   |
| 9 Finance Internal Controls             | 3.71     | 0.0166%            | 287              | 0             | 287                   | 0                 | 287     |
| 10 Finance Grants                       | 9.04     | 0.0404%            | 699              | 0             | 699                   | 0                 | 699     |
| 11 Finance Perform Mgmnt                | 5.93     | 0.0265%            | 459              | 0             | 459                   | 0                 | 459     |
| 12 Finance Treasury                     | 4.35     | 0.0194%            | 337              | 0             | 337                   | 0                 | 337     |
| 13 Finance Strategic Purchasing         | 41.43    | 0.1851%            | 3,205            | 0             | 3,205                 | 0                 | 3,205   |
| 14 ARA Director Office                  | 4.21     | 0.0188%            | 326              | 0             | 326                   | 0                 | 326     |
| 15 ARA Admin Svcs                       | 8.01     | 0.0358%            | 620              | 0             | 620                   | 0                 | 620     |
| 16 ARA Operations                       | 98.03    | 0.4379%            | 7,584            | 0             | 7,584                 | 0                 | 7,584   |
| 17 ARA Payroll Services                 | 47.70    | 0.2131%            | 3,690            | 0             | 3,690                 | 0                 | 3,690   |
| 18 ARA Regulatory                       | 6.13     | 0.0274%            | 474              | 0             | 474                   | 0                 | 474     |
| 19 HITS CIO                             | 14.13    | 0.0631%            | 1,093            | 0             | 1,093                 | 0                 | 1,093   |
| 20 HITS EAS                             | 28.06    | 0.1253%            | 2,171            | 0             | 2,171                 | 0                 | 2,171   |
| 21 HITS EIS                             | 62.86    | 0.2808%            | 4,863            | 0             | 4,863                 | 0                 | 4,863   |
| 22 HITS Radio                           | 32.47    | 0.1450%            | 2,512            | 0             | 2,512                 | 0                 | 2,512   |
| 23 HITS Project Mgt Office              | 13.71    | 0.0612%            | 1,061            | 0             | 1,061                 | 0                 | 1,061   |
| 24 Office Business Opportunity          | 30.08    | 0.1344%            | 2,327            | 0             | 2,327                 | 0                 | 2,327   |
| 25 Mayor                                | 36.63    | 0.1636%            | 2,834            | 0             | 2,834                 | 0                 | 2,834   |
| 26 Human Resources                      | 174.22   | 0.7782%            | 13,478           | 0             | 13,478                | 0                 | 13,478  |
| 27 Legal                                | 121.59   | 0.5431%            | 9,406            | 0             | 9,406                 | 332               | 9,738   |
| 28 City Secretary                       | 10.25    | 0.0458%            | 793              | 0             | 793                   | 28                | 821     |
| 29 City Council                         | 76.51    | 0.3418%            | 5,919            | 0             | 5,919                 | 209               | 6,128   |
| 30 City Controller's Office             | 62.12    | 0.2775%            | 4,806            | 0             | 4,806                 | 169               | 4,975   |
| 31 Health Administration                | 78.23    | 0.3495%            | 6,052            | 0             | 6,052                 | 213               | 6,265   |
| 32 Planning & Dev Admin                 | 13.09    | 0.0585%            | 1,013            | 0             | 1,013                 | 36                | 1,048   |
| 34 CIP Sal Rec PWE                      | 10.71    | 0.0478%            | 829              | 0             | 829                   | 29                | 858     |
| 35 HPD Police Records                   | 94.41    | 0.4217%            | 7,304            | 0             | 7,304                 | 257               | 7,561   |
| 36 General Services                     | 242.38   | 1.0827%            | 18,751           | 0             | 18,751                | 661               | 19,412  |
| 37 HEC                                  | 236.77   | 1.0576%            | 18,317           | 0             | 18,317                | 646               | 18,962  |
| 39 Police                               | 6,700.04 | 29.9288%           | 518,319          | 0             | 518,319               | 18,274            | 536,592 |
| 40 Dept of Neighborhoods                | 154.20   | 0.6888%            | 11,929           | 0             | 11,929                | 421               | 12,350  |
| 41 Fire                                 | 4,366.21 | 19.5037%           | 337,772          | 0             | 337,772               | 11,909            | 349,681 |
| 42 Municipal Court                      | 320.60   | 1.4321%            | 24,802           | 0             | 24,802                | 874               | 25,676  |
| 43 Solid Waste                          | 478.44   | 2.1372%            | 37,012           | 0             | 37,012                | 1,305             | 38,317  |
| 44 Houston Airport System (HAS)         | 1,291.99 | 5.7713%            | 99,949           | 0             | 99,949                | 3,524             | 103,473 |
| 45 Housing & Community Development      | 164.80   | 0.7362%            | 12,749           | 0             | 12,749                | 449               | 13,198  |
| 46 Library                              | 486.87   | 2.1748%            | 37,665           | 0             | 37,665                | 1,328             | 38,992  |
| 47 Parks & Recreation                   | 767.02   | 3.4262%            | 59,337           | 0             | 59,337                | 2,092             | 61,429  |

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

**Dept:26 Human Resources**

| Department                            | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 48 Health & Human Services Department | 1,147.80         | 5.1272%            | \$88,794         | \$0           | \$88,794              | \$3,131           | \$91,925           |
| 49 Convention & Entertainment         | 17.16            | 0.0767%            | 1,328            | 0             | 1,328                 | 47                | 1,374              |
| 50 Fleet Management                   | 369.65           | 1.6512%            | 28,596           | 0             | 28,596                | 1,008             | 29,605             |
| 51 Planning & Development             | 66.95            | 0.2991%            | 5,179            | 0             | 5,179                 | 183               | 5,362              |
| 53 Finance Other                      | 42.59            | 0.1902%            | 3,295            | 0             | 3,295                 | 116               | 3,411              |
| 54 ARA Insurance                      | 5.01             | 0.0224%            | 388              | 0             | 388                   | 14                | 401                |
| 55 ARA BARC                           | 91.18            | 0.4073%            | 7,054            | 0             | 7,054                 | 249               | 7,302              |
| 56 ARA Parking                        | 70.66            | 0.3156%            | 5,466            | 0             | 5,466                 | 193               | 5,659              |
| 57 ARA Other                          | 39.15            | 0.1749%            | 3,029            | 0             | 3,029                 | 107               | 3,135              |
| 58 IT Public Services                 | 9.22             | 0.0412%            | 713              | 0             | 713                   | 25                | 738                |
| 59 Legal Insurance                    | 52.69            | 0.2354%            | 4,076            | 0             | 4,076                 | 144               | 4,220              |
| 60 Legal Wkr Comp                     | 2.00             | 0.0089%            | 155              | 0             | 155                   | 5                 | 160                |
| 61 Mayor Cable TV                     | 16.78            | 0.0750%            | 1,298            | 0             | 1,298                 | 46                | 1,344              |
| 62 Mayor Other                        | 41.02            | 0.1832%            | 3,173            | 0             | 3,173                 | 112               | 3,285              |
| 63 TIRZ                               | 13.06            | 0.0583%            | 1,010            | 0             | 1,010                 | 36                | 1,046              |
| 64 HR Health Benefits                 | 47.94            | 0.2141%            | 3,709            | 0             | 3,709                 | 131               | 3,839              |
| 66 PWE Bldg Insp                      | 510.04           | 2.2783%            | 39,457           | 0             | 39,457                | 1,391             | 40,848             |
| 67 PWE Stormwater                     | 337.24           | 1.5064%            | 26,089           | 0             | 26,089                | 920               | 27,009             |
| 68 PWE DDSR                           | 512.48           | 2.2892%            | 39,646           | 0             | 39,646                | 1,398             | 41,043             |
| 69 PWE Water & Sewer                  | 2,166.22         | 9.6764%            | 167,580          | 0             | 167,580               | 5,908             | 173,488            |
| 70 PWE Houston Transtar               | 7.28             | 0.0325%            | 563              | 0             | 563                   | 20                | 583                |
| 71 PWE Other                          | 18.49            | 0.0826%            | 1,430            | 0             | 1,430                 | 50                | 1,481              |
| 72 Houston Permit Center              | 44.85            | 0.2003%            | 3,470            | 0             | 3,470                 | 122               | 3,592              |
| 73 CIP S/R Planning                   | 10.10            | 0.0451%            | 781              | 0             | 781                   | 28                | 809                |
| 74 CIP Sal Rec RE                     | 32.51            | 0.1452%            | 2,515            | 0             | 2,515                 | 89                | 2,604              |
| 75 CIP S/R Engrg                      | 99.06            | 0.4425%            | 7,663            | 0             | 7,663                 | 270               | 7,934              |
| 76 CIP S/R Constr                     | 106.72           | 0.4767%            | 8,256            | 0             | 8,256                 | 291               | 8,547              |
| 77 CIP S/R Eng/Const                  | 14.03            | 0.0627%            | 1,085            | 0             | 1,085                 | 38                | 1,124              |
| 78 CIP S/R Geo/Env                    | 11.54            | 0.0515%            | 893              | 0             | 893                   | 31                | 924                |
| 79 CIP S/R Other                      | 19.36            | 0.0865%            | 1,498            | 0             | 1,498                 | 53                | 1,551              |
| 80 CIP S/R GSD                        | 37.05            | 0.1655%            | 2,866            | 0             | 2,866                 | 101               | 2,967              |
| 93 HR-W.C.                            | 31.54            | 0.1409%            | 2,440            | 0             | 2,440                 | 86                | 2,526              |
| 94 HITS Other                         | 51.68            | 0.2309%            | 3,998            | 0             | 3,998                 | 141               | 4,139              |
| <b>Subtotal</b>                       | <b>22,386.59</b> | <b>100.0000%</b>   | <b>1,731,838</b> | <b>0</b>      | <b>1,731,838</b>      | <b>59,238</b>     | <b>1,791,076</b>   |
| Direct Bills                          |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |                  |                    |                  |               | <b>\$1,731,838</b>    |                   | <b>\$1,791,076</b> |

Basis Units: Number of FTE positions all funds  
Source: COH FTE Report



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Classified Testing Allocations**

**Dept:26 Human Resources**

| Department      | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 39 Police       | 424   | 22.9686%           | \$104,551        | \$0           | \$104,551             | \$3,387           | \$107,939        |
| 41 Fire         | 1,422 | 77.0314%           | 350,642          | 0             | 350,642               | 11,360            | 362,002          |
| <b>Subtotal</b> | 1,846 | 100.0000%          | 455,193          | 0             | 455,193               | 14,748            | 469,941          |
| Direct Bills    |       |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |       |                    |                  |               | <b>\$455,193</b>      |                   | <b>\$469,941</b> |

Basis Units: Number of classified employees tested

Source: HR Testing Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:26 Human Resources**

| Department                              | Selection | Personnel<br>Svcs | Classified<br>Testing | Non-GF | Total   |
|---|-----------|-------------------|-----------------------|--------|---------|
| 0 Direct Billed                         | \$0       | \$0               | \$0                   | \$0    | \$0     |
| 4 Finance Dir Office                    | 11,010    | 692               | 0                     | 0      | 11,702  |
| 5 Finance Financial Planning & Analysis | 0         | 1,029             | 0                     | 0      | 1,029   |
| 6 Finance City Council                  | 0         | 381               | 0                     | 0      | 381     |
| 7 Finance Public Fin                    | 0         | 504               | 0                     | 0      | 504     |
| 8 Finance Reporting & Ops               | 0         | 1,001             | 0                     | 0      | 1,001   |
| 9 Finance Internal Controls             | 0         | 287               | 0                     | 0      | 287     |
| 10 Finance Grants                       | 0         | 699               | 0                     | 0      | 699     |
| 11 Finance Perform Mgmt                 | 0         | 459               | 0                     | 0      | 459     |
| 12 Finance Treasury                     | 0         | 337               | 0                     | 0      | 337     |
| 13 Finance Strategic Purchasing         | 0         | 3,205             | 0                     | 0      | 3,205   |
| 14 ARA Director Office                  | 62,644    | 326               | 0                     | 0      | 62,969  |
| 15 ARA Admin Svcs                       | 0         | 620               | 0                     | 0      | 620     |
| 16 ARA Operations                       | 0         | 7,584             | 0                     | 0      | 7,584   |
| 17 ARA Payroll Services                 | 0         | 3,690             | 0                     | 0      | 3,690   |
| 18 ARA Regulatory                       | 0         | 474               | 0                     | 0      | 474     |
| 19 HITS CIO                             | 11,580    | 1,093             | 0                     | 0      | 12,673  |
| 20 HITS EAS                             | 0         | 2,171             | 0                     | 0      | 2,171   |
| 21 HITS EIS                             | 0         | 4,863             | 0                     | 0      | 4,863   |
| 22 HITS Radio                           | 0         | 2,512             | 0                     | 0      | 2,512   |
| 23 HITS Project Mgt Office              | 0         | 1,061             | 0                     | 0      | 1,061   |
| 24 Office Business Opportunity          | 3,417     | 2,327             | 0                     | 0      | 5,744   |
| 25 Mayor                                | 6,075     | 2,834             | 0                     | 0      | 8,908   |
| 26 Human Resources                      | 15,186    | 13,478            | 0                     | 0      | 28,664  |
| 27 Legal                                | 7,706     | 9,738             | 0                     | 0      | 17,443  |
| 28 City Secretary                       | 395       | 821               | 0                     | 0      | 1,216   |
| 29 City Council                         | 28,254    | 6,128             | 0                     | 0      | 34,381  |
| 30 City Controller's Office             | 6,718     | 4,975             | 0                     | 0      | 11,693  |
| 31 Health Administration                | 0         | 6,265             | 0                     | 0      | 6,265   |
| 32 Planning & Dev Admin                 | 0         | 1,048             | 0                     | 0      | 1,048   |
| 33 PWE Administration Indirect          | 1,778     | 0                 | 0                     | 0      | 1,778   |
| 34 CIP Sal Rec PWE                      | 19,955    | 858               | 0                     | 0      | 20,813  |
| 35 HPD Police Records                   | 0         | 7,561             | 0                     | 0      | 7,561   |
| 36 General Services                     | 7,508     | 19,412            | 0                     | 0      | 26,920  |
| 37 HEC                                  | 8,693     | 18,962            | 0                     | 0      | 27,656  |
| 39 Police                               | 121,115   | 536,592           | 107,939               | 0      | 765,646 |
| 40 Dept of Neighborhoods                | 4,742     | 12,350            | 0                     | 0      | 17,091  |
| 41 Fire                                 | 161,223   | 349,681           | 362,002               | 0      | 872,906 |
| 42 Municipal Court                      | 7,310     | 25,676            | 0                     | 0      | 32,987  |
| 43 Solid Waste                          | 36,749    | 38,317            | 0                     | 0      | 75,067  |
| 44 Houston Airport System (HAS)         | 23,907    | 103,473           | 0                     | 0      | 127,380 |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Allocation Summary**

**Dept:26 Human Resources**

| Department                            | Selection          | Personnel<br>Svcs  | Classified<br>Testing | Non-GF     | Total              |
|---------------------------------------|--------------------|--------------------|-----------------------|------------|--------------------|
| 45 Housing & Community Development    | \$10,274           | \$13,198           | \$0                   | \$0        | \$23,473           |
| 46 Library                            | 37,342             | 38,992             | 0                     | 0          | 76,335             |
| 47 Parks & Recreation                 | 113,410            | 61,429             | 0                     | 0          | 174,839            |
| 48 Health & Human Services Department | 58,285             | 91,925             | 0                     | 0          | 150,210            |
| 49 Convention & Entertainment         | 0                  | 1,374              | 0                     | 0          | 1,374              |
| 50 Fleet Management                   | 16,399             | 29,605             | 0                     | 0          | 46,003             |
| 51 Planning & Development             | 6,322              | 5,362              | 0                     | 0          | 11,684             |
| 53 Finance Other                      | 0                  | 3,411              | 0                     | 0          | 3,411              |
| 54 ARA Insurance                      | 0                  | 401                | 0                     | 0          | 401                |
| 55 ARA BARC                           | 0                  | 7,302              | 0                     | 0          | 7,302              |
| 56 ARA Parking                        | 0                  | 5,659              | 0                     | 0          | 5,659              |
| 57 ARA Other                          | 0                  | 3,135              | 0                     | 0          | 3,135              |
| 58 IT Public Services                 | 0                  | 738                | 0                     | 0          | 738                |
| 59 Legal Insurance                    | 0                  | 4,220              | 0                     | 0          | 4,220              |
| 60 Legal Wkr Comp                     | 0                  | 160                | 0                     | 0          | 160                |
| 61 Mayor Cable TV                     | 0                  | 1,344              | 0                     | 0          | 1,344              |
| 62 Mayor Other                        | 0                  | 3,285              | 0                     | 0          | 3,285              |
| 63 TIRZ                               | 0                  | 1,046              | 0                     | 0          | 1,046              |
| 64 HR Health Benefits                 | 0                  | 3,839              | 0                     | 0          | 3,839              |
| 66 PWE Bldg Insp                      | 53,346             | 40,848             | 0                     | 0          | 94,194             |
| 67 PWE Stormwater                     | 26,278             | 27,009             | 0                     | 0          | 53,287             |
| 68 PWE DDSR                           | 38,528             | 41,043             | 0                     | 0          | 79,571             |
| 69 PWE Water & Sewer                  | 120,325            | 173,488            | 0                     | 0          | 293,813            |
| 70 PWE Houston Transtar               | 0                  | 583                | 0                     | 0          | 583                |
| 71 PWE Other                          | 0                  | 1,481              | 0                     | 0          | 1,481              |
| 72 Houston Permit Center              | 0                  | 3,592              | 0                     | 0          | 3,592              |
| 73 CIP S/R Planning                   | 0                  | 809                | 0                     | 0          | 809                |
| 74 CIP Sal Rec RE                     | 0                  | 2,604              | 0                     | 0          | 2,604              |
| 75 CIP S/R Engrg                      | 0                  | 7,934              | 0                     | 0          | 7,934              |
| 76 CIP S/R Constr                     | 0                  | 8,547              | 0                     | 0          | 8,547              |
| 77 CIP S/R Eng/Const                  | 0                  | 1,124              | 0                     | 0          | 1,124              |
| 78 CIP S/R Geo/Env                    | 0                  | 924                | 0                     | 0          | 924                |
| 79 CIP S/R Other                      | 0                  | 1,551              | 0                     | 0          | 1,551              |
| 80 CIP S/R GSD                        | 0                  | 2,967              | 0                     | 0          | 2,967              |
| 93 HR-W.C.                            | 0                  | 2,526              | 0                     | 0          | 2,526              |
| 94 HITS Other                         | 0                  | 4,139              | 0                     | 0          | 4,139              |
| <b>Total</b>                          | <b>\$1,026,474</b> | <b>\$1,791,076</b> | <b>\$469,941</b>      | <b>\$0</b> | <b>\$3,287,490</b> |

**LEGAL SERVICES  
NATURE AND EXTENT OF SERVICES**

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

- **Legal Services** – The Department identifies time spent by individual attorney, case, and department. The number of total actual hours expended for the city departments is the basis for allocation.
- **PWE Legal** – Public Works and Engineering provides funding for legal representation, and these costs are 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 are allocated based on the percentage of complaints investigated by department.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:27 Legal**

| Description                          |    | Amount              | General Admin | Legal Svcs          | PWE Legal          | Inspector General  |
|--------------------------------------|----|---------------------|---------------|---------------------|--------------------|--------------------|
| <hr/>                                |    |                     |               |                     |                    |                    |
| Personnel Costs                      |    |                     |               |                     |                    |                    |
| Salaries                             | S1 | 9,811,110           | 1,743,000     | 6,691,894           | 749,330            | 626,886            |
| <i>Salary % Split</i>                |    |                     | <i>17.77%</i> | <i>68.21%</i>       | <i>7.64%</i>       | <i>6.39%</i>       |
| Benefits                             | P  | 4,258,986           | 759,968       | 2,872,530           | 337,779            | 288,709            |
| Subtotal - Personnel Costs           |    | 14,070,096          | 2,502,968     | 9,564,424           | 1,087,109          | 915,595            |
| <hr/>                                |    |                     |               |                     |                    |                    |
| Services & Supplies Cost             |    |                     |               |                     |                    |                    |
| Supplies                             | P  | 318,059             | 318,059       | 0                   | 0                  | 0                  |
| Services                             | P  | 649,318             | 525,206       | 120,797             | 3                  | 3,312              |
| Subtotal - Services & Supplies       |    | 967,377             | 843,265       | 120,797             | 3                  | 3,312              |
| <hr/>                                |    |                     |               |                     |                    |                    |
| <b>Department Cost Total</b>         |    | 15,037,473          | 3,346,233     | 9,685,221           | 1,087,112          | 918,907            |
| <hr/>                                |    |                     |               |                     |                    |                    |
| Adjustments to Cost                  |    |                     |               |                     |                    |                    |
| Subtotal - Adjustments               |    | 0                   | 0             | 0                   | 0                  | 0                  |
| <hr/>                                |    |                     |               |                     |                    |                    |
| <b>Total Costs After Adjustments</b> |    | 15,037,473          | 3,346,233     | 9,685,221           | 1,087,112          | 918,907            |
| <hr/>                                |    |                     |               |                     |                    |                    |
| General Admin Distribution           |    |                     | (3,346,233)   | 2,775,450           | 310,783            | 260,000            |
| <hr/>                                |    |                     |               |                     |                    |                    |
| <b>Grand Total</b>                   |    | <b>\$15,037,473</b> |               | <b>\$12,460,671</b> | <b>\$1,397,895</b> | <b>\$1,178,907</b> |
| <hr/>                                |    |                     |               |                     |                    |                    |

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

**Dept:27 Legal**

| Department                                  | First Incoming | Second Incoming | Legal Svcs | PWE Legal | Inspector General |
|---|----------------|-----------------|------------|-----------|-------------------|
| 1 City Hall Annex                           | \$116,887      | \$0             | \$96,949   | \$10,856  | \$9,082           |
| 1 Muni Court Bldg                           | 6,380          | 0               | 5,292      | 593       | 496               |
| Subtotal - Building Depreciation            | 123,267        | 0               | 102,240    | 11,448    | 9,578             |
| 3 Insurance Retirees                        | 261,884        | 1,327           | 218,313    | 24,446    | 20,451            |
| 3 Memberships                               | 8,905          | 45              | 7,423      | 831       | 695               |
| 3 Accounting & Consult                      | 5,246          | 27              | 4,374      | 490       | 410               |
| 3 Interest Costs                            | 25,209         | 135             | 21,021     | 2,354     | 1,969             |
| 3 Other Misc                                | 6,023          | 32              | 5,023      | 562       | 471               |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 8,912          | 45              | 7,429      | 832       | 696               |
| Subtotal - Non-Departmental-Gen Gov         | 316,179        | 1,612           | 263,583    | 29,515    | 24,692            |
| 5 Financial Plg & Analysis                  | 5,236          | 257             | 4,556      | 510       | 427               |
| Subtotal - Finance Financial Plg & Analysis | 5,236          | 257             | 4,556      | 510       | 427               |
| 8 Gen Acctng                                | 2,034          | 121             | 1,787      | 200       | 167               |
| 8 Fixed Assets                              | 994            | 58              | 873        | 98        | 82                |
| 8 Auditing Svcs                             | 2,805          | 0               | 2,327      | 261       | 218               |
| 8 Fin Operations                            | 3,358          | 174             | 2,929      | 328       | 274               |
| Subtotal - Finance Reporting & Ops          | 9,191          | 353             | 7,916      | 886       | 742               |
| 9 Internal Controls                         | 10,064         | 324             | 8,615      | 965       | 807               |
| Subtotal - Finance Internal Controls        | 10,064         | 324             | 8,615      | 965       | 807               |
| 10 Cost Accounting                          | 1,265          | 75              | 1,112      | 124       | 104               |
| 10 Trust Funds Mgmt (TFM)                   | 1,286          | 75              | 1,129      | 126       | 106               |
| Subtotal - Finance Grants                   | 2,551          | 150             | 2,241      | 251       | 210               |
| 11 Perf Mgt Svcs                            | 4,850          | 204             | 4,192      | 469       | 393               |
| Subtotal - Finance Perform Mgmnt            | 4,850          | 204             | 4,192      | 469       | 393               |
| 12 Treasury                                 | 5,244          | 407             | 4,687      | 525       | 439               |
| Subtotal - Finance Treasury                 | 5,244          | 407             | 4,687      | 525       | 439               |
| 13 Purchasing                               | 4,815          | 312             | 4,252      | 476       | 398               |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:27 Legal**

| Department                              | First Incoming | Second Incoming | Legal Svcs | PWE Legal | Inspector General |
|---|----------------|-----------------|------------|-----------|-------------------|
| Subtotal - Finance Strategic Purchasing | \$4,815        | \$312           | \$4,252    | \$476     | \$398             |
| 16 Mailroom                             | 18,520         | 1,768           | 16,827     | 1,884     | 1,576             |
| 16 Property                             | 495            | 21              | 428        | 48        | 40                |
| 16 Records                              | 4,065          | 349             | 3,661      | 410       | 343               |
| 16 3-1-1 Svcs                           | 6,238          | 530             | 5,614      | 629       | 526               |
| Subtotal - ARA Operations               | 29,318         | 2,668           | 26,530     | 2,971     | 2,485             |
| 17 Payroll Svcs                         | 25,467         | 1,559           | 22,416     | 2,510     | 2,100             |
| Subtotal - ARA Payroll Services         | 25,467         | 1,559           | 22,416     | 2,510     | 2,100             |
| 18 Franchise                            | 6,832          | 433             | 6,026      | 675       | 565               |
| Subtotal - ARA Regulatory               | 6,832          | 433             | 6,026      | 675       | 565               |
| 20 Enterprise Appl                      | 4,643          | 510             | 4,274      | 479       | 400               |
| 20 IT ERP                               | 32,704         | 1,674           | 28,514     | 3,193     | 2,671             |
| 20 EGIS                                 | 660            | 44              | 584        | 65        | 55                |
| Subtotal - HITS EAS                     | 38,007         | 2,228           | 33,372     | 3,737     | 3,126             |
| 21 Client Svcs                          | 2,015          | 286             | 1,909      | 214       | 179               |
| 21 NW Data                              | 20,756         | 1,779           | 18,691     | 2,093     | 1,751             |
| 21 NW Voice                             | 16,188         | 1,355           | 14,551     | 1,629     | 1,363             |
| 21 Enterprise Optns                     | 12,353         | 996             | 11,071     | 1,240     | 1,037             |
| Subtotal - HITS EIS                     | 51,311         | 4,416           | 46,222     | 5,176     | 4,330             |
| 23 IT Proj Mgt                          | 11,651         | 775             | 10,306     | 1,154     | 965               |
| Subtotal - HITS Project Mgt Office      | 11,651         | 775             | 10,306     | 1,154     | 965               |
| 24 Certification                        | 7,927          | 162             | 6,710      | 751       | 629               |
| 24 Contract Compliance                  | 1,980          | 46              | 1,680      | 188       | 157               |
| 24 Reporting & Analytics                | 19,574         | 410             | 16,575     | 1,856     | 1,553             |
| 24 Dept Services                        | 6,716          | 171             | 5,712      | 640       | 535               |
| 24 External Affairs & Outreach          | 1,835          | 38              | 1,553      | 174       | 146               |
| Subtotal - Office Business Opportunity  | 38,032         | 826             | 32,230     | 3,609     | 3,019             |
| 25 City Mayor Admin                     | 17,850         | 2,510           | 16,887     | 1,891     | 1,582             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:27 Legal**

| Department                          | First Incoming | Second Incoming     | Legal Svcs          | PWE Legal          | Inspector General  |
|-------------------------------------|----------------|---------------------|---------------------|--------------------|--------------------|
| 25 I Gov Relats                     | \$3,064        | \$390               | \$2,864             | \$321              | \$268              |
| Subtotal - Mayor                    | 20,914         | 2,899               | 19,751              | 2,212              | 1,850              |
| 26 Selection                        | 7,403          | 302                 | 6,391               | 716                | 599                |
| 26 Personnel Svcs                   | 9,406          | 332                 | 8,077               | 904                | 757                |
| Subtotal - Human Resources          | 16,810         | 634                 | 14,468              | 1,620              | 1,355              |
| 27 Legal Svcs                       | 0              | 1,383,253           | 1,147,305           | 128,470            | 107,478            |
| 27 Inspector General                | 0              | 7,409               | 6,145               | 688                | 576                |
| Subtotal - Legal                    | 0              | 1,390,662           | 1,153,451           | 129,158            | 108,053            |
| 28 City Sec Svcs                    | 0              | 3,786               | 3,140               | 352                | 294                |
| Subtotal - City Secretary           | 0              | 3,786               | 3,140               | 352                | 294                |
| 29 City Council Svcs                | 0              | 32,217              | 26,721              | 2,992              | 2,503              |
| Subtotal - City Council             | 0              | 32,217              | 26,721              | 2,992              | 2,503              |
| 30 Controller Fin Svcs              | 0              | 17,426              | 14,453              | 1,618              | 1,354              |
| 30 Controller Treasury              | 0              | 6,658               | 5,522               | 618                | 517                |
| Subtotal - City Controller's Office | 0              | 24,083              | 19,975              | 2,237              | 1,871              |
| 35 Records Mgt                      | 0              | 234,510             | 194,508             | 21,780             | 18,221             |
| Subtotal - HPD Police Records       | 0              | 234,510             | 194,508             | 21,780             | 18,221             |
| 36 Design & Const                   | 0              | 35                  | 29                  | 3                  | 3                  |
| 36 Building Svcs                    | 0              | 212,773             | 176,479             | 19,761             | 16,532             |
| 36 Utilities                        | 0              | 126,322             | 104,774             | 11,732             | 9,815              |
| 36 Real Estate                      | 0              | 72,881              | 60,449              | 6,769              | 5,663              |
| Subtotal - General Services         | 0              | 412,010             | 341,732             | 38,266             | 32,013             |
| <b>Total Incoming</b>               | <b>719,739</b> | <b>2,117,325</b>    | <b>2,353,132</b>    | <b>263,494</b>     | <b>220,438</b>     |
| <b>C. Total Allocated</b>           |                | <b>\$17,874,537</b> | <b>\$14,813,804</b> | <b>\$1,661,389</b> | <b>\$1,399,344</b> |
|                                     |                |                     | 82.88%              | 9.29%              | 7.83%              |



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

**Dept:27 Legal**

| Department                         | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 4 Finance Dir Office               | 3,288  | 2.5982%            | \$339,261        | \$0           | \$339,261             | \$0               | \$339,261 |
| 14 ARA Director Office             | 4,217  | 3.3323%            | 435,117          | 0             | 435,117               | 0                 | 435,117   |
| 19 HITS CIO                        | 3,042  | 2.4038%            | 313,879          | 0             | 313,879               | 0                 | 313,879   |
| 24 Office Business Opportunity     | 163    | 0.1288%            | 16,819           | 0             | 16,819                | 0                 | 16,819    |
| 25 Mayor                           | 3,380  | 2.6709%            | 348,754          | 0             | 348,754               | 0                 | 348,754   |
| 26 Human Resources                 | 862    | 0.6812%            | 88,943           | 0             | 88,943                | 0                 | 88,943    |
| 27 Legal                           | 13,406 | 10.5934%           | 1,383,253        | 0             | 1,383,253             | 0                 | 1,383,253 |
| 28 City Secretary                  | 444    | 0.3508%            | 45,813           | 0             | 45,813                | 7,941             | 53,754    |
| 29 City Council                    | 633    | 0.5002%            | 65,314           | 0             | 65,314                | 11,321            | 76,635    |
| 30 City Controller's Office        | 637    | 0.5034%            | 65,727           | 0             | 65,727                | 11,393            | 77,119    |
| 31 Health Administration           | 2,664  | 2.1051%            | 274,876          | 0             | 274,876               | 47,646            | 322,522   |
| 32 Planning & Dev Admin            | 5,214  | 4.1201%            | 537,989          | 0             | 537,989               | 93,252            | 631,242   |
| 33 PWE Administration Indirect     | 3,311  | 2.6164%            | 341,635          | 0             | 341,635               | 59,217            | 400,852   |
| 36 General Services                | 2,001  | 1.5812%            | 206,467          | 0             | 206,467               | 35,788            | 242,254   |
| 37 HEC                             | 508    | 0.4014%            | 52,416           | 0             | 52,416                | 9,086             | 61,502    |
| 39 Police                          | 5,623  | 4.4433%            | 580,191          | 0             | 580,191               | 100,567           | 680,758   |
| 40 Dept of Neighborhoods           | 5,222  | 4.1264%            | 538,815          | 0             | 538,815               | 93,395            | 632,210   |
| 41 Fire                            | 677    | 0.5350%            | 69,854           | 0             | 69,854                | 12,108            | 81,962    |
| 42 Municipal Court                 | 52,325 | 41.3473%           | 5,398,981        | 0             | 5,398,981             | 935,832           | 6,334,813 |
| 43 Solid Waste                     | 520    | 0.4109%            | 53,654           | 0             | 53,654                | 9,300             | 62,955    |
| 44 Houston Airport System (HAS)    | 853    | 0.6740%            | 88,014           | 0             | 88,014                | 15,256            | 103,270   |
| 45 Housing & Community Development | 17     | 0.0134%            | 1,754            | 0             | 1,754                 | 304               | 2,058     |
| 46 Library                         | 369    | 0.2916%            | 38,074           | 0             | 38,074                | 6,600             | 44,674    |
| 47 Parks & Recreation              | 1,636  | 1.2928%            | 168,805          | 0             | 168,805               | 29,260            | 198,065   |
| 49 Convention & Entertainment      | 61     | 0.0482%            | 6,294            | 0             | 6,294                 | 1,091             | 7,385     |
| 50 Fleet Management                | 97     | 0.0766%            | 10,009           | 0             | 10,009                | 1,735             | 11,743    |
| 56 ARA Parking                     | 238    | 0.1881%            | 24,557           | 0             | 24,557                | 4,257             | 28,814    |
| 66 PWE Bldg Insp                   | 458    | 0.3619%            | 47,257           | 0             | 47,257                | 8,191             | 55,449    |
| 67 PWE Stormwater                  | 438    | 0.3461%            | 45,194           | 0             | 45,194                | 7,834             | 53,027    |
| 68 PWE DDSR                        | 3,241  | 2.5610%            | 334,412          | 0             | 334,412               | 57,965            | 392,377   |
| 69 PWE Water & Sewer               | 1,737  | 1.3726%            | 179,227          | 0             | 179,227               | 31,066            | 210,293   |
| 71 PWE Other                       | 7,831  | 6.1881%            | 808,016          | 0             | 808,016               | 140,057           | 948,073   |
| 74 CIP Sal Rec RE                  | 190    | 0.1501%            | 19,605           | 0             | 19,605                | 3,398             | 23,003    |
| 95 Other                           | 1,247  | 0.9854%            | 128,668          | 0             | 128,668               | 22,303            | 150,970   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Legal Svcs Allocations**

**Dept:27 Legal**

| Department      | Units   | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total               |
|-----------------|---------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| <b>Subtotal</b> | 126,550 | 100.0000%             | 13,057,641          | 0             | 13,057,641               | 1,756,163            | 14,813,804          |
| Direct Bills    |         |                       |                     |               | 0                        |                      | 0                   |
| <b>Total</b>    |         |                       |                     |               | <b>\$13,057,641</b>      |                      | <b>\$14,813,804</b> |

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**PWE Legal Allocations**

**Dept:27 Legal**

| Department           | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|----------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 69 PWE Water & Sewer | 816,282.93   | 74.6125%           | \$1,092,880      | \$(816,283)   | \$276,597             | \$146,724         | \$423,321          |
| 74 CIP Sal Rec RE    | 277,746.74   | 25.3875%           | 371,861          | (277,747)     | 94,114                | 49,924            | 144,038            |
| <b>Subtotal</b>      | 1,094,029.67 | 100.0000%          | 1,464,741        | (1,094,030)   | 370,711               | 196,648           | 567,359            |
| Direct Bills         |              |                    |                  |               | 1,094,030             |                   | 1,094,030          |
| <b>Total</b>         |              |                    |                  |               | <b>\$1,464,741</b>    |                   | <b>\$1,661,389</b> |

Basis Units: PWE Legal chargebacks by area

Source: Legal Chargeback Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**Inspector General Allocations**

**Dept:27 Legal**

| Department                            | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office                  | 0.30   | 0.3000%            | \$3,704          | \$0           | \$3,704               | \$0               | \$3,704            |
| 14 ARA Director Office                | 1.60   | 1.6000%            | 19,757           | 0             | 19,757                | 0                 | 19,757             |
| 19 HITS CIO                           | 2.50   | 2.5000%            | 30,871           | 0             | 30,871                | 0                 | 30,871             |
| 24 Office Business Opportunity        | 0.30   | 0.3000%            | 3,704            | 0             | 3,704                 | 0                 | 3,704              |
| 25 Mayor                              | 0.30   | 0.3000%            | 3,704            | 0             | 3,704                 | 0                 | 3,704              |
| 26 Human Resources                    | 1.90   | 1.9000%            | 23,462           | 0             | 23,462                | 0                 | 23,462             |
| 27 Legal                              | 0.60   | 0.6000%            | 7,409            | 0             | 7,409                 | 0                 | 7,409              |
| 28 City Secretary                     | 0.30   | 0.3000%            | 3,704            | 0             | 3,704                 | 534               | 4,238              |
| 29 City Council                       | 0.60   | 0.6000%            | 7,409            | 0             | 7,409                 | 1,067             | 8,476              |
| 33 PWE Administration Indirect        | 31.70  | 31.7000%           | 391,441          | 0             | 391,441               | 56,380            | 447,821            |
| 36 General Services                   | 2.20   | 2.2000%            | 27,166           | 0             | 27,166                | 3,913             | 31,079             |
| 37 HEC                                | 1.60   | 1.6000%            | 19,757           | 0             | 19,757                | 2,846             | 22,603             |
| 39 Police                             | 0.30   | 0.3000%            | 3,704            | 0             | 3,704                 | 534               | 4,238              |
| 40 Dept of Neighborhoods              | 2.20   | 2.2000%            | 27,166           | 0             | 27,166                | 3,913             | 31,079             |
| 41 Fire                               | 23.90  | 23.9000%           | 295,124          | 0             | 295,124               | 42,507            | 337,631            |
| 42 Municipal Court                    | 0.90   | 0.9000%            | 11,113           | 0             | 11,113                | 1,601             | 12,714             |
| 43 Solid Waste                        | 4.30   | 4.3000%            | 53,098           | 0             | 53,098                | 7,648             | 60,745             |
| 44 Houston Airport System (HAS)       | 5.90   | 5.9000%            | 72,855           | 0             | 72,855                | 10,493            | 83,348             |
| 45 Housing & Community Development    | 1.20   | 1.2000%            | 14,818           | 0             | 14,818                | 2,134             | 16,952             |
| 46 Library                            | 4.00   | 4.0000%            | 49,393           | 0             | 49,393                | 7,114             | 56,507             |
| 47 Parks & Recreation                 | 3.10   | 3.1000%            | 38,280           | 0             | 38,280                | 5,513             | 43,793             |
| 48 Health & Human Services Department | 1.60   | 1.6000%            | 19,757           | 0             | 19,757                | 2,846             | 22,603             |
| 50 Fleet Management                   | 2.20   | 2.2000%            | 27,166           | 0             | 27,166                | 3,913             | 31,079             |
| 69 PWE Water & Sewer                  | 6.50   | 6.5000%            | 80,264           | 0             | 80,264                | 11,560            | 91,824             |
| <b>Subtotal</b>                       | 100.00 | 100.0000%          | 1,234,830        | 0             | 1,234,830             | 164,515           | 1,399,344          |
| Direct Bills                          |        |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                          |        |                    |                  |               | <b>\$1,234,830</b>    |                   | <b>\$1,399,344</b> |

Basis Units: % of complaints investigated  
Source: Complaint Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:27 Legal**

| Department                            | Legal Svcs          | PWE Legal          | Inspector General  | Total               |
|---------------------------------------|---------------------|--------------------|--------------------|---------------------|
| 0 Direct Billed                       | \$0                 | \$1,094,030        | \$0                | \$1,094,030         |
| 4 Finance Dir Office                  | 339,261             | 0                  | 3,704              | 342,966             |
| 14 ARA Director Office                | 435,117             | 0                  | 19,757             | 454,874             |
| 19 HITS CIO                           | 313,879             | 0                  | 30,871             | 344,749             |
| 24 Office Business Opportunity        | 16,819              | 0                  | 3,704              | 20,523              |
| 25 Mayor                              | 348,754             | 0                  | 3,704              | 352,459             |
| 26 Human Resources                    | 88,943              | 0                  | 23,462             | 112,404             |
| 27 Legal                              | 1,383,253           | 0                  | 7,409              | 1,390,662           |
| 28 City Secretary                     | 53,754              | 0                  | 4,238              | 57,992              |
| 29 City Council                       | 76,635              | 0                  | 8,476              | 85,111              |
| 30 City Controller's Office           | 77,119              | 0                  | 0                  | 77,119              |
| 31 Health Administration              | 322,522             | 0                  | 0                  | 322,522             |
| 32 Planning & Dev Admin               | 631,242             | 0                  | 0                  | 631,242             |
| 33 PWE Administration Indirect        | 400,852             | 0                  | 447,821            | 848,672             |
| 36 General Services                   | 242,254             | 0                  | 31,079             | 273,333             |
| 37 HEC                                | 61,502              | 0                  | 22,603             | 84,105              |
| 39 Police                             | 680,758             | 0                  | 4,238              | 684,996             |
| 40 Dept of Neighborhoods              | 632,210             | 0                  | 31,079             | 663,289             |
| 41 Fire                               | 81,962              | 0                  | 337,631            | 419,593             |
| 42 Municipal Court                    | 6,334,813           | 0                  | 12,714             | 6,347,527           |
| 43 Solid Waste                        | 62,955              | 0                  | 60,745             | 123,700             |
| 44 Houston Airport System (HAS)       | 103,270             | 0                  | 83,348             | 186,618             |
| 45 Housing & Community Development    | 2,058               | 0                  | 16,952             | 19,010              |
| 46 Library                            | 44,674              | 0                  | 56,507             | 101,181             |
| 47 Parks & Recreation                 | 198,065             | 0                  | 43,793             | 241,858             |
| 48 Health & Human Services Department | 0                   | 0                  | 22,603             | 22,603              |
| 49 Convention & Entertainment         | 7,385               | 0                  | 0                  | 7,385               |
| 50 Fleet Management                   | 11,743              | 0                  | 31,079             | 42,822              |
| 56 ARA Parking                        | 28,814              | 0                  | 0                  | 28,814              |
| 66 PWE Bldg Insp                      | 55,449              | 0                  | 0                  | 55,449              |
| 67 PWE Stormwater                     | 53,027              | 0                  | 0                  | 53,027              |
| 68 PWE DDSR                           | 392,377             | 0                  | 0                  | 392,377             |
| 69 PWE Water & Sewer                  | 210,293             | 423,321            | 91,824             | 725,438             |
| 71 PWE Other                          | 948,073             | 0                  | 0                  | 948,073             |
| 74 CIP Sal Rec RE                     | 23,003              | 144,038            | 0                  | 167,041             |
| 95 Other                              | 150,970             | 0                  | 0                  | 150,970             |
| <b>Total</b>                          | <b>\$14,813,804</b> | <b>\$1,661,389</b> | <b>\$1,399,344</b> | <b>\$17,874,537</b> |

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

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:28 City Secretary**

| Description                          |    | Amount           | General<br>Admin | City Sec<br>Svcs |
|--------------------------------------|----|------------------|------------------|------------------|
| <hr/>                                |    |                  |                  |                  |
| Personnel Costs                      |    |                  |                  |                  |
| Salaries                             | S1 | 452,511          | 0                | 452,511          |
| Salary % Split                       |    |                  | .00%             | 100.00%          |
| Benefits                             | S  | 243,780          | 0                | 243,780          |
| Subtotal - Personnel Costs           |    | 696,291          | 0                | 696,291          |
| <hr/>                                |    |                  |                  |                  |
| Services & Supplies Cost             |    |                  |                  |                  |
| Supplies                             | S  | 4,101            | 0                | 4,101            |
| Services                             | S  | 104,705          | 0                | 104,705          |
| Subtotal - Services & Supplies       |    | 108,806          | 0                | 108,806          |
| <hr/>                                |    |                  |                  |                  |
| <b>Department Cost Total</b>         |    | 805,097          | 0                | 805,097          |
| <br>Adjustments to Cost              |    |                  |                  |                  |
| Subtotal - Adjustments               |    | 0                | 0                | 0                |
| <hr/>                                |    |                  |                  |                  |
| <b>Total Costs After Adjustments</b> |    | 805,097          | 0                | 805,097          |
| <br>General Admin Distribution       |    |                  |                  |                  |
|                                      |    |                  | 0                | 0                |
| <hr/>                                |    |                  |                  |                  |
| <b>Grand Total</b>                   |    | <b>\$805,097</b> |                  | <b>\$805,097</b> |
|                                      |    | <hr/> <hr/>      |                  |                  |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:28 City Secretary**

| Department                                  | First<br>Incoming | Second<br>Incoming | City Sec<br>Svcs |
|---|-------------------|--------------------|------------------|
| 1 City Hall Annex                           | \$10,132          | \$0                | \$10,132         |
| Subtotal - Building Depreciation            | 10,132            | 0                  | 10,132           |
| 3 Insurance Retirees                        | 22,084            | 112                | 22,196           |
| 3 Memberships                               | 751               | 4                  | 755              |
| 3 Accounting & Consult                      | 1,095             | 6                  | 1,100            |
| 3 Interest Costs                            | 1,350             | 7                  | 1,357            |
| 3 Other Misc                                | 322               | 2                  | 324              |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 751               | 4                  | 755              |
| Subtotal - Non-Departmental-Gen Gov         | 26,353            | 134                | 26,487           |
| 5 Financial Plg & Analysis                  | 1,093             | 54                 | 1,146            |
| Subtotal - Finance Financial Plg & Analysis | 1,093             | 54                 | 1,146            |
| 8 Gen Acctng                                | 424               | 25                 | 450              |
| 8 Auditing Svcs                             | 585               | 0                  | 585              |
| 8 Fin Operations                            | 180               | 9                  | 189              |
| Subtotal - Finance Reporting & Ops          | 1,190             | 34                 | 1,224            |
| 9 Internal Controls                         | 539               | 17                 | 556              |
| Subtotal - Finance Internal Controls        | 539               | 17                 | 556              |
| 10 Cost Accounting                          | 68                | 4                  | 72               |
| 10 Trust Funds Mgmt (TFM)                   | 69                | 4                  | 73               |
| Subtotal - Finance Grants                   | 137               | 8                  | 145              |
| 11 Perf Mgt Svcs                            | 260               | 11                 | 271              |
| Subtotal - Finance Perform Mgmnt            | 260               | 11                 | 271              |
| 12 Treasury                                 | 281               | 22                 | 303              |
| Subtotal - Finance Treasury                 | 281               | 22                 | 303              |
| 16 Mailroom                                 | 1,231             | 117                | 1,348            |
| 16 Records                                  | 343               | 29                 | 372              |
| 16 3-1-1 Svcs                               | 5,351             | 455                | 5,806            |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:28 City Secretary**

| Department                             | First Incoming | Second Incoming | City Sec Svcs |
|--|----------------|-----------------|---------------|
| Subtotal - ARA Operations              | \$6,925        | \$602           | \$7,526       |
| 17 Payroll Svcs                        | 2,147          | 131             | 2,278         |
| Subtotal - ARA Payroll Services        | 2,147          | 131             | 2,278         |
| 18 Franchise                           | 366            | 23              | 389           |
| Subtotal - ARA Regulatory              | 366            | 23              | 389           |
| 20 Enterprise Appl                     | 3,344          | 367             | 3,712         |
| 20 IT ERP                              | 1,914          | 98              | 2,011         |
| 20 EGIS                                | 66             | 4               | 70            |
| Subtotal - HITS EAS                    | 5,323          | 470             | 5,793         |
| 21 Client Svcs                         | 504            | 72              | 575           |
| 21 NW Data                             | 1,087          | 93              | 1,180         |
| 21 NW Voice                            | 848            | 71              | 919           |
| 21 Enterprise Optns                    | 2,578          | 208             | 2,785         |
| Subtotal - HITS EIS                    | 5,017          | 443             | 5,460         |
| 23 IT Proj Mgt                         | 982            | 65              | 1,047         |
| Subtotal - HITS Project Mgt Office     | 982            | 65              | 1,047         |
| 24 Certification                       | 668            | 14              | 682           |
| 24 Reporting & Analytics               | 12             | 0               | 13            |
| 24 External Affairs & Outreach         | 155            | 3               | 158           |
| Subtotal - Office Business Opportunity | 835            | 17              | 853           |
| 25 City Mayor Admin                    | 1,505          | 212             | 1,716         |
| 25 I Gov Relats                        | 258            | 33              | 291           |
| Subtotal - Mayor                       | 1,763          | 244             | 2,007         |
| 26 Selection                           | 380            | 15              | 395           |
| 26 Personnel Svcs                      | 793            | 28              | 821           |
| Subtotal - Human Resources             | 1,173          | 43              | 1,216         |
| 27 Legal Svcs                          | 45,813         | 7,941           | 53,754        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:28 City Secretary**

| Department                          | First<br>Incoming | Second<br>Incoming | City Sec<br>Svcs |
|-------------------------------------|-------------------|--------------------|------------------|
| 27 Inspector General                | \$3,704           | \$534              | \$4,238          |
| Subtotal - Legal                    | 49,517            | 8,474              | 57,992           |
| 28 City Sec Svcs                    | 0                 | 203                | 203              |
| Subtotal - City Secretary           | 0                 | 203                | 203              |
| 29 City Council Svcs                | 0                 | 1,725              | 1,725            |
| Subtotal - City Council             | 0                 | 1,725              | 1,725            |
| 30 Controller Fin Svcs              | 0                 | 3,636              | 3,636            |
| 30 Controller Treasury              | 0                 | 356                | 356              |
| Subtotal - City Controller's Office | 0                 | 3,993              | 3,993            |
| 36 Building Svcs                    | 0                 | 17,388             | 17,388           |
| 36 Utilities                        | 0                 | 10,323             | 10,323           |
| 36 Real Estate                      | 0                 | 6,138              | 6,138            |
| Subtotal - General Services         | 0                 | 33,849             | 33,849           |
| <b>Total Incoming</b>               | <b>114,031</b>    | <b>50,564</b>      | <b>164,594</b>   |
| <b>C. Total Allocated</b>           |                   | <b>\$969,691</b>   | <b>\$969,691</b> |
|                                     |                   |                    | 100.00%          |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

City Sec Svcs Allocations

Dept:28 City Secretary

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$23,142         | \$0           | \$23,142              | \$0               | \$23,142 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 597              | 0             | 597                   | 0                 | 597      |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 453              | 0             | 453                   | 0                 | 453      |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 99               | 0             | 99                    | 0                 | 99       |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 225              | 0             | 225                   | 0                 | 225      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 759              | 0             | 759                   | 0                 | 759      |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 271              | 0             | 271                   | 0                 | 271      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 258              | 0             | 258                   | 0                 | 258      |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 261              | 0             | 261                   | 0                 | 261      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 411              | 0             | 411                   | 0                 | 411      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 1,210            | 0             | 1,210                 | 0                 | 1,210    |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 345              | 0             | 345                   | 0                 | 345      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 302              | 0             | 302                   | 0                 | 302      |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 1,655            | 0             | 1,655                 | 0                 | 1,655    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 1,052            | 0             | 1,052                 | 0                 | 1,052    |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 181              | 0             | 181                   | 0                 | 181      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 930              | 0             | 930                   | 0                 | 930      |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 1,211            | 0             | 1,211                 | 0                 | 1,211    |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 1,677            | 0             | 1,677                 | 0                 | 1,677    |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 1,234            | 0             | 1,234                 | 0                 | 1,234    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 447              | 0             | 447                   | 0                 | 447      |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 775              | 0             | 775                   | 0                 | 775      |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 1,135            | 0             | 1,135                 | 0                 | 1,135    |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 8,947            | 0             | 8,947                 | 0                 | 8,947    |
| 27 Legal                                | 15,038,003  | 0.4119%            | 3,786            | 0             | 3,786                 | 0                 | 3,786    |
| 28 City Secretary                       | 805,096     | 0.0221%            | 203              | 0             | 203                   | 0                 | 203      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 2,310            | 0             | 2,310                 | 135               | 2,445    |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 2,048            | 0             | 2,048                 | 119               | 2,168    |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 3,257            | 0             | 3,257                 | 190               | 3,447    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 476              | 0             | 476                   | 28                | 504      |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 431              | 0             | 431                   | 25                | 456      |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 1,383            | 0             | 1,383                 | 81                | 1,463    |
| 36 General Services                     | 166,170,285 | 4.5519%            | 41,838           | 0             | 41,838                | 2,438             | 44,276   |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 6,056            | 0             | 6,056                 | 353               | 6,409    |
| 39 Police                               | 783,815,350 | 21.4710%           | 197,346          | 0             | 197,346               | 11,502            | 208,847  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 4,197            | 0             | 4,197                 | 245               | 4,442    |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 122,656          | 0             | 122,656               | 7,149             | 129,805  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 7,588            | 0             | 7,588                 | 442               | 8,030    |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 17,990           | 0             | 17,990                | 1,049             | 19,039   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 69,396           | 0             | 69,396                | 4,045             | 73,441   |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 17,369           | 0             | 17,369                | 1,012             | 18,381   |
| 46 Library                              | 35,694,288  | 0.9778%            | 8,987            | 0             | 8,987                 | 524               | 9,511    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

City Sec Svcs Allocations

Dept:28 City Secretary

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$22,828         | \$0           | \$22,828              | \$1,330           | \$24,158 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 28,058           | 0             | 28,058                | 1,635             | 29,694   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 43               | 0             | 43                    | 3                 | 46       |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 21,748           | 0             | 21,748                | 1,268             | 23,016   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 1,738            | 0             | 1,738                 | 101               | 1,840    |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 1,100            | 0             | 1,100                 | 64                | 1,164    |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 2,781            | 0             | 2,781                 | 162               | 2,943    |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 2,490            | 0             | 2,490                 | 145               | 2,635    |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 2,205            | 0             | 2,205                 | 128               | 2,333    |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 3,455            | 0             | 3,455                 | 201               | 3,656    |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 175              | 0             | 175                   | 10                | 185      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 4,592            | 0             | 4,592                 | 268               | 4,859    |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 53               | 0             | 53                    | 3                 | 56       |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 1,038            | 0             | 1,038                 | 61                | 1,099    |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 8,124            | 0             | 8,124                 | 473               | 8,597    |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 81,978           | 0             | 81,978                | 4,778             | 86,756   |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 37               | 0             | 37                    | 2                 | 39       |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 13,340           | 0             | 13,340                | 778               | 14,118   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 7,862            | 0             | 7,862                 | 458               | 8,321    |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 18,056           | 0             | 18,056                | 1,052             | 19,108   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 100,730          | 0             | 100,730               | 5,871             | 106,601  |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 676              | 0             | 676                   | 39                | 715      |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 12,115           | 0             | 12,115                | 706               | 12,821   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 1,573            | 0             | 1,573                 | 92                | 1,664    |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 300              | 0             | 300                   | 17                | 317      |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 1,085            | 0             | 1,085                 | 63                | 1,148    |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 2,863            | 0             | 2,863                 | 167               | 3,030    |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 2,571            | 0             | 2,571                 | 150               | 2,720    |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 875              | 0             | 875                   | 51                | 926      |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 340              | 0             | 340                   | 20                | 360      |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 757              | 0             | 757                   | 44                | 801      |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 1,045            | 0             | 1,045                 | 61                | 1,106    |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 14               | 0             | 14                    | 1                 | 15       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 1                | 0             | 1                     | 0                 | 1        |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 5,284            | 0             | 5,284                 | 308               | 5,592    |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 12,306           | 0             | 12,306                | 717               | 13,023   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

City Sec Svcs Allocations

Dept:28 City Secretary

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total            |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 919,128             | 0             | 919,128                  | 50,564               | 969,691          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                |
| <b>Total</b>    |               |                       |                     |               | <b>\$919,128</b>         |                      | <b>\$969,691</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:28 City Secretary**

| <b>Department</b>                       | <b>City Sec<br/>Svcs</b> | <b>Total</b> |
|---|--------------------------|--------------|
| 0 Direct Billed                         | \$0                      | \$0          |
| 3 Non-Departmental-Gen Gov              | 23,142                   | 23,142       |
| 4 Finance Dir Office                    | 597                      | 597          |
| 5 Finance Financial Planning & Analysis | 453                      | 453          |
| 6 Finance City Council                  | 99                       | 99           |
| 7 Finance Public Fin                    | 225                      | 225          |
| 8 Finance Reporting & Ops               | 759                      | 759          |
| 9 Finance Internal Controls             | 271                      | 271          |
| 10 Finance Grants                       | 258                      | 258          |
| 11 Finance Perform Mgmnt                | 261                      | 261          |
| 12 Finance Treasury                     | 411                      | 411          |
| 13 Finance Strategic Purchasing         | 1,210                    | 1,210        |
| 14 ARA Director Office                  | 345                      | 345          |
| 15 ARA Admin Svcs                       | 302                      | 302          |
| 16 ARA Operations                       | 1,655                    | 1,655        |
| 17 ARA Payroll Services                 | 1,052                    | 1,052        |
| 18 ARA Regulatory                       | 181                      | 181          |
| 19 HITS CIO                             | 930                      | 930          |
| 20 HITS EAS                             | 1,211                    | 1,211        |
| 21 HITS EIS                             | 1,677                    | 1,677        |
| 22 HITS Radio                           | 1,234                    | 1,234        |
| 23 HITS Project Mgt Office              | 447                      | 447          |
| 24 Office Business Opportunity          | 775                      | 775          |
| 25 Mayor                                | 1,135                    | 1,135        |
| 26 Human Resources                      | 8,947                    | 8,947        |
| 27 Legal                                | 3,786                    | 3,786        |
| 28 City Secretary                       | 203                      | 203          |
| 29 City Council                         | 2,445                    | 2,445        |
| 30 City Controller's Office             | 2,168                    | 2,168        |
| 31 Health Administration                | 3,447                    | 3,447        |
| 32 Planning & Dev Admin                 | 504                      | 504          |
| 34 CIP Sal Rec PWE                      | 456                      | 456          |
| 35 HPD Police Records                   | 1,463                    | 1,463        |
| 36 General Services                     | 44,276                   | 44,276       |
| 37 HEC                                  | 6,409                    | 6,409        |
| 39 Police                               | 208,847                  | 208,847      |
| 40 Dept of Neighborhoods                | 4,442                    | 4,442        |
| 41 Fire                                 | 129,805                  | 129,805      |
| 42 Municipal Court                      | 8,030                    | 8,030        |
| 43 Solid Waste                          | 19,039                   | 19,039       |
| 44 Houston Airport System (HAS)         | 73,441                   | 73,441       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:28 City Secretary**

| <b>Department</b>                     | <b>City Sec Svcs</b> | <b>Total</b>     |
|---------------------------------------|----------------------|------------------|
| 45 Housing & Community Development    | \$18,381             | \$18,381         |
| 46 Library                            | 9,511                | 9,511            |
| 47 Parks & Recreation                 | 24,158               | 24,158           |
| 48 Health & Human Services Department | 29,694               | 29,694           |
| 49 Convention & Entertainment         | 46                   | 46               |
| 50 Fleet Management                   | 23,016               | 23,016           |
| 51 Planning & Development             | 1,840                | 1,840            |
| 53 Finance Other                      | 1,164                | 1,164            |
| 54 ARA Insurance                      | 2,943                | 2,943            |
| 55 ARA BARC                           | 2,635                | 2,635            |
| 56 ARA Parking                        | 2,333                | 2,333            |
| 57 ARA Other                          | 3,656                | 3,656            |
| 58 IT Public Services                 | 185                  | 185              |
| 59 Legal Insurance                    | 4,859                | 4,859            |
| 60 Legal Wkr Comp                     | 56                   | 56               |
| 61 Mayor Cable TV                     | 1,099                | 1,099            |
| 62 Mayor Other                        | 8,597                | 8,597            |
| 64 HR Health Benefits                 | 86,756               | 86,756           |
| 65 HR Long Term Disability            | 39                   | 39               |
| 66 PWE Bldg Insp                      | 14,118               | 14,118           |
| 67 PWE Stormwater                     | 8,321                | 8,321            |
| 68 PWE DDSR                           | 19,108               | 19,108           |
| 69 PWE Water & Sewer                  | 106,601              | 106,601          |
| 70 PWE Houston Transtar               | 715                  | 715              |
| 71 PWE Other                          | 12,821               | 12,821           |
| 72 Houston Permit Center              | 1,664                | 1,664            |
| 73 CIP S/R Planning                   | 317                  | 317              |
| 74 CIP Sal Rec RE                     | 1,148                | 1,148            |
| 75 CIP S/R Engrg                      | 3,030                | 3,030            |
| 76 CIP S/R Constr                     | 2,720                | 2,720            |
| 77 CIP S/R Eng/Const                  | 926                  | 926              |
| 78 CIP S/R Geo/Env                    | 360                  | 360              |
| 79 CIP S/R Other                      | 801                  | 801              |
| 80 CIP S/R GSD                        | 1,106                | 1,106            |
| 91 Hurricane Ike Aid & Recovery       | 15                   | 15               |
| 92 ARRA Reimbursement Fund            | 1                    | 1                |
| 93 HR-W.C.                            | 5,592                | 5,592            |
| 94 HITS Other                         | 13,023               | 13,023           |
| <b>Total</b>                          | <b>\$969,691</b>     | <b>\$969,691</b> |

**CITY COUNCIL  
NATURE AND EXTENT OF SERVICES**

The City Council serves as the legislative body of the city government with the power to enact all ordinances and resolutions. The costs of City Council are allocated based upon the total operating expenditures. Costs for special projects in cost center 5500010015 are not allocated in this plan.



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:29 City Council

| Description                          |    | Amount             | General<br>Admin | City Council<br>Svcs | Special<br>Projects |
|--------------------------------------|----|--------------------|------------------|----------------------|---------------------|
| <hr/>                                |    |                    |                  |                      |                     |
| Personnel Costs                      |    |                    |                  |                      |                     |
| Salaries                             | S1 | 5,502,818          | 0                | 4,339,967            | 1,162,851           |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>      | <i>78.87%</i>        | <i>21.13%</i>       |
| Benefits                             | P  | 1,824,925          | 0                | 1,824,925            | 0                   |
| Subtotal - Personnel Costs           |    | 7,327,743          | 0                | 6,164,892            | 1,162,851           |
| <hr/>                                |    |                    |                  |                      |                     |
| Services & Supplies Cost             |    |                    |                  |                      |                     |
| Supplies                             | P  | 396,238            | 0                | 61,458               | 334,780             |
| Services                             | P  | 1,450,498          | 0                | 293,092              | 1,157,406           |
| Subtotal - Services & Supplies       |    | 1,846,736          | 0                | 354,550              | 1,492,186           |
| <hr/>                                |    |                    |                  |                      |                     |
| <b>Department Cost Total</b>         |    | 9,174,479          | 0                | 6,519,442            | 2,655,037           |
| <hr/>                                |    |                    |                  |                      |                     |
| Adjustments to Cost                  |    |                    |                  |                      |                     |
| Subtotal - Adjustments               |    | 0                  | 0                | 0                    | 0                   |
| <hr/>                                |    |                    |                  |                      |                     |
| <b>Total Costs After Adjustments</b> |    | 9,174,479          | 0                | 6,519,442            | 2,655,037           |
| <hr/>                                |    |                    |                  |                      |                     |
| General Admin Distribution           |    |                    | 0                | 0                    | 0                   |
| <hr/>                                |    |                    |                  |                      |                     |
| <b>Grand Total</b>                   |    | <b>\$9,174,479</b> |                  | <b>\$6,519,442</b>   | <b>\$2,655,037</b>  |
|                                      |    |                    | not allocated    |                      |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:29 City Council

| Department                                  | First Incoming | Second Incoming | City Council Svcs | Special Projects |
|---|----------------|-----------------|-------------------|------------------|
| 1 City Hall Annex                           | \$36,043       | \$0             | \$28,426          | \$7,616          |
| Subtotal - Building Depreciation            | 36,043         | 0               | 28,426            | 7,616            |
| 2 Equip Deprec                              | 199            | 0               | 157               | 42               |
| Subtotal - Equipment Depreciation           | 199            | 0               | 157               | 42               |
| 3 Insurance Retirees                        | 164,865        | 835             | 130,685           | 35,016           |
| 3 Memberships                               | 5,606          | 28              | 4,444             | 1,191            |
| 3 Accounting & Consult                      | 18,960         | 99              | 15,031            | 4,027            |
| 3 Interest Costs                            | 15,380         | 82              | 12,195            | 3,268            |
| 3 Other Misc                                | 3,675          | 20              | 2,914             | 781              |
| 3 Elections                                 | 9,702          | 49              | 7,691             | 2,061            |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 5,608          | 28              | 4,445             | 1,191            |
| 3 Dept Specific                             | 98,263         | 498             | 77,891            | 20,870           |
| Subtotal - Non-Departmental-Gen Gov         | 322,058        | 1,640           | 255,295           | 68,404           |
| 5 Financial Plg & Analysis                  | 18,923         | 929             | 15,657            | 4,195            |
| Subtotal - Finance Financial Plg & Analysis | 18,923         | 929             | 15,657            | 4,195            |
| 6 Fin City Council Support                  | 509,749        | 41,102          | 434,446           | 116,405          |
| Subtotal - Finance City Council             | 509,749        | 41,102          | 434,446           | 116,405          |
| 8 Gen Acctng                                | 7,351          | 436             | 6,142             | 1,646            |
| 8 Fixed Assets                              | 2,650          | 155             | 2,213             | 593              |
| 8 Auditing Svcs                             | 10,138         | 0               | 7,996             | 2,142            |
| 8 Fin Operations                            | 2,049          | 106             | 1,699             | 455              |
| Subtotal - Finance Reporting & Ops          | 22,189         | 697             | 18,050            | 4,836            |
| 9 Internal Controls                         | 6,140          | 198             | 4,998             | 1,339            |
| Subtotal - Finance Internal Controls        | 6,140          | 198             | 4,998             | 1,339            |
| 10 Cost Accounting                          | 772            | 46              | 645               | 173              |
| 10 Trust Funds Mgmt (TFM)                   | 785            | 46              | 655               | 175              |
| Subtotal - Finance Grants                   | 1,556          | 92              | 1,300             | 348              |
| 11 Perf Mgt Svcs                            | 2,959          | 125             | 2,432             | 652              |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:29 City Council

| Department                              | First Incoming | Second Incoming | City Council Svcs | Special Projects |
|---|----------------|-----------------|-------------------|------------------|
| Subtotal - Finance Perform Mgmt         | \$2,959        | \$125           | \$2,432           | \$652            |
| 12 Treasury                             | 3,199          | 248             | 2,719             | 729              |
| Subtotal - Finance Treasury             | 3,199          | 248             | 2,719             | 729              |
| 13 Purchasing                           | 53,403         | 3,459           | 44,846            | 12,016           |
| Subtotal - Finance Strategic Purchasing | 53,403         | 3,459           | 44,846            | 12,016           |
| 16 Mailroom                             | 9,414          | 899             | 8,133             | 2,179            |
| 16 Property                             | 1,320          | 57              | 1,086             | 291              |
| 16 Records                              | 2,558          | 219             | 2,190             | 587              |
| 16 3-1-1 Svcs                           | 12,513         | 1,064           | 10,708            | 2,869            |
| Subtotal - ARA Operations               | 25,805         | 2,239           | 22,118            | 5,926            |
| 17 Payroll Svcs                         | 16,025         | 981             | 13,412            | 3,594            |
| Subtotal - ARA Payroll Services         | 16,025         | 981             | 13,412            | 3,594            |
| 18 Franchise                            | 4,168          | 264             | 3,496             | 937              |
| Subtotal - ARA Regulatory               | 4,168          | 264             | 3,496             | 937              |
| 20 Enterprise Appl                      | 719            | 79              | 629               | 169              |
| 20 IT ERP                               | 15,656         | 801             | 12,980            | 3,478            |
| 20 EGIS                                 | 455            | 30              | 383               | 103              |
| Subtotal - HITS EAS                     | 16,830         | 910             | 13,992            | 3,749            |
| 21 Client Svcs                          | 806            | 114             | 726               | 195              |
| 21 NW Data                              | 11,267         | 966             | 9,648             | 2,585            |
| 21 NW Voice                             | 8,788          | 736             | 7,511             | 2,012            |
| 21 Enterprise Optns                     | 44,641         | 3,598           | 38,046            | 10,194           |
| Subtotal - HITS EIS                     | 65,503         | 5,414           | 55,931            | 14,986           |
| 23 IT Proj Mgt                          | 7,331          | 488             | 6,167             | 1,652            |
| Subtotal - HITS Project Mgt Office      | 7,331          | 488             | 6,167             | 1,652            |
| 24 Certification                        | 4,988          | 102             | 4,015             | 1,076            |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:29 City Council

| Department                             | First Incoming   | Second Incoming     | City Council Svcs  | Special Projects   |
|--|------------------|---------------------|--------------------|--------------------|
| 24 Reporting & Analytics               | \$2,241          | \$47                | \$1,805            | \$484              |
| 24 External Affairs & Outreach         | 1,155            | 24                  | 929                | 249                |
| Subtotal - Office Business Opportunity | 8,384            | 173                 | 6,749              | 1,808              |
| 25 City Mayor Admin                    | 11,232           | 1,579               | 10,104             | 2,707              |
| 25 Agenda Office                       | 408,384          | 54,209              | 364,838            | 97,755             |
| 25 I Gov Relats                        | 1,928            | 245                 | 1,714              | 459                |
| Subtotal - Mayor                       | 421,544          | 56,033              | 376,656            | 100,921            |
| 26 Selection                           | 27,146           | 1,108               | 22,283             | 5,971              |
| 26 Personnel Svcs                      | 5,919            | 209                 | 4,833              | 1,295              |
| Subtotal - Human Resources             | 33,064           | 1,317               | 27,116             | 7,265              |
| 27 Legal Svcs                          | 65,314           | 11,321              | 60,441             | 16,194             |
| 27 Inspector General                   | 7,409            | 1,067               | 6,685              | 1,791              |
| Subtotal - Legal                       | 72,723           | 12,388              | 67,126             | 17,986             |
| 28 City Sec Svcs                       | 2,310            | 135                 | 1,928              | 517                |
| Subtotal - City Secretary              | 2,310            | 135                 | 1,928              | 517                |
| 29 City Council Svcs                   | 0                | 19,655              | 15,502             | 4,153              |
| Subtotal - City Council                | 0                | 19,655              | 15,502             | 4,153              |
| 30 Controller Fin Svcs                 | 0                | 62,976              | 49,668             | 13,308             |
| 30 Controller Treasury                 | 0                | 4,062               | 3,203              | 858                |
| Subtotal - City Controller's Office    | 0                | 67,038              | 52,871             | 14,166             |
| 36 Building Svcs                       | 0                | 61,852              | 48,781             | 13,070             |
| 36 Utilities                           | 0                | 36,720              | 28,961             | 7,760              |
| 36 Real Estate                         | 0                | 21,833              | 17,219             | 4,614              |
| Subtotal - General Services            | 0                | 120,405             | 94,961             | 25,444             |
| <b>Total Incoming</b>                  | <b>1,650,107</b> | <b>335,930</b>      | <b>1,566,349</b>   | <b>419,688</b>     |
| <b>C. Total Allocated</b>              |                  | <b>\$11,160,516</b> | <b>\$8,085,791</b> | <b>\$3,074,725</b> |
|  |                  |                     | 72.45%             | 27.55%             |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Council Svcs Allocations**

**Dept:29 City Council**

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$196,916        | \$0           | \$196,916             | \$0               | \$196,916 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 5,080            | 0             | 5,080                 | 0                 | 5,080     |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 3,855            | 0             | 3,855                 | 0                 | 3,855     |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 846              | 0             | 846                   | 0                 | 846       |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 1,913            | 0             | 1,913                 | 0                 | 1,913     |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 6,454            | 0             | 6,454                 | 0                 | 6,454     |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 2,310            | 0             | 2,310                 | 0                 | 2,310     |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 2,197            | 0             | 2,197                 | 0                 | 2,197     |
| 11 Finance Perform Mgmt                 | 1,036,476   | 0.0284%            | 2,221            | 0             | 2,221                 | 0                 | 2,221     |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 3,496            | 0             | 3,496                 | 0                 | 3,496     |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 10,295           | 0             | 10,295                | 0                 | 10,295    |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 2,933            | 0             | 2,933                 | 0                 | 2,933     |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 2,570            | 0             | 2,570                 | 0                 | 2,570     |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 14,085           | 0             | 14,085                | 0                 | 14,085    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 8,949            | 0             | 8,949                 | 0                 | 8,949     |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 1,541            | 0             | 1,541                 | 0                 | 1,541     |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 7,915            | 0             | 7,915                 | 0                 | 7,915     |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 10,305           | 0             | 10,305                | 0                 | 10,305    |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 14,269           | 0             | 14,269                | 0                 | 14,269    |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 10,503           | 0             | 10,503                | 0                 | 10,503    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 3,800            | 0             | 3,800                 | 0                 | 3,800     |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 6,591            | 0             | 6,591                 | 0                 | 6,591     |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 9,658            | 0             | 9,658                 | 0                 | 9,658     |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 76,128           | 0             | 76,128                | 0                 | 76,128    |
| 27 Legal                                | 15,038,003  | 0.4119%            | 32,217           | 0             | 32,217                | 0                 | 32,217    |
| 28 City Secretary                       | 805,096     | 0.0221%            | 1,725            | 0             | 1,725                 | 0                 | 1,725     |
| 29 City Council                         | 9,174,478   | 0.2513%            | 19,655           | 0             | 19,655                | 0                 | 19,655    |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 17,428           | 0             | 17,428                | 627               | 18,056    |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 27,713           | 0             | 27,713                | 997               | 28,710    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 4,052            | 0             | 4,052                 | 146               | 4,198     |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 3,669            | 0             | 3,669                 | 132               | 3,801     |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 11,764           | 0             | 11,764                | 423               | 12,188    |
| 36 General Services                     | 166,170,285 | 4.5519%            | 355,996          | 0             | 355,996               | 12,811            | 368,807   |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 51,530           | 0             | 51,530                | 1,854             | 53,385    |
| 39 Police                               | 783,815,350 | 21.4710%           | 1,679,212        | 0             | 1,679,212             | 60,428            | 1,739,640 |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 35,713           | 0             | 35,713                | 1,285             | 36,998    |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 1,043,680        | 0             | 1,043,680             | 37,557            | 1,081,237 |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 64,566           | 0             | 64,566                | 2,323             | 66,890    |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 153,080          | 0             | 153,080               | 5,509             | 158,589   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 590,493          | 0             | 590,493               | 21,249            | 611,742   |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 147,794          | 0             | 147,794               | 5,318             | 153,113   |
| 46 Library                              | 35,694,288  | 0.9778%            | 76,470           | 0             | 76,470                | 2,752             | 79,222    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

City Council Svcs Allocations

Dept:29 City Council

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$194,241        | \$0           | \$194,241             | \$6,990           | \$201,231 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 238,747          | 0             | 238,747               | 8,591             | 247,339   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 366              | 0             | 366                   | 13                | 379       |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 185,056          | 0             | 185,056               | 6,659             | 191,716   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 14,792           | 0             | 14,792                | 532               | 15,324    |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 9,357            | 0             | 9,357                 | 337               | 9,694     |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 23,664           | 0             | 23,664                | 852               | 24,515    |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 21,190           | 0             | 21,190                | 763               | 21,952    |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 18,759           | 0             | 18,759                | 675               | 19,434    |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 29,395           | 0             | 29,395                | 1,058             | 30,453    |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 1,487            | 0             | 1,487                 | 54                | 1,541     |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 39,071           | 0             | 39,071                | 1,406             | 40,477    |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 452              | 0             | 452                   | 16                | 468       |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 8,835            | 0             | 8,835                 | 318               | 9,153     |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 69,127           | 0             | 69,127                | 2,488             | 71,614    |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 697,547          | 0             | 697,547               | 25,102            | 722,649   |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 312              | 0             | 312                   | 11                | 323       |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 113,513          | 0             | 113,513               | 4,085             | 117,597   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 66,901           | 0             | 66,901                | 2,407             | 69,309    |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 153,637          | 0             | 153,637               | 5,529             | 159,166   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 857,113          | 0             | 857,113               | 30,844            | 887,957   |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 5,750            | 0             | 5,750                 | 207               | 5,957     |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 103,089          | 0             | 103,089               | 3,710             | 106,799   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 13,382           | 0             | 13,382                | 482               | 13,863    |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 2,549            | 0             | 2,549                 | 92                | 2,641     |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 9,230            | 0             | 9,230                 | 332               | 9,562     |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 24,364           | 0             | 24,364                | 877               | 25,240    |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 21,872           | 0             | 21,872                | 787               | 22,660    |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 7,448            | 0             | 7,448                 | 268               | 7,716     |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 2,892            | 0             | 2,892                 | 104               | 2,996     |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 6,438            | 0             | 6,438                 | 232               | 6,670     |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 8,889            | 0             | 8,889                 | 320               | 9,209     |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 118              | 0             | 118                   | 4                 | 122       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 11               | 0             | 11                    | 0                 | 12        |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 44,958           | 0             | 44,958                | 1,618             | 46,576    |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 104,709          | 0             | 104,709               | 3,768             | 108,477   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

City Council Svcs Allocations

Dept:29 City Council

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 7,820,849           | 0             | 7,820,849                | 264,942              | 8,085,791          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>    |               |                       |                     |               | <b>\$7,820,849</b>       |                      | <b>\$8,085,791</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:29 City Council

| Department                              | City Council<br>Svcs | Special<br>Projects | Total     |
|---|----------------------|---------------------|-----------|
| 0 Direct Billed                         | \$0                  | \$0                 | \$0       |
| 3 Non-Departmental-Gen Gov              | 196,916              | 0                   | 196,916   |
| 4 Finance Dir Office                    | 5,080                | 0                   | 5,080     |
| 5 Finance Financial Planning & Analysis | 3,855                | 0                   | 3,855     |
| 6 Finance City Council                  | 846                  | 0                   | 846       |
| 7 Finance Public Fin                    | 1,913                | 0                   | 1,913     |
| 8 Finance Reporting & Ops               | 6,454                | 0                   | 6,454     |
| 9 Finance Internal Controls             | 2,310                | 0                   | 2,310     |
| 10 Finance Grants                       | 2,197                | 0                   | 2,197     |
| 11 Finance Perform Mgmt                 | 2,221                | 0                   | 2,221     |
| 12 Finance Treasury                     | 3,496                | 0                   | 3,496     |
| 13 Finance Strategic Purchasing         | 10,295               | 0                   | 10,295    |
| 14 ARA Director Office                  | 2,933                | 0                   | 2,933     |
| 15 ARA Admin Svcs                       | 2,570                | 0                   | 2,570     |
| 16 ARA Operations                       | 14,085               | 0                   | 14,085    |
| 17 ARA Payroll Services                 | 8,949                | 0                   | 8,949     |
| 18 ARA Regulatory                       | 1,541                | 0                   | 1,541     |
| 19 HITS CIO                             | 7,915                | 0                   | 7,915     |
| 20 HITS EAS                             | 10,305               | 0                   | 10,305    |
| 21 HITS EIS                             | 14,269               | 0                   | 14,269    |
| 22 HITS Radio                           | 10,503               | 0                   | 10,503    |
| 23 HITS Project Mgt Office              | 3,800                | 0                   | 3,800     |
| 24 Office Business Opportunity          | 6,591                | 0                   | 6,591     |
| 25 Mayor                                | 9,658                | 0                   | 9,658     |
| 26 Human Resources                      | 76,128               | 0                   | 76,128    |
| 27 Legal                                | 32,217               | 0                   | 32,217    |
| 28 City Secretary                       | 1,725                | 0                   | 1,725     |
| 29 City Council                         | 19,655               | 0                   | 19,655    |
| 30 City Controller's Office             | 18,056               | 0                   | 18,056    |
| 31 Health Administration                | 28,710               | 0                   | 28,710    |
| 32 Planning & Dev Admin                 | 4,198                | 0                   | 4,198     |
| 34 CIP Sal Rec PWE                      | 3,801                | 0                   | 3,801     |
| 35 HPD Police Records                   | 12,188               | 0                   | 12,188    |
| 36 General Services                     | 368,807              | 0                   | 368,807   |
| 37 HEC                                  | 53,385               | 0                   | 53,385    |
| 39 Police                               | 1,739,640            | 0                   | 1,739,640 |
| 40 Dept of Neighborhoods                | 36,998               | 0                   | 36,998    |
| 41 Fire                                 | 1,081,237            | 0                   | 1,081,237 |
| 42 Municipal Court                      | 66,890               | 0                   | 66,890    |
| 43 Solid Waste                          | 158,589              | 0                   | 158,589   |
| 44 Houston Airport System (HAS)         | 611,742              | 0                   | 611,742   |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:29 City Council

| Department                            | City Council<br>Svcs | Special<br>Projects | Total              |
|---------------------------------------|----------------------|---------------------|--------------------|
| 45 Housing & Community Development    | \$153,113            | \$0                 | \$153,113          |
| 46 Library                            | 79,222               | 0                   | 79,222             |
| 47 Parks & Recreation                 | 201,231              | 0                   | 201,231            |
| 48 Health & Human Services Department | 247,339              | 0                   | 247,339            |
| 49 Convention & Entertainment         | 379                  | 0                   | 379                |
| 50 Fleet Management                   | 191,716              | 0                   | 191,716            |
| 51 Planning & Development             | 15,324               | 0                   | 15,324             |
| 53 Finance Other                      | 9,694                | 0                   | 9,694              |
| 54 ARA Insurance                      | 24,515               | 0                   | 24,515             |
| 55 ARA BARC                           | 21,952               | 0                   | 21,952             |
| 56 ARA Parking                        | 19,434               | 0                   | 19,434             |
| 57 ARA Other                          | 30,453               | 0                   | 30,453             |
| 58 IT Public Services                 | 1,541                | 0                   | 1,541              |
| 59 Legal Insurance                    | 40,477               | 0                   | 40,477             |
| 60 Legal Wkr Comp                     | 468                  | 0                   | 468                |
| 61 Mayor Cable TV                     | 9,153                | 0                   | 9,153              |
| 62 Mayor Other                        | 71,614               | 0                   | 71,614             |
| 64 HR Health Benefits                 | 722,649              | 0                   | 722,649            |
| 65 HR Long Term Disability            | 323                  | 0                   | 323                |
| 66 PWE Bldg Insp                      | 117,597              | 0                   | 117,597            |
| 67 PWE Stormwater                     | 69,309               | 0                   | 69,309             |
| 68 PWE DDSR                           | 159,166              | 0                   | 159,166            |
| 69 PWE Water & Sewer                  | 887,957              | 0                   | 887,957            |
| 70 PWE Houston Transtar               | 5,957                | 0                   | 5,957              |
| 71 PWE Other                          | 106,799              | 0                   | 106,799            |
| 72 Houston Permit Center              | 13,863               | 0                   | 13,863             |
| 73 CIP S/R Planning                   | 2,641                | 0                   | 2,641              |
| 74 CIP Sal Rec RE                     | 9,562                | 0                   | 9,562              |
| 75 CIP S/R Engrg                      | 25,240               | 0                   | 25,240             |
| 76 CIP S/R Constr                     | 22,660               | 0                   | 22,660             |
| 77 CIP S/R Eng/Const                  | 7,716                | 0                   | 7,716              |
| 78 CIP S/R Geo/Env                    | 2,996                | 0                   | 2,996              |
| 79 CIP S/R Other                      | 6,670                | 0                   | 6,670              |
| 80 CIP S/R GSD                        | 9,209                | 0                   | 9,209              |
| 91 Hurricane Ike Aid & Recovery       | 122                  | 0                   | 122                |
| 92 ARRA Reimbursement Fund            | 12                   | 0                   | 12                 |
| 93 HR-W.C.                            | 46,576               | 0                   | 46,576             |
| 94 HITS Other                         | 108,477              | 0                   | 108,477            |
| <b>Total</b>                          | <b>\$8,085,791</b>   | <b>\$0</b>          | <b>\$8,085,791</b> |

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

The Office of the City Controller fulfills the fiscal responsibilities through six divisions: Executive, Financial Reporting, Audit, Treasury, Operations and Technical Services, 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 are identified and allocated as follows:

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:30 City Controller's Office**

| Description                          |    | Amount             | General Admin | Controller Fin Svcs | Controller Treasury |
|--------------------------------------|----|--------------------|---------------|---------------------|---------------------|
| <hr/>                                |    |                    |               |                     |                     |
| Personnel Costs                      |    |                    |               |                     |                     |
| Salaries                             | S1 | 4,982,457          | 956,150       | 3,296,612           | 729,695             |
| Salary % Split                       |    |                    | 19.19%        | 66.16%              | 14.65%              |
| Benefits                             | P  | 2,112,760          | 335,458       | 1,467,621           | 309,681             |
| Subtotal - Personnel Costs           |    | 7,095,217          | 1,291,608     | 4,764,233           | 1,039,376           |
| <hr/>                                |    |                    |               |                     |                     |
| Services & Supplies Cost             |    |                    |               |                     |                     |
| Supplies                             | P  | 105,846            | 38,193        | 66,609              | 1,044               |
| Services                             | P  | 934,083            | 340,701       | 411,368             | 182,014             |
| Subtotal - Services & Supplies       |    | 1,039,929          | 378,894       | 477,977             | 183,058             |
| <hr/>                                |    |                    |               |                     |                     |
| <b>Department Cost Total</b>         |    | 8,135,146          | 1,670,502     | 5,242,210           | 1,222,434           |
| <hr/>                                |    |                    |               |                     |                     |
| Adjustments to Cost                  |    |                    |               |                     |                     |
| Subtotal - Adjustments               |    | 0                  | 0             | 0                   | 0                   |
| <hr/>                                |    |                    |               |                     |                     |
| <b>Total Costs After Adjustments</b> |    | 8,135,146          | 1,670,502     | 5,242,210           | 1,222,434           |
| <hr/>                                |    |                    |               |                     |                     |
| General Admin Distribution           |    |                    | (1,670,502)   | 1,367,754           | 302,748             |
| <hr/>                                |    |                    |               |                     |                     |
| <b>Grand Total</b>                   |    | <b>\$8,135,146</b> |               | <b>\$6,609,964</b>  | <b>\$1,525,182</b>  |
| <hr/>                                |    |                    |               |                     |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:30 City Controller's Office**

| Department                                  | First Incoming | Second Incoming | Controller Fin Svcs | Controller Treasury |
|---|----------------|-----------------|---------------------|---------------------|
| 1 City Hall                                 | \$68,483       | \$0             | \$56,072            | \$12,411            |
| Subtotal - Building Depreciation            | 68,483         | 0               | 56,072              | 12,411              |
| 2 Equip Deprec                              | 7,155          | 0               | 5,858               | 1,297               |
| Subtotal - Equipment Depreciation           | 7,155          | 0               | 5,858               | 1,297               |
| 3 Insurance Retirees                        | 133,840        | 678             | 110,139             | 24,379              |
| 3 Memberships                               | 4,551          | 23              | 3,745               | 829                 |
| 3 Accounting & Consult                      | 4,515          | 23              | 3,716               | 822                 |
| 3 Interest Costs                            | 13,638         | 73              | 11,226              | 2,485               |
| 3 Other Misc                                | 3,259          | 17              | 2,682               | 594                 |
| 3 Elections                                 | 606            | 3               | 499                 | 110                 |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 4,553          | 23              | 3,747               | 829                 |
| Subtotal - Non-Departmental-Gen Gov         | 164,961        | 841             | 135,754             | 30,049              |
| 5 Financial Plg & Analysis                  | 4,506          | 221             | 3,870               | 857                 |
| Subtotal - Finance Financial Plg & Analysis | 4,506          | 221             | 3,870               | 857                 |
| 8 Gen Acctng                                | 1,750          | 104             | 1,518               | 336                 |
| 8 Fixed Assets                              | 10,021         | 587             | 8,686               | 1,923               |
| 8 Auditing Svcs                             | 2,414          | 0               | 1,977               | 438                 |
| 8 Fin Operations                            | 1,817          | 94              | 1,564               | 346                 |
| Subtotal - Finance Reporting & Ops          | 16,002         | 785             | 13,745              | 3,042               |
| 9 Internal Controls                         | 5,444          | 175             | 4,601               | 1,018               |
| Subtotal - Finance Internal Controls        | 5,444          | 175             | 4,601               | 1,018               |
| 10 Cost Accounting                          | 684            | 41              | 594                 | 131                 |
| 10 Trust Funds Mgmt (TFM)                   | 696            | 41              | 603                 | 133                 |
| Subtotal - Finance Grants                   | 1,380          | 81              | 1,197               | 265                 |
| 11 Perf Mgt Svcs                            | 2,624          | 111             | 2,239               | 496                 |
| Subtotal - Finance Perform Mgmnt            | 2,624          | 111             | 2,239               | 496                 |
| 12 Treasury                                 | 2,837          | 220             | 2,503               | 554                 |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:30 City Controller's Office**

| Department                              | First Incoming | Second Incoming | Controller Fin Svcs | Controller Treasury |
|---|----------------|-----------------|---------------------|---------------------|
| Subtotal - Finance Treasury             | \$2,837        | \$220           | \$2,503             | \$554               |
| 13 Purchasing                           | 47,713         | 3,090           | 41,596              | 9,207               |
| Subtotal - Finance Strategic Purchasing | 47,713         | 3,090           | 41,596              | 9,207               |
| 16 Mailroom                             | 7,925          | 756             | 7,108               | 1,573               |
| 16 Property                             | 4,992          | 216             | 4,265               | 944                 |
| 16 Records                              | 2,077          | 178             | 1,846               | 409                 |
| 16 3-1-1 Svcs                           | 2,532          | 215             | 2,250               | 498                 |
| Subtotal - ARA Operations               | 17,526         | 1,366           | 15,468              | 3,424               |
| 17 Payroll Svcs                         | 13,011         | 796             | 11,305              | 2,502               |
| Subtotal - ARA Payroll Services         | 13,011         | 796             | 11,305              | 2,502               |
| 18 Franchise                            | 3,696          | 234             | 3,218               | 712                 |
| Subtotal - ARA Regulatory               | 3,696          | 234             | 3,218               | 712                 |
| 20 IT ERP                               | 11,655         | 596             | 10,031              | 2,220               |
| 20 EGIS                                 | 367            | 24              | 321                 | 71                  |
| Subtotal - HITS EAS                     | 12,022         | 621             | 10,352              | 2,291               |
| 21 Client Svcs                          | 907            | 129             | 848                 | 188                 |
| 21 Enterprise Optns                     | 10,630         | 857             | 9,405               | 2,082               |
| Subtotal - HITS EIS                     | 11,537         | 986             | 10,253              | 2,269               |
| 23 IT Proj Mgt                          | 5,952          | 396             | 5,198               | 1,151               |
| Subtotal - HITS Project Mgt Office      | 5,952          | 396             | 5,198               | 1,151               |
| 24 Certification                        | 4,050          | 83              | 3,384               | 749                 |
| 24 Contract Compliance                  | 3,465          | 80              | 2,902               | 642                 |
| 24 Reporting & Analytics                | 1,573          | 33              | 1,315               | 291                 |
| 24 External Affairs & Outreach          | 938            | 19              | 783                 | 173                 |
| Subtotal - Office Business Opportunity  | 10,026         | 215             | 8,385               | 1,856               |
| 25 City Mayor Admin                     | 9,120          | 1,282           | 8,517               | 1,885               |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:30 City Controller's Office**

| Department                          | First<br>Incoming | Second<br>Incoming | Controller Fin<br>Svcs | Controller<br>Treasury |
|-------------------------------------|-------------------|--------------------|------------------------|------------------------|
| 25 I Gov Relats                     | \$1,565           | \$199              | \$1,445                | \$320                  |
| Subtotal - Mayor                    | 10,685            | 1,481              | 9,961                  | 2,205                  |
| 26 Selection                        | 6,454             | 263                | 5,500                  | 1,217                  |
| 26 Personnel Svcs                   | 4,806             | 169                | 4,073                  | 902                    |
| Subtotal - Human Resources          | 11,260            | 433                | 9,574                  | 2,119                  |
| 27 Legal Svcs                       | 65,727            | 11,393             | 63,143                 | 13,976                 |
| Subtotal - Legal                    | 65,727            | 11,393             | 63,143                 | 13,976                 |
| 28 City Sec Svcs                    | 2,048             | 119                | 1,775                  | 393                    |
| Subtotal - City Secretary           | 2,048             | 119                | 1,775                  | 393                    |
| 29 City Council Svcs                | 17,428            | 627                | 14,783                 | 3,272                  |
| Subtotal - City Council             | 17,428            | 627                | 14,783                 | 3,272                  |
| 30 Controller Fin Svcs              | 0                 | 14,996             | 12,278                 | 2,718                  |
| 30 Controller Treasury              | 0                 | 3,602              | 2,949                  | 653                    |
| Subtotal - City Controller's Office | 0                 | 18,597             | 15,227                 | 3,370                  |
| 36 Building Svcs                    | 0                 | 73,967             | 60,561                 | 13,405                 |
| 36 Utilities                        | 0                 | 43,913             | 35,955                 | 7,958                  |
| 36 Real Estate                      | 0                 | 14,482             | 11,857                 | 2,625                  |
| Subtotal - General Services         | 0                 | 132,362            | 108,373                | 23,988                 |
| <b>Total Incoming</b>               | <b>502,024</b>    | <b>175,151</b>     | <b>554,450</b>         | <b>122,726</b>         |
| <b>C. Total Allocated</b>           |                   | <b>\$8,812,321</b> | <b>\$7,164,414</b>     | <b>\$1,647,908</b>     |
|                                     |                   |                    | 81.30%                 | 18.70%                 |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

| Department                              | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 3 Non-Departmental-Gen Gov              | 47,902  | 2.5629%            | \$179,939        | \$0           | \$179,939             | \$0               | \$179,939 |
| 4 Finance Dir Office                    | 2,238   | 0.1197%            | 8,407            | 0             | 8,407                 | 0                 | 8,407     |
| 5 Finance Financial Planning & Analysis | 356     | 0.0190%            | 1,337            | 0             | 1,337                 | 0                 | 1,337     |
| 6 Finance City Council                  | 489     | 0.0262%            | 1,837            | 0             | 1,837                 | 0                 | 1,837     |
| 7 Finance Public Fin                    | 376     | 0.0201%            | 1,412            | 0             | 1,412                 | 0                 | 1,412     |
| 8 Finance Reporting & Ops               | 1,687   | 0.0903%            | 6,337            | 0             | 6,337                 | 0                 | 6,337     |
| 9 Finance Internal Controls             | 363     | 0.0194%            | 1,364            | 0             | 1,364                 | 0                 | 1,364     |
| 10 Finance Grants                       | 757     | 0.0405%            | 2,844            | 0             | 2,844                 | 0                 | 2,844     |
| 11 Finance Perform Mgmnt                | 359     | 0.0192%            | 1,349            | 0             | 1,349                 | 0                 | 1,349     |
| 12 Finance Treasury                     | 1,431   | 0.0766%            | 5,375            | 0             | 5,375                 | 0                 | 5,375     |
| 13 Finance Strategic Purchasing         | 901     | 0.0482%            | 3,385            | 0             | 3,385                 | 0                 | 3,385     |
| 14 ARA Director Office                  | 2,048   | 0.1096%            | 7,693            | 0             | 7,693                 | 0                 | 7,693     |
| 15 ARA Admin Svcs                       | 432     | 0.0231%            | 1,623            | 0             | 1,623                 | 0                 | 1,623     |
| 16 ARA Operations                       | 5,166   | 0.2764%            | 19,406           | 0             | 19,406                | 0                 | 19,406    |
| 17 ARA Payroll Services                 | 714     | 0.0382%            | 2,682            | 0             | 2,682                 | 0                 | 2,682     |
| 18 ARA Regulatory                       | 1,754   | 0.0938%            | 6,589            | 0             | 6,589                 | 0                 | 6,589     |
| 19 HITS CIO                             | 2,637   | 0.1411%            | 9,906            | 0             | 9,906                 | 0                 | 9,906     |
| 20 HITS EAS                             | 1,049   | 0.0561%            | 3,940            | 0             | 3,940                 | 0                 | 3,940     |
| 21 HITS EIS                             | 1,604   | 0.0858%            | 6,025            | 0             | 6,025                 | 0                 | 6,025     |
| 22 HITS Radio                           | 2,318   | 0.1240%            | 8,707            | 0             | 8,707                 | 0                 | 8,707     |
| 23 HITS Project Mgt Office              | 330     | 0.0177%            | 1,240            | 0             | 1,240                 | 0                 | 1,240     |
| 24 Office Business Opportunity          | 2,158   | 0.1155%            | 8,106            | 0             | 8,106                 | 0                 | 8,106     |
| 25 Mayor                                | 3,650   | 0.1953%            | 13,711           | 0             | 13,711                | 0                 | 13,711    |
| 26 Human Resources                      | 75,698  | 4.0500%            | 284,352          | 0             | 284,352               | 0                 | 284,352   |
| 27 Legal                                | 4,639   | 0.2482%            | 17,426           | 0             | 17,426                | 0                 | 17,426    |
| 28 City Secretary                       | 968     | 0.0518%            | 3,636            | 0             | 3,636                 | 0                 | 3,636     |
| 29 City Council                         | 16,765  | 0.8970%            | 62,976           | 0             | 62,976                | 0                 | 62,976    |
| 30 City Controller's Office             | 3,992   | 0.2136%            | 14,996           | 0             | 14,996                | 0                 | 14,996    |
| 31 Health Administration                | 10,942  | 0.5854%            | 41,102           | 0             | 41,102                | 931               | 42,033    |
| 32 Planning & Dev Admin                 | 1,323   | 0.0708%            | 4,970            | 0             | 4,970                 | 113               | 5,082     |
| 34 CIP Sal Rec PWE                      | 1,089   | 0.0583%            | 4,091            | 0             | 4,091                 | 93                | 4,183     |
| 35 HPD Police Records                   | 1,892   | 0.1012%            | 7,107            | 0             | 7,107                 | 161               | 7,268     |
| 36 General Services                     | 33,887  | 1.8130%            | 127,293          | 0             | 127,293               | 2,882             | 130,175   |
| 37 HEC                                  | 7,566   | 0.4048%            | 28,421           | 0             | 28,421                | 643               | 29,064    |
| 39 Police                               | 184,383 | 9.8649%            | 692,615          | 0             | 692,615               | 15,681            | 708,296   |
| 40 Dept of Neighborhoods                | 9,909   | 0.5302%            | 37,222           | 0             | 37,222                | 843               | 38,065    |
| 41 Fire                                 | 173,399 | 9.2772%            | 651,355          | 0             | 651,355               | 14,746            | 666,101   |
| 42 Municipal Court                      | 29,358  | 1.5707%            | 110,280          | 0             | 110,280               | 2,497             | 112,777   |
| 43 Solid Waste                          | 31,735  | 1.6979%            | 119,209          | 0             | 119,209               | 2,699             | 121,908   |
| 44 Houston Airport System (HAS)         | 102,917 | 5.5063%            | 386,597          | 0             | 386,597               | 8,752             | 395,349   |
| 45 Housing & Community Development      | 34,593  | 1.8508%            | 129,945          | 0             | 129,945               | 2,942             | 132,887   |
| 46 Library                              | 22,922  | 1.2264%            | 86,104           | 0             | 86,104                | 1,949             | 88,053    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

| Department                            | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|---------------------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 47 Parks & Recreation                 | 109,809 | 5.8750%            | \$412,486        | \$0           | \$412,486             | \$9,338           | \$421,824 |
| 48 Health & Human Services Department | 120,937 | 6.4704%            | 454,287          | 0             | 454,287               | 10,285            | 464,572   |
| 49 Convention & Entertainment         | 6,954   | 0.3721%            | 26,122           | 0             | 26,122                | 591               | 26,713    |
| 50 Fleet Management                   | 51,466  | 2.7535%            | 193,327          | 0             | 193,327               | 4,377             | 197,703   |
| 51 Planning & Development             | 4,855   | 0.2598%            | 18,237           | 0             | 18,237                | 413               | 18,650    |
| 52 General Debt                       | 6,410   | 0.3429%            | 24,078           | 0             | 24,078                | 545               | 24,624    |
| 53 Finance Other                      | 5,074   | 0.2715%            | 19,060           | 0             | 19,060                | 432               | 19,491    |
| 54 ARA Insurance                      | 645     | 0.0345%            | 2,423            | 0             | 2,423                 | 55                | 2,478     |
| 55 ARA BARC                           | 12,179  | 0.6516%            | 45,749           | 0             | 45,749                | 1,036             | 46,785    |
| 56 ARA Parking                        | 21,250  | 1.1369%            | 79,823           | 0             | 79,823                | 1,807             | 81,631    |
| 57 ARA Other                          | 23,072  | 1.2344%            | 86,668           | 0             | 86,668                | 1,962             | 88,630    |
| 58 IT Public Services                 | 313     | 0.0167%            | 1,176            | 0             | 1,176                 | 27                | 1,202     |
| 59 Legal Insurance                    | 7,253   | 0.3881%            | 27,245           | 0             | 27,245                | 617               | 27,862    |
| 60 Legal Wkr Comp                     | 482     | 0.0258%            | 1,811            | 0             | 1,811                 | 41                | 1,852     |
| 61 Mayor Cable TV                     | 1,437   | 0.0769%            | 5,398            | 0             | 5,398                 | 122               | 5,520     |
| 62 Mayor Other                        | 17,056  | 0.9125%            | 64,069           | 0             | 64,069                | 1,450             | 65,520    |
| 63 TIRZ                               | 957     | 0.0512%            | 3,595            | 0             | 3,595                 | 81                | 3,676     |
| 64 HR Health Benefits                 | 128,132 | 6.8553%            | 481,314          | 0             | 481,314               | 10,897            | 492,211   |
| 65 HR Long Term Disability            | 74      | 0.0040%            | 278              | 0             | 278                   | 6                 | 284       |
| 66 PWE Bldg Insp                      | 33,772  | 1.8069%            | 126,861          | 0             | 126,861               | 2,872             | 129,733   |
| 67 PWE Stormwater                     | 13,786  | 0.7376%            | 51,786           | 0             | 51,786                | 1,172             | 52,958    |
| 68 PWE DDSR                           | 44,501  | 2.3809%            | 167,163          | 0             | 167,163               | 3,785             | 170,948   |
| 69 PWE Water & Sewer                  | 216,608 | 11.5890%           | 813,665          | 0             | 813,665               | 18,421            | 832,086   |
| 70 PWE Houston Transtar               | 2,024   | 0.1083%            | 7,603            | 0             | 7,603                 | 172               | 7,775     |
| 71 PWE Other                          | 82,440  | 4.4107%            | 309,677          | 0             | 309,677               | 7,011             | 316,688   |
| 72 Houston Permit Center              | 4,840   | 0.2590%            | 18,181           | 0             | 18,181                | 412               | 18,593    |
| 73 CIP S/R Planning                   | 595     | 0.0318%            | 2,235            | 0             | 2,235                 | 51                | 2,286     |
| 74 CIP Sal Rec RE                     | 2,846   | 0.1523%            | 10,691           | 0             | 10,691                | 242               | 10,933    |
| 75 CIP S/R Engrg                      | 35,695  | 1.9098%            | 134,085          | 0             | 134,085               | 3,036             | 137,120   |
| 76 CIP S/R Constr                     | 22,247  | 1.1903%            | 83,569           | 0             | 83,569                | 1,892             | 85,460    |
| 77 CIP S/R Eng/Const                  | 1,286   | 0.0688%            | 4,831            | 0             | 4,831                 | 109               | 4,940     |
| 78 CIP S/R Geo/Env                    | 5,682   | 0.3040%            | 21,344           | 0             | 21,344                | 483               | 21,827    |
| 79 CIP S/R Other                      | 3,507   | 0.1876%            | 13,174           | 0             | 13,174                | 298               | 13,472    |
| 80 CIP S/R GSD                        | 9,014   | 0.4823%            | 33,860           | 0             | 33,860                | 767               | 34,627    |
| 91 Hurricane Ike Aid & Recovery       | 93      | 0.0050%            | 349              | 0             | 349                   | 8                 | 357       |
| 92 ARRA Reimbursement Fund            | 446     | 0.0239%            | 1,675            | 0             | 1,675                 | 38                | 1,713     |
| 93 HR-W.C.                            | 12,435  | 0.6653%            | 46,711           | 0             | 46,711                | 1,058             | 47,768    |
| 94 HITS Other                         | 30,213  | 1.6165%            | 113,492          | 0             | 113,492               | 2,569             | 116,061   |



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

| Department      | Units     | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------|-----------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| <b>Subtotal</b> | 1,869,081 | 100.0000%             | 7,021,006           | 0             | 7,021,006                | 143,408              | 7,164,414          |
| Direct Bills    |           |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>    |           |                       |                     |               | <b>\$7,021,006</b>       |                      | <b>\$7,164,414</b> |

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

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Treasury Allocations

Dept:30 City Controller's Office

| Department                              | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 Non-Departmental-Gen Gov              | 91,915,652  | 2.5178%            | \$40,692         | \$0           | \$40,692              | \$0               | \$40,692 |
| 4 Finance Dir Office                    | 2,371,269   | 0.0650%            | 1,050            | 0             | 1,050                 | 0                 | 1,050    |
| 5 Finance Financial Planning & Analysis | 1,799,615   | 0.0493%            | 797              | 0             | 797                   | 0                 | 797      |
| 6 Finance City Council                  | 394,671     | 0.0108%            | 175              | 0             | 175                   | 0                 | 175      |
| 7 Finance Public Fin                    | 892,873     | 0.0245%            | 395              | 0             | 395                   | 0                 | 395      |
| 8 Finance Reporting & Ops               | 3,012,746   | 0.0825%            | 1,334            | 0             | 1,334                 | 0                 | 1,334    |
| 9 Finance Internal Controls             | 1,078,191   | 0.0295%            | 477              | 0             | 477                   | 0                 | 477      |
| 10 Finance Grants                       | 1,025,516   | 0.0281%            | 454              | 0             | 454                   | 0                 | 454      |
| 11 Finance Perform Mgmnt                | 1,036,476   | 0.0284%            | 459              | 0             | 459                   | 0                 | 459      |
| 12 Finance Treasury                     | 1,632,053   | 0.0447%            | 723              | 0             | 723                   | 0                 | 723      |
| 13 Finance Strategic Purchasing         | 4,805,265   | 0.1316%            | 2,127            | 0             | 2,127                 | 0                 | 2,127    |
| 14 ARA Director Office                  | 1,369,212   | 0.0375%            | 606              | 0             | 606                   | 0                 | 606      |
| 15 ARA Admin Svcs                       | 1,199,467   | 0.0329%            | 531              | 0             | 531                   | 0                 | 531      |
| 16 ARA Operations                       | 6,574,337   | 0.1801%            | 2,911            | 0             | 2,911                 | 0                 | 2,911    |
| 17 ARA Payroll Services                 | 4,177,116   | 0.1144%            | 1,849            | 0             | 1,849                 | 0                 | 1,849    |
| 18 ARA Regulatory                       | 719,284     | 0.0197%            | 318              | 0             | 318                   | 0                 | 318      |
| 19 HITS CIO                             | 3,694,703   | 0.1012%            | 1,636            | 0             | 1,636                 | 0                 | 1,636    |
| 20 HITS EAS                             | 4,810,247   | 0.1318%            | 2,130            | 0             | 2,130                 | 0                 | 2,130    |
| 21 HITS EIS                             | 6,660,266   | 0.1824%            | 2,949            | 0             | 2,949                 | 0                 | 2,949    |
| 22 HITS Radio                           | 4,902,465   | 0.1343%            | 2,170            | 0             | 2,170                 | 0                 | 2,170    |
| 23 HITS Project Mgt Office              | 1,773,708   | 0.0486%            | 785              | 0             | 785                   | 0                 | 785      |
| 24 Office Business Opportunity          | 3,076,677   | 0.0843%            | 1,362            | 0             | 1,362                 | 0                 | 1,362    |
| 25 Mayor                                | 4,507,920   | 0.1235%            | 1,996            | 0             | 1,996                 | 0                 | 1,996    |
| 26 Human Resources                      | 35,534,839  | 0.9734%            | 15,732           | 0             | 15,732                | 0                 | 15,732   |
| 27 Legal                                | 15,038,003  | 0.4119%            | 6,658            | 0             | 6,658                 | 0                 | 6,658    |
| 28 City Secretary                       | 805,096     | 0.0221%            | 356              | 0             | 356                   | 0                 | 356      |
| 29 City Council                         | 9,174,478   | 0.2513%            | 4,062            | 0             | 4,062                 | 0                 | 4,062    |
| 30 City Controller's Office             | 8,135,147   | 0.2228%            | 3,602            | 0             | 3,602                 | 0                 | 3,602    |
| 31 Health Administration                | 12,935,742  | 0.3543%            | 5,727            | 0             | 5,727                 | 120               | 5,847    |
| 32 Planning & Dev Admin                 | 1,891,304   | 0.0518%            | 837              | 0             | 837                   | 18                | 855      |
| 34 CIP Sal Rec PWE                      | 1,712,696   | 0.0469%            | 758              | 0             | 758                   | 16                | 774      |
| 35 HPD Police Records                   | 5,491,372   | 0.1504%            | 2,431            | 0             | 2,431                 | 51                | 2,482    |
| 36 General Services                     | 166,170,285 | 4.5519%            | 73,566           | 0             | 73,566                | 1,539             | 75,104   |
| 37 HEC                                  | 24,053,065  | 0.6589%            | 10,649           | 0             | 10,649                | 223               | 10,871   |
| 39 Police                               | 783,815,350 | 21.4710%           | 347,006          | 0             | 347,006               | 7,257             | 354,263  |
| 40 Dept of Neighborhoods                | 16,669,836  | 0.4566%            | 7,380            | 0             | 7,380                 | 154               | 7,534    |
| 41 Fire                                 | 487,164,363 | 13.3448%           | 215,675          | 0             | 215,675               | 4,510             | 220,185  |
| 42 Municipal Court                      | 30,137,950  | 0.8256%            | 13,342           | 0             | 13,342                | 279               | 13,622   |
| 43 Solid Waste                          | 71,454,100  | 1.9573%            | 31,634           | 0             | 31,634                | 662               | 32,295   |
| 44 Houston Airport System (HAS)         | 275,627,704 | 7.5502%            | 122,024          | 0             | 122,024               | 2,552             | 124,576  |
| 45 Housing & Community Development      | 68,986,677  | 1.8897%            | 30,541           | 0             | 30,541                | 639               | 31,180   |
| 46 Library                              | 35,694,288  | 0.9778%            | 15,802           | 0             | 15,802                | 330               | 16,133   |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Treasury Allocations

Dept:30 City Controller's Office

| Department                            | Units       | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|---------------------------------------|-------------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 47 Parks & Recreation                 | 90,666,837  | 2.4836%            | \$40,139         | \$0           | \$40,139              | \$839             | \$40,979 |
| 48 Health & Human Services Department | 111,441,387 | 3.0527%            | 49,337           | 0             | 49,337                | 1,032             | 50,368   |
| 49 Convention & Entertainment         | 170,816     | 0.0047%            | 76               | 0             | 76                    | 2                 | 77       |
| 50 Fleet Management                   | 86,379,795  | 2.3662%            | 38,242           | 0             | 38,242                | 800               | 39,041   |
| 51 Planning & Development             | 6,904,373   | 0.1891%            | 3,057            | 0             | 3,057                 | 64                | 3,121    |
| 53 Finance Other                      | 4,367,764   | 0.1196%            | 1,934            | 0             | 1,934                 | 40                | 1,974    |
| 54 ARA Insurance                      | 11,045,594  | 0.3026%            | 4,890            | 0             | 4,890                 | 102               | 4,992    |
| 55 ARA BARC                           | 9,890,911   | 0.2709%            | 4,379            | 0             | 4,379                 | 92                | 4,470    |
| 56 ARA Parking                        | 8,756,413   | 0.2399%            | 3,877            | 0             | 3,877                 | 81                | 3,958    |
| 57 ARA Other                          | 13,720,878  | 0.3759%            | 6,074            | 0             | 6,074                 | 127               | 6,201    |
| 58 IT Public Services                 | 694,221     | 0.0190%            | 307              | 0             | 307                   | 6                 | 314      |
| 59 Legal Insurance                    | 18,237,590  | 0.4996%            | 8,074            | 0             | 8,074                 | 169               | 8,243    |
| 60 Legal Wkr Comp                     | 210,952     | 0.0058%            | 93               | 0             | 93                    | 2                 | 95       |
| 61 Mayor Cable TV                     | 4,123,789   | 0.1130%            | 1,826            | 0             | 1,826                 | 38                | 1,864    |
| 62 Mayor Other                        | 32,266,580  | 0.8839%            | 14,285           | 0             | 14,285                | 299               | 14,584   |
| 64 HR Health Benefits                 | 325,598,136 | 8.9191%            | 144,147          | 0             | 144,147               | 3,015             | 147,162  |
| 65 HR Long Term Disability            | 145,523     | 0.0040%            | 64               | 0             | 64                    | 1                 | 66       |
| 66 PWE Bldg Insp                      | 52,984,878  | 1.4514%            | 23,457           | 0             | 23,457                | 491               | 23,948   |
| 67 PWE Stormwater                     | 31,227,914  | 0.8554%            | 13,825           | 0             | 13,825                | 289               | 14,114   |
| 68 PWE DDSR                           | 71,714,145  | 1.9645%            | 31,749           | 0             | 31,749                | 664               | 32,413   |
| 69 PWE Water & Sewer                  | 400,079,632 | 10.9593%           | 177,121          | 0             | 177,121               | 3,704             | 180,825  |
| 70 PWE Houston Transtar               | 2,684,129   | 0.0735%            | 1,188            | 0             | 1,188                 | 25                | 1,213    |
| 71 PWE Other                          | 48,119,371  | 1.3181%            | 21,303           | 0             | 21,303                | 446               | 21,749   |
| 72 Houston Permit Center              | 6,246,325   | 0.1711%            | 2,765            | 0             | 2,765                 | 58                | 2,823    |
| 73 CIP S/R Planning                   | 1,189,808   | 0.0326%            | 527              | 0             | 527                   | 11                | 538      |
| 74 CIP Sal Rec RE                     | 4,308,394   | 0.1180%            | 1,907            | 0             | 1,907                 | 40                | 1,947    |
| 75 CIP S/R Engrg                      | 11,372,311  | 0.3115%            | 5,035            | 0             | 5,035                 | 105               | 5,140    |
| 76 CIP S/R Constr                     | 10,209,546  | 0.2797%            | 4,520            | 0             | 4,520                 | 95                | 4,614    |
| 77 CIP S/R Eng/Const                  | 3,476,361   | 0.0952%            | 1,539            | 0             | 1,539                 | 32                | 1,571    |
| 78 CIP S/R Geo/Env                    | 1,350,022   | 0.0370%            | 598              | 0             | 598                   | 12                | 610      |
| 79 CIP S/R Other                      | 3,005,151   | 0.0823%            | 1,330            | 0             | 1,330                 | 28                | 1,358    |
| 80 CIP S/R GSD                        | 4,149,281   | 0.1137%            | 1,837            | 0             | 1,837                 | 38                | 1,875    |
| 91 Hurricane Ike Aid & Recovery       | 55,110      | 0.0015%            | 24               | 0             | 24                    | 1                 | 25       |
| 92 ARRA Reimbursement Fund            | 5,259       | 0.0001%            | 2                | 0             | 2                     | 0                 | 2        |
| 93 HR-W.C.                            | 20,985,364  | 0.5748%            | 9,291            | 0             | 9,291                 | 194               | 9,485    |
| 94 HITS Other                         | 48,875,538  | 1.3388%            | 21,638           | 0             | 21,638                | 453               | 22,090   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Controller Treasury Allocations

Dept:30 City Controller's Office

| Department      | Units         | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total              |
|-----------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| <b>Subtotal</b> | 3,650,582,122 | 100.0000%             | 1,616,165           | 0             | 1,616,165                | 31,743               | 1,647,908          |
| Direct Bills    |               |                       |                     |               | 0                        |                      | 0                  |
| <b>Total</b>    |               |                       |                     |               | <b>\$1,616,165</b>       |                      | <b>\$1,647,908</b> |

Basis Units: FY2015 expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:30 City Controller's Office**

| <b>Department</b>                       | <b>Controller Fin<br/>Svcs</b> | <b>Controller<br/>Treasury</b> | <b>Total</b> |
|---|--------------------------------|--------------------------------|--------------|
| 0 Direct Billed                         | \$0                            | \$0                            | \$0          |
| 3 Non-Departmental-Gen Gov              | 179,939                        | 40,692                         | 220,631      |
| 4 Finance Dir Office                    | 8,407                          | 1,050                          | 9,457        |
| 5 Finance Financial Planning & Analysis | 1,337                          | 797                            | 2,134        |
| 6 Finance City Council                  | 1,837                          | 175                            | 2,012        |
| 7 Finance Public Fin                    | 1,412                          | 395                            | 1,808        |
| 8 Finance Reporting & Ops               | 6,337                          | 1,334                          | 7,671        |
| 9 Finance Internal Controls             | 1,364                          | 477                            | 1,841        |
| 10 Finance Grants                       | 2,844                          | 454                            | 3,298        |
| 11 Finance Perform Mgmt                 | 1,349                          | 459                            | 1,807        |
| 12 Finance Treasury                     | 5,375                          | 723                            | 6,098        |
| 13 Finance Strategic Purchasing         | 3,385                          | 2,127                          | 5,512        |
| 14 ARA Director Office                  | 7,693                          | 606                            | 8,299        |
| 15 ARA Admin Svcs                       | 1,623                          | 531                            | 2,154        |
| 16 ARA Operations                       | 19,406                         | 2,911                          | 22,316       |
| 17 ARA Payroll Services                 | 2,682                          | 1,849                          | 4,531        |
| 18 ARA Regulatory                       | 6,589                          | 318                            | 6,907        |
| 19 HITS CIO                             | 9,906                          | 1,636                          | 11,541       |
| 20 HITS EAS                             | 3,940                          | 2,130                          | 6,070        |
| 21 HITS EIS                             | 6,025                          | 2,949                          | 8,974        |
| 22 HITS Radio                           | 8,707                          | 2,170                          | 10,878       |
| 23 HITS Project Mgt Office              | 1,240                          | 785                            | 2,025        |
| 24 Office Business Opportunity          | 8,106                          | 1,362                          | 9,468        |
| 25 Mayor                                | 13,711                         | 1,996                          | 15,707       |
| 26 Human Resources                      | 284,352                        | 15,732                         | 300,083      |
| 27 Legal                                | 17,426                         | 6,658                          | 24,083       |
| 28 City Secretary                       | 3,636                          | 356                            | 3,993        |
| 29 City Council                         | 62,976                         | 4,062                          | 67,038       |
| 30 City Controller's Office             | 14,996                         | 3,602                          | 18,597       |
| 31 Health Administration                | 42,033                         | 5,847                          | 47,880       |
| 32 Planning & Dev Admin                 | 5,082                          | 855                            | 5,937        |
| 34 CIP Sal Rec PWE                      | 4,183                          | 774                            | 4,957        |
| 35 HPD Police Records                   | 7,268                          | 2,482                          | 9,750        |
| 36 General Services                     | 130,175                        | 75,104                         | 205,279      |
| 37 HEC                                  | 29,064                         | 10,871                         | 39,936       |
| 39 Police                               | 708,296                        | 354,263                        | 1,062,559    |
| 40 Dept of Neighborhoods                | 38,065                         | 7,534                          | 45,599       |
| 41 Fire                                 | 666,101                        | 220,185                        | 886,287      |
| 42 Municipal Court                      | 112,777                        | 13,622                         | 126,398      |
| 43 Solid Waste                          | 121,908                        | 32,295                         | 154,203      |
| 44 Houston Airport System (HAS)         | 395,349                        | 124,576                        | 519,925      |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:30 City Controller's Office**

| Department                            | Controller Fin<br>Svcs | Controller<br>Treasury | Total     |
|---------------------------------------|------------------------|------------------------|-----------|
| 45 Housing & Community Development    | \$132,887              | \$31,180               | \$164,067 |
| 46 Library                            | 88,053                 | 16,133                 | 104,186   |
| 47 Parks & Recreation                 | 421,824                | 40,979                 | 462,803   |
| 48 Health & Human Services Department | 464,572                | 50,368                 | 514,940   |
| 49 Convention & Entertainment         | 26,713                 | 77                     | 26,791    |
| 50 Fleet Management                   | 197,703                | 39,041                 | 236,745   |
| 51 Planning & Development             | 18,650                 | 3,121                  | 21,771    |
| 52 General Debt                       | 24,624                 | 0                      | 24,624    |
| 53 Finance Other                      | 19,491                 | 1,974                  | 21,466    |
| 54 ARA Insurance                      | 2,478                  | 4,992                  | 7,470     |
| 55 ARA BARC                           | 46,785                 | 4,470                  | 51,255    |
| 56 ARA Parking                        | 81,631                 | 3,958                  | 85,588    |
| 57 ARA Other                          | 88,630                 | 6,201                  | 94,831    |
| 58 IT Public Services                 | 1,202                  | 314                    | 1,516     |
| 59 Legal Insurance                    | 27,862                 | 8,243                  | 36,105    |
| 60 Legal Wkr Comp                     | 1,852                  | 95                     | 1,947     |
| 61 Mayor Cable TV                     | 5,520                  | 1,864                  | 7,384     |
| 62 Mayor Other                        | 65,520                 | 14,584                 | 80,103    |
| 63 TIRZ                               | 3,676                  | 0                      | 3,676     |
| 64 HR Health Benefits                 | 492,211                | 147,162                | 639,373   |
| 65 HR Long Term Disability            | 284                    | 66                     | 350       |
| 66 PWE Bldg Insp                      | 129,733                | 23,948                 | 153,681   |
| 67 PWE Stormwater                     | 52,958                 | 14,114                 | 67,072    |
| 68 PWE DDSR                           | 170,948                | 32,413                 | 203,361   |
| 69 PWE Water & Sewer                  | 832,086                | 180,825                | 1,012,911 |
| 70 PWE Houston Transtar               | 7,775                  | 1,213                  | 8,988     |
| 71 PWE Other                          | 316,688                | 21,749                 | 338,437   |
| 72 Houston Permit Center              | 18,593                 | 2,823                  | 21,416    |
| 73 CIP S/R Planning                   | 2,286                  | 538                    | 2,823     |
| 74 CIP Sal Rec RE                     | 10,933                 | 1,947                  | 12,880    |
| 75 CIP S/R Engrg                      | 137,120                | 5,140                  | 142,260   |
| 76 CIP S/R Constr                     | 85,460                 | 4,614                  | 90,075    |
| 77 CIP S/R Eng/Const                  | 4,940                  | 1,571                  | 6,511     |
| 78 CIP S/R Geo/Env                    | 21,827                 | 610                    | 22,437    |
| 79 CIP S/R Other                      | 13,472                 | 1,358                  | 14,830    |
| 80 CIP S/R GSD                        | 34,627                 | 1,875                  | 36,502    |
| 91 Hurricane Ike Aid & Recovery       | 357                    | 25                     | 382       |
| 92 ARRA Reimbursement Fund            | 1,713                  | 2                      | 1,716     |
| 93 HR-W.C.                            | 47,768                 | 9,485                  | 57,253    |
| 94 HITS Other                         | 116,061                | 22,090                 | 138,152   |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:30 City Controller's Office**

| Department   | Controller Fin<br>Svcs | Controller<br>Treasury | Total              |
|--------------|------------------------|------------------------|--------------------|
| <hr/>        |                        |                        |                    |
| <b>Total</b> | <u>\$7,164,414</u>     | <u>\$1,647,908</u>     | <u>\$8,812,321</u> |

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

The Health and Human Services Department promotes and protects the general health and well-being of the 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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:31 Health Administration

| Description                          |    | Amount              | General Admin | Health Admin        |
|--------------------------------------|----|---------------------|---------------|---------------------|
| <hr/>                                |    |                     |               |                     |
| Personnel Costs                      |    |                     |               |                     |
| Salaries                             | S1 | 4,525,893           | 0             | 4,525,893           |
| <i>Salary % Split</i>                |    |                     | <i>.00%</i>   | <i>100.00%</i>      |
| Benefits                             | S  | 2,406,984           | 0             | 2,406,984           |
| Subtotal - Personnel Costs           |    | 6,932,877           | 0             | 6,932,877           |
| <hr/>                                |    |                     |               |                     |
| Services & Supplies Cost             |    |                     |               |                     |
| Supplies                             | S  | 677,608             | 0             | 677,608             |
| Services                             | S  | 5,189,601           | 0             | 5,189,601           |
| Capital                              | D  | 150,388             | 0             | 0                   |
| Drainage Chg                         | D  | 88,539              | 0             | 0                   |
| Pmt Chg                              | D  | 47,117              | 0             | 0                   |
| Intergov Exp-1115                    | D  | 12,892,777          | 0             | 0                   |
| Subtotal - Services & Supplies       |    | 19,046,030          | 0             | 5,867,209           |
| <hr/>                                |    |                     |               |                     |
| <b>Department Cost Total</b>         |    | 25,978,907          | 0             | 12,800,086          |
| <hr/>                                |    |                     |               |                     |
| Adjustments to Cost                  |    |                     |               |                     |
| Capital                              | D  | (150,388)           | 0             | 0                   |
| Drainage Chg                         | D  | (88,539)            | 0             | 0                   |
| Pmt Chg                              | D  | (47,117)            | 0             | 0                   |
| Intergov Exp-1115                    | D  | (12,892,777)        | 0             | 0                   |
| Subtotal - Adjustments               |    | (13,178,821)        | 0             | 0                   |
| <hr/>                                |    |                     |               |                     |
| <b>Total Costs After Adjustments</b> |    | 12,800,086          | 0             | 12,800,086          |
| <hr/>                                |    |                     |               |                     |
| General Admin Distribution           |    |                     | 0             | 0                   |
| <hr/>                                |    |                     |               |                     |
| <b>Grand Total</b>                   |    | <b>\$12,800,086</b> |               | <b>\$12,800,086</b> |
|                                      |    | <hr/>               |               |                     |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:31 Health Administration**

| Department                                  | First Incoming | Second Incoming | Health Admin |
|---|----------------|-----------------|--------------|
| 2 Equip Deprec                              | \$116,864      | \$0             | \$116,864    |
| Subtotal - Equipment Depreciation           | 116,864        | 0               | 116,864      |
| 3 Insurance Retirees                        | 168,549        | 854             | 169,403      |
| 3 Memberships                               | 5,731          | 29              | 5,760        |
| 3 Accounting & Consult                      | 12,374         | 64              | 12,439       |
| 3 Interest Costs                            | 21,686         | 116             | 21,802       |
| 3 Other Misc                                | 5,181          | 28              | 5,209        |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 5,734          | 29              | 5,763        |
| Subtotal - Non-Departmental-Gen Gov         | 219,256        | 1,120           | 220,376      |
| 5 Financial Plg & Analysis                  | 12,350         | 607             | 12,957       |
| Subtotal - Finance Financial Plg & Analysis | 12,350         | 607             | 12,957       |
| 7 Capital Projects                          | 76,917         | 3,798           | 80,715       |
| Subtotal - Finance Public Fin               | 76,917         | 3,798           | 80,715       |
| 8 Gen Acctng                                | 4,798          | 285             | 5,083        |
| 8 Fixed Assets                              | 17,144         | 1,005           | 18,148       |
| 8 Auditing Svcs                             | 6,617          | 0               | 6,617        |
| 8 Fin Operations                            | 2,889          | 149             | 3,038        |
| Subtotal - Finance Reporting & Ops          | 31,447         | 1,439           | 32,886       |
| 9 Internal Controls                         | 8,657          | 279             | 8,935        |
| Subtotal - Finance Internal Controls        | 8,657          | 279             | 8,935        |
| 10 Cost Accounting                          | 1,088          | 65              | 1,153        |
| 10 Trust Funds Mgmt (TFM)                   | 1,106          | 65              | 1,171        |
| Subtotal - Finance Grants                   | 2,194          | 129             | 2,324        |
| 11 Perf Mgt Svcs                            | 4,172          | 176             | 4,348        |
| Subtotal - Finance Perform Mgmnt            | 4,172          | 176             | 4,348        |
| 12 Treasury                                 | 4,511          | 350             | 4,861        |
| Subtotal - Finance Treasury                 | 4,511          | 350             | 4,861        |
| 13 Purchasing                               | 38,520         | 2,495           | 41,015       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:31 Health Administration**

| Department                              | First Incoming | Second Incoming | Health Admin |
|---|----------------|-----------------|--------------|
| Subtotal - Finance Strategic Purchasing | \$38,520       | \$2,495         | \$41,015     |
| 16 Property                             | 8,540          | 370             | 8,910        |
| 16 Records                              | 2,615          | 224             | 2,840        |
| Subtotal - ARA Operations               | 11,156         | 594             | 11,750       |
| 17 Payroll Svcs                         | 16,386         | 1,003           | 17,388       |
| Subtotal - ARA Payroll Services         | 16,386         | 1,003           | 17,388       |
| 18 Franchise                            | 5,877          | 373             | 6,250        |
| Subtotal - ARA Regulatory               | 5,877          | 373             | 6,250        |
| 21 Client Svcs                          | 19,044         | 2,703           | 21,747       |
| 21 NW Data                              | 159,719        | 13,693          | 173,412      |
| 21 NW Voice                             | 124,571        | 10,426          | 134,997      |
| 21 Enterprise Optns                     | 29,136         | 2,349           | 31,485       |
| Subtotal - HITS EIS                     | 332,470        | 29,171          | 361,640      |
| 22 IT Radio Svcs                        | 34,168         | 2,153           | 36,321       |
| Subtotal - HITS Radio                   | 34,168         | 2,153           | 36,321       |
| 23 IT Proj Mgt                          | 7,496          | 499             | 7,995        |
| Subtotal - HITS Project Mgt Office      | 7,496          | 499             | 7,995        |
| 24 Certification                        | 5,100          | 104             | 5,205        |
| 24 External Affairs & Outreach          | 1,181          | 24              | 1,205        |
| Subtotal - Office Business Opportunity  | 6,281          | 129             | 6,410        |
| 25 City Mayor Admin                     | 11,485         | 1,615           | 13,099       |
| 25 I Gov Relats                         | 1,971          | 251             | 2,222        |
| Subtotal - Mayor                        | 13,456         | 1,865           | 15,321       |
| 26 Personnel Svcs                       | 6,052          | 213             | 6,265        |
| Subtotal - Human Resources              | 6,052          | 213             | 6,265        |
| 27 Legal Svcs                           | 274,876        | 47,646          | 322,522      |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:31 Health Administration

| Department                          | First<br>Incoming | Second<br>Incoming  | Health Admin        |
|-------------------------------------|-------------------|---------------------|---------------------|
| Subtotal - Legal                    | \$274,876         | \$47,646            | \$322,522           |
| 28 City Sec Svcs                    | 3,257             | 190                 | 3,447               |
| Subtotal - City Secretary           | 3,257             | 190                 | 3,447               |
| 29 City Council Svcs                | 27,713            | 997                 | 28,710              |
| Subtotal - City Council             | 27,713            | 997                 | 28,710              |
| 30 Controller Fin Svcs              | 41,102            | 931                 | 42,033              |
| 30 Controller Treasury              | 5,727             | 120                 | 5,847               |
| Subtotal - City Controller's Office | 46,829            | 1,050               | 47,880              |
| 36 Real Estate                      | 0                 | 420,934             | 420,934             |
| Subtotal - General Services         | 0                 | 420,934             | 420,934             |
| <b>Total Incoming</b>               | <b>1,300,905</b>  | <b>517,209</b>      | <b>1,818,114</b>    |
| <b>C. Total Allocated</b>           |                   | <b>\$14,618,200</b> | <b>\$14,618,200</b> |
|                                     |                   |                     | 100.00%             |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Health Admin Allocations**

**Dept:31 Health Administration**

| Department  | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total               |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| 48 Health & Human Services Department                 | 100   | 100.0000%          | \$14,100,991     | \$0           | \$14,100,991          | \$517,209         | \$14,618,200        |
| <b>Subtotal</b>                                       | 100   | 100.0000%          | 14,100,991       | 0             | 14,100,991            | 517,209           | 14,618,200          |
| Direct Bills  |       |                    |                  |               | 0                     |                   | 0                   |
| <b>Total</b>  |       |                    |                  |               | <b>\$14,100,991</b>   |                   | <b>\$14,618,200</b> |
| Basis Units: Direct allocation to Health & Human Svcs |       |                    |                  |               |                       |                   |                     |
| Source: Direct Allocation                             |       |                    |                  |               |                       |                   |                     |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:31 Health Administration**

| Department                            | Health Admin        | Total               |
|---------------------------------------|---------------------|---------------------|
| <hr/>                                 |                     |                     |
| 0 Direct Billed                       | \$0                 | \$0                 |
| 48 Health & Human Services Department | 14,618,200          | 14,618,200          |
| <b>Total</b>                          | <u>\$14,618,200</u> | <u>\$14,618,200</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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:32 Planning & Dev Admin**

| Description                          |    | Amount             | General Admin      | Planning Admin |
|--------------------------------------|----|--------------------|--------------------|----------------|
| <hr/>                                |    |                    |                    |                |
| Personnel Costs                      |    |                    |                    |                |
| Salaries                             | S1 | 956,521            | 0                  | 956,521        |
| Salary % Split                       |    |                    | .00%               | 100.00%        |
| Benefits                             | S  | 442,935            | 0                  | 442,935        |
| Subtotal - Personnel Costs           |    | 1,399,456          | 0                  | 1,399,456      |
| <br>Services & Supplies Cost         |    |                    |                    |                |
| Supplies                             | S  | 49,138             | 0                  | 49,138         |
| Services                             | S  | 442,710            | 0                  | 442,710        |
| Subtotal - Services & Supplies       |    | 491,848            | 0                  | 491,848        |
| <b>Department Cost Total</b>         |    | 1,891,304          | 0                  | 1,891,304      |
| <br>Adjustments to Cost              |    |                    |                    |                |
| Subtotal - Adjustments               |    | 0                  | 0                  | 0              |
| <b>Total Costs After Adjustments</b> |    | 1,891,304          | 0                  | 1,891,304      |
| General Admin Distribution           |    |                    | 0                  | 0              |
| <b>Grand Total</b>                   |    | <u>\$1,891,304</u> | <u>\$1,891,304</u> |                |



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:32 Planning & Dev Admin**

| Department                                  | First Incoming | Second Incoming | Planning Admin |
|---|----------------|-----------------|----------------|
| 3 Insurance Retirees                        | \$28,203       | \$143           | \$28,346       |
| 3 Memberships                               | 959            | 5               | 964            |
| 3 Accounting & Consult                      | 1,496          | 8               | 1,504          |
| 3 Interest Costs                            | 3,171          | 17              | 3,188          |
| 3 Other Misc                                | 758            | 4               | 762            |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 959            | 5               | 964            |
| 3 Walker Rent                               | 663,303        | 3,361           | 666,664        |
| Subtotal - Non-Departmental-Gen Gov         | 698,849        | 3,542           | 702,391        |
| 5 Financial Plg & Analysis                  | 1,493          | 73              | 1,567          |
| Subtotal - Finance Financial Plg & Analysis | 1,493          | 73              | 1,567          |
| 8 Gen Acctng                                | 580            | 34              | 615            |
| 8 Fixed Assets                              | 2,443          | 143             | 2,586          |
| 8 Auditing Svcs                             | 800            | 0               | 800            |
| 8 Fin Operations                            | 422            | 22              | 444            |
| Subtotal - Finance Reporting & Ops          | 4,246          | 199             | 4,445          |
| 9 Internal Controls                         | 1,266          | 41              | 1,306          |
| Subtotal - Finance Internal Controls        | 1,266          | 41              | 1,306          |
| 10 Cost Accounting                          | 159            | 9               | 169            |
| 10 Trust Funds Mgmt (TFM)                   | 162            | 9               | 171            |
| Subtotal - Finance Grants                   | 321            | 19              | 340            |
| 11 Perf Mgt Svcs                            | 610            | 26              | 636            |
| Subtotal - Finance Perform Mgmnt            | 610            | 26              | 636            |
| 12 Treasury                                 | 660            | 51              | 711            |
| Subtotal - Finance Treasury                 | 660            | 51              | 711            |
| 13 Purchasing                               | 14,007         | 907             | 14,915         |
| Subtotal - Finance Strategic Purchasing     | 14,007         | 907             | 14,915         |
| 16 Mailroom                                 | 9,968          | 951             | 10,919         |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:32 Planning & Dev Admin**

| Department                             | First<br>Incoming | Second<br>Incoming | Planning<br>Admin |
|--|-------------------|--------------------|-------------------|
| 16 Property                            | \$1,217           | \$53               | \$1,270           |
| 16 Records                             | 438               | 38                 | 475               |
| Subtotal - ARA Operations              | 11,622            | 1,042              | 12,664            |
| 17 Payroll Svcs                        | 2,742             | 168                | 2,910             |
| Subtotal - ARA Payroll Services        | 2,742             | 168                | 2,910             |
| 18 Franchise                           | 859               | 54                 | 914               |
| Subtotal - ARA Regulatory              | 859               | 54                 | 914               |
| 20 Enterprise Appl                     | 12,665            | 1,392              | 14,057            |
| 20 IT ERP                              | 13,917            | 712                | 14,629            |
| 20 EGIS                                | 54,338            | 3,624              | 57,962            |
| Subtotal - HITS EAS                    | 80,920            | 5,728              | 86,647            |
| 21 Client Svcs                         | 6,852             | 973                | 7,824             |
| 21 NW Data                             | 9,291             | 796                | 10,087            |
| 21 NW Voice                            | 7,246             | 606                | 7,853             |
| 21 Enterprise Optns                    | 3,523             | 284                | 3,807             |
| Subtotal - HITS EIS                    | 26,911            | 2,659              | 29,571            |
| 23 IT Proj Mgt                         | 1,254             | 83                 | 1,338             |
| Subtotal - HITS Project Mgt Office     | 1,254             | 83                 | 1,338             |
| 24 Certification                       | 853               | 17                 | 871               |
| 24 Contract Compliance                 | 990               | 23                 | 1,013             |
| 24 External Affairs & Outreach         | 198               | 4                  | 202               |
| Subtotal - Office Business Opportunity | 2,041             | 44                 | 2,085             |
| 25 City Mayor Admin                    | 1,922             | 270                | 2,192             |
| 25 I Gov Relats                        | 330               | 42                 | 372               |
| Subtotal - Mayor                       | 2,252             | 312                | 2,564             |
| 26 Personnel Svcs                      | 1,013             | 36                 | 1,048             |
| Subtotal - Human Resources             | 1,013             | 36                 | 1,048             |
| 27 Legal Svcs                          | 537,989           | 93,252             | 631,242           |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:32 Planning & Dev Admin**

| Department                          | First<br>Incoming | Second<br>Incoming | Planning<br>Admin  |
|-------------------------------------|-------------------|--------------------|--------------------|
| Subtotal - Legal                    | \$537,989         | \$93,252           | \$631,242          |
| 28 City Sec Svcs                    | 476               | 28                 | 504                |
| Subtotal - City Secretary           | 476               | 28                 | 504                |
| 29 City Council Svcs                | 4,052             | 146                | 4,198              |
| Subtotal - City Council             | 4,052             | 146                | 4,198              |
| 30 Controller Fin Svcs              | 4,970             | 113                | 5,082              |
| 30 Controller Treasury              | 837               | 18                 | 855                |
| Subtotal - City Controller's Office | 5,807             | 130                | 5,937              |
| 36 Real Estate                      | 0                 | 23,913             | 23,913             |
| Subtotal - General Services         | 0                 | 23,913             | 23,913             |
| <b>Total Incoming</b>               | <b>1,399,389</b>  | <b>132,455</b>     | <b>1,531,844</b>   |
| <b>C. Total Allocated</b>           |                   | <b>\$3,423,148</b> | <b>\$3,423,148</b> |
|                                     |                   |                    | 100.00%            |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Planning Admin Allocations**

**Dept:32 Planning & Dev Admin**

| Department                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|---------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 51 Planning & Development | 100   | 100.0000%          | \$3,290,693      | \$0           | \$3,290,693           | \$132,455         | \$3,423,148        |
| <b>Subtotal</b>           | 100   | 100.0000%          | 3,290,693        | 0             | 3,290,693             | 132,455           | 3,423,148          |
| Direct Bills              |       |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>              |       |                    |                  |               | <b>\$3,290,693</b>    |                   | <b>\$3,423,148</b> |

Basis Units: Direct allocation to Planning & Development

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Allocation Summary**

**Dept:32 Planning & Dev Admin**

| Department                | Planning<br>Admin         | Total                     |
|---------------------------|---------------------------|---------------------------|
| 0 Direct Billed           | \$0                       | \$0                       |
| 51 Planning & Development | 3,423,148                 | 3,423,148                 |
| <b>Total</b>              | <u><u>\$3,423,148</u></u> | <u><u>\$3,423,148</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 are allocated based on the number of FTE positions in the PWE divisions and funds administered by the Public Works & Engineering Administration.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:33 PWE Administration Indirect

| Description                          |   | Amount     | General<br>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           |
| <b>Department Cost Total</b>         |   | 0          | 0                | 0           | 0           |
| <br>                                 |   |            |                  |             |             |
| Adjustments to Cost                  |   |            |                  |             |             |
| Subtotal - Adjustments               |   | 0          | 0                | 0           | 0           |
| <b>Total Costs After Adjustments</b> |   | 0          | 0                | 0           | 0           |
| <br>                                 |   |            |                  |             |             |
| General Admin Distribution           |   |            | 0                | 0           | 0           |
| <b>Grand Total</b>                   |   | <u>\$0</u> |                  | <u>\$0</u>  | <u>\$0</u>  |

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

Dept:33 PWE Administration Indirect

| Department                             | First Incoming   | Second Incoming    | Adm-Exp            | Adm FTE            |
|--|------------------|--------------------|--------------------|--------------------|
| 7 Capital Projects                     | \$76,917         | \$3,798            | \$40,358           | \$40,358           |
| Subtotal - Finance Public Fin          | 76,917           | 3,798              | 40,358             | 40,358             |
| 16 Mailroom                            | 98,569           | 9,409              | 53,989             | 53,989             |
| 16 3-1-1 Svcs                          | 1,183,049        | 100,611            | 641,830            | 641,830            |
| Subtotal - ARA Operations              | 1,281,618        | 110,020            | 695,819            | 695,819            |
| 20 Enterprise Appl                     | 80,079           | 8,798              | 44,438             | 44,438             |
| 20 IT ERP                              | 645,042          | 33,007             | 339,024            | 339,024            |
| 20 EGIS                                | 281              | 19                 | 150                | 150                |
| Subtotal - HITS EAS                    | 725,401          | 41,824             | 383,613            | 383,613            |
| 21 Client Svcs                         | 75,571           | 10,726             | 43,148             | 43,148             |
| 21 NW Data                             | 329,125          | 28,216             | 178,670            | 178,670            |
| 21 NW Voice                            | 256,696          | 21,485             | 139,090            | 139,090            |
| Subtotal - HITS EIS                    | 661,391          | 60,427             | 360,909            | 360,909            |
| 24 Contract Compliance                 | 433,640          | 9,980              | 221,810            | 221,810            |
| 24 Reporting & Analytics               | 80,262           | 1,681              | 40,971             | 40,971             |
| 24 Dept Services                       | 91,783           | 2,335              | 47,059             | 47,059             |
| Subtotal - Office Business Opportunity | 605,685          | 13,996             | 309,840            | 309,840            |
| 26 Selection                           | 1,708            | 70                 | 889                | 889                |
| Subtotal - Human Resources             | 1,708            | 70                 | 889                | 889                |
| 27 Legal Svcs                          | 341,635          | 59,217             | 200,426            | 200,426            |
| 27 Inspector General                   | 391,441          | 56,380             | 223,910            | 223,910            |
| Subtotal - Legal                       | 733,076          | 115,597            | 424,336            | 424,336            |
| 35 Records Mgt                         | 0                | 94,846             | 47,423             | 47,423             |
| Subtotal - HPD Police Records          | 0                | 94,846             | 47,423             | 47,423             |
| 36 In-House Renov                      | 0                | 8,955              | 4,478              | 4,478              |
| 36 Real Estate                         | 0                | 135,059            | 67,530             | 67,530             |
| 36 Building Svcs Reimb                 | 0                | 31,292             | 15,646             | 15,646             |
| Subtotal - General Services            | 0                | 175,307            | 87,653             | 87,653             |
| <b>Total Incoming</b>                  | <b>4,085,796</b> | <b>615,885</b>     | <b>2,350,840</b>   | <b>2,350,840</b>   |
| <b>C. Total Allocated</b>              |                  | <b>\$4,701,680</b> | <b>\$2,350,840</b> | <b>\$2,350,840</b> |
|  |                  |                    | 50.00%             | 50.00%             |



**CITY OF HOUSTON, TEXAS**  
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Adm-Exp Allocations

Dept:33 PWE Administration Indirect

| Department               | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|--------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 34 CIP Sal Rec PWE       | 1,712,696          | 0.2636%            | \$5,386          | \$0           | \$5,386               | \$812             | \$6,197            |
| 66 PWE Bldg Insp         | 52,984,878         | 8.1555%            | 166,609          | 0             | 166,609               | 25,114            | 191,723            |
| 67 PWE Stormwater        | 31,227,914         | 4.8067%            | 98,195           | 0             | 98,195                | 14,802            | 112,997            |
| 68 PWE DDSR              | 71,714,145         | 11.0384%           | 225,503          | 0             | 225,503               | 33,992            | 259,494            |
| 69 PWE Water & Sewer     | 400,079,632        | 61.5810%           | 1,258,036        | 0             | 1,258,036             | 189,634           | 1,447,670          |
| 70 PWE Houston Transtar  | 2,684,129          | 0.4131%            | 8,440            | 0             | 8,440                 | 1,272             | 9,712              |
| 71 PWE Other             | 48,119,371         | 7.4066%            | 151,310          | 0             | 151,310               | 22,808            | 174,118            |
| 72 Houston Permit Center | 6,246,325          | 0.9614%            | 19,641           | 0             | 19,641                | 2,961             | 22,602             |
| 73 CIP S/R Planning      | 1,189,808          | 0.1831%            | 3,741            | 0             | 3,741                 | 564               | 4,305              |
| 74 CIP Sal Rec RE        | 4,308,394          | 0.6632%            | 13,548           | 0             | 13,548                | 2,042             | 15,590             |
| 75 CIP S/R Engrg         | 11,372,311         | 1.7504%            | 35,760           | 0             | 35,760                | 5,390             | 41,150             |
| 76 CIP S/R Constr        | 10,209,546         | 1.5715%            | 32,104           | 0             | 32,104                | 4,839             | 36,943             |
| 77 CIP S/R Eng/Const     | 3,476,361          | 0.5351%            | 10,931           | 0             | 10,931                | 1,648             | 12,579             |
| 78 CIP S/R Geo/Env       | 1,350,022          | 0.2078%            | 4,245            | 0             | 4,245                 | 640               | 4,885              |
| 79 CIP S/R Other         | 3,005,151          | 0.4626%            | 9,450            | 0             | 9,450                 | 1,424             | 10,874             |
| <b>Subtotal</b>          | <b>649,680,683</b> | <b>100.0000%</b>   | <b>2,042,898</b> | <b>0</b>      | <b>2,042,898</b>      | <b>307,942</b>    | <b>2,350,840</b>   |
| Direct Bills             |                    |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>             |                    |                    |                  |               | <b>\$2,042,898</b>    |                   | <b>\$2,350,840</b> |

Basis Units: PWE FY2015 operating expenses

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
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**Adm FTE Allocations**

**Dept:33 PWE Administration Indirect**

| Department               | Units           | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|--------------------------|-----------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 34 CIP Sal Rec PWE       | 10.71           | 0.2746%            | \$5,609          | \$0           | \$5,609               | \$846             | \$6,455            |
| 66 PWE Bldg Insp         | 510.04          | 13.0758%           | 267,126          | 0             | 267,126               | 40,266            | 307,392            |
| 67 PWE Stormwater        | 337.24          | 8.6458%            | 176,625          | 0             | 176,625               | 26,624            | 203,249            |
| 68 PWE DDSR              | 512.48          | 13.1384%           | 268,404          | 0             | 268,404               | 40,459            | 308,863            |
| 69 PWE Water & Sewer     | 2,166.22        | 55.5351%           | 1,134,526        | 0             | 1,134,526             | 171,016           | 1,305,542          |
| 70 PWE Houston Transtar  | 7.28            | 0.1866%            | 3,813            | 0             | 3,813                 | 575               | 4,388              |
| 71 PWE Other             | 18.49           | 0.4740%            | 9,684            | 0             | 9,684                 | 1,460             | 11,144             |
| 72 Houston Permit Center | 44.85           | 1.1498%            | 23,490           | 0             | 23,490                | 3,541             | 27,030             |
| 73 CIP S/R Planning      | 10.10           | 0.2589%            | 5,290            | 0             | 5,290                 | 797               | 6,087              |
| 74 CIP Sal Rec RE        | 32.51           | 0.8335%            | 17,027           | 0             | 17,027                | 2,567             | 19,593             |
| 75 CIP S/R Engrg         | 99.06           | 2.5396%            | 51,881           | 0             | 51,881                | 7,820             | 59,702             |
| 76 CIP S/R Constr        | 106.72          | 2.7360%            | 55,893           | 0             | 55,893                | 8,425             | 64,318             |
| 77 CIP S/R Eng/Const     | 14.03           | 0.3597%            | 7,348            | 0             | 7,348                 | 1,108             | 8,456              |
| 78 CIP S/R Geo/Env       | 11.54           | 0.2958%            | 6,044            | 0             | 6,044                 | 911               | 6,955              |
| 79 CIP S/R Other         | 19.36           | 0.4963%            | 10,140           | 0             | 10,140                | 1,528             | 11,668             |
| <b>Subtotal</b>          | <b>3,900.63</b> | <b>100.0000%</b>   | <b>2,042,898</b> | <b>0</b>      | <b>2,042,898</b>      | <b>307,942</b>    | <b>2,350,840</b>   |
| Direct Bills             |                 |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>             |                 |                    |                  |               | <b>\$2,042,898</b>    |                   | <b>\$2,350,840</b> |

Basis Units: PWE FY2015 FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:33 PWE Administration Indirect**

| Department               | Adm-Exp            | Adm FTE            | Total              |
|--------------------------|--------------------|--------------------|--------------------|
| 0 Direct Billed          | \$0                | \$0                | \$0                |
| 34 CIP Sal Rec PWE       | 6,197              | 6,455              | 12,652             |
| 66 PWE Bldg Insp         | 191,723            | 307,392            | 499,115            |
| 67 PWE Stormwater        | 112,997            | 203,249            | 316,245            |
| 68 PWE DDSR              | 259,494            | 308,863            | 568,357            |
| 69 PWE Water & Sewer     | 1,447,670          | 1,305,542          | 2,753,212          |
| 70 PWE Houston Transtar  | 9,712              | 4,388              | 14,100             |
| 71 PWE Other             | 174,118            | 11,144             | 185,261            |
| 72 Houston Permit Center | 22,602             | 27,030             | 49,632             |
| 73 CIP S/R Planning      | 4,305              | 6,087              | 10,392             |
| 74 CIP Sal Rec RE        | 15,590             | 19,593             | 35,183             |
| 75 CIP S/R Engrg         | 41,150             | 59,702             | 100,852            |
| 76 CIP S/R Constr        | 36,943             | 64,318             | 101,261            |
| 77 CIP S/R Eng/Const     | 12,579             | 8,456              | 21,035             |
| 78 CIP S/R Geo/Env       | 4,885              | 6,955              | 11,840             |
| 79 CIP S/R Other         | 10,874             | 11,668             | 22,542             |
| <b>Total</b>             | <b>\$2,350,840</b> | <b>\$2,350,840</b> | <b>\$4,701,680</b> |

**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 are not included in the plan for allocation. Only the indirect costs attributable to activities are allocated based on the number of FTE positions in the PWE cost centers benefiting from the division's services within Fund 1001.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:34 CIP Sal Rec PWE

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

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

Dept:34 CIP Sal Rec PWE

| Department                                  | First Incoming | Second Incoming | CIP Admin Svcs |
|---|----------------|-----------------|----------------|
| 2 Equip Deprec                              | \$58,284       | \$0             | \$58,284       |
| Subtotal - Equipment Depreciation           | 58,284         | 0               | 58,284         |
| 3 Accounting & Consult                      | 1,232          | 6               | 1,238          |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 785            | 4               | 789            |
| Subtotal - Non-Departmental-Gen Gov         | 2,017          | 10              | 2,027          |
| 5 Financial Plg & Analysis                  | 1,229          | 60              | 1,290          |
| Subtotal - Finance Financial Plg & Analysis | 1,229          | 60              | 1,290          |
| 8 Gen Acctng                                | 478            | 28              | 506            |
| 8 Auditing Svcs                             | 659            | 0               | 659            |
| 8 Fin Operations                            | 382            | 20              | 402            |
| Subtotal - Finance Reporting & Ops          | 1,519          | 48              | 1,567          |
| 10 Cost Accounting                          | 144            | 9               | 153            |
| 10 Trust Funds Mgmt (TFM)                   | 146            | 9               | 155            |
| Subtotal - Finance Grants                   | 291            | 17              | 308            |
| 11 Perf Mgt Svcs                            | 552            | 23              | 576            |
| Subtotal - Finance Perform Mgmnt            | 552            | 23              | 576            |
| 13 Purchasing                               | 2,189          | 142             | 2,330          |
| Subtotal - Finance Strategic Purchasing     | 2,189          | 142             | 2,330          |
| 16 Records                                  | 358            | 31              | 389            |
| Subtotal - ARA Operations                   | 358            | 31              | 389            |
| 17 Payroll Svcs                             | (23,055)       | 137             | (22,918)       |
| Subtotal - ARA Payroll Services             | (23,055)       | 137             | (22,918)       |
| 20 EGIS                                     | 6,185          | 413             | 6,598          |
| Subtotal - HITS EAS                         | 6,185          | 413             | 6,598          |
| 21 Enterprise Optns                         | 2,900          | 234             | 3,134          |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

Dept:34 CIP Sal Rec PWE

| Department                             | First Incoming | Second Incoming | CIP Admin Svcs  |
|--|----------------|-----------------|-----------------|
| Subtotal - HITS EIS                    | \$2,900        | \$234           | \$3,134         |
| 23 IT Proj Mgt                         | 1,026          | 68              | 1,094           |
| Subtotal - HITS Project Mgt Office     | 1,026          | 68              | 1,094           |
| 24 Certification                       | 698            | 14              | 713             |
| 24 Contract Compliance                 | (84,200)       | 0               | (84,200)        |
| 24 External Affairs & Outreach         | 162            | 3               | 165             |
| Subtotal - Office Business Opportunity | (83,340)       | 18              | (83,322)        |
| 25 City Mayor Admin                    | 1,572          | 221             | 1,793           |
| 25 I Gov Relats                        | 270            | 34              | 304             |
| Subtotal - Mayor                       | 1,842          | 255             | 2,098           |
| 26 Selection                           | 19,173         | 783             | 19,955          |
| 26 Personnel Svcs                      | 829            | 29              | 858             |
| Subtotal - Human Resources             | 20,001         | 812             | 20,813          |
| 28 City Sec Svcs                       | 431            | 25              | 456             |
| Subtotal - City Secretary              | 431            | 25              | 456             |
| 29 City Council Svcs                   | 3,669          | 132             | 3,801           |
| Subtotal - City Council                | 3,669          | 132             | 3,801           |
| 30 Controller Fin Svcs                 | 4,091          | 93              | 4,183           |
| 30 Controller Treasury                 | 758            | 16              | 774             |
| Subtotal - City Controller's Office    | 4,849          | 108             | 4,957           |
| 33 Adm-Exp                             | 5,386          | 812             | 6,197           |
| 33 Adm FTE                             | 5,609          | 846             | 6,455           |
| Subtotal - PWE Administration Indirect | 10,995         | 1,657           | 12,652          |
| <b>Total Incoming</b>                  | <b>11,942</b>  | <b>4,191</b>    | <b>16,133</b>   |
| <b>C. Total Allocated</b>              |                | <b>\$16,133</b> | <b>\$16,133</b> |
|  |                |                 | 100.00%         |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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CIP Admin Svcs Allocations

Dept:34 CIP Sal Rec PWE

| Department           | Units  | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total           |
|----------------------|--------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------------|
| 73 CIP S/R Planning  | 10.10  | 3.4433%               | \$411               | \$0           | \$411                    | \$144                | \$556           |
| 74 CIP Sal Rec RE    | 32.51  | 11.0835%              | 1,324               | 0             | 1,324                    | 465                  | 1,788           |
| 75 CIP S/R Engrg     | 99.06  | 33.7720%              | 4,033               | 0             | 4,033                    | 1,415                | 5,448           |
| 76 CIP S/R Constr    | 106.72 | 36.3835%              | 4,345               | 0             | 4,345                    | 1,525                | 5,870           |
| 77 CIP S/R Eng/Const | 14.03  | 4.7832%               | 571                 | 0             | 571                      | 200                  | 772             |
| 78 CIP S/R Geo/Env   | 11.54  | 3.9343%               | 470                 | 0             | 470                      | 165                  | 635             |
| 79 CIP S/R Other     | 19.36  | 6.6003%               | 788                 | 0             | 788                      | 277                  | 1,065           |
| <b>Subtotal</b>      | 293.32 | 100.0000%             | 11,942              | 0             | 11,942                   | 4,191                | 16,133          |
| Direct Bills         |        |                       |                     |               | 0                        |                      | 0               |
| <b>Total</b>         |        |                       |                     |               | <b>\$11,942</b>          |                      | <b>\$16,133</b> |

Basis Units: Number of FTEs supported in CIP Sal Rec

Source: COH FTE Report



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Allocation Summary**

**Dept:34 CIP Sal Rec PWE**

| <b>Department</b>    | <b>CIP Admin<br/>Svcs</b> | <b>Total</b>    |
|----------------------|---------------------------|-----------------|
| 0 Direct Billed      | \$0                       | \$0             |
| 73 CIP S/R Planning  | 556                       | 556             |
| 74 CIP Sal Rec RE    | 1,788                     | 1,788           |
| 75 CIP S/R Engrg     | 5,448                     | 5,448           |
| 76 CIP S/R Constr    | 5,870                     | 5,870           |
| 77 CIP S/R Eng/Const | 772                       | 772             |
| 78 CIP S/R Geo/Env   | 635                       | 635             |
| 79 CIP S/R Other     | 1,065                     | 1,065           |
| <b>Total</b>         | <b>\$16,133</b>           | <b>\$16,133</b> |

**POLICE - RECORDS  
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:35 HPD Police Records**

| Description                          |    | Amount             | General Admin      | Records Mgt    |
|--------------------------------------|----|--------------------|--------------------|----------------|
| <hr/>                                |    |                    |                    |                |
| Personnel Costs                      |    |                    |                    |                |
| Salaries                             | S1 | 3,662,026          | 0                  | 3,662,026      |
| <i>Salary % Split</i>                |    |                    | <i>.00%</i>        | <i>100.00%</i> |
| Benefits                             | S  | 1,790,800          | 0                  | 1,790,800      |
| Subtotal - Personnel Costs           |    | 5,452,826          | 0                  | 5,452,826      |
| <br>                                 |    |                    |                    |                |
| Services & Supplies Cost             |    |                    |                    |                |
| Supplies                             | S  | 17,414             | 0                  | 17,414         |
| Services                             | S  | 21,132             | 0                  | 21,132         |
| Subtotal - Services & Supplies       |    | 38,546             | 0                  | 38,546         |
| <br>                                 |    |                    |                    |                |
| <b>Department Cost Total</b>         |    | 5,491,372          | 0                  | 5,491,372      |
| <br>                                 |    |                    |                    |                |
| Adjustments to Cost                  |    |                    |                    |                |
| Subtotal - Adjustments               |    | 0                  | 0                  | 0              |
| <br>                                 |    |                    |                    |                |
| <b>Total Costs After Adjustments</b> |    | 5,491,372          | 0                  | 5,491,372      |
| <br>                                 |    |                    |                    |                |
| General Admin Distribution           |    |                    | 0                  | 0              |
| <br>                                 |    |                    |                    |                |
| <b>Grand Total</b>                   |    | <u>\$5,491,372</u> | <u>\$5,491,372</u> |                |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:35 HPD Police Records**

| Department                                  | First Incoming | Second Incoming | Records Mgt |
|---|----------------|-----------------|-------------|
| 3 Insurance Retirees                        | \$199,079      | \$1,009         | \$200,088   |
| 3 Memberships                               | 6,917          | 35              | 6,952       |
| 3 Accounting & Consult                      | 2,140          | 11              | 2,151       |
| 3 Interest Costs                            | 9,206          | 49              | 9,255       |
| 3 Other Misc                                | 2,200          | 12              | 2,211       |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 6,919          | 35              | 6,955       |
| Subtotal - Non-Departmental-Gen Gov         | 226,460        | 1,151           | 227,611     |
| 5 Financial Plg & Analysis                  | 2,136          | 105             | 2,240       |
| Subtotal - Finance Financial Plg & Analysis | 2,136          | 105             | 2,240       |
| 8 Gen Acctng                                | 830            | 49              | 879         |
| 8 Auditing Svcs                             | 1,144          | 0               | 1,144       |
| 8 Fin Operations                            | 1,226          | 63              | 1,290       |
| Subtotal - Finance Reporting & Ops          | 3,200          | 113             | 3,313       |
| 9 Internal Controls                         | 3,675          | 118             | 3,793       |
| Subtotal - Finance Internal Controls        | 3,675          | 118             | 3,793       |
| 10 Cost Accounting                          | 462            | 27              | 489         |
| 10 Trust Funds Mgmt (TFM)                   | 470            | 27              | 497         |
| Subtotal - Finance Grants                   | 932            | 55              | 986         |
| 11 Perf Mgt Svcs                            | 1,771          | 75              | 1,846       |
| Subtotal - Finance Perform Mgmnt            | 1,771          | 75              | 1,846       |
| 12 Treasury                                 | 1,915          | 149             | 2,064       |
| Subtotal - Finance Treasury                 | 1,915          | 149             | 2,064       |
| 13 Purchasing                               | 438            | 28              | 466         |
| Subtotal - Finance Strategic Purchasing     | 438            | 28              | 466         |
| 16 Records                                  | 3,156          | 271             | 3,427       |
| Subtotal - ARA Operations                   | 3,156          | 271             | 3,427       |
| 17 Payroll Svcs                             | 19,775         | 1,210           | 20,985      |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:35 HPD Police Records**

| Department                             | First<br>Incoming  | Second<br>Incoming | Records Mgt    |
|--|--------------------|--------------------|----------------|
| Subtotal - ARA Payroll Services        | \$19,775           | \$1,210            | \$20,985       |
| 18 Franchise                           | 2,495              | 158                | 2,653          |
| Subtotal - ARA Regulatory              | 2,495              | 158                | 2,653          |
| 21 Enterprise Optns                    | 5,038              | 406                | 5,444          |
| Subtotal - HITS EIS                    | 5,038              | 406                | 5,444          |
| 23 IT Proj Mgt                         | 9,046              | 602                | 9,648          |
| Subtotal - HITS Project Mgt Office     | 9,046              | 602                | 9,648          |
| 24 Certification                       | 6,155              | 126                | 6,281          |
| 24 External Affairs & Outreach         | 1,425              | 29                 | 1,454          |
| Subtotal - Office Business Opportunity | 7,580              | 155                | 7,735          |
| 25 City Mayor Admin                    | 13,860             | 1,949              | 15,809         |
| 25 I Gov Relats                        | 2,379              | 303                | 2,682          |
| Subtotal - Mayor                       | 16,239             | 2,251              | 18,490         |
| 26 Personnel Svcs                      | 7,304              | 257                | 7,561          |
| Subtotal - Human Resources             | 7,304              | 257                | 7,561          |
| 28 City Sec Svcs                       | 1,383              | 81                 | 1,463          |
| Subtotal - City Secretary              | 1,383              | 81                 | 1,463          |
| 29 City Council Svcs                   | 11,764             | 423                | 12,188         |
| Subtotal - City Council                | 11,764             | 423                | 12,188         |
| 30 Controller Fin Svcs                 | 7,107              | 161                | 7,268          |
| 30 Controller Treasury                 | 2,431              | 51                 | 2,482          |
| Subtotal - City Controller's Office    | 9,538              | 212                | 9,750          |
| <b>Total Incoming</b>                  | <b>333,844</b>     | <b>7,820</b>       | <b>341,664</b> |
| <b>C. Total Allocated</b>              | <b>\$5,833,036</b> | <b>\$5,833,036</b> |                |
|  |                    | 100.00%            |                |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Records Mgt Allocations**

**Dept:35 HPD Police Records**

| Department                     | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 27 Legal                       | 450           | 4.0258%            | \$234,510        | \$0           | \$234,510             | \$0               | \$234,510          |
| 33 PWE Administration Indirect | 182           | 1.6282%            | 94,846           | 0             | 94,846                | 0                 | 94,846             |
| 39 Police                      | 200           | 1.7892%            | 104,226          | 0             | 104,226               | 148               | 104,375            |
| 47 Parks & Recreation          | 31            | 0.2773%            | 16,155           | 0             | 16,155                | 23                | 16,178             |
| 95 Other                       | 10,315        | 92.2795%           | 5,375,479        | 0             | 5,375,479             | 7,648             | 5,383,127          |
| <b>Subtotal</b>                | <b>11,178</b> | <b>100.0000%</b>   | <b>5,825,216</b> | <b>0</b>      | <b>5,825,216</b>      | <b>7,820</b>      | <b>5,833,036</b>   |
| Direct Bills                   |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                   |               |                    |                  |               | <b>\$5,825,216</b>    |                   | <b>\$5,833,036</b> |

Basis Units: Number of reports issued per department

Source: Police Department Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:35 HPD Police Records**

| Department                     | Records Mgt        | Total              |
|--------------------------------|--------------------|--------------------|
| 0 Direct Billed                | \$0                | \$0                |
| 27 Legal                       | 234,510            | 234,510            |
| 33 PWE Administration Indirect | 94,846             | 94,846             |
| 39 Police                      | 104,375            | 104,375            |
| 47 Parks & Recreation          | 16,178             | 16,178             |
| 95 Other                       | 5,383,127          | 5,383,127          |
| <b>Total</b>                   | <b>\$5,833,036</b> | <b>\$5,833,036</b> |

## 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** – Salary costs related to employees associated with the design and construction of capital are allocated based upon administrative expense per departments served.
- **Building Services** – Costs related to property management and security management are allocated based upon the allocated expenditures to those services to each department served.
- **Utilities** – Utility costs are 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 are 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 are allocated based on total square footage maintained by GSD.
- **Other Reimbursed** – Reimbursed costs are 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 are not allocated.

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:36 General Services**

| Description                          |    | Amount              | General Admin | Design & Const   | Building Svcs       | Utilities           | In-House Renov   | Real Estate        | Building Svcs Reimb | Other Non-GF       |
|--------------------------------------|----|---------------------|---------------|------------------|---------------------|---------------------|------------------|--------------------|---------------------|--------------------|
| <b>Personnel Costs</b>               |    |                     |               |                  |                     |                     |                  |                    |                     |                    |
| Salaries                             | S1 | 11,254,419          | 951,024       | 153,624          | 4,695,225           | 0                   | 210,549          | 641,597            | 218,061             | 4,384,339          |
| Salary % Split                       |    |                     | 8.45%         | 1.37%            | 41.72%              | .00%                | 1.87%            | 5.70%              | 1.94%               | 38.96%             |
| Benefits                             | P  | 6,142,590           | 406,995       | 62,949           | 2,720,740           | 0                   | 183,669          | 268,652            | 105,781             | 2,393,804          |
| Subtotal - Personnel Costs           |    | 17,397,009          | 1,358,019     | 216,573          | 7,415,965           | 0                   | 394,218          | 910,249            | 323,842             | 6,778,143          |
| <b>Services &amp; Supplies Cost</b>  |    |                     |               |                  |                     |                     |                  |                    |                     |                    |
| Supplies                             | P  | 2,929,453           | 28,265        | 31,505           | 705,634             | 334,881             | 3,886            | 6,243              | 39,856              | 1,779,183          |
| Services                             | P  | 26,262,066          | 210,056       | 308,651          | 10,101,966          | 11,671,506          | 6,403            | 1,974,858          | 1,988,626           | 0                  |
| Trans/Capital                        | D  | 3,786,197           | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| N-GF Trans/Cap/Reimb                 | D  | 119,847,538         | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| N-GF Audit Adj                       | D  | (274,769)           | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| Credit direct Expenses               | P  | (2,352,324)         | 0             | 0                | 0                   | 0                   | 0                | 0                  | (2,352,324)         | 0                  |
| Subtotal - Services & Supplies       |    | 150,198,161         | 238,321       | 340,156          | 10,807,600          | 12,006,387          | 10,289           | 1,981,101          | (323,842)           | 1,779,183          |
| <b>Department Cost Total</b>         |    | 167,595,170         | 1,596,340     | 556,729          | 18,223,565          | 12,006,387          | 404,507          | 2,891,350          | 0                   | 8,557,326          |
| <b>Adjustments to Cost</b>           |    |                     |               |                  |                     |                     |                  |                    |                     |                    |
| Trans/Capital                        | D  | (3,786,197)         | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| N-GF Trans/Cap/Reimb                 | D  | (119,847,538)       | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| N-GF Audit Adj                       | D  | 274,769             | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| Subtotal - Adjustments               |    | (123,358,966)       | 0             | 0                | 0                   | 0                   | 0                | 0                  | 0                   | 0                  |
| <b>Total Costs After Adjustments</b> |    | 44,236,204          | 1,596,340     | 556,729          | 18,223,565          | 12,006,387          | 404,507          | 2,891,350          | 0                   | 8,557,326          |
| General Admin Distribution           |    |                     | (1,596,340)   | 23,801           | 727,447             | 0                   | 32,621           | 99,405             | 33,785              | 679,281            |
| <b>Grand Total</b>                   |    | <b>\$44,236,204</b> |               | <b>\$580,530</b> | <b>\$18,951,012</b> | <b>\$12,006,387</b> | <b>\$437,128</b> | <b>\$2,990,755</b> | <b>\$33,785</b>     | <b>\$9,236,607</b> |
|                                      |    |                     |               |                  |                     |                     |                  |                    |                     | not allocated      |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:36 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             | \$68           | \$2,079       | \$0       | \$93           | \$284       | \$97                | \$1,941      |
| 1 City Hall Annex                           | 32,999         | 0               | 492            | 15,038        | 0         | 674            | 2,055       | 698                 | 14,042       |
| Subtotal - Building Depreciation            | 37,562         | 0               | 560            | 17,117        | 0         | 768            | 2,339       | 795                 | 15,983       |
| 2 Equip Deprec                              | 20,942         | 0               | 312            | 9,543         | 0         | 428            | 1,304       | 443                 | 8,911        |
| Subtotal - Equipment Depreciation           | 20,942         | 0               | 312            | 9,543         | 0         | 428            | 1,304       | 443                 | 8,911        |
| 3 Insurance Retirees                        | 303,035        | 1,535           | 4,541          | 138,792       | 0         | 6,224          | 18,966      | 6,446               | 129,602      |
| 3 Memberships                               | 10,303         | 52              | 154            | 4,719         | 0         | 212            | 645         | 219                 | 4,407        |
| 3 Accounting & Consult                      | 38,323         | 199             | 574            | 17,554        | 0         | 787            | 2,399       | 815                 | 16,392       |
| 3 Interest Costs                            | 63,756         | 341             | 956            | 29,209        | 0         | 1,310          | 3,991       | 1,357               | 27,275       |
| 3 Other Misc                                | 15,233         | 81              | 228            | 6,979         | 0         | 313            | 954         | 324                 | 6,517        |
| 3 Claims & Judge                            | 62,537         | 317             | 937            | 28,642        | 0         | 1,284          | 3,914       | 1,330               | 26,746       |
| 3 Non-Dpt. Legal Svcs/Lobby                 | 17,764         | 90              | 266            | 8,136         | 0         | 365            | 1,112       | 378                 | 7,598        |
| 3 Walker Rent                               | 129,546        | 656             | 1,941          | 59,333        | 0         | 2,661          | 8,108       | 2,756               | 55,404       |
| Subtotal - Non-Departmental-Gen Gov         | 640,499        | 3,273           | 9,599          | 293,365       | 0         | 13,155         | 40,088      | 13,625              | 273,940      |
| 5 Financial Plg & Analysis                  | 38,248         | 1,879           | 598            | 18,286        | 0         | 820            | 2,499       | 849                 | 17,075       |
| Subtotal - Finance Financial Plg & Analysis | 38,248         | 1,879           | 598            | 18,286        | 0         | 820            | 2,499       | 849                 | 17,075       |
| 8 Gen Acctng                                | 14,859         | 882             | 235            | 7,173         | 0         | 322            | 980         | 333                 | 6,698        |
| 8 Fixed Assets                              | 12,464         | 730             | 197            | 6,013         | 0         | 270            | 822         | 279                 | 5,615        |
| 8 Auditing Svcs                             | 20,493         | 0               | 306            | 9,338         | 0         | 419            | 1,276       | 434                 | 8,720        |
| 8 Fin Operations                            | 37,106         | 1,920           | 582            | 17,784        | 0         | 797            | 2,430       | 826                 | 16,607       |
| Subtotal - Finance Reporting & Ops          | 84,923         | 3,532           | 1,319          | 40,308        | 0         | 1,808          | 5,508       | 1,872               | 37,640       |
| 9 Internal Controls                         | 25,452         | 819             | 392            | 11,971        | 0         | 537            | 1,636       | 556                 | 11,179       |
| Subtotal - Finance Internal Controls        | 25,452         | 819             | 392            | 11,971        | 0         | 537            | 1,636       | 556                 | 11,179       |
| 10 Grants Mgmt                              | 29             | 2               | 0              | 14            | 0         | 1              | 2           | 1                   | 13           |
| 10 Cost Accounting                          | 13,980         | 831             | 221            | 6,749         | 0         | 303            | 922         | 313                 | 6,303        |
| 10 Trust Funds Mgmt (TFM)                   | 14,209         | 829             | 224            | 6,853         | 0         | 307            | 936         | 318                 | 6,399        |
| Subtotal - Finance Grants                   | 28,219         | 1,662           | 446            | 13,617        | 0         | 611            | 1,861       | 632                 | 12,715       |
| 11 Perf Mgt Svcs                            | 53,589         | 2,260           | 833            | 25,450        | 0         | 1,141          | 3,478       | 1,182               | 23,765       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:36 General Services**

| Department                              | First<br>Incoming | Second<br>Incoming | Design &<br>Const | Building Svcs | Utilities | In-House<br>Renov | Real Estate | Building Svcs<br>Reimb | Other Non-<br>GF |
|---|-------------------|--------------------|-------------------|---------------|-----------|-------------------|-------------|------------------------|------------------|
| Subtotal - Finance Perform Mgmnt        | \$53,589          | \$2,260            | \$833             | \$25,450      | \$0       | \$1,141           | \$3,478     | \$1,182                | \$23,765         |
| 12 Treasury                             | 13,262            | 1,030              | 213               | 6,513         | 0         | 292               | 890         | 302                    | 6,081            |
| Subtotal - Finance Treasury             | 13,262            | 1,030              | 213               | 6,513         | 0         | 292               | 890         | 302                    | 6,081            |
| 13 Purchasing                           | 399,650           | 25,884             | 6,345             | 193,915       | 0         | 8,696             | 26,498      | 9,006                  | 181,075          |
| Subtotal - Finance Strategic Purchasing | 399,650           | 25,884             | 6,345             | 193,915       | 0         | 8,696             | 26,498      | 9,006                  | 181,075          |
| 16 Mailroom                             | 11,444            | 1,092              | 187               | 5,713         | 0         | 256               | 781         | 265                    | 5,335            |
| 16 Property                             | 6,209             | 269                | 97                | 2,952         | 0         | 132               | 403         | 137                    | 2,757            |
| 16 Records                              | 8,103             | 695                | 131               | 4,009         | 0         | 180               | 548         | 186                    | 3,744            |
| 16 3-1-1 Svcs                           | 4,921             | 418                | 80                | 2,433         | 0         | 109               | 332         | 113                    | 2,272            |
| Subtotal - ARA Operations               | 30,678            | 2,475              | 494               | 15,108        | 0         | 677               | 2,064       | 702                    | 14,107           |
| 17 Payroll Svcs                         | 50,767            | 3,107              | 803               | 24,550        | 0         | 1,101             | 3,355       | 1,140                  | 22,925           |
| Subtotal - ARA Payroll Services         | 50,767            | 3,107              | 803               | 24,550        | 0         | 1,101             | 3,355       | 1,140                  | 22,925           |
| 18 Franchise                            | 17,279            | 1,095              | 274               | 8,373         | 0         | 375               | 1,144       | 389                    | 7,819            |
| Subtotal - ARA Regulatory               | 17,279            | 1,095              | 274               | 8,373         | 0         | 375               | 1,144       | 389                    | 7,819            |
| 20 Enterprise Appl                      | 72,227            | 7,936              | 1,195             | 36,530        | 0         | 1,638             | 4,992       | 1,697                  | 34,111           |
| 20 IT ERP                               | 46,621            | 2,386              | 731               | 22,332        | 0         | 1,001             | 3,052       | 1,037                  | 20,854           |
| 20 EGIS                                 | 1,390             | 93                 | 22                | 676           | 0         | 30                | 92          | 31                     | 631              |
| Subtotal - HITS EAS                     | 120,238           | 10,414             | 1,948             | 59,538        | 0         | 2,670             | 8,136       | 2,765                  | 55,596           |
| 21 Client Svcs                          | 9,774             | 1,387              | 166               | 5,086         | 0         | 228               | 695         | 236                    | 4,749            |
| 21 NW Data                              | 21,843            | 1,873              | 354               | 10,807        | 0         | 485               | 1,477       | 502                    | 10,091           |
| 21 NW Voice                             | 17,036            | 1,426              | 275               | 8,413         | 0         | 377               | 1,150       | 391                    | 7,856            |
| 21 Enterprise Optns                     | 90,233            | 7,273              | 1,454             | 44,434        | 0         | 1,993             | 6,072       | 2,064                  | 41,492           |
| Subtotal - HITS EIS                     | 138,886           | 11,959             | 2,249             | 68,740        | 0         | 3,083             | 9,393       | 3,192                  | 64,188           |
| 22 IT Radio Svcs                        | 26,667            | 1,681              | 423               | 12,918        | 0         | 579               | 1,765       | 600                    | 12,063           |
| Subtotal - HITS Radio                   | 26,667            | 1,681              | 423               | 12,918        | 0         | 579               | 1,765       | 600                    | 12,063           |
| 23 IT Proj Mgt                          | 23,225            | 1,545              | 369               | 11,287        | 0         | 506               | 1,542       | 524                    | 10,540           |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:36 General Services**

| Department                             | First<br>Incoming | Second<br>Incoming | Design &<br>Const | Building Svcs | Utilities | In-House<br>Renov | Real Estate | Building Svcs<br>Reimb | Other Non-<br>GF |
|--|-------------------|--------------------|-------------------|---------------|-----------|-------------------|-------------|------------------------|------------------|
| Subtotal - HITS Project Mgt Office     | \$23,225          | \$1,545            | \$369             | \$11,287      | \$0       | \$506             | \$1,542     | \$524                  | \$10,540         |
| 24 Certification                       | 15,803            | 323                | 240               | 7,349         | 0         | 330               | 1,004       | 341                    | 6,862            |
| 24 Contract Compliance                 | 87,124            | 2,005              | 1,329             | 40,616        | 0         | 1,821             | 5,550       | 1,886                  | 37,927           |
| 24 Reporting & Analytics               | 28,565            | 598                | 435               | 13,289        | 0         | 596               | 1,816       | 617                    | 12,409           |
| 24 Dept Services                       | 6,716             | 171                | 103               | 3,138         | 0         | 141               | 429         | 146                    | 2,930            |
| 24 External Affairs & Outreach         | 3,658             | 75                 | 56                | 1,701         | 0         | 76                | 232         | 79                     | 1,589            |
| Subtotal - Office Business Opportunity | 141,865           | 3,172              | 2,163             | 66,093        | 0         | 2,964             | 9,032       | 3,070                  | 61,717           |
| 25 City Mayor Admin                    | 35,583            | 5,003              | 605               | 18,495        | 0         | 829               | 2,527       | 859                    | 17,270           |
| 25 I Gov Relats                        | 6,108             | 777                | 103               | 3,137         | 0         | 141               | 429         | 146                    | 2,929            |
| Subtotal - Mayor                       | 41,690            | 5,780              | 708               | 21,632        | 0         | 970               | 2,956       | 1,005                  | 20,200           |
| 26 Selection                           | 7,214             | 294                | 112               | 3,421         | 0         | 153               | 468         | 159                    | 3,195            |
| 26 Personnel Svcs                      | 18,751            | 661                | 289               | 8,846         | 0         | 397               | 1,209       | 411                    | 8,260            |
| Subtotal - Human Resources             | 25,964            | 956                | 401               | 12,267        | 0         | 550               | 1,676       | 570                    | 11,455           |
| 27 Legal Svcs                          | 206,467           | 35,788             | 3,612             | 110,395       | 0         | 4,950             | 15,085      | 5,127                  | 103,085          |
| 27 Inspector General                   | 27,166            | 3,913              | 463               | 14,163        | 0         | 635               | 1,935       | 658                    | 13,225           |
| Subtotal - Legal                       | 233,633           | 39,701             | 4,075             | 124,557       | 0         | 5,586             | 17,021      | 5,785                  | 116,310          |
| 28 City Sec Svcs                       | 41,838            | 2,438              | 660               | 20,176        | 0         | 905               | 2,757       | 937                    | 18,841           |
| Subtotal - City Secretary              | 41,838            | 2,438              | 660               | 20,176        | 0         | 905               | 2,757       | 937                    | 18,841           |
| 29 City Council Svcs                   | 355,996           | 12,811             | 5,499             | 168,064       | 0         | 7,537             | 22,966      | 7,805                  | 156,936          |
| Subtotal - City Council                | 355,996           | 12,811             | 5,499             | 168,064       | 0         | 7,537             | 22,966      | 7,805                  | 156,936          |
| 30 Controller Fin Svcs                 | 127,293           | 2,882              | 1,941             | 59,320        | 0         | 2,660             | 8,106       | 2,755                  | 55,392           |
| 30 Controller Treasury                 | 73,566            | 1,539              | 1,120             | 34,225        | 0         | 1,535             | 4,677       | 1,590                  | 31,959           |
| Subtotal - City Controller's Office    | 200,859           | 4,420              | 3,061             | 93,545        | 0         | 4,195             | 12,783      | 4,345                  | 87,351           |
| 36 Design & Const                      | 0                 | 21,091             | 314               | 9,611         | 0         | 431               | 1,313       | 446                    | 8,975            |
| 36 Building Svcs                       | 0                 | 496,091            | 7,397             | 226,067       | 0         | 10,138            | 30,892      | 10,499                 | 211,099          |
| 36 Utilities                           | 0                 | 294,525            | 4,391             | 134,214       | 0         | 6,019             | 18,340      | 6,233                  | 125,327          |
| 36 In-House Renov                      | 0                 | 7,459              | 111               | 3,399         | 0         | 152               | 464         | 158                    | 3,174            |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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

**Dept:36 General Services**

| Department                  | First Incoming | Second Incoming | Design & Const | Building Svcs | Utilities    | In-House Renov | Real Estate | Building Svcs Reimb | Other Non-GF |
|-----------------------------|----------------|-----------------|----------------|---------------|--------------|----------------|-------------|---------------------|--------------|
| 36 Real Estate              | \$0            | \$78,284        | \$1,167        | \$35,674      | \$0          | \$1,600        | \$4,875     | \$1,657             | \$33,312     |
| Subtotal - General Services | 0              | 897,451         | 13,381         | 408,965       | 0            | 18,339         | 55,885      | 18,994              | 381,887      |
| <b>Total Incoming</b>       | 2,791,932      | 1,039,341       | 57,124         | 1,745,899     | 0            | 78,292         | 238,575     | 81,085              | 1,630,298    |
| <b>C. Total Allocated</b>   |                | \$48,067,477    | \$637,655      | \$20,696,911  | \$12,006,387 | \$515,420      | \$3,229,330 | \$114,870           | \$10,866,904 |
|                             |                |                 | 1.33%          | 43.06%        | 24.98%       | 1.07%          | 6.72%       | 0.24%               | 22.61%       |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**Design & Const Allocations**

**Dept:36 General Services**

| Department                            | Units               | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|---------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 3 Non-Departmental-Gen Gov            | 203,549.82          | 4.9057%            | \$30,521         | \$0           | \$30,521              | \$0               | \$30,521         |
| 4 Finance Dir Office                  | 3,490.63            | 0.0841%            | 523              | 0             | 523                   | 0                 | 523              |
| 19 HITS CIO                           | 4,662.69            | 0.1124%            | 699              | 0             | 699                   | 0                 | 699              |
| 25 Mayor                              | 262.95              | 0.0063%            | 39               | 0             | 39                    | 0                 | 39               |
| 26 Human Resources                    | 192.83              | 0.0046%            | 29               | 0             | 29                    | 0                 | 29               |
| 27 Legal                              | 233.89              | 0.0056%            | 35               | 0             | 35                    | 0                 | 35               |
| 36 General Services                   | 140,659.37          | 3.3900%            | 21,091           | 0             | 21,091                | 0                 | 21,091           |
| 37 HEC                                | 7,560.72            | 0.1822%            | 1,134            | 0             | 1,134                 | 31                | 1,165            |
| 39 Police                             | 400,788.01          | 9.6592%            | 60,096           | 0             | 60,096                | 1,636             | 61,732           |
| 41 Fire                               | 434,520.57          | 10.4722%           | 65,154           | 0             | 65,154                | 1,774             | 66,927           |
| 42 Municipal Court                    | 1,552.69            | 0.0374%            | 233              | 0             | 233                   | 6                 | 239              |
| 43 Solid Waste                        | 182,825.14          | 4.4062%            | 27,413           | 0             | 27,413                | 746               | 28,160           |
| 45 Housing & Community Development    | 2,843.36            | 0.0685%            | 426              | 0             | 426                   | 12                | 438              |
| 46 Library                            | 425,333.35          | 10.2508%           | 63,776           | 0             | 63,776                | 1,736             | 65,512           |
| 47 Parks & Recreation                 | 1,182,801.31        | 28.5062%           | 177,354          | 0             | 177,354               | 4,828             | 182,182          |
| 48 Health & Human Services Department | 787,525.38          | 18.9798%           | 118,084          | 0             | 118,084               | 3,215             | 121,299          |
| 50 Fleet Management                   | 1,041.37            | 0.0251%            | 156              | 0             | 156                   | 4                 | 160              |
| 51 Planning & Development             | 1,614.24            | 0.0389%            | 242              | 0             | 242                   | 7                 | 249              |
| 55 ARA BARC                           | 2,439.40            | 0.0588%            | 366              | 0             | 366                   | 10                | 376              |
| 56 ARA Parking                        | 124.31              | 0.0030%            | 19               | 0             | 19                    | 1                 | 19               |
| 64 HR Health Benefits                 | 201.60              | 0.0049%            | 30               | 0             | 30                    | 1                 | 31               |
| 66 PWE Bldg Insp                      | 420.33              | 0.0101%            | 63               | 0             | 63                    | 2                 | 65               |
| 67 PWE Stormwater                     | 2,513.56            | 0.0606%            | 377              | 0             | 377                   | 10                | 387              |
| 68 PWE DDSR                           | 4,359.16            | 0.1051%            | 654              | 0             | 654                   | 18                | 671              |
| 69 PWE Water & Sewer                  | 193,899.09          | 4.6731%            | 29,074           | 0             | 29,074                | 792               | 29,865           |
| 70 PWE Houston Transtar               | 1,369.11            | 0.0330%            | 205              | 0             | 205                   | 6                 | 211              |
| 71 PWE Other                          | 162,495.81          | 3.9162%            | 24,365           | 0             | 24,365                | 663               | 25,029           |
| <b>Subtotal</b>                       | <b>4,149,280.69</b> | <b>100.0000%</b>   | <b>622,158</b>   | <b>0</b>      | <b>622,158</b>        | <b>15,497</b>     | <b>637,655</b>   |
| Direct Bills                          |                     |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                     |                    |                  |               | <b>\$622,158</b>      |                   | <b>\$637,655</b> |

Basis Units: GSD Fund 1001 expense per department served

Source: GSD Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Building Svcs Allocations**

**Dept:36 General Services**

| Department                            | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total               |
|---------------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| 4 Finance Dir Office                  | 4,699      | 0.0383%            | \$7,736          | \$0           | \$7,736               | \$0               | \$7,736             |
| 14 ARA Director Office                | 165,584    | 1.3479%            | 272,595          | 0             | 272,595               | 0                 | 272,595             |
| 19 HITS CIO                           | 82,023     | 0.6677%            | 135,031          | 0             | 135,031               | 0                 | 135,031             |
| 25 Mayor                              | 80,361     | 0.6542%            | 132,295          | 0             | 132,295               | 0                 | 132,295             |
| 27 Legal                              | 129,246    | 1.0521%            | 212,773          | 0             | 212,773               | 0                 | 212,773             |
| 28 City Secretary                     | 10,562     | 0.0860%            | 17,388           | 0             | 17,388                | 0                 | 17,388              |
| 29 City Council                       | 37,571     | 0.3058%            | 61,852           | 0             | 61,852                | 0                 | 61,852              |
| 30 City Controller's Office           | 44,930     | 0.3657%            | 73,967           | 0             | 73,967                | 0                 | 73,967              |
| 36 General Services                   | 301,344    | 2.4531%            | 496,091          | 0             | 496,091               | 0                 | 496,091             |
| 37 HEC                                | 91,057     | 0.7412%            | 149,904          | 0             | 149,904               | 3,774             | 153,677             |
| 39 Police                             | 4,963,260  | 40.4031%           | 8,170,828        | 0             | 8,170,828             | 205,698           | 8,376,526           |
| 40 Dept of Neighborhoods              | 8,461      | 0.0689%            | 13,929           | 0             | 13,929                | 351               | 14,280              |
| 41 Fire                               | 2,056,981  | 16.7447%           | 3,386,331        | 0             | 3,386,331             | 85,250            | 3,471,580           |
| 42 Municipal Court                    | 104,020    | 0.8468%            | 171,244          | 0             | 171,244               | 4,311             | 175,555             |
| 46 Library                            | 2,009,678  | 16.3596%           | 3,308,457        | 0             | 3,308,457             | 83,289            | 3,391,747           |
| 47 Parks & Recreation                 | 61,870     | 0.5036%            | 101,854          | 0             | 101,854               | 2,564             | 104,418             |
| 48 Health & Human Services Department | 2,109,896  | 17.1755%           | 3,473,442        | 0             | 3,473,442             | 87,443            | 3,560,885           |
| 50 Fleet Management                   | 7,445      | 0.0606%            | 12,256           | 0             | 12,256                | 309               | 12,565              |
| 61 Mayor Cable TV                     | 15,376     | 0.1252%            | 25,313           | 0             | 25,313                | 637               | 25,950              |
| <b>Subtotal</b>                       | 12,284,364 | 100.0000%          | 20,223,287       | 0             | 20,223,287            | 473,625           | 20,696,911          |
| Direct Bills                          |            |                    |                  |               | 0                     |                   | 0                   |
| <b>Total</b>                          |            |                    |                  |               | <b>\$20,223,287</b>   |                   | <b>\$20,696,911</b> |

Basis Units: GSD expenditures per department served

Source: GSD Report



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Utilities Allocations**

**Dept:36 General Services**

| Department                            | Units             | Allocation Percent | First Allocation  | Direct Billed | Department Allocation | Second Allocation | Total               |
|---------------------------------------|-------------------|--------------------|-------------------|---------------|-----------------------|-------------------|---------------------|
| 4 Finance Dir Office                  | 5,986             | 0.0383%            | \$4,593           | \$0           | \$4,593               | \$0               | \$4,593             |
| 14 ARA Director Office                | 210,919           | 1.3479%            | 161,837           | 0             | 161,837               | 0                 | 161,837             |
| 19 HITS CIO                           | 104,481           | 0.6677%            | 80,168            | 0             | 80,168                | 0                 | 80,168              |
| 25 Mayor                              | 102,363           | 0.6542%            | 78,542            | 0             | 78,542                | 0                 | 78,542              |
| 27 Legal                              | 164,633           | 1.0521%            | 126,322           | 0             | 126,322               | 0                 | 126,322             |
| 28 City Secretary                     | 13,454            | 0.0860%            | 10,323            | 0             | 10,323                | 0                 | 10,323              |
| 29 City Council                       | 47,857            | 0.3058%            | 36,720            | 0             | 36,720                | 0                 | 36,720              |
| 30 City Controller's Office           | 57,231            | 0.3657%            | 43,913            | 0             | 43,913                | 0                 | 43,913              |
| 36 General Services                   | 383,850           | 2.4531%            | 294,525           | 0             | 294,525               | 0                 | 294,525             |
| 37 HEC                                | 115,987           | 0.7412%            | 88,996            | 0             | 88,996                | 0                 | 88,996              |
| 39 Police                             | 6,322,164         | 40.4031%           | 4,850,950         | 0             | 4,850,950             | 0                 | 4,850,950           |
| 40 Dept of Neighborhoods              | 10,777            | 0.0689%            | 8,269             | 0             | 8,269                 | 0                 | 8,269               |
| 41 Fire                               | 2,620,167         | 16.7447%           | 2,010,435         | 0             | 2,010,435             | 0                 | 2,010,435           |
| 42 Municipal Court                    | 132,500           | 0.8468%            | 101,666           | 0             | 101,666               | 0                 | 101,666             |
| 46 Library                            | 2,559,912         | 16.3596%           | 1,964,202         | 0             | 1,964,202             | 0                 | 1,964,202           |
| 47 Parks & Recreation                 | 78,810            | 0.5037%            | 60,470            | 0             | 60,470                | 0                 | 60,470              |
| 48 Health & Human Services Department | 2,687,570         | 17.1755%           | 2,062,153         | 0             | 2,062,153             | 0                 | 2,062,153           |
| 50 Fleet Management                   | 9,483             | 0.0606%            | 7,276             | 0             | 7,276                 | 0                 | 7,276               |
| 61 Mayor Cable TV                     | 19,585            | 0.1252%            | 15,027            | 0             | 15,027                | 0                 | 15,027              |
| <b>Subtotal</b>                       | <b>15,647,729</b> | <b>100.0000%</b>   | <b>12,006,387</b> | <b>0</b>      | <b>12,006,387</b>     | <b>0</b>          | <b>12,006,387</b>   |
| Direct Bills                          |                   |                    |                   |               | 0                     |                   | 0                   |
| <b>Total</b>                          |                   |                    |                   |               | <b>\$12,006,387</b>   |                   | <b>\$12,006,387</b> |

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

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**In-House Renov Allocations**

**Dept:36 General Services**

| Department                            | Units               | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|---------------------------------------|---------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 33 PWE Administration Indirect        | 68,061.55           | 1.8122%            | \$8,955          | \$0           | \$8,955               | \$0               | \$8,955          |
| 36 General Services                   | 56,688.58           | 1.5093%            | 7,459            | 0             | 7,459                 | 0                 | 7,459            |
| 37 HEC                                | 13,493.64           | 0.3593%            | 1,775            | 0             | 1,775                 | 79                | 1,854            |
| 39 Police                             | 721,253.92          | 19.2035%           | 94,900           | 0             | 94,900                | 4,219             | 99,119           |
| 41 Fire                               | 2,577,308.99        | 68.6213%           | 339,113          | 0             | 339,113               | 15,075            | 354,189          |
| 48 Health & Human Services Department | 49,584.76           | 1.3202%            | 6,524            | 0             | 6,524                 | 290               | 6,814            |
| 50 Fleet Management                   | 860.73              | 0.0229%            | 113              | 0             | 113                   | 5                 | 118              |
| 51 Planning & Development             | 5,629.16            | 0.1499%            | 741              | 0             | 741                   | 33                | 774              |
| 55 ARA BARC                           | 60,006.82           | 1.5977%            | 7,895            | 0             | 7,895                 | 351               | 8,246            |
| 70 PWE Houston Transtar               | 202,955.69          | 5.4037%            | 26,704           | 0             | 26,704                | 1,187             | 27,891           |
| <b>Subtotal</b>                       | <b>3,755,843.84</b> | <b>100.0000%</b>   | <b>494,181</b>   | <b>0</b>      | <b>494,181</b>        | <b>21,239</b>     | <b>515,420</b>   |
| Direct Bills                          |                     |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                          |                     |                    |                  |               | <b>\$494,181</b>      |                   | <b>\$515,420</b> |

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Real Estate Allocations**

**Dept:36 General Services**

| Department                     | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|--------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4 Finance Dir Office           | 74,475           | 0.8951%            | \$28,326         | \$0           | \$28,326              | \$0               | \$28,326           |
| 14 ARA Director Office         | 50,054           | 0.6016%            | 19,038           | 0             | 19,038                | 0                 | 19,038             |
| 16 ARA Operations              | 47,273           | 0.5682%            | 17,980           | 0             | 17,980                | 0                 | 17,980             |
| 19 HITS CIO                    | 122,883          | 1.4769%            | 46,738           | 0             | 46,738                | 0                 | 46,738             |
| 24 Office Business Opportunity | 24,033           | 0.2888%            | 9,141            | 0             | 9,141                 | 0                 | 9,141              |
| 25 Mayor                       | 69,524           | 0.8356%            | 26,443           | 0             | 26,443                | 0                 | 26,443             |
| 26 Human Resources             | 65,060           | 0.7819%            | 24,745           | 0             | 24,745                | 0                 | 24,745             |
| 27 Legal                       | 191,616          | 2.3030%            | 72,881           | 0             | 72,881                | 0                 | 72,881             |
| 28 City Secretary              | 16,137           | 0.1939%            | 6,138            | 0             | 6,138                 | 0                 | 6,138              |
| 29 City Council                | 57,403           | 0.6899%            | 21,833           | 0             | 21,833                | 0                 | 21,833             |
| 30 City Controller's Office    | 38,076           | 0.4576%            | 14,482           | 0             | 14,482                | 0                 | 14,482             |
| 31 Health Administration       | 1,106,710        | 13.3013%           | 420,934          | 0             | 420,934               | 0                 | 420,934            |
| 32 Planning & Dev Admin        | 62,871           | 0.7556%            | 23,913           | 0             | 23,913                | 0                 | 23,913             |
| 33 PWE Administration Indirect | 355,095          | 4.2678%            | 135,059          | 0             | 135,059               | 0                 | 135,059            |
| 36 General Services            | 205,823          | 2.4737%            | 78,284           | 0             | 78,284                | 0                 | 78,284             |
| 37 HEC                         | 41,591           | 0.4999%            | 15,819           | 0             | 15,819                | 461               | 16,280             |
| 39 Police                      | 2,604,633        | 31.3045%           | 990,665          | 0             | 990,665               | 28,898            | 1,019,564          |
| 40 Dept of Neighborhoods       | 12,927           | 0.1554%            | 4,917            | 0             | 4,917                 | 143               | 5,060              |
| 41 Fire                        | 1,078,954        | 12.9677%           | 410,377          | 0             | 410,377               | 11,971            | 422,348            |
| 42 Municipal Court             | 109,905          | 1.3209%            | 41,802           | 0             | 41,802                | 1,219             | 43,021             |
| 43 Solid Waste                 | 26,421           | 0.3175%            | 10,049           | 0             | 10,049                | 293               | 10,342             |
| 46 Library                     | 1,055,118        | 12.6812%           | 401,311          | 0             | 401,311               | 11,707            | 413,018            |
| 47 Parks & Recreation          | 32,453           | 0.3900%            | 12,343           | 0             | 12,343                | 360               | 12,703             |
| 50 Fleet Management            | 376,039          | 4.5195%            | 143,025          | 0             | 143,025               | 4,172             | 147,198            |
| 55 ARA BARC                    | 47,319           | 0.5687%            | 17,998           | 0             | 17,998                | 525               | 18,523             |
| 56 ARA Parking                 | 11,400           | 0.1370%            | 4,336            | 0             | 4,336                 | 126               | 4,462              |
| 69 PWE Water & Sewer           | 120,033          | 1.4426%            | 45,654           | 0             | 45,654                | 1,332             | 46,986             |
| 70 PWE Houston Transtar        | 54,000           | 0.6490%            | 20,539           | 0             | 20,539                | 599               | 21,138             |
| 72 Houston Permit Center       | 187,000          | 2.2475%            | 71,125           | 0             | 71,125                | 2,075             | 73,200             |
| 88 HEC-Homeland Security       | 18,412           | 0.2213%            | 7,003            | 0             | 7,003                 | 204               | 7,207              |
| 95 Other                       | 57,076           | 0.6860%            | 21,709           | 0             | 21,709                | 633               | 22,342             |
| <b>Subtotal</b>                | <b>8,320,314</b> | <b>100.0000%</b>   | <b>3,164,610</b> | <b>0</b>      | <b>3,164,610</b>      | <b>64,720</b>     | <b>3,229,330</b>   |
| Direct Bills                   |                  |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>                   |                  |                    |                  |               | <b>\$3,164,610</b>    |                   | <b>\$3,229,330</b> |

Basis Units: Square footage maintained by GSD  
Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Building Svcs Reimb Allocations**

**Dept:36 General Services**

| Department                     | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 33 PWE Administration Indirect | 792,578          | 33.6934%           | \$31,292         | \$0           | \$31,292              | \$0               | \$31,292         |
| 50 Fleet Management            | 75,506           | 3.2098%            | 2,981            | 0             | 2,981                 | 1,065             | 4,046            |
| 56 ARA Parking                 | 14,393           | 0.6119%            | 568              | 0             | 568                   | 203               | 771              |
| 70 PWE Houston Transtar        | 512,245          | 21.7761%           | 20,224           | 0             | 20,224                | 7,224             | 27,448           |
| 72 Houston Permit Center       | 957,602          | 40.7088%           | 37,808           | 0             | 37,808                | 13,505            | 51,312           |
| <b>Subtotal</b>                | <b>2,352,324</b> | <b>100.0000%</b>   | <b>92,873</b>    | <b>0</b>      | <b>92,873</b>         | <b>21,997</b>     | <b>114,870</b>   |
| Direct Bills                   |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>                   |                  |                    |                  |               | <b>\$92,873</b>       |                   | <b>\$114,870</b> |

Basis Units: Dollar expenses/revenues

Source: GSD Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:36 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            | 30,521         | 0             | 0         | 0              | 0           | 0                   | 0            | 30,521     |
| 4 Finance Dir Office                  | 523            | 7,736         | 4,593     | 0              | 28,326      | 0                   | 0            | 41,179     |
| 14 ARA Director Office                | 0              | 272,595       | 161,837   | 0              | 19,038      | 0                   | 0            | 453,469    |
| 16 ARA Operations                     | 0              | 0             | 0         | 0              | 17,980      | 0                   | 0            | 17,980     |
| 19 HITS CIO                           | 699            | 135,031       | 80,168    | 0              | 46,738      | 0                   | 0            | 262,636    |
| 24 Office Business Opportunity        | 0              | 0             | 0         | 0              | 9,141       | 0                   | 0            | 9,141      |
| 25 Mayor                              | 39             | 132,295       | 78,542    | 0              | 26,443      | 0                   | 0            | 237,320    |
| 26 Human Resources                    | 29             | 0             | 0         | 0              | 24,745      | 0                   | 0            | 24,774     |
| 27 Legal                              | 35             | 212,773       | 126,322   | 0              | 72,881      | 0                   | 0            | 412,010    |
| 28 City Secretary                     | 0              | 17,388        | 10,323    | 0              | 6,138       | 0                   | 0            | 33,849     |
| 29 City Council                       | 0              | 61,852        | 36,720    | 0              | 21,833      | 0                   | 0            | 120,405    |
| 30 City Controller's Office           | 0              | 73,967        | 43,913    | 0              | 14,482      | 0                   | 0            | 132,362    |
| 31 Health Administration              | 0              | 0             | 0         | 0              | 420,934     | 0                   | 0            | 420,934    |
| 32 Planning & Dev Admin               | 0              | 0             | 0         | 0              | 23,913      | 0                   | 0            | 23,913     |
| 33 PWE Administration Indirect        | 0              | 0             | 0         | 8,955          | 135,059     | 31,292              | 0            | 175,307    |
| 36 General Services                   | 21,091         | 496,091       | 294,525   | 7,459          | 78,284      | 0                   | 0            | 897,451    |
| 37 HEC                                | 1,165          | 153,677       | 88,996    | 1,854          | 16,280      | 0                   | 0            | 261,973    |
| 39 Police                             | 61,732         | 8,376,526     | 4,850,950 | 99,119         | 1,019,564   | 0                   | 0            | 14,407,890 |
| 40 Dept of Neighborhoods              | 0              | 14,280        | 8,269     | 0              | 5,060       | 0                   | 0            | 27,609     |
| 41 Fire                               | 66,927         | 3,471,580     | 2,010,435 | 354,189        | 422,348     | 0                   | 0            | 6,325,479  |
| 42 Municipal Court                    | 239            | 175,555       | 101,666   | 0              | 43,021      | 0                   | 0            | 320,482    |
| 43 Solid Waste                        | 28,160         | 0             | 0         | 0              | 10,342      | 0                   | 0            | 38,502     |
| 45 Housing & Community Development    | 438            | 0             | 0         | 0              | 0           | 0                   | 0            | 438        |
| 46 Library                            | 65,512         | 3,391,747     | 1,964,202 | 0              | 413,018     | 0                   | 0            | 5,834,478  |
| 47 Parks & Recreation                 | 182,182        | 104,418       | 60,470    | 0              | 12,703      | 0                   | 0            | 359,774    |
| 48 Health & Human Services Department | 121,299        | 3,560,885     | 2,062,153 | 6,814          | 0           | 0                   | 0            | 5,751,151  |
| 50 Fleet Management                   | 160            | 12,565        | 7,276     | 118            | 147,198     | 4,046               | 0            | 171,363    |
| 51 Planning & Development             | 249            | 0             | 0         | 774            | 0           | 0                   | 0            | 1,022      |
| 55 ARA BARC                           | 376            | 0             | 0         | 8,246          | 18,523      | 0                   | 0            | 27,145     |
| 56 ARA Parking                        | 19             | 0             | 0         | 0              | 4,462       | 771                 | 0            | 5,253      |
| 61 Mayor Cable TV                     | 0              | 25,950        | 15,027    | 0              | 0           | 0                   | 0            | 40,978     |
| 64 HR Health Benefits                 | 31             | 0             | 0         | 0              | 0           | 0                   | 0            | 31         |
| 66 PWE Bldg Insp                      | 65             | 0             | 0         | 0              | 0           | 0                   | 0            | 65         |
| 67 PWE Stormwater                     | 387            | 0             | 0         | 0              | 0           | 0                   | 0            | 387        |
| 68 PWE DDSR                           | 671            | 0             | 0         | 0              | 0           | 0                   | 0            | 671        |
| 69 PWE Water & Sewer                  | 29,865         | 0             | 0         | 0              | 46,986      | 0                   | 0            | 76,851     |
| 70 PWE Houston Transtar               | 211            | 0             | 0         | 27,891         | 21,138      | 27,448              | 0            | 76,688     |
| 71 PWE Other                          | 25,029         | 0             | 0         | 0              | 0           | 0                   | 0            | 25,029     |
| 72 Houston Permit Center              | 0              | 0             | 0         | 0              | 73,200      | 51,312              | 0            | 124,512    |
| 88 HEC-Homeland Security              | 0              | 0             | 0         | 0              | 7,207       | 0                   | 0            | 7,207      |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:36 General Services**

| Department   | Design &<br>Const | Building Svcs       | Utilities           | In-House<br>Renov | Real Estate        | Building Svcs<br>Reimb | Other Non-<br>GF | Total               |
|--------------|-------------------|---------------------|---------------------|-------------------|--------------------|------------------------|------------------|---------------------|
| 95 Other     | \$0               | \$0                 | \$0                 | \$0               | \$22,342           | \$0                    | \$0              | \$22,342            |
| <b>Total</b> | <b>\$637,655</b>  | <b>\$20,696,911</b> | <b>\$12,006,387</b> | <b>\$515,420</b>  | <b>\$3,229,330</b> | <b>\$114,870</b>       | <b>\$0</b>       | <b>\$37,200,573</b> |

**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 departments and Greater Harris County 9-1-1 Emergency Network. 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 Greater Harris County 9-1-1 Network.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:37 HEC

| Description                          |   | Amount     | General<br>Admin | General Svcs | Legal 911  | Legal OIG  | Citywide Gen<br>Gove | ARA 311    | ARA<br>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          |
| <b>Department Cost Total</b>         |   | 0          | 0                | 0            | 0          | 0          | 0                    | 0          | 0                 | 0          |
| Adjustments to Cost                  |   |            |                  |              |            |            |                      |            |                   |            |
| Subtotal - Adjustments               |   | 0          | 0                | 0            | 0          | 0          | 0                    | 0          | 0                 | 0          |
| <b>Total Costs After Adjustments</b> |   | 0          | 0                | 0            | 0          | 0          | 0                    | 0          | 0                 | 0          |
| General Admin Distribution           |   |            | 0                | 0            | 0          | 0          | 0                    | 0          | 0                 | 0          |
| <b>Grand Total</b>                   |   | <b>\$0</b> |                  | <b>\$0</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>           | <b>\$0</b> | <b>\$0</b>        | <b>\$0</b> |



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:37 HEC

| Description                          |   | Amount     | Fin Gen<br>Acctg | Fin Office<br>Budget | IT Admin &<br>Apps | IT<br>Infrastructure | Office<br>Business<br>Opp | Mayor's<br>Office | Human<br>Resources | City Sec<br>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                |
| <b>Department Cost Total</b>         |   | 0          | 0                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                |
| Adjustments to Cost                  |   |            |                  |                      |                    |                      |                           |                   |                    |                  |
| Subtotal - Adjustments               |   | 0          | 0                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                |
| <b>Total Costs After Adjustments</b> |   | 0          | 0                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                |
| General Admin Distribution           |   |            | 0                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                |
| <b>Grand Total</b>                   |   | <b>\$0</b> | <b>\$0</b>       | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>                | <b>\$0</b>        | <b>\$0</b>         | <b>\$0</b>       |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:37 HEC

| Description                          |   | Amount     | City Council<br>Svcs | City<br>Controller | Fin<br>Operations | ARA Ctrl PR | ARA Svcs   |
|--------------------------------------|---|------------|----------------------|--------------------|-------------------|-------------|------------|
| <hr/>                                |   |            |                      |                    |                   |             |            |
| Personnel Costs                      |   |            |                      |                    |                   |             |            |
| Salaries                             | S | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| <i>Salary % Split</i>                |   |            | .00%                 | .00%               | .00%              | .00%        | .00%       |
| Benefits                             | S | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| Subtotal - Services & Supplies       |   | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| <b>Department Cost Total</b>         |   | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| <hr/>                                |   |            |                      |                    |                   |             |            |
| Adjustments to Cost                  |   |            |                      |                    |                   |             |            |
| Subtotal - Adjustments               |   | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| <b>Total Costs After Adjustments</b> |   | 0          | 0                    | 0                  | 0                 | 0           | 0          |
| <hr/>                                |   |            |                      |                    |                   |             |            |
| General Admin Distribution           |   |            | 0                    | 0                  | 0                 | 0           | 0          |
| <b>Grand Total</b>                   |   | <b>\$0</b> | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>  | <b>\$0</b> |
| <hr/> <hr/>                          |   |            |                      |                    |                   |             |            |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                                  | First<br>Incoming | Second<br>Incoming | General Svcs | Legal 911 | Legal OIG | Citywide Gen<br>Gove | ARA 311 | ARA<br>Purchasing | Fin Grants | Fin Gen<br>Acctg |
|---|-------------------|--------------------|--------------|-----------|-----------|----------------------|---------|-------------------|------------|------------------|
| 3 Accounting & Consult *                    | \$8,556           | \$44               | \$0          | \$0       | \$0       | \$8,601              | \$0     | \$0               | \$0        | \$0              |
| 3 Non-Dpt. Legal Svcs/Lobby *               | 17,353            | 88                 | 0            | 0         | 0         | 17,441               | 0       | 0                 | 0          | 0                |
| Subtotal - Non-Departmental-Gen Gov         | 25,910            | 132                | 0            | 0         | 0         | 26,042               | 0       | 0                 | 0          | 0                |
| 5 Financial Plg & Analysis                  | 8,540             | 419                | 8,959        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Finance Financial Plg & Analysis | 8,540             | 419                | 8,959        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 8 Gen Acctng *                              | 3,318             | 197                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 3,514            |
| 8 Fixed Assets *                            | 124               | 7                  | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 132              |
| 8 Auditing Svcs *                           | 4,575             | 0                  | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 4,575            |
| 8 Fin Operations *                          | 5,371             | 278                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Finance Reporting & Ops          | 13,388            | 482                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 8,221            |
| 10 Grants Mgmt                              | 717               | 41                 | 758          | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 10 Cost Accounting *                        | 2,024             | 120                | 0            | 0         | 0         | 0                    | 0       | 0                 | 2,144      | 0                |
| 10 Trust Funds Mgmt (TFM)                   | 2,057             | 120                | 2,177        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Finance Grants                   | 4,797             | 282                | 2,935        | 0         | 0         | 0                    | 0       | 0                 | 2,144      | 0                |
| 11 Perf Mgt Svcs *                          | 7,757             | 327                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Finance Perform Mgmnt            | 7,757             | 327                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 13 Purchasing *                             | 6,128             | 397                | 0            | 0         | 0         | 0                    | 0       | 6,525             | 0          | 0                |
| Subtotal - Finance Strategic Purchasing     | 6,128             | 397                | 0            | 0         | 0         | 0                    | 0       | 6,525             | 0          | 0                |
| 16 Property *                               | 62                | 3                  | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 16 Records *                                | 7,916             | 679                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 16 3-1-1 Svcs *                             | 409               | 35                 | 0            | 0         | 0         | 0                    | 444     | 0                 | 0          | 0                |
| Subtotal - ARA Operations                   | 8,387             | 716                | 0            | 0         | 0         | 0                    | 444     | 0                 | 0          | 0                |
| 17 Payroll Svcs *                           | 49,592            | 3,035              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - ARA Payroll Services             | 49,592            | 3,035              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 20 Enterprise Appl *                        | 5,661             | 622                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 20 IT ERP *                                 | 40,880            | 2,092              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 20 EGIS                                     | 1,325             | 88                 | 1,414        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                             | First<br>Incoming | Second<br>Incoming | General Svcs | Legal 911 | Legal OIG | Citywide Gen<br>Gove | ARA 311 | ARA<br>Purchasing | Fin Grants | Fin Gen<br>Acctg |
|--|-------------------|--------------------|--------------|-----------|-----------|----------------------|---------|-------------------|------------|------------------|
| Subtotal - HITS EAS                    | \$47,866          | \$2,802            | \$1,414      | \$0       | \$0       | \$0                  | \$0     | \$0               | \$0        | \$0              |
| 21 Client Svcs *                       | 3,325             | 472                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 21 NW Data *                           | 23,227            | 1,991              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 21 NW Voice *                          | 18,115            | 1,516              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - HITS EIS                    | 44,667            | 3,979              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 22 IT Radio Svcs *                     | 18,334            | 1,155              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - HITS Radio                  | 18,334            | 1,155              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 23 IT Proj Mgt *                       | 22,688            | 1,509              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - HITS Project Mgt Office     | 22,688            | 1,509              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 24 Certification *                     | 15,437            | 316                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 24 Reporting & Analytics               | 2,966             | 62                 | 3,028        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 24 External Affairs & Outreach *       | 3,574             | 73                 | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Office Business Opportunity | 21,976            | 451                | 3,028        | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 25 City Mayor Admin *                  | 34,759            | 4,887              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 25 I Gov Relats *                      | 5,966             | 759                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Mayor                       | 40,726            | 5,646              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 26 Selection *                         | 8,352             | 341                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 26 Personnel Svcs *                    | 18,317            | 646                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Human Resources             | 26,669            | 987                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 27 Legal Svcs *                        | 52,416            | 9,086              | 0            | 61,502    | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 27 Inspector General *                 | 19,757            | 2,846              | 0            | 0         | 22,603    | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - Legal                       | 72,174            | 11,931             | 0            | 61,502    | 22,603    | 0                    | 0       | 0                 | 0          | 0                |
| 28 City Sec Svcs *                     | 6,056             | 353                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - City Secretary              | 6,056             | 353                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 29 City Council Svcs *                 | 51,530            | 1,854              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| Subtotal - City Council                | 51,530            | 1,854              | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |
| 30 Controller Fin Svcs *               | 28,421            | 643                | 0            | 0         | 0         | 0                    | 0       | 0                 | 0          | 0                |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
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**B. Incoming Costs**

Dept:37 HEC

| Department                          | First Incoming | Second Incoming  | General Svcs     | Legal 911       | Legal OIG       | Citywide Gen Gove | ARA 311      | ARA Purchasing | Fin Grants     | Fin Gen Acctg  |
|-------------------------------------|----------------|------------------|------------------|-----------------|-----------------|-------------------|--------------|----------------|----------------|----------------|
| 30 Controller Treasury *            | \$10,649       | \$223            | \$0              | \$0             | \$0             | \$0               | \$0          | \$0            | \$0            | \$0            |
| Subtotal - City Controller's Office | 39,070         | 866              | 0                | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| 36 Design & Const                   | 1,134          | 31               | 1,165            | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| 36 Building Svcs *                  | 149,904        | 3,774            | 153,677          | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| 36 Utilities *                      | 88,996         | 0                | 88,996           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| 36 In-House Renov                   | 1,775          | 79               | 1,854            | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| 36 Real Estate *                    | 15,819         | 461              | 16,280           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| Subtotal - General Services         | 257,628        | 4,345            | 261,973          | 0               | 0               | 0                 | 0            | 0              | 0              | 0              |
| <b>Total Incoming</b>               | <b>773,882</b> | <b>41,670</b>    | <b>278,308</b>   | <b>61,502</b>   | <b>22,603</b>   | <b>26,042</b>     | <b>444</b>   | <b>6,525</b>   | <b>2,144</b>   | <b>8,221</b>   |
| <b>C. Total Allocated</b>           |                | <b>\$815,552</b> | <b>\$278,308</b> | <b>\$61,502</b> | <b>\$22,603</b> | <b>\$26,042</b>   | <b>\$444</b> | <b>\$6,525</b> | <b>\$2,144</b> | <b>\$8,221</b> |
|                                     |                |                  | 34.13%           | 7.54%           | 2.77%           | 3.19%             | 0.05%        | 0.80%          | 0.26%          | 1.01%          |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                                  | First<br>Incoming | Second<br>Incoming | Fin Office<br>Budget | IT Admin &<br>Apps | IT<br>Infrastructure | Office<br>Business<br>Opp | Mayor's<br>Office | Human<br>Resources | City Sec<br>Svcs | City Council<br>Svcs |
|---|-------------------|--------------------|----------------------|--------------------|----------------------|---------------------------|-------------------|--------------------|------------------|----------------------|
| 3 Accounting & Consult *                    | \$8,556           | \$44               | \$0                  | \$0                | \$0                  | \$0                       | \$0               | \$0                | \$0              | \$0                  |
| 3 Non-Dpt. Legal Svcs/Lobby *               | 17,353            | 88                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Non-Departmental-Gen Gov         | 25,910            | 132                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 5 Financial Plg & Analysis                  | 8,540             | 419                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Finance Financial Plg & Analysis | 8,540             | 419                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 8 Gen Acctng *                              | 3,318             | 197                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 8 Fixed Assets *                            | 124               | 7                  | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 8 Auditing Svcs *                           | 4,575             | 0                  | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 8 Fin Operations *                          | 5,371             | 278                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Finance Reporting & Ops          | 13,388            | 482                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 10 Grants Mgmt                              | 717               | 41                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 10 Cost Accounting *                        | 2,024             | 120                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 10 Trust Funds Mgmt (TFM)                   | 2,057             | 120                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Finance Grants                   | 4,797             | 282                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 11 Perf Mgt Svcs *                          | 7,757             | 327                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Finance Perform Mgmnt            | 7,757             | 327                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 13 Purchasing *                             | 6,128             | 397                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Finance Strategic Purchasing     | 6,128             | 397                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 16 Property *                               | 62                | 3                  | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 16 Records *                                | 7,916             | 679                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 16 3-1-1 Svcs *                             | 409               | 35                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - ARA Operations                   | 8,387             | 716                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 17 Payroll Svcs *                           | 49,592            | 3,035              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - ARA Payroll Services             | 49,592            | 3,035              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 20 Enterprise Appl *                        | 5,661             | 622                | 0                    | 6,283              | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 20 IT ERP *                                 | 40,880            | 2,092              | 0                    | 42,972             | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 20 EGIS                                     | 1,325             | 88                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                             | First<br>Incoming | Second<br>Incoming | Fin Office<br>Budget | IT Admin &<br>Apps | IT<br>Infrastructure | Office<br>Business<br>Opp | Mayor's<br>Office | Human<br>Resources | City Sec<br>Svcs | City Council<br>Svcs |
|--|-------------------|--------------------|----------------------|--------------------|----------------------|---------------------------|-------------------|--------------------|------------------|----------------------|
| Subtotal - HITS EAS                    | \$47,866          | \$2,802            | \$0                  | \$49,255           | \$0                  | \$0                       | \$0               | \$0                | \$0              | \$0                  |
| 21 Client Svcs *                       | 3,325             | 472                | 0                    | 0                  | 3,797                | 0                         | 0                 | 0                  | 0                | 0                    |
| 21 NW Data *                           | 23,227            | 1,991              | 0                    | 0                  | 25,218               | 0                         | 0                 | 0                  | 0                | 0                    |
| 21 NW Voice *                          | 18,115            | 1,516              | 0                    | 0                  | 19,631               | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - HITS EIS                    | 44,667            | 3,979              | 0                    | 0                  | 48,646               | 0                         | 0                 | 0                  | 0                | 0                    |
| 22 IT Radio Svcs *                     | 18,334            | 1,155              | 0                    | 0                  | 19,489               | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - HITS Radio                  | 18,334            | 1,155              | 0                    | 0                  | 19,489               | 0                         | 0                 | 0                  | 0                | 0                    |
| 23 IT Proj Mgt *                       | 22,688            | 1,509              | 0                    | 0                  | 24,196               | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - HITS Project Mgt Office     | 22,688            | 1,509              | 0                    | 0                  | 24,196               | 0                         | 0                 | 0                  | 0                | 0                    |
| 24 Certification *                     | 15,437            | 316                | 0                    | 0                  | 0                    | 15,753                    | 0                 | 0                  | 0                | 0                    |
| 24 Reporting & Analytics               | 2,966             | 62                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 24 External Affairs & Outreach *       | 3,574             | 73                 | 0                    | 0                  | 0                    | 3,647                     | 0                 | 0                  | 0                | 0                    |
| Subtotal - Office Business Opportunity | 21,976            | 451                | 0                    | 0                  | 0                    | 19,399                    | 0                 | 0                  | 0                | 0                    |
| 25 City Mayor Admin *                  | 34,759            | 4,887              | 0                    | 0                  | 0                    | 0                         | 39,646            | 0                  | 0                | 0                    |
| 25 I Gov Relats *                      | 5,966             | 759                | 0                    | 0                  | 0                    | 0                         | 6,725             | 0                  | 0                | 0                    |
| Subtotal - Mayor                       | 40,726            | 5,646              | 0                    | 0                  | 0                    | 0                         | 46,371            | 0                  | 0                | 0                    |
| 26 Selection *                         | 8,352             | 341                | 0                    | 0                  | 0                    | 0                         | 0                 | 8,693              | 0                | 0                    |
| 26 Personnel Svcs *                    | 18,317            | 646                | 0                    | 0                  | 0                    | 0                         | 0                 | 18,962             | 0                | 0                    |
| Subtotal - Human Resources             | 26,669            | 987                | 0                    | 0                  | 0                    | 0                         | 0                 | 27,656             | 0                | 0                    |
| 27 Legal Svcs *                        | 52,416            | 9,086              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 27 Inspector General *                 | 19,757            | 2,846              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - Legal                       | 72,174            | 11,931             | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 28 City Sec Svcs *                     | 6,056             | 353                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 6,409            | 0                    |
| Subtotal - City Secretary              | 6,056             | 353                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 6,409            | 0                    |
| 29 City Council Svcs *                 | 51,530            | 1,854              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 53,385               |
| Subtotal - City Council                | 51,530            | 1,854              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 53,385               |
| 30 Controller Fin Svcs *               | 28,421            | 643                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                          | First<br>Incoming | Second<br>Incoming | Fin Office<br>Budget | IT Admin &<br>Apps | IT<br>Infrastructure | Office<br>Business<br>Opp | Mayor's<br>Office | Human<br>Resources | City Sec<br>Svcs | City Council<br>Svcs |
|-------------------------------------|-------------------|--------------------|----------------------|--------------------|----------------------|---------------------------|-------------------|--------------------|------------------|----------------------|
| 30 Controller Treasury *            | \$10,649          | \$223              | \$0                  | \$0                | \$0                  | \$0                       | \$0               | \$0                | \$0              | \$0                  |
| Subtotal - City Controller's Office | 39,070            | 866                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 36 Design & Const                   | 1,134             | 31                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 36 Building Svcs *                  | 149,904           | 3,774              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 36 Utilities *                      | 88,996            | 0                  | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 36 In-House Renov                   | 1,775             | 79                 | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| 36 Real Estate *                    | 15,819            | 461                | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| Subtotal - General Services         | 257,628           | 4,345              | 0                    | 0                  | 0                    | 0                         | 0                 | 0                  | 0                | 0                    |
| <b>Total Incoming</b>               | <b>773,882</b>    | <b>41,670</b>      | <b>0</b>             | <b>49,255</b>      | <b>92,332</b>        | <b>19,399</b>             | <b>46,371</b>     | <b>27,656</b>      | <b>6,409</b>     | <b>53,385</b>        |
| <b>C. Total Allocated</b>           |                   | <b>\$815,552</b>   | <b>\$0</b>           | <b>\$49,255</b>    | <b>\$92,332</b>      | <b>\$19,399</b>           | <b>\$46,371</b>   | <b>\$27,656</b>    | <b>\$6,409</b>   | <b>\$53,385</b>      |
|                                     |                   |                    | 34.13%               | 6.04%              | 11.32%               | 2.38%                     | 5.69%             | 3.39%              | 0.79%            | 6.55%                |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs**

Dept:37 HEC

| Department                                  | First<br>Incoming | Second<br>Incoming | City<br>Controller | Fin<br>Operations | ARA Ctrl PR | ARA Svcs |
|---|-------------------|--------------------|--------------------|-------------------|-------------|----------|
| 3 Accounting & Consult *                    | \$8,556           | \$44               | \$0                | \$0               | \$0         | \$0      |
| 3 Non-Dpt. Legal Svcs/Lobby *               | 17,353            | 88                 | 0                  | 0                 | 0           | 0        |
| Subtotal - Non-Departmental-Gen Gov         | 25,910            | 132                | 0                  | 0                 | 0           | 0        |
| 5 Financial Plg & Analysis                  | 8,540             | 419                | 0                  | 0                 | 0           | 0        |
| Subtotal - Finance Financial Plg & Analysis | 8,540             | 419                | 0                  | 0                 | 0           | 0        |
| 8 Gen Acctng *                              | 3,318             | 197                | 0                  | 0                 | 0           | 0        |
| 8 Fixed Assets *                            | 124               | 7                  | 0                  | 0                 | 0           | 0        |
| 8 Auditing Svcs *                           | 4,575             | 0                  | 0                  | 0                 | 0           | 0        |
| 8 Fin Operations *                          | 5,371             | 278                | 0                  | 5,649             | 0           | 0        |
| Subtotal - Finance Reporting & Ops          | 13,388            | 482                | 0                  | 5,649             | 0           | 0        |
| 10 Grants Mgmt                              | 717               | 41                 | 0                  | 0                 | 0           | 0        |
| 10 Cost Accounting *                        | 2,024             | 120                | 0                  | 0                 | 0           | 0        |
| 10 Trust Funds Mgmt (TFM)                   | 2,057             | 120                | 0                  | 0                 | 0           | 0        |
| Subtotal - Finance Grants                   | 4,797             | 282                | 0                  | 0                 | 0           | 0        |
| 11 Perf Mgt Svcs *                          | 7,757             | 327                | 0                  | 8,084             | 0           | 0        |
| Subtotal - Finance Perform Mgmnt            | 7,757             | 327                | 0                  | 8,084             | 0           | 0        |
| 13 Purchasing *                             | 6,128             | 397                | 0                  | 0                 | 0           | 0        |
| Subtotal - Finance Strategic Purchasing     | 6,128             | 397                | 0                  | 0                 | 0           | 0        |
| 16 Property *                               | 62                | 3                  | 0                  | 0                 | 0           | 65       |
| 16 Records *                                | 7,916             | 679                | 0                  | 0                 | 0           | 8,595    |
| 16 3-1-1 Svcs *                             | 409               | 35                 | 0                  | 0                 | 0           | 0        |
| Subtotal - ARA Operations                   | 8,387             | 716                | 0                  | 0                 | 0           | 8,659    |
| 17 Payroll Svcs *                           | 49,592            | 3,035              | 0                  | 0                 | 52,628      | 0        |
| Subtotal - ARA Payroll Services             | 49,592            | 3,035              | 0                  | 0                 | 52,628      | 0        |
| 20 Enterprise Appl *                        | 5,661             | 622                | 0                  | 0                 | 0           | 0        |
| 20 IT ERP *                                 | 40,880            | 2,092              | 0                  | 0                 | 0           | 0        |
| 20 EGIS                                     | 1,325             | 88                 | 0                  | 0                 | 0           | 0        |

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs**

Dept:37 HEC

| Department                             | First<br>Incoming | Second<br>Incoming | City<br>Controller | Fin<br>Operations | ARA Ctrl PR | ARA Svcs |
|--|-------------------|--------------------|--------------------|-------------------|-------------|----------|
| Subtotal - HITS EAS                    | \$47,866          | \$2,802            | \$0                | \$0               | \$0         | \$0      |
| 21 Client Svcs *                       | 3,325             | 472                | 0                  | 0                 | 0           | 0        |
| 21 NW Data *                           | 23,227            | 1,991              | 0                  | 0                 | 0           | 0        |
| 21 NW Voice *                          | 18,115            | 1,516              | 0                  | 0                 | 0           | 0        |
| Subtotal - HITS EIS                    | 44,667            | 3,979              | 0                  | 0                 | 0           | 0        |
| 22 IT Radio Svcs *                     | 18,334            | 1,155              | 0                  | 0                 | 0           | 0        |
| Subtotal - HITS Radio                  | 18,334            | 1,155              | 0                  | 0                 | 0           | 0        |
| 23 IT Proj Mgt *                       | 22,688            | 1,509              | 0                  | 0                 | 0           | 0        |
| Subtotal - HITS Project Mgt Office     | 22,688            | 1,509              | 0                  | 0                 | 0           | 0        |
| 24 Certification *                     | 15,437            | 316                | 0                  | 0                 | 0           | 0        |
| 24 Reporting & Analytics               | 2,966             | 62                 | 0                  | 0                 | 0           | 0        |
| 24 External Affairs & Outreach *       | 3,574             | 73                 | 0                  | 0                 | 0           | 0        |
| Subtotal - Office Business Opportunity | 21,976            | 451                | 0                  | 0                 | 0           | 0        |
| 25 City Mayor Admin *                  | 34,759            | 4,887              | 0                  | 0                 | 0           | 0        |
| 25 I Gov Relats *                      | 5,966             | 759                | 0                  | 0                 | 0           | 0        |
| Subtotal - Mayor                       | 40,726            | 5,646              | 0                  | 0                 | 0           | 0        |
| 26 Selection *                         | 8,352             | 341                | 0                  | 0                 | 0           | 0        |
| 26 Personnel Svcs *                    | 18,317            | 646                | 0                  | 0                 | 0           | 0        |
| Subtotal - Human Resources             | 26,669            | 987                | 0                  | 0                 | 0           | 0        |
| 27 Legal Svcs *                        | 52,416            | 9,086              | 0                  | 0                 | 0           | 0        |
| 27 Inspector General *                 | 19,757            | 2,846              | 0                  | 0                 | 0           | 0        |
| Subtotal - Legal                       | 72,174            | 11,931             | 0                  | 0                 | 0           | 0        |
| 28 City Sec Svcs *                     | 6,056             | 353                | 0                  | 0                 | 0           | 0        |
| Subtotal - City Secretary              | 6,056             | 353                | 0                  | 0                 | 0           | 0        |
| 29 City Council Svcs *                 | 51,530            | 1,854              | 0                  | 0                 | 0           | 0        |
| Subtotal - City Council                | 51,530            | 1,854              | 0                  | 0                 | 0           | 0        |
| 30 Controller Fin Svcs *               | 28,421            | 643                | 29,064             | 0                 | 0           | 0        |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs**

Dept:37 HEC

| Department                          | First<br>Incoming | Second<br>Incoming | City<br>Controller | Fin<br>Operations | ARA Ctrl PR     | ARA Svcs       |
|-------------------------------------|-------------------|--------------------|--------------------|-------------------|-----------------|----------------|
| 30 Controller Treasury *            | \$10,649          | \$223              | \$10,871           | \$0               | \$0             | \$0            |
| Subtotal - City Controller's Office | 39,070            | 866                | 39,936             | 0                 | 0               | 0              |
| 36 Design & Const                   | 1,134             | 31                 | 0                  | 0                 | 0               | 0              |
| 36 Building Svcs *                  | 149,904           | 3,774              | 0                  | 0                 | 0               | 0              |
| 36 Utilities *                      | 88,996            | 0                  | 0                  | 0                 | 0               | 0              |
| 36 In-House Renov                   | 1,775             | 79                 | 0                  | 0                 | 0               | 0              |
| 36 Real Estate *                    | 15,819            | 461                | 0                  | 0                 | 0               | 0              |
| Subtotal - General Services         | 257,628           | 4,345              | 0                  | 0                 | 0               | 0              |
| <b>Total Incoming</b>               | <b>773,882</b>    | <b>41,670</b>      | <b>39,936</b>      | <b>13,733</b>     | <b>52,628</b>   | <b>8,659</b>   |
| <b>C. Total Allocated</b>           |                   | <b>\$815,552</b>   | <b>\$39,936</b>    | <b>\$13,733</b>   | <b>\$52,628</b> | <b>\$8,659</b> |
|                                     |                   |                    | 4.90%              | 1.68%             | 6.45%           | 1.06%          |

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

Dept:37 HEC

| Department               | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|--------------------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 82 HEC-IT                | 28,269  | 21.4159%           | \$58,515         | \$0           | \$58,515              | \$1,087           | \$59,602         |
| 83 HEC-911 Network       | 41,591  | 31.5083%           | 86,091           | 0             | 86,091                | 1,599             | 87,690           |
| 85 HEC-HFD               | 14,178  | 10.7409%           | 29,348           | 0             | 29,348                | 545               | 29,893           |
| 86 HEC-Harris County     | 6,171   | 4.6750%            | 12,774           | 0             | 12,774                | 237               | 13,011           |
| 87 HEC-Genl Svcs Dept    | 13,552  | 10.2667%           | 28,052           | 0             | 28,052                | 521               | 28,573           |
| 88 HEC-Homeland Security | 2,977   | 2.2553%            | 6,162            | 0             | 6,162                 | 114               | 6,277            |
| 89 HEC-Off of Emg Mgt    | 10,726  | 8.1258%            | 22,202           | 0             | 22,202                | 412               | 22,615           |
| 90 HEC-HPD               | 14,536  | 11.0121%           | 30,089           | 0             | 30,089                | 559               | 30,648           |
| <b>Subtotal</b>          | 132,000 | 100.0000%          | 273,232          | 0             | 273,232               | 5,076             | 278,308          |
| Direct Bills             |         |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>             |         |                    |                  |               | <b>\$273,232</b>      |                   | <b>\$278,308</b> |

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Legal 911 Allocations**

**Dept:37 HEC**

| Department         | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|--------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 83 HEC-911 Network | 100   | 100.0000%          | \$52,416         | \$0           | \$52,416              | \$9,086           | \$61,502        |
| <b>Subtotal</b>    | 100   | 100.0000%          | 52,416           | 0             | 52,416                | 9,086             | 61,502          |
| Direct Bills       |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>       |       |                    |                  |               | <b>\$52,416</b>       |                   | <b>\$61,502</b> |

Basis Units: Direct allocation to HEC 911 Network

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Legal OIG Allocations**

**Dept:37 HEC**

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 4.93   | 2.0823%            | \$411            | \$0           | \$411                 | \$59              | \$471           |
| 83 HEC-911 Network         | 157.67 | 66.5949%           | 13,157           | 0             | 13,157                | 1,895             | 15,052          |
| 84 HEC-Police Call Talkers | 66.03  | 27.8890%           | 5,510            | 0             | 5,510                 | 794               | 6,304           |
| 89 HEC-Off of Emg Mgt      | 8.13   | 3.4339%            | 678              | 0             | 678                   | 98                | 776             |
| <b>Subtotal</b>            | 236.76 | 100.0000%          | 19,757           | 0             | 19,757                | 2,846             | 22,603          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |        |                    |                  |               | <b>\$19,757</b>       |                   | <b>\$22,603</b> |

Basis Units: Number of HEC FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Citywide Gen Gove Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$1,021          | \$0           | \$1,021               | \$5               | \$1,026         |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 5,532            | 0             | 5,532                 | 28                | 5,560           |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 13,197           | 0             | 13,197                | 67                | 13,264          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 4,773            | 0             | 4,773                 | 24                | 4,797           |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 1,388            | 0             | 1,388                 | 7                 | 1,395           |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>25,910</b>    | <b>0</b>      | <b>25,910</b>         | <b>132</b>        | <b>26,042</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |                   |                    |                  |               | <b>\$25,910</b>       |                   | <b>\$26,042</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**ARA 311 Allocations**

Dept:37 HEC

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total        |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 81 HEC-Director            | 4.93   | 2.0823%            | \$9              | \$0           | \$9                   | \$1               | \$9          |
| 83 HEC-911 Network         | 157.67 | 66.5949%           | 273              | 0             | 273                   | 23                | 296          |
| 84 HEC-Police Call Talkers | 66.03  | 27.8890%           | 114              | 0             | 114                   | 10                | 124          |
| 89 HEC-Off of Emg Mgt      | 8.13   | 3.4339%            | 14               | 0             | 14                    | 1                 | 15           |
| <b>Subtotal</b>            | 236.76 | 100.0000%          | 409              | 0             | 409                   | 35                | 444          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0            |
| <b>Total</b>               |        |                    |                  |               | <b>\$409</b>          |                   | <b>\$444</b> |

Basis Units: Number of HEC FTEs  
Source: COH FTE Report



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**ARA Purchasing Allocations**

Dept:37 HEC

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$241            | \$0           | \$241                 | \$16              | \$257          |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 1,308            | 0             | 1,308                 | 85                | 1,393          |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 3,121            | 0             | 3,121                 | 202               | 3,324          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 1,129            | 0             | 1,129                 | 73                | 1,202          |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 328              | 0             | 328                   | 21                | 349            |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>6,128</b>     | <b>0</b>      | <b>6,128</b>          | <b>397</b>        | <b>6,525</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>               |                   |                    |                  |               | <b>\$6,128</b>        |                   | <b>\$6,525</b> |

Basis Units: Expenditures of HEC departments  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fin Grants Allocations**

Dept:37 HEC

| Department                 | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|----------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 81 HEC-Director            | 947,435    | 8.0279%            | \$162            | \$0           | \$162                 | \$10              | \$172          |
| 82 HEC-IT                  | 5,135,564  | 43.5149%           | 881              | 0             | 881                   | 52                | 933            |
| 84 HEC-Police Call Talkers | 4,430,592  | 37.5415%           | 760              | 0             | 760                   | 45                | 805            |
| 89 HEC-Off of Emg Mgt      | 1,288,254  | 10.9157%           | 221              | 0             | 221                   | 13                | 234            |
| <b>Subtotal</b>            | 11,801,845 | 100.0000%          | 2,024            | 0             | 2,024                 | 120               | 2,144          |
| Direct Bills               |            |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>               |            |                    |                  |               | <b>\$2,024</b>        |                   | <b>\$2,144</b> |

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

Fin Gen Acctg Allocations

Dept:37 HEC

| Department                 | Units             | Allocation<br>Percent | First<br>Allocation | Direct Billed | Department<br>Allocation | Second<br>Allocation | Total          |
|----------------------------|-------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|----------------|
| 81 HEC-Director            | 947,435           | 3.9389%               | \$316               | \$0           | \$316                    | \$8                  | \$324          |
| 82 HEC-IT                  | 5,135,564         | 21.3510%              | 1,712               | 0             | 1,712                    | 44                   | 1,755          |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%              | 4,084               | 0             | 4,084                    | 104                  | 4,188          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%              | 1,477               | 0             | 1,477                    | 38                   | 1,514          |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%               | 429                 | 0             | 429                      | 11                   | 440            |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>      | <b>8,017</b>        | <b>0</b>      | <b>8,017</b>             | <b>204</b>           | <b>8,221</b>   |
| Direct Bills               |                   |                       |                     |               | 0                        |                      | 0              |
| <b>Total</b>               |                   |                       |                     |               | <b>\$8,017</b>           |                      | <b>\$8,221</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fin Office Budget Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total      |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$0              | \$0           | \$0                   | \$0               | \$0        |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 0                | 0             | 0                     | 0                 | 0          |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 0                | 0             | 0                     | 0                 | 0          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 0                | 0             | 0                     | 0                 | 0          |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 0                | 0             | 0                     | 0                 | 0          |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>0</b>         | <b>0</b>      | <b>0</b>              | <b>0</b>          | <b>0</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0          |
| <b>Total</b>               |                   |                    |                  |               | <b>\$0</b>            |                   | <b>\$0</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**IT Admin & Apps Allocations**

**Dept:37 HEC**

| Department                 | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435    | 8.0279%            | \$3,736          | \$0           | \$3,736               | \$218             | \$3,954         |
| 82 HEC-IT                  | 5,135,564  | 43.5149%           | 20,252           | 0             | 20,252                | 1,181             | 21,433          |
| 84 HEC-Police Call Talkers | 4,430,592  | 37.5415%           | 17,472           | 0             | 17,472                | 1,019             | 18,491          |
| 89 HEC-Off of Emg Mgt      | 1,288,254  | 10.9157%           | 5,080            | 0             | 5,080                 | 296               | 5,377           |
| <b>Subtotal</b>            | 11,801,845 | 100.0000%          | 46,541           | 0             | 46,541                | 2,714             | 49,255          |
| Direct Bills               |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |            |                    |                  |               | <b>\$46,541</b>       |                   | <b>\$49,255</b> |

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**IT Infrastructure Allocations**

**Dept:37 HEC**

| Department                 | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 4.93  | 6.2334%            | \$5,341          | \$0           | \$5,341               | \$414             | \$5,755         |
| 84 HEC-Police Call Talkers | 66.03 | 83.4872%           | 71,539           | 0             | 71,539                | 5,547             | 77,085          |
| 89 HEC-Off of Emg Mgt      | 8.13  | 10.2794%           | 8,808            | 0             | 8,808                 | 683               | 9,491           |
| <b>Subtotal</b>            | 79.09 | 100.0000%          | 85,688           | 0             | 85,688                | 6,644             | 92,332          |
| Direct Bills               |       |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |       |                    |                  |               | <b>\$85,688</b>       |                   | <b>\$92,332</b> |

Basis Units: Number of HEC FTEs excl 911 network

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Office Business Opp Allocations**

Dept:37 HEC

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 4.93   | 2.0823%            | \$396            | \$0           | \$396                 | \$8               | \$404           |
| 83 HEC-911 Network         | 157.67 | 66.5949%           | 12,660           | 0             | 12,660                | 259               | 12,919          |
| 84 HEC-Police Call Talkers | 66.03  | 27.8890%           | 5,302            | 0             | 5,302                 | 108               | 5,410           |
| 89 HEC-Off of Emg Mgt      | 8.13   | 3.4339%            | 653              | 0             | 653                   | 13                | 666             |
| <b>Subtotal</b>            | 236.76 | 100.0000%          | 19,010           | 0             | 19,010                | 389               | 19,399          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |        |                    |                  |               | <b>\$19,010</b>       |                   | <b>\$19,399</b> |

Basis Units: Number of HEC FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Mayor's Office Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$1,604          | \$0           | \$1,604               | \$222             | \$1,827         |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 8,695            | 0             | 8,695                 | 1,205             | 9,901           |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 20,743           | 0             | 20,743                | 2,876             | 23,619          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 7,502            | 0             | 7,502                 | 1,040             | 8,542           |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 2,181            | 0             | 2,181                 | 302               | 2,484           |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>40,726</b>    | <b>0</b>      | <b>40,726</b>         | <b>5,646</b>      | <b>46,371</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |                   |                    |                  |               | <b>\$40,726</b>       |                   | <b>\$46,371</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report



**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Human Resources Allocations**

Dept:37 HEC

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 4.93   | 2.0823%            | \$555            | \$0           | \$555                 | \$21              | \$576           |
| 83 HEC-911 Network         | 157.67 | 66.5949%           | 17,760           | 0             | 17,760                | 657               | 18,417          |
| 84 HEC-Police Call Talkers | 66.03  | 27.8890%           | 7,438            | 0             | 7,438                 | 275               | 7,713           |
| 89 HEC-Off of Emg Mgt      | 8.13   | 3.4339%            | 916              | 0             | 916                   | 34                | 950             |
| <b>Subtotal</b>            | 236.76 | 100.0000%          | 26,669           | 0             | 26,669                | 987               | 27,656          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |        |                    |                  |               | <b>\$26,669</b>       |                   | <b>\$27,656</b> |

Basis Units: Number of HEC FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Sec Svcs Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$239            | \$0           | \$239                 | \$14              | \$252          |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 1,293            | 0             | 1,293                 | 75                | 1,368          |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 3,085            | 0             | 3,085                 | 180               | 3,264          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 1,116            | 0             | 1,116                 | 65                | 1,181          |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 324              | 0             | 324                   | 19                | 343            |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>6,056</b>     | <b>0</b>      | <b>6,056</b>          | <b>353</b>        | <b>6,409</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>               |                   |                    |                  |               | <b>\$6,056</b>        |                   | <b>\$6,409</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Council Svcs Allocations**

**Dept:37 HEC**

| Department                 | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 4.93   | 2.0823%            | \$1,073          | \$0           | \$1,073               | \$39              | \$1,112         |
| 83 HEC-911 Network         | 157.67 | 66.5949%           | 34,316           | 0             | 34,316                | 1,235             | 35,551          |
| 84 HEC-Police Call Talkers | 66.03  | 27.8890%           | 14,371           | 0             | 14,371                | 517               | 14,888          |
| 89 HEC-Off of Emg Mgt      | 8.13   | 3.4339%            | 1,769            | 0             | 1,769                 | 64                | 1,833           |
| <b>Subtotal</b>            | 236.76 | 100.0000%          | 51,530           | 0             | 51,530                | 1,854             | 53,385          |
| Direct Bills               |        |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |        |                    |                  |               | <b>\$51,530</b>       |                   | <b>\$53,385</b> |

Basis Units: Number of HEC FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**City Controller Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$1,539          | \$0           | \$1,539               | \$34              | \$1,573         |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 8,342            | 0             | 8,342                 | 185               | 8,527           |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 19,900           | 0             | 19,900                | 441               | 20,341          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 7,197            | 0             | 7,197                 | 160               | 7,356           |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 2,093            | 0             | 2,093                 | 46                | 2,139           |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>39,070</b>    | <b>0</b>      | <b>39,070</b>         | <b>866</b>        | <b>39,936</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |                   |                    |                  |               | <b>\$39,070</b>       |                   | <b>\$39,936</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Fin Operations Allocations**

**Dept:37 HEC**

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$517            | \$0           | \$517                 | \$24              | \$541           |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 2,803            | 0             | 2,803                 | 129               | 2,932           |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 6,687            | 0             | 6,687                 | 308               | 6,995           |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 2,418            | 0             | 2,418                 | 111               | 2,530           |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 703              | 0             | 703                   | 32                | 736             |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>13,128</b>    | <b>0</b>      | <b>13,128</b>         | <b>605</b>        | <b>13,733</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |                   |                    |                  |               | <b>\$13,128</b>       |                   | <b>\$13,733</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

ARA Ctrl PR Allocations

Dept:37 HEC

| Department                 | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|----------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 81 HEC-Director            | 947,435    | 8.0279%            | \$3,981          | \$0           | \$3,981               | \$244             | \$4,225         |
| 82 HEC-IT                  | 5,135,564  | 43.5149%           | 21,580           | 0             | 21,580                | 1,321             | 22,901          |
| 84 HEC-Police Call Talkers | 4,430,592  | 37.5415%           | 18,618           | 0             | 18,618                | 1,139             | 19,757          |
| 89 HEC-Off of Emg Mgt      | 1,288,254  | 10.9157%           | 5,413            | 0             | 5,413                 | 331               | 5,745           |
| <b>Subtotal</b>            | 11,801,845 | 100.0000%          | 49,592           | 0             | 49,592                | 3,035             | 52,628          |
| Direct Bills               |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>               |            |                    |                  |               | <b>\$49,592</b>       |                   | <b>\$52,628</b> |

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**ARA Svcs Allocations**

Dept:37 HEC

| Department                 | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 81 HEC-Director            | 947,435           | 3.9389%            | \$314            | \$0           | \$314                 | \$27              | \$341          |
| 82 HEC-IT                  | 5,135,564         | 21.3510%           | 1,703            | 0             | 1,703                 | 145               | 1,849          |
| 83 HEC-911 Network         | 12,251,221        | 50.9341%           | 4,063            | 0             | 4,063                 | 347               | 4,410          |
| 84 HEC-Police Call Talkers | 4,430,592         | 18.4201%           | 1,470            | 0             | 1,470                 | 126               | 1,595          |
| 89 HEC-Off of Emg Mgt      | 1,288,254         | 5.3559%            | 427              | 0             | 427                   | 36                | 464            |
| <b>Subtotal</b>            | <b>24,053,066</b> | <b>100.0000%</b>   | <b>7,978</b>     | <b>0</b>      | <b>7,978</b>          | <b>681</b>        | <b>8,659</b>   |
| Direct Bills               |                   |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>               |                   |                    |                  |               | <b>\$7,978</b>        |                   | <b>\$8,659</b> |

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:37 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             |
| 81 HEC-Director            | 0                | 0               | 471             | 1,026             | 9            | 257            | 172            | 324            | 0                 | 3,954           |
| 82 HEC-IT                  | 59,602           | 0               | 0               | 5,560             | 0            | 1,393          | 933            | 1,755          | 0                 | 21,433          |
| 83 HEC-911 Network         | 87,690           | 61,502          | 15,052          | 13,264            | 296          | 3,324          | 0              | 4,188          | 0                 | 0               |
| 84 HEC-Police Call Talkers | 0                | 0               | 6,304           | 4,797             | 124          | 1,202          | 805            | 1,514          | 0                 | 18,491          |
| 85 HEC-HFD                 | 29,893           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              | 0                 | 0               |
| 86 HEC-Harris County       | 13,011           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              | 0                 | 0               |
| 87 HEC-Genl Svcs Dept      | 28,573           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              | 0                 | 0               |
| 88 HEC-Homeland Security   | 6,277            | 0               | 0               | 0                 | 0            | 0              | 0              | 0              | 0                 | 0               |
| 89 HEC-Off of Emg Mgt      | 22,615           | 0               | 776             | 1,395             | 15           | 349            | 234            | 440            | 0                 | 5,377           |
| 90 HEC-HPD                 | 30,648           | 0               | 0               | 0                 | 0            | 0              | 0              | 0              | 0                 | 0               |
| <b>Total</b>               | <b>\$278,308</b> | <b>\$61,502</b> | <b>\$22,603</b> | <b>\$26,042</b>   | <b>\$444</b> | <b>\$6,525</b> | <b>\$2,144</b> | <b>\$8,221</b> | <b>\$0</b>        | <b>\$49,255</b> |



**CITY OF HOUSTON, TEXAS**  
**FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

Dept:37 HEC

| Department                 | IT<br>Infrastructure | Office<br>Business<br>Opp | Mayor's<br>Office | Human<br>Resources | City Sec<br>Svcs | City Council<br>Svcs | City<br>Controller | Fin<br>Operations | ARA Ctrl PR     | ARA Svcs       |
|----------------------------|----------------------|---------------------------|-------------------|--------------------|------------------|----------------------|--------------------|-------------------|-----------------|----------------|
| 0 Direct Billed            | \$0                  | \$0                       | \$0               | \$0                | \$0              | \$0                  | \$0                | \$0               | \$0             | \$0            |
| 81 HEC-Director            | 5,755                | 404                       | 1,827             | 576                | 252              | 1,112                | 1,573              | 541               | 4,225           | 341            |
| 82 HEC-IT                  | 0                    | 0                         | 9,901             | 0                  | 1,368            | 0                    | 8,527              | 2,932             | 22,901          | 1,849          |
| 83 HEC-911 Network         | 0                    | 12,919                    | 23,619            | 18,417             | 3,264            | 35,551               | 20,341             | 6,995             | 0               | 4,410          |
| 84 HEC-Police Call Talkers | 77,085               | 5,410                     | 8,542             | 7,713              | 1,181            | 14,888               | 7,356              | 2,530             | 19,757          | 1,595          |
| 85 HEC-HFD                 | 0                    | 0                         | 0                 | 0                  | 0                | 0                    | 0                  | 0                 | 0               | 0              |
| 86 HEC-Harris County       | 0                    | 0                         | 0                 | 0                  | 0                | 0                    | 0                  | 0                 | 0               | 0              |
| 87 HEC-Genl Svcs Dept      | 0                    | 0                         | 0                 | 0                  | 0                | 0                    | 0                  | 0                 | 0               | 0              |
| 88 HEC-Homeland Security   | 0                    | 0                         | 0                 | 0                  | 0                | 0                    | 0                  | 0                 | 0               | 0              |
| 89 HEC-Off of Emg Mgt      | 9,491                | 666                       | 2,484             | 950                | 343              | 1,833                | 2,139              | 736               | 5,745           | 464            |
| 90 HEC-HPD                 | 0                    | 0                         | 0                 | 0                  | 0                | 0                    | 0                  | 0                 | 0               | 0              |
| <b>Total</b>               | <b>\$92,332</b>      | <b>\$19,399</b>           | <b>\$46,371</b>   | <b>\$27,656</b>    | <b>\$6,409</b>   | <b>\$53,385</b>      | <b>\$39,936</b>    | <b>\$13,733</b>   | <b>\$52,628</b> | <b>\$8,659</b> |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:37 HEC**

| <b>Department</b>          | <b>Total</b>                 |
|----------------------------|------------------------------|
| <hr/>                      |                              |
| 0 Direct Billed            | \$0                          |
| 81 HEC-Director            | 22,819                       |
| 82 HEC-IT                  | 138,155                      |
| 83 HEC-911 Network         | 310,833                      |
| 84 HEC-Police Call Talkers | 179,294                      |
| 85 HEC-HFD                 | 29,893                       |
| 86 HEC-Harris County       | 13,011                       |
| 87 HEC-Genl Svcs Dept      | 28,573                       |
| 88 HEC-Homeland Security   | 6,277                        |
| 89 HEC-Off of Emg Mgt      | 56,051                       |
| 90 HEC-HPD                 | 30,648                       |
| <b>Total</b>               | <hr/> <b>\$815,552</b> <hr/> |

**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 is allocated directly to PWE Water and Sewer Fund.

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:38 PWE General Fund Credit

| Description                          |   | Amount            | General<br>Admin  | General<br>Fund Credit |
|--------------------------------------|---|-------------------|-------------------|------------------------|
| <hr/>                                |   |                   |                   |                        |
| Personnel Costs                      |   |                   |                   |                        |
| Salaries                             | S | 0                 | 0                 | 0                      |
| Salary % Split                       |   |                   | .00%              | .00%                   |
| Benefits                             | S | 0                 | 0                 | 0                      |
| Subtotal - Personnel Costs           |   | <hr/> 0           | <hr/> 0           | <hr/> 0                |
| Services & Supplies Cost             |   |                   |                   |                        |
| Credit Fund Fund 8300                | P | (104,667)         | 0                 | (104,667)              |
| Subtotal - Services & Supplies       |   | <hr/> (104,667)   | <hr/> 0           | <hr/> (104,667)        |
| <b>Department Cost Total</b>         |   | (104,667)         | 0                 | (104,667)              |
| Adjustments to Cost                  |   |                   |                   |                        |
| Subtotal - Adjustments               |   | <hr/> 0           | <hr/> 0           | <hr/> 0                |
| <b>Total Costs After Adjustments</b> |   | (104,667)         | 0                 | (104,667)              |
| General Admin Distribution           |   |                   | 0                 | 0                      |
| <b>Grand Total</b>                   |   | <hr/> \$(104,667) | <hr/> \$(104,667) | <hr/> \$(104,667)      |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

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

**Dept:38 PWE General Fund Credit**

**No Indirect Costs**

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**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**General Fund Credit Allocations**

**Dept:38 PWE General Fund Credit**

| Department  | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total       |
|---|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 69 PWE Water & Sewer                                | 100   | 100.0000%          | \$(104,667)      | \$0           | \$(104,667)           | \$0               | \$(104,667) |
| <b>Subtotal</b>                                     | 100   | 100.0000%          | (104,667)        | 0             | (104,667)             | 0                 | (104,667)   |
| Direct Bills  |       |                    |                  |               | 0                     |                   | 0           |
| <b>Total</b>  |       |                    |                  |               | \$(104,667)           |                   | \$(104,667) |
| Basis Units: Direct allocation to PWE Water & Sewer |       |                    |                  |               |                       |                   |             |
| Source: Direct Allocation                           |       |                    |                  |               |                       |                   |             |

**CITY OF HOUSTON, TEXAS  
FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:38 PWE General Fund Credit**

| Department           | General<br>Fund Credit    | Total                     |
|----------------------|---------------------------|---------------------------|
| 0 Direct Billed      | \$0                       | \$0                       |
| 69 PWE Water & Sewer | (104,667)                 | (104,667)                 |
| <b>Total</b>         | <u><u>\$(104,667)</u></u> | <u><u>\$(104,667)</u></u> |