

CITY OF HOUSTON, TEXAS

FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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



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**City of Houston, Texas
FY 2017 2 CFR Part 200 Cost Allocation Plan
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For the Fiscal Year Ended
June 30, 2015**

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal based on Fiscal Year ended June 30, 2015, to establish cost allocations or billings for use in Fiscal Year 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature:

A handwritten signature in blue ink, appearing to read "Arif Rasheed", is written over a horizontal line.

Name of Official: Arif Rasheed

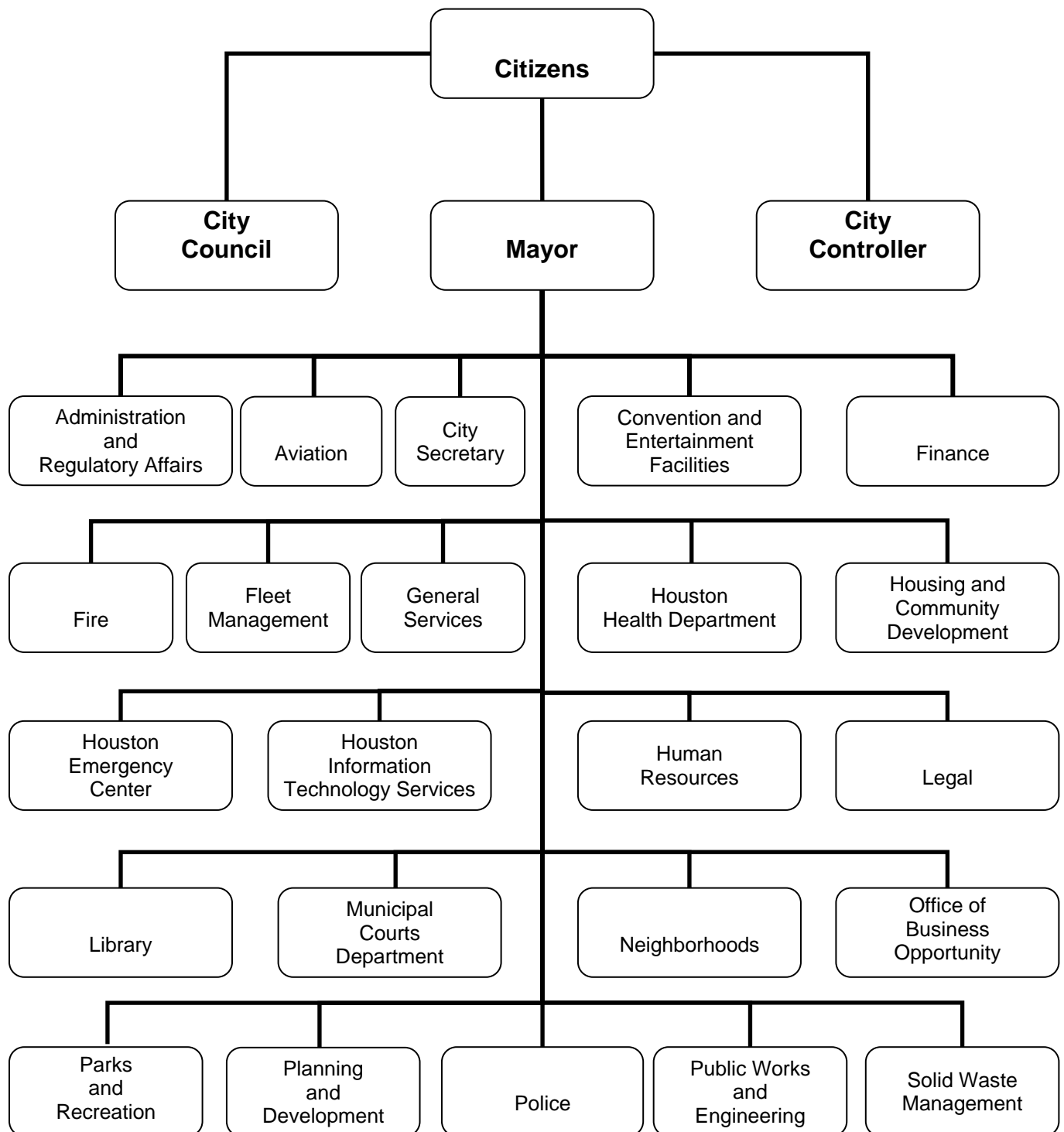
Title: Deputy Director

Date of Execution:

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SECTION II – ORGANIZATION CHART

Organization Chart



SECTION III – OVERVIEW

City of Houston, Texas
FY 2017 2 CFR Part 200 Cost Allocation Plan and
Indirect Cost Rate Proposal
Based on Actual Expenditures
For 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.”¹

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

¹2 CFR Part 200.56

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

USING A COST ALLOCATION PLAN

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

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 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.

CERTIFICATION STATEMENT

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

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

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

City of Houston, Texas
FY 2017 2 CFR Part 200 Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2015

Department	Final GL A = B + C + D	Personnel B	Other Operating C	Transfer D	Adjusted GL E = A - D	CAFR F	Direct Costs G	Allocated Indirect H	Unallocated/DB 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)	12,517,759.00	-	-	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	9,417,690	-	-
City Controller's Office	8,135,147	7,095,217	1,039,930	-	8,135,147	8,135,147	0	6,609,965	1,525,182
Finance	18,358,497	12,739,030	5,619,467	-	18,358,497	18,358,497	2,834,748	15,523,749	-
Admn. & Regulatory Affairs	28,890,580	14,937,772	3,862,348	10,090,460	18,800,120	18,800,120	5,479,988	12,671,655	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	1,128,614	8,800,942	5,142,501
Citywide General Government	235,459,236	11,059,156	130,712,553	93,687,527	141,771,709	126,456,897	121,834,853	19,936,856	-
GRAND TOTAL	1,964,797,035	1,427,314,073	408,052,573	129,430,389	1,835,366,646	1,819,696,566	1,660,746,690	149,862,570	24,757,386
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							(642,679)	
Unallocated Indirect fr disallow functions	OBO							(31,757)	
Unallocated Indirect fr disallow functions	HR							(2,003,314)	
Unallocated Indirect fr disallow functions	Gen Svcs							(1,339,005)	
Unallocated Indirect fr disallow functions	Legal							(934,843)	
Unallocated Indirect fr disallow functions	Controller							(113,296)	
Summary Schedule Total								148,024,586	

SECTION V – FY 2017 INDIRECT COST RATE PROPOSAL

City of Houston, TX
FY 2017 Indirect Cost Rate Proposal
2 CFR Part 200 Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2015

	2 CFRP 200 Aviation Department	2 CFRP 200 Library Department	2 CFRP 200 Parks Department	2 CFRP 200 Hlth & Hum Svcs Department	2 CFRP 200 Hsg & Com Dev Department	2 CFRP 200 Planning/Dev Department	2 CFRP 200 Police Department	2 CFRP 200 GSD-Non-GF Department
<u>CARRY FORWARD COMPUTATION</u>								
FY 2015 FIXED RATE(BASED ON FY2013)	2.60%	5.50%	8.72%	55.27%	2.27%	73.51%	36.74%	32.70%
FY2015 ACTUAL DIRECT SALS & BENES	98,710,474	29,589,268	44,051,885	72,835,864	10,582,742	5,954,369	601,608,005	6,778,143
FY 2015 ACTUAL RECOVERY	2,566,472	1,627,410	3,841,324	40,256,382	240,228	4,377,056	221,030,781	2,216,453
FY 2015 ROLL FORWARD FROM FY 2013	(348,739)	(718,598)	(2,025,723)	5,287,207	(839,196)	1,503,712	15,809,184	(94,920)
FY 2015 ACTUAL INDIRECT COSTS	3,059,422	2,484,057	5,016,312	24,752,668	1,201,876	4,110,298	199,853,938	2,018,286
FY 2015 CARRY FORWARD AMOUNT	144,211	138,049	(850,735)	(10,216,507)	122,452	1,236,954	(5,367,659)	(293,087)
<u>FY 2015 INDIRECT COST RATE</u>								
ACTUAL FY 2015 INDIRECT COSTS	3,059,422	2,484,057	5,016,312	24,752,668	1,201,876	4,110,298	199,853,938	2,018,286
FY 2013 CARRY FORWARD AMOUNT	144,211	138,049	(850,735)	(10,216,507)	122,452	1,236,954	(5,367,659)	(293,087)
TOTAL INDIRECT COST POOL	3,203,633	2,622,106	4,165,577	14,536,161	1,324,328	5,347,252	194,486,279	1,725,199
FY 2015 DIRECT SALARY BASE	98,710,474	29,589,268	44,051,885	72,835,864	10,582,742	5,954,369	601,608,005	6,778,143
FY 2017 FIXED RATE	3.25%	8.86%	9.46%	19.96%	12.51%	89.80%	32.33%	25.45%

**SECTION VI – FY 2017 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

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23 Classified Testing	Number of classified employees tested	HR Testing Report	240
23 Non-GF	**Not Allocated**		242
23 Allocation Summary			243

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24 Department Costs			246
24 Incoming Costs			247
24 Legal Svcs	Number of Legal staff hours per department	Legal Staffing Report	250
24 PWE Legal	PWE Legal chargebacks by area	Legal Chargeback Report	252
24 Inspector General	% of complaints investigated	Complaint Report	253
24 Other	**Not Allocated**		
24 Allocation Summary			254
City Controller's Office			255
25 Department Costs			256
25 Incoming Costs			257
25 Controller Fin Svcs	Number of rev, exp, & purch transactions per dept	COH Transaction Report	260
25 Controller Treasury	**Not Allocated**	COH Expenditure Report	
25 Allocation Summary			263
Health Administration			266
26 Department Costs			267
26 Incoming Costs			268
26 Health Admin	Direct allocation to Health & Human Svcs	Direct Allocation	270
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Planning & Dev Admin			272
27 Department Costs			273
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27 Planning Admin	Direct allocation to Planning & Development	Direct Allocation	276
27 Allocation Summary			277
PWE Administration Indirect			278
28 Department Costs			279
28 Incoming Costs			280
28 Adm-Exp	PWE operating expenses	COH Expenditure Report	281
28 Adm FTE	PWE FTEs	COH FTE Report	282
28 Allocation Summary			283
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29 CIP Admin Svcs	Number of FTEs supported in CIP Sal Rec	COH FTE Report	288
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30 Records Mgt	Number of reports issued per department	Police Department Report	294
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31 Real Estate	In-house renovation costs for Fund 1003	GSD Report	305
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31 Other Non-GF	Dollar expenses/revenues	GSD Report	307
31 Allocation Summary	**Not Allocated**		308

HEC

32 Department Costs			310
32 Incoming Costs			311
32 General Svcs			314
32 Legal 911	Square footage of occupants in HEC building	GSD Report	320
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32 Citywide Gen Gove	Number of HEC FTEs	COH FTE Report	322
32 ARA 311	Expenditures of HEC departments	COH Expenditure Report	323
32 ARA Purchasing	Number of HEC FTEs	COH FTE Report	324
32 Fin Grants	Expenditures of HEC departments	COH Expenditure Report	325
32 Fin Gen Acctg	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	326
32 Fin Office Budget	Expenditures of HEC departments	COH Expenditure Report	327
32 IT Admin & Apps	Expenditures of HEC departments	COH Expenditure Report	328
32 IT Infrastructure	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	329
32 Office Business Opp	Number of HEC FTEs excl 911 network	COH FTE Report	330
32 Mayor's Office	Number of HEC FTEs	COH FTE Report	331
32 Human Resources	Expenditures of HEC departments	COH Expenditure Report	332
32 City Sec Svcs	Number of HEC FTEs	COH FTE Report	333
32 City Council Svcs	Expenditures of HEC departments	COH Expenditure Report	334
32 City Controller	Number of HEC FTEs	COH FTE Report	335
32 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	336
32 ARA Ctrl PR	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	337
32 ARA Svcs	Expenditures of HEC departments	COH Expenditure Report	338
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33 Department Costs			343
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33 General Fund Credit			345
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Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste
1 Building Depreciation	\$0	\$0	\$0	\$10,132	\$36,043	\$5,206	\$8,117	\$0	\$89,625	\$0
2 Equipment Depreciation	0	0	0	0	199	556,937	6,950	1,635,613	3,560	183,351
3 Non-Departmental-Gen Gov	15,331	11,999	15,976	24,325	292,239	3,575,011	256,271	1,243,880	817,937	1,407,578
4 Finance Dir Office	172,924	115,548	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	443	1,685	2,065	1,140	19,737	217,064	11,665	204,134	34,562	37,360
6 Finance City Council	0	0	0	0	547,595	0	0	0	0	0
7 Finance Reporting & Ops	609	1,905	2,036	1,219	22,776	423,766	15,221	437,838	38,598	77,352
8 Finance Internal Controls	613	1,121	494	553	6,301	499,034	8,253	331,598	18,354	48,977
9 Finance Grants	159	291	128	144	1,638	184,646	11,953	87,066	5,733	12,760
10 Finance Perform Mgmnt	298	545	240	269	3,066	261,921	5,570	162,792	10,071	23,877
11 Finance Strategic Purchasing	927	0	0	0	56,531	538,899	157,082	92,211	444,372	235,392
12 ARA Director Office	0	0	61,796	0	0	0	0	0	0	0
13 ARA Admin Svcs	0	0	16,430	0	0	0	143,855	0	0	0
14 ARA Operations	235	157	221	7,472	27,843	728,045	170,178	258,111	1,970,261	1,358,967
15 ARA Payroll Services	1,437	960	1,353	2,263	16,889	1,479,011	34,039	963,826	70,771	105,614
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	5,748	17,639	1,388,669	82,457	866,382	100,037	106,297
18 HITS EIS	1,075	4,092	5,015	5,424	70,468	529,873	60,281	1,341,534	81,529	188,861
19 HITS Radio	0	0	0	0	0	4,020,795	0	1,034,145	0	248,741
20 HITS Project Mgt Office	661	442	623	1,041	7,772	680,566	15,663	443,504	32,565	48,598
21 Office Business Opportunity	530	354	499	847	8,505	658,864	21,517	388,383	38,697	54,856
22 Mayor	1,083	724	1,020	1,705	472,509	1,114,686	25,654	726,407	53,338	79,598
23 Human Resources	515	344	485	1,200	33,898	755,631	16,863	861,659	32,549	74,044
24 Legal	0	0	0	59,579	87,359	705,398	682,071	420,000	24,857	125,220
25 City Controller's Office	1,435	5,463	6,696	3,695	63,998	703,860	37,826	661,930	112,071	121,145
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	103,642	0	0	0	0
31 General Services	0	0	0	34,108	121,329	14,263,029	27,323	6,256,285	317,224	37,909
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$198,275	\$145,629	\$115,077	\$160,863	\$1,914,335	\$33,394,553	\$1,798,811	\$18,417,297	\$4,296,712	\$4,576,497

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Department	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health & Human Services Department	Convention & Entertainment	Fleet Management	Planning & Development	General Debt	Finance Other
1 Building Depreciation	\$0	\$0	\$4,606	\$0	\$0	\$0	\$7,142	\$0	\$0	\$0
2 Equipment Depreciation	0	0	57,191	43,363	0	0	6,392	0	0	0
3 Non-Departmental-Gen Gov	116,745	42,612	1,088,831	1,634,521	1,234,241	7,888	58,383	553,380	7,271	6,180
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	1,131,310
5 Finance Financial Planning & Analysis	121,159	40,725	26,985	129,272	142,373	8,187	60,588	5,716	7,546	5,973
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	173,853	52,967	132,502	268,539	154,786	7,447	80,511	6,780	6,828	6,422
8 Finance Internal Controls	0	453	22,489	46,389	23,014	0	3	3,995	0	(0)
9 Finance Grants	96,750	244,894	7,115	60,170	217,238	31	18,381	1,251	0	805
10 Finance Perform Mgmnt	92,104	23,053	11,928	30,297	37,239	57	28,865	2,307	0	1,460
11 Finance Strategic Purchasing	669,569	317,408	176,544	223,344	607,941	463	401,742	13,438	0	4,634
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	47,846	16,210	76,776	146,215	296,411	618	19,457	8,995	0	1,534
15 ARA Payroll Services	(42,641)	36,379	107,475	169,317	253,373	3,788	81,599	14,779	0	9,402
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	283,321	50,961	99,304	174,975	226,411	3,091	86,477	2,387	0	840
18 HITS EIS	297,325	141,467	232,704	453,429	345,798	19,884	227,932	13,882	18,328	14,508
19 HITS Radio	0	0	0	125,911	0	0	15,849	0	0	0
20 HITS Project Mgt Office	131,236	16,740	49,454	77,911	116,589	1,743	37,548	6,801	0	4,326
21 Office Business Opportunity	149,429	15,981	44,177	94,748	120,513	1,398	58,468	6,916	0	3,469
22 Mayor	214,948	27,418	81,001	127,609	190,960	2,855	61,499	11,138	0	7,086
23 Human Resources	125,694	23,154	75,295	172,422	148,184	1,356	45,385	11,524	0	3,367
24 Legal	189,210	18,969	102,178	247,535	22,465	7,607	42,986	0	0	0
25 City Controller's Office	392,873	132,055	87,502	419,183	461,663	26,546	196,465	18,533	24,469	19,369
26 Health Administration	0	0	0	0	14,458,543	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	3,427,479	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	16,065	0	0	0	0	0	0
31 General Services	0	431	5,776,260	355,094	5,694,924	0	168,682	997	0	0
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,059,422	\$1,201,876	\$8,260,316	\$5,016,312	\$24,752,668	\$92,959	\$1,704,353	\$4,110,298	\$64,443	\$1,220,684

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Department	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	732	13,815	24,105	111,182	21,236	8,228	547	1,630	19,348	30,267
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	759	14,338	25,017	27,161	368	8,539	567	1,692	20,079	1,127
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	3,261	15,277	24,675	27,773	495	11,976	563	2,492	25,686	1,019
8 Finance Internal Controls	0	0	0	3,267	477	0	0	0	0	0
9 Finance Grants	1,973	1,766	1,564	4,027	124	3,257	38	736	52,695	0
10 Finance Perform Mgmnt	3,691	3,305	2,926	4,585	232	6,094	70	1,378	10,782	0
11 Finance Strategic Purchasing	3,707	21,778	25,022	12,974	0	32,436	0	14,828	154,302	1,390
12 ARA Director Office	50,505	919,173	547,906	394,666	0	0	0	0	0	0
13 ARA Admin Svcs	13,428	244,389	189,390	104,934	0	0	0	44,975	109,946	35,005
14 ARA Operations	180	3,285	263,966	1,410	332	1,898	72	2,812	1,478	471
15 ARA Payroll Services	1,106	20,128	15,598	8,642	2,035	11,631	441	3,704	9,055	2,883
16 HITS CIO	0	0	0	0	303,389	0	0	0	0	0
17 HITS EAS	78	51,389	1,163	0	0	312	17	101	0	0
18 HITS EIS	1,844	39,047	60,761	66,084	895	20,739	1,378	4,109	48,769	2,736
19 HITS Radio	0	0	23,773	0	0	0	0	0	0	0
20 HITS Project Mgt Office	509	9,262	7,177	3,977	937	5,352	203	1,704	4,167	1,327
21 Office Business Opportunity	408	7,426	5,755	3,188	751	4,291	163	1,367	3,341	1,064
22 Mayor	834	15,170	11,756	6,513	1,534	8,766	333	2,792	767,500	2,173
23 Human Resources	396	7,207	5,585	3,095	729	4,165	158	1,326	3,242	1,032
24 Legal	0	0	29,678	0	0	0	0	0	0	0
25 City Controller's Office	2,462	46,492	81,119	88,075	1,195	27,687	1,840	5,486	65,109	3,653
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	26,662	5,101	0	0	0	0	40,583	0	0
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$85,873	\$1,459,910	\$1,352,037	\$871,553	\$334,729	\$155,371	\$6,391	\$131,716	\$1,295,499	\$84,146

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Department	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	145,348	84	38,310	15,638	50,480	245,712	2,296	138,820	5,490	675
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	150,843	87	39,758	16,230	52,389	255,001	2,383	97,052	5,698	700
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	212,356	113	48,320	21,961	64,112	323,953	2,781	99,025	6,611	911
8 Finance Internal Controls	0	0	0	0	0	0	0	21,331	0	0
9 Finance Grants	58,146	26	9,462	5,577	12,807	71,447	479	31,508	1,115	212
10 Finance Perform Mgmnt	108,802	49	17,706	10,435	23,964	133,691	897	16,080	2,087	398
11 Finance Strategic Purchasing	39,850	927	101,015	47,727	69,505	619,062	18,071	2,780	26,412	463
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	1,727	0	18,375	12,149	18,463	78,041	262	666	1,616	364
15 ARA Payroll Services	10,583	0	73,654	43,145	71,328	294,886	1,607	4,082	9,900	2,230
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	288	0	10,464	7,409	9,704	44,895	159	1,844	0	0
18 HITS EIS	366,371	212	96,565	39,419	127,243	619,353	5,787	235,723	13,839	1,701
19 HITS Radio	0	0	0	0	73,522	91,572	0	0	0	0
20 HITS Project Mgt Office	4,870	0	51,808	34,256	52,056	220,037	739	1,878	4,556	1,026
21 Office Business Opportunity	3,904	0	41,538	27,465	41,736	176,417	593	1,506	3,653	823
22 Mayor	7,976	0	84,855	56,107	85,261	360,394	1,211	3,076	7,462	1,680
23 Human Resources	3,790	0	92,902	52,561	78,488	289,841	575	1,462	3,545	798
24 Legal	0	0	57,112	54,618	404,151	723,843	0	976,522	0	0
25 City Controller's Office	489,129	282	128,921	52,626	169,877	826,875	7,726	314,705	18,476	2,271
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	488,274	309,376	556,012	2,693,411	13,794	181,237	48,554	10,167
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	319
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	31	0	64	381	661	75,731	72,420	24,627	117,494	0
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	(104,667)	0	0	0	0
Total Current Allocations	\$1,604,013	\$1,779	\$1,399,102	\$807,080	\$1,961,759	\$8,039,494	\$131,782	\$2,153,923	\$276,509	\$24,739

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Department	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	3,228	40,491	25,236	1,459	6,445	3,978	10,225	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	3,350	42,022	26,190	1,514	6,689	4,129	10,612	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	4,035	40,671	26,076	2,180	6,367	4,436	10,568	0	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	769	2,031	1,823	621	241	537	741	0	0	0
10 Finance Perform Mgmnt	1,440	3,800	3,412	1,162	451	1,004	1,387	0	0	0
11 Finance Strategic Purchasing	3,707	463	9,267	927	463	0	0	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	1,171	3,569	3,845	505	416	697	1,335	0	0	0
15 ARA Payroll Services	7,176	21,867	23,558	3,097	2,547	4,274	8,179	0	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0	0
18 HITS EIS	8,138	102,064	63,611	3,677	16,247	10,028	25,774	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0	0
20 HITS Project Mgt Office	3,302	10,062	10,840	1,425	1,172	1,967	3,763	0	0	0
21 Office Business Opportunity	2,648	8,067	8,691	1,143	940	1,577	3,017	0	0	0
22 Mayor	5,409	16,481	17,755	2,334	1,920	3,221	6,164	0	0	0
23 Human Resources	2,570	7,830	8,436	1,109	912	1,530	2,929	0	0	0
24 Legal	165,231	0	0	0	0	0	0	0	0	0
25 City Controller's Office	10,864	136,261	84,925	4,909	21,690	13,388	34,410	0	0	0
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	34,419	98,661	99,062	20,578	11,583	22,052	0	0	0	0
29 CIP Sal Rec PWE	1,027	3,129	3,371	443	365	612	0	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	0	0	0	0	0	0	0	0	0
32 HEC	0	0	0	0	0	0	0	19,945	128,286	254,394
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$258,485	\$537,470	\$416,099	\$47,083	\$78,449	\$73,428	\$119,103	\$19,945	\$128,286	\$254,394

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Summary Schedule

Department	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse- ment Fund	HR-W.C.
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	0	0	0	105	506	14,106
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	0	0	0	0	0	0	0	109	525	14,639
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	0	0	0	112	476	18,135
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	0	199	19	3,748
10 Finance Perform Mgmt	0	0	0	0	0	0	0	18	2	7,013
11 Finance Strategic Purchasing	0	0	0	0	0	0	0	0	0	10,194
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	0	0	0	0	0	0	0	0	0	1,136
15 ARA Payroll Services	0	0	0	0	0	0	0	0	0	6,962
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0	202
18 HITS EIS	0	0	0	0	0	0	0	0	0	35,556
19 HITS Radio	0	0	0	0	0	0	0	0	0	0
20 HITS Project Mgt Office	0	0	0	0	0	0	0	0	0	3,204
21 Office Business Opportunity	0	0	0	0	0	0	0	0	0	2,569
22 Mayor	0	0	0	0	0	0	0	0	0	5,247
23 Human Resources	0	0	0	0	0	0	0	0	0	2,493
24 Legal	0	0	0	0	0	0	0	0	0	0
25 City Controller's Office	0	0	0	0	0	0	0	355	1,703	47,469
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	0	0	0	7,109	0	0	0	0	0
32 HEC	155,735	29,600	12,884	28,293	6,215	51,586	30,348	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$155,735	\$29,600	\$12,884	\$28,293	\$13,324	\$51,586	\$30,348	\$899	\$3,231	\$172,672

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Summary Schedule

Department	HITS Other	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$62,179	\$0	\$223,050
2 Equipment Depreciation	0	0	0	2,493,556
3 Non-Departmental-Gen Gov	34,272	0	0	13,424,596
4 Finance Dir Office	0	0	0	1,419,782
5 Finance Financial Planning & Analysis	35,568	0	0	1,943,512
6 Finance City Council	0	0	0	547,595
7 Finance Reporting & Ops	43,571	0	0	2,961,942
8 Finance Internal Controls	0	0	0	1,036,715
9 Finance Grants	8,728	0	0	1,227,571
10 Finance Perform Mgmt	16,332	0	0	1,079,154
11 Finance Strategic Purchasing	201,102	0	0	5,358,870
12 ARA Director Office	0	0	0	1,974,047
13 ARA Admin Svcs	0	0	0	902,352
14 ARA Operations	1,862	828,161	0	6,385,814
15 ARA Payroll Services	11,408	0	0	3,985,342
16 HITS CIO	1,700,560	0	0	2,003,950
17 HITS EAS	4,334	71,082	0	3,698,439
18 HITS EIS	86,389	137,997	0	6,295,464
19 HITS Radio	0	9,685	0	5,643,994
20 HITS Project Mgt Office	5,249	0	0	2,120,607
21 Office Business Opportunity	4,209	881	0	2,027,278
22 Mayor	8,598	0	0	4,693,758
23 Human Resources	4,085	0	0	2,966,362
24 Legal	0	155,500	0	5,302,090
25 City Controller's Office	115,335	0	0	6,302,095
26 Health Administration	0	0	0	14,458,543
27 Planning & Dev Admin	0	0	0	3,427,479
28 PWE Administration Indirect	0	0	0	4,587,179
29 CIP Sal Rec PWE	0	0	0	9,266
30 HPD Police Records	0	5,345,361	0	5,465,068
31 General Services	0	22,037	0	33,446,496
32 HEC	0	0	0	717,285
33 PWE General Fund Credit	0	0	0	(104,667)
Total Current Allocations	\$2,281,604	\$6,632,882	\$0	\$148,024,585

**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.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
Personnel Costs						
Salaries	S	0	0	0	0	0
<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
Department Cost Total		622,563	0	271,077	229,936	121,550
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		622,563	0	271,077	229,936	121,550
General Admin Distribution			0	0	0	0
Grand Total		\$622,563		\$271,077	\$229,936	\$121,550

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	13,415	14.3807%	\$38,983	\$0	\$38,983	\$0	\$38,983
16 HITS CIO	1,595	1.7098%	4,635	0	4,635	0	4,635
22 Mayor	29,920	32.0738%	86,945	0	86,945	0	86,945
25 City Controller's Office	23,567	25.2634%	68,483	0	68,483	0	68,483
31 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
Subtotal	93,285	100.0000%	271,077	0	271,077	0	271,077
Direct Bills					0		0
Total					\$271,077		\$271,077

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

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City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	965	0.7676%	\$1,765	\$0	\$1,765	\$0	\$1,765
22 Mayor	8,889	7.0704%	16,257	0	16,257	0	16,257
24 Legal	63,910	50.8344%	116,887	0	116,887	0	116,887
31 General Services	18,043	14.3515%	32,999	0	32,999	0	32,999
37 City Secretary	5,540	4.4065%	10,132	0	10,132	0	10,132
38 City Council	19,707	15.6751%	36,043	0	36,043	0	36,043
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
Subtotal	125,722	100.0000%	229,936	0	229,936	0	229,936
Direct Bills					0		0
Total					\$229,936		\$229,936

Basis Units: Square footage per department

Source: GSD Space Allocation

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Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	13,160	17.7845%	\$21,617	\$0	\$21,617	\$0	\$21,617
24 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
Subtotal	73,997	100.0000%	121,550	0	121,550	0	121,550
Direct Bills					0		0
Total					\$121,550		\$121,550

Basis Units: Square footage per department

Source: GSD Space Allocation

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Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	City Hall Annex	Muni Court Bldg	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	38,983	0	0	38,983
12 ARA Director Office	0	1,765	0	1,765
16 HITS CIO	4,635	0	21,617	26,252
22 Mayor	86,945	16,257	0	103,202
24 Legal	0	116,887	6,380	123,267
25 City Controller's Office	68,483	0	0	68,483
31 General Services	4,562	32,999	0	37,562
37 City Secretary	0	10,132	0	10,132
38 City Council	0	36,043	0	36,043
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
Total	\$271,077	\$229,936	\$121,550	\$622,563

**CITY OF HOUSTON, TEXAS
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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.

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A. Department Costs

Dept:2 Equipment Depreciation

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

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

Dept:2 Equipment Depreciation

No Indirect Costs

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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	5,290	0.1953%	\$5,290	\$0	\$5,290	\$0	\$5,290
16 HITS CIO	1,773	0.0654%	1,773	0	1,773	0	1,773
23 Human Resources	5,150	0.1901%	5,150	0	5,150	0	5,150
25 City Controller's Office	7,155	0.2641%	7,155	0	7,155	0	7,155
26 Health Administration	116,864	4.3139%	116,864	0	116,864	0	116,864
29 CIP Sal Rec PWE	58,284	2.1515%	58,284	0	58,284	0	58,284
31 General Services	20,942	0.7730%	20,942	0	20,942	0	20,942
38 City Council	199	0.0073%	199	0	199	0	199
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
Subtotal	2,709,013	100.0000%	2,709,014	0	2,709,014	0	2,709,014
Direct Bills					0		0
Total					\$2,709,014		\$2,709,014

Basis Units: Current year depreciation by department

Source: Asset Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
12 ARA Director Office	5,290	5,290
16 HITS CIO	1,773	1,773
23 Human Resources	5,150	5,150
25 City Controller's Office	7,155	7,155
26 Health Administration	116,864	116,864
29 CIP Sal Rec PWE	58,284	58,284
31 General Services	20,942	20,942
38 City Council	199	199
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
Total	\$2,709,014	\$2,709,014

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

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

- **Insurance, Civilian Retirement** – City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian FTE positions.
- **Membership** – Membership fees to organizations that benefit the entire city are allocated based upon the number of FTE positions in General Fund departments.
- **Accounting and Consulting Services** – Accounting and consulting services that benefit the entire city, e.g. annual audit and special studies performed are allocated based on the total number of revenue, expenditure, and purchasing transactions by department.
- **Interest Charges** – Interest expense for tax and revenue anticipation notes are not allocated in this plan.
- **Other 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 not allocated in this plan.
- **Elections** – Cost of all city elections are not allocated in this plan.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are not allocated in this plan.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker 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.

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<hr/>										
Services & Supplies Cost										
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

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
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
Department Cost Total		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
Total Costs After Adjustments		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
Grand Total		\$235,459,236		\$11,059,156	\$1,069,870	\$2,113,746	\$2,923,837	\$698,597	\$18,065,984	\$10,915
							not allocated		not allocated	not allocated

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			.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. Legal 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
Department Cost Total		235,459,236	1,640,755	4,179,838	815,649	192,880,889
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		235,459,236	1,640,755	4,179,838	815,649	192,880,889
General Admin Distribution			0	0	0	0
Grand Total		\$235,459,236	\$1,640,755	\$4,179,838	\$815,649	\$192,880,889
		not allocated			not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby
3 Accounting & Consult	\$0	\$54,172	\$2,544	\$246	\$486	\$673	\$161	\$4,156	\$3	\$377
3 Other Misc	0	36,795	1,728	167	330	457	109	2,823	2	256
Subtotal - Non-Departmental-Gen Gov	0	90,968	4,273	413	817	1,130	270	6,980	4	634
5 Financial Plg & Analysis	0	53,954	2,534	245	484	670	160	4,140	3	376
Subtotal - Finance Financial Plg & Analysis	0	53,954	2,534	245	484	670	160	4,140	3	376
7 Gen Acctng	0	20,940	984	95	188	260	62	1,607	1	146
7 Fixed Assets	0	41	2	0	0	1	0	3	0	0
7 Auditing Svcs	0	28,968	1,361	132	260	360	86	2,223	1	202
7 Fin Operations	0	20,470	961	93	184	254	61	1,571	1	143
Subtotal - Finance Reporting & Ops	0	70,419	3,307	320	632	874	209	5,403	3	491
8 Internal Controls	0	61,361	2,882	279	551	762	182	4,708	3	428
Subtotal - Finance Internal Controls	0	61,361	2,882	279	551	762	182	4,708	3	428
9 Grants Mgmt	0	16	1	0	0	0	0	1	0	0
9 Cost Accounting	0	7,716	362	35	69	96	23	592	0	54
9 Trust Funds Mgmt (TFM)	0	7,843	368	36	70	97	23	602	0	55
Subtotal - Finance Grants	0	15,575	732	71	140	193	46	1,195	1	109
10 Perf Mgt Svcs	0	29,583	1,389	134	266	367	88	2,270	1	206
Subtotal - Finance Perform Mgmnt	0	29,583	1,389	134	266	367	88	2,270	1	206
11 Purchasing	0	44,103	2,071	200	396	548	131	3,384	2	307
Subtotal - Finance Strategic Purchasing	0	44,103	2,071	200	396	548	131	3,384	2	307
14 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 Enterprise Optns	0	127,154	5,972	578	1,141	1,579	377	9,756	6	886
Subtotal - HITS EIS	0	127,154	5,972	578	1,141	1,579	377	9,756	6	886
25 Controller Fin Svcs	0	178,951	8,405	813	1,606	2,222	531	13,730	8	1,247
Subtotal - City Controller's Office	0	178,951	8,405	813	1,606	2,222	531	13,730	8	1,247
31 Design & Const	0	30,040	1,411	136	270	373	89	2,305	1	209
Subtotal - General Services	0	30,040	1,411	136	270	373	89	2,305	1	209
Total Incoming	0	702,129	32,978	3,190	6,303	8,719	2,083	53,872	33	4,893

C. Total Allocated

\$236,161,365	\$11,092,134	\$1,073,060	\$2,120,049	\$2,932,556	\$700,680	\$18,119,856	\$10,948	\$1,645,648
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 Other Misc	0	36,795	653	127	30,142
Subtotal - Non-Departmental-Gen Gov	0	90,968	1,615	315	74,518
5 Financial Plg & Analysis	0	53,954	958	187	44,197
Subtotal - Finance Financial Plg & Analysis	0	53,954	958	187	44,197
7 Gen Acctng	0	20,940	372	73	17,154
7 Fixed Assets	0	41	1	0	34
7 Auditing Svcs	0	28,968	514	100	23,730
7 Fin Operations	0	20,470	363	71	16,768
Subtotal - Finance Reporting & Ops	0	70,419	1,250	244	57,685
8 Internal Controls	0	61,361	1,089	213	50,265
Subtotal - Finance Internal Controls	0	61,361	1,089	213	50,265
9 Grants Mgmt	0	16	0	0	13
9 Cost Accounting	0	7,716	137	27	6,321
9 Trust Funds Mgmt (TFM)	0	7,843	139	27	6,425
Subtotal - Finance Grants	0	15,575	276	54	12,759
10 Perf Mgt Svcs	0	29,583	525	102	24,233
Subtotal - Finance Perform Mgmnt	0	29,583	525	102	24,233
11 Purchasing	0	44,103	783	153	36,128
Subtotal - Finance Strategic Purchasing	0	44,103	783	153	36,128
14 Property	0	21	0	0	17
Subtotal - ARA Operations	0	21	0	0	17
18 Enterprise Optns	0	127,154	2,257	440	104,161
Subtotal - HITS EIS	0	127,154	2,257	440	104,161
25 Controller Fin Svcs	0	178,951	3,177	620	146,591
Subtotal - City Controller's Office	0	178,951	3,177	620	146,591
31 Design & Const	0	30,040	533	104	24,608
Subtotal - General Services	0	30,040	533	104	24,608
Total Incoming	0	702,129	12,464	2,432	575,162
C. Total Allocated		\$236,161,365	\$4,192,302	\$818,081	\$193,456,051
			1.78%	0.35%	81.92%

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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	\$57	\$19,319
5 Finance Financial Planning & Analysis	13.30	0.2591%	28,655	0	28,655	85	28,741
6 Finance City Council	4.92	0.0959%	10,600	0	10,600	32	10,632
7 Finance Reporting & Ops	12.94	0.2521%	27,880	0	27,880	83	27,963
8 Finance Internal Controls	3.71	0.0723%	7,993	0	7,993	24	8,017
9 Finance Grants	9.04	0.1761%	19,477	0	19,477	58	19,535
10 Finance Perform Mgmnt	5.93	0.1155%	12,776	0	12,776	38	12,814
11 Finance Strategic Purchasing	41.43	0.8071%	89,262	0	89,262	266	89,529
12 ARA Director Office	4.21	0.0820%	9,071	0	9,071	27	9,098
13 ARA Admin Svcs	8.01	0.1561%	17,258	0	17,258	51	17,309
14 ARA Operations	98.03	1.9098%	211,209	0	211,209	630	211,839
15 ARA Payroll Services	47.70	0.9293%	102,771	0	102,771	306	103,078
16 HITS CIO	14.13	0.2753%	30,444	0	30,444	91	30,534
17 HITS EAS	28.06	0.5467%	60,456	0	60,456	180	60,636
18 HITS EIS	62.86	1.2246%	135,434	0	135,434	404	135,838
19 HITS Radio	32.47	0.6326%	69,958	0	69,958	209	70,166
20 HITS Project Mgt Office	13.71	0.2671%	29,539	0	29,539	88	29,627
21 Office Business Opportunity	28.08	0.5471%	60,499	0	60,499	180	60,680
22 Mayor	36.63	0.7136%	78,921	0	78,921	235	79,156
23 Human Resources	32.01	0.6236%	68,967	0	68,967	206	69,172
24 Legal	121.55	2.3680%	261,884	0	261,884	781	262,664
25 City Controller's Office	62.12	1.2102%	133,840	0	133,840	399	134,239
26 Health Administration	78.23	1.5241%	168,549	0	168,549	503	169,052
27 Planning & Dev Admin	13.09	0.2550%	28,203	0	28,203	84	28,287
30 HPD Police Records	92.40	1.8001%	199,079	0	199,079	594	199,673
31 General Services	140.65	2.7401%	303,035	0	303,035	904	303,939
34 Finance Public Fin	6.51	0.1268%	14,026	0	14,026	42	14,068
35 Finance Treasury	4.35	0.0847%	9,372	0	9,372	28	9,400
36 ARA Regulatory	6.13	0.1194%	13,207	0	13,207	39	13,247
37 City Secretary	10.25	0.1997%	22,084	0	22,084	66	22,150
38 City Council	76.52	1.4908%	164,865	0	164,865	492	165,357
39 Police	1,131.94	22.0523%	2,438,803	0	2,438,803	7,272	2,446,075
40 Dept of Neighborhoods	107.50	2.0943%	231,612	0	231,612	691	232,303
41 Fire	246.35	4.7994%	530,769	0	530,769	1,583	532,352
42 Municipal Court	300.58	5.8559%	647,610	0	647,610	1,931	649,541
43 Solid Waste	475.89	9.2712%	1,025,321	0	1,025,321	3,057	1,028,378
45 Housing & Community Development	1.39	0.0271%	2,995	0	2,995	9	3,004
46 Library	469.77	9.1520%	1,012,135	0	1,012,135	3,018	1,015,153
47 Parks & Recreation	663.62	12.9286%	1,429,792	0	1,429,792	4,264	1,434,055
48 Health & Human Services Department	484.95	9.4477%	1,044,841	0	1,044,841	3,116	1,047,957
51 Planning & Development	58.72	1.1440%	126,514	0	126,514	377	126,891
53 Finance Other	0.19	0.0037%	409	0	409	1	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	\$239	\$80,366
58 IT Public Services	9.22	0.1796%	19,865	0	19,865	59	19,924
63 TIRZ	13.06	0.2544%	28,138	0	28,138	84	28,222
71 PWE Other	14.69	0.2862%	31,650	0	31,650	94	31,744
Subtotal	5,132.97	100.0000%	11,059,156	0	11,059,156	32,978	11,092,134
Direct Bills					0		0
Total					\$11,059,156		\$11,092,134

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

Source: COH FTE Report

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0612%	\$655	\$0	\$655	\$2	\$657
5 Finance Financial Planning & Analysis	13.30	0.0911%	974	0	974	3	977
6 Finance City Council	4.92	0.0337%	360	0	360	1	362
7 Finance Reporting & Ops	12.94	0.0886%	948	0	948	3	951
8 Finance Internal Controls	3.71	0.0254%	272	0	272	1	273
9 Finance Grants	9.04	0.0619%	662	0	662	2	664
10 Finance Perform Mgmnt	5.93	0.0406%	434	0	434	1	436
11 Finance Strategic Purchasing	41.43	0.2837%	3,035	0	3,035	9	3,044
12 ARA Director Office	4.21	0.0288%	308	0	308	1	309
13 ARA Admin Svcs	8.01	0.0549%	587	0	587	2	589
14 ARA Operations	98.03	0.6713%	7,182	0	7,182	21	7,203
15 ARA Payroll Services	47.70	0.3266%	3,495	0	3,495	10	3,505
16 HITS CIO	14.13	0.0968%	1,035	0	1,035	3	1,038
17 HITS EAS	28.06	0.1921%	2,056	0	2,056	6	2,062
18 HITS EIS	62.86	0.4304%	4,605	0	4,605	14	4,619
19 HITS Radio	32.47	0.2223%	2,379	0	2,379	7	2,386
20 HITS Project Mgt Office	13.71	0.0939%	1,004	0	1,004	3	1,007
21 Office Business Opportunity	28.08	0.1923%	2,057	0	2,057	6	2,063
22 Mayor	36.63	0.2508%	2,684	0	2,684	8	2,692
23 Human Resources	32.01	0.2192%	2,345	0	2,345	7	2,352
24 Legal	121.55	0.8323%	8,905	0	8,905	27	8,931
25 City Controller's Office	62.12	0.4254%	4,551	0	4,551	14	4,565
26 Health Administration	78.23	0.5357%	5,731	0	5,731	17	5,748
27 Planning & Dev Admin	13.09	0.0896%	959	0	959	3	962
30 HPD Police Records	94.41	0.6465%	6,917	0	6,917	21	6,937
31 General Services	140.64	0.9631%	10,303	0	10,303	31	10,334
34 Finance Public Fin	6.51	0.0446%	477	0	477	1	478
35 Finance Treasury	4.35	0.0298%	319	0	319	1	320
36 ARA Regulatory	6.13	0.0420%	449	0	449	1	450
37 City Secretary	10.25	0.0702%	751	0	751	2	753
38 City Council	76.52	0.5240%	5,606	0	5,606	17	5,623
39 Police	6,480.57	44.3769%	474,776	0	474,776	1,416	476,191
40 Dept of Neighborhoods	107.50	0.7361%	7,876	0	7,876	23	7,899
41 Fire	4,366.21	29.8985%	319,875	0	319,875	954	320,829
42 Municipal Court	300.58	2.0583%	22,021	0	22,021	66	22,087
43 Solid Waste	475.89	3.2587%	34,864	0	34,864	104	34,968
45 Housing & Community Development	1.39	0.0095%	102	0	102	0	102
46 Library	469.77	3.2168%	34,416	0	34,416	103	34,519
47 Parks & Recreation	663.62	4.5443%	48,618	0	48,618	145	48,763
48 Health & Human Services Department	484.95	3.3208%	35,528	0	35,528	106	35,634
51 Planning & Development	58.72	0.4021%	4,302	0	4,302	13	4,315
53 Finance Other	0.19	0.0013%	14	0	14	0	14

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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
57 ARA Other	37.19	0.2547%	\$2,725	\$0	\$2,725	\$8	\$2,733
58 IT Public Services	9.22	0.0631%	675	0	675	2	677
63 TIRZ	13.06	0.0894%	957	0	957	3	960
71 PWE Other	14.69	0.1006%	1,076	0	1,076	3	1,079
Subtotal	14,603.46	100.0000%	1,069,870	0	1,069,870	3,190	1,073,060
Direct Bills					0		0
Total					\$1,069,870		\$1,073,060

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	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	8	2,539
5 Finance Financial Planning & Analysis	356	0.0190%	403	0	403	1	404
6 Finance City Council	489	0.0262%	553	0	553	2	555
7 Finance Reporting & Ops	1,687	0.0903%	1,908	0	1,908	6	1,914
8 Finance Internal Controls	363	0.0194%	411	0	411	1	412
9 Finance Grants	757	0.0405%	856	0	856	3	859
10 Finance Perform Mgmnt	359	0.0192%	406	0	406	1	407
11 Finance Strategic Purchasing	901	0.0482%	1,019	0	1,019	3	1,022
12 ARA Director Office	2,048	0.1096%	2,316	0	2,316	7	2,323
13 ARA Admin Svcs	432	0.0231%	489	0	489	1	490
14 ARA Operations	5,166	0.2764%	5,842	0	5,842	18	5,860
15 ARA Payroll Services	714	0.0382%	807	0	807	2	810
16 HITS CIO	2,637	0.1411%	2,982	0	2,982	9	2,991
17 HITS EAS	1,049	0.0561%	1,186	0	1,186	4	1,190
18 HITS EIS	1,604	0.0858%	1,814	0	1,814	6	1,820
19 HITS Radio	2,318	0.1240%	2,621	0	2,621	8	2,629
20 HITS Project Mgt Office	330	0.0177%	373	0	373	1	374
21 Office Business Opportunity	2,158	0.1155%	2,440	0	2,440	7	2,448
22 Mayor	3,650	0.1953%	4,128	0	4,128	13	4,140
23 Human Resources	75,698	4.0500%	85,607	0	85,607	262	85,869
24 Legal	4,639	0.2482%	5,246	0	5,246	16	5,262
25 City Controller's Office	3,992	0.2136%	4,515	0	4,515	14	4,528
26 Health Administration	10,942	0.5854%	12,374	0	12,374	38	12,412
27 Planning & Dev Admin	1,323	0.0708%	1,496	0	1,496	5	1,501
29 CIP Sal Rec PWE	1,089	0.0583%	1,232	0	1,232	4	1,235
30 HPD Police Records	1,892	0.1012%	2,140	0	2,140	7	2,146
31 General Services	33,887	1.8130%	38,323	0	38,323	117	38,440
32 HEC	7,566	0.4048%	8,556	0	8,556	26	8,583
34 Finance Public Fin	376	0.0201%	425	0	425	1	427
35 Finance Treasury	1,431	0.0766%	1,618	0	1,618	5	1,623
36 ARA Regulatory	1,754	0.0938%	1,984	0	1,984	6	1,990
37 City Secretary	968	0.0518%	1,095	0	1,095	3	1,098
38 City Council	16,765	0.8970%	18,960	0	18,960	58	19,018
39 Police	184,383	9.8649%	208,519	0	208,519	638	209,157
40 Dept of Neighborhoods	9,909	0.5302%	11,206	0	11,206	34	11,240
41 Fire	173,399	9.2772%	196,097	0	196,097	600	196,697
42 Municipal Court	29,358	1.5707%	33,201	0	33,201	102	33,303
43 Solid Waste	31,735	1.6979%	35,889	0	35,889	110	35,999
44 Houston Airport System (HAS)	102,917	5.5063%	116,389	0	116,389	356	116,745
45 Housing & Community Development	34,593	1.8508%	39,121	0	39,121	120	39,241
46 Library	22,922	1.2264%	25,923	0	25,923	79	26,002

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	109,809	5.8750%	\$124,183	\$0	\$124,183	\$380	\$124,563
48 Health & Human Services Department	120,937	6.4704%	136,768	0	136,768	419	137,186
49 Convention & Entertainment	6,954	0.3721%	7,864	0	7,864	24	7,888
50 Fleet Management	51,466	2.7535%	58,203	0	58,203	178	58,381
51 Planning & Development	4,855	0.2598%	5,491	0	5,491	17	5,507
52 General Debt	6,410	0.3429%	7,249	0	7,249	22	7,271
53 Finance Other	5,074	0.2715%	5,738	0	5,738	18	5,756
54 ARA Insurance	645	0.0345%	729	0	729	2	732
55 ARA BARC	12,179	0.6516%	13,773	0	13,773	42	13,815
56 ARA Parking	21,250	1.1369%	24,032	0	24,032	74	24,105
57 ARA Other	23,072	1.2344%	26,092	0	26,092	80	26,172
58 IT Public Services	313	0.0167%	354	0	354	1	355
59 Legal Insurance	7,253	0.3881%	8,202	0	8,202	25	8,228
60 Legal Wkr Comp	482	0.0258%	545	0	545	2	547
61 Mayor Cable TV	1,437	0.0769%	1,625	0	1,625	5	1,630
62 Mayor Other	17,056	0.9125%	19,289	0	19,289	59	19,348
63 TIRZ	957	0.0512%	1,082	0	1,082	3	1,086
64 HR Health Benefits	128,132	6.8553%	144,905	0	144,905	443	145,348
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	117	38,310
67 PWE Stormwater	13,786	0.7376%	15,591	0	15,591	48	15,638
68 PWE DDSR	44,501	2.3809%	50,326	0	50,326	154	50,480
69 PWE Water & Sewer	216,608	11.5890%	244,962	0	244,962	750	245,712
70 PWE Houston Transtar	2,024	0.1083%	2,289	0	2,289	7	2,296
71 PWE Other	82,440	4.4107%	93,231	0	93,231	285	93,517
72 Houston Permit Center	4,840	0.2590%	5,474	0	5,474	17	5,490
73 CIP S/R Planning	595	0.0318%	673	0	673	2	675
74 CIP Sal Rec RE	2,846	0.1523%	3,219	0	3,219	10	3,228
75 CIP S/R Engrg	35,695	1.9098%	40,368	0	40,368	124	40,491
76 CIP S/R Constr	22,247	1.1903%	25,159	0	25,159	77	25,236
77 CIP S/R Eng/Const	1,286	0.0688%	1,454	0	1,454	4	1,459
78 CIP S/R Geo/Env	5,682	0.3040%	6,426	0	6,426	20	6,445
79 CIP S/R Other	3,507	0.1876%	3,966	0	3,966	12	3,978
80 CIP S/R GSD	9,014	0.4823%	10,194	0	10,194	31	10,225
91 Hurricane Ike Aid & Recovery	93	0.0050%	105	0	105	0	105
92 ARRA Reimbursement Fund	446	0.0239%	504	0	504	2	506
93 HR-W.C.	12,435	0.6653%	14,063	0	14,063	43	14,106
94 HITS Other	30,213	1.6165%	34,168	0	34,168	105	34,272

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,869,081	100.0000%	2,113,746	0	2,113,746	6,303	2,120,049
Direct Bills					0		0
<hr/>							
Total					\$2,113,746		\$2,120,049

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	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	3	953
5 Finance Financial Planning & Analysis	1,799,615	0.1032%	721	0	721	2	723
6 Finance City Council	394,671	0.0226%	158	0	158	0	159
7 Finance Reporting & Ops	3,012,746	0.1727%	1,207	0	1,207	4	1,211
8 Finance Internal Controls	1,078,191	0.0618%	432	0	432	1	433
9 Finance Grants	1,025,516	0.0588%	411	0	411	1	412
10 Finance Perform Mgmnt	1,036,476	0.0594%	415	0	415	1	416
11 Finance Strategic Purchasing	4,805,265	0.2755%	1,925	0	1,925	6	1,931
12 ARA Director Office	1,369,212	0.0785%	548	0	548	2	550
13 ARA Admin Svcs	1,199,467	0.0688%	480	0	480	2	482
14 ARA Operations	6,574,337	0.3769%	2,633	0	2,633	8	2,642
15 ARA Payroll Services	4,177,116	0.2395%	1,673	0	1,673	5	1,678
16 HITS CIO	3,694,703	0.2118%	1,480	0	1,480	5	1,485
17 HITS EAS	4,810,247	0.2758%	1,927	0	1,927	6	1,933
18 HITS EIS	6,660,266	0.3819%	2,668	0	2,668	8	2,676
19 HITS Radio	4,902,465	0.2811%	1,964	0	1,964	6	1,970
20 HITS Project Mgt Office	1,773,708	0.1017%	710	0	710	2	713
21 Office Business Opportunity	2,743,150	0.1573%	1,099	0	1,099	3	1,102
22 Mayor	4,507,920	0.2585%	1,806	0	1,806	6	1,811
23 Human Resources	3,275,382	0.1878%	1,312	0	1,312	4	1,316
24 Legal	15,037,474	0.8622%	6,023	0	6,023	19	6,042
25 City Controller's Office	8,135,147	0.4664%	3,259	0	3,259	10	3,269
26 Health Administration	12,935,742	0.7417%	5,181	0	5,181	16	5,198
27 Planning & Dev Admin	1,891,304	0.1084%	758	0	758	2	760
30 HPD Police Records	5,491,372	0.3149%	2,200	0	2,200	7	2,206
31 General Services	38,031,201	2.1806%	15,233	0	15,233	48	15,281
34 Finance Public Fin	892,873	0.0512%	358	0	358	1	359
35 Finance Treasury	1,632,053	0.0936%	654	0	654	2	656
36 ARA Regulatory	719,284	0.0412%	288	0	288	1	289
37 City Secretary	805,096	0.0462%	322	0	322	1	323
38 City Council	9,174,478	0.5260%	3,675	0	3,675	12	3,686
39 Police	726,610,320	41.6613%	291,045	0	291,045	916	291,961
40 Dept of Neighborhoods	12,016,712	0.6890%	4,813	0	4,813	15	4,828
41 Fire	482,818,812	27.6831%	193,394	0	193,394	609	194,002
42 Municipal Court	26,724,656	1.5323%	10,705	0	10,705	34	10,738
43 Solid Waste	71,311,983	4.0888%	28,564	0	28,564	90	28,654
45 Housing & Community Development	659,665	0.0378%	264	0	264	1	265
46 Library	32,744,468	1.8775%	13,116	0	13,116	41	13,157
47 Parks & Recreation	67,544,702	3.8728%	27,055	0	27,055	85	27,140
48 Health & Human Services Department	33,508,678	1.9213%	13,422	0	13,422	42	13,464
50 Fleet Management	4,866	0.0003%	2	0	2	0	2

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development	5,816,686	0.3335%	\$2,330	\$0	\$2,330	\$7	\$2,337
53 Finance Other	(177)	0.0000%	(0)	0	(0)	(0)	(0)
57 ARA Other	4,756,279	0.2727%	1,905	0	1,905	6	1,911
58 IT Public Services	694,221	0.0398%	278	0	278	1	279
71 PWE Other	31,058,151	1.7808%	12,440	0	12,440	39	12,480
Subtotal	1,744,089,745	100.0000%	698,597	0	698,597	2,083	700,680
Direct Bills					0		0
Total					\$698,597		\$700,680

Basis Units: FY2015 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Walker Rent Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,650	13.3273%	\$557,060	\$0	\$557,060	\$1,661	\$558,721
12 ARA Director Office	22,950	11.9244%	498,422	0	498,422	1,486	499,908
14 ARA Operations	10,820	5.6219%	234,986	0	234,986	701	235,687
16 HITS CIO	35,725	18.5621%	775,866	0	775,866	2,314	778,180
21 Office Business Opportunity	11,675	6.0661%	253,555	0	253,555	756	254,311
23 Human Resources	31,605	16.4214%	686,389	0	686,389	2,047	688,436
27 Planning & Dev Admin	30,542	15.8691%	663,303	0	663,303	1,978	665,281
31 General Services	5,965	3.0993%	129,546	0	129,546	386	129,933
42 Municipal Court	4,695	2.4394%	101,965	0	101,965	304	102,269
43 Solid Waste	12,835	6.6688%	278,747	0	278,747	831	279,578
Subtotal	192,462	100.0000%	4,179,838	0	4,179,838	12,464	4,192,302
Direct Bills					0		0
Total					\$4,179,838		\$4,192,302

Basis Units: Square footage per dept General Fund departments

Source: GSD Space Allocation

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Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	108,113	13.2548%	\$108,113	\$0	\$108,113	\$322	\$108,435
21 Office Business Opportunity	45,000	5.5171%	45,000	0	45,000	134	45,134
38 City Council	98,263	12.0472%	98,263	0	98,263	293	98,556
39 Police	151,176	18.5344%	151,176	0	151,176	451	151,627
51 Planning & Development	413,097	50.6464%	413,097	0	413,097	1,232	414,329
Subtotal	815,649	100.0000%	815,649	0	815,649	2,432	818,081
Direct Bills					0		0
Total					\$815,649		\$818,081

Basis Units: Dollars expended per department

Source: Expenses

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	54,172	0	36,795	0	0	0	0	0
4 Finance Dir Office	19,319	657	2,539	0	953	0	0	0	558,721	0
5 Finance Financial Planning & Analysis	28,741	977	404	0	723	0	0	0	0	0
6 Finance City Council	10,632	362	555	0	159	0	0	0	0	0
7 Finance Reporting & Ops	27,963	951	1,914	0	1,211	0	0	0	0	0
8 Finance Internal Controls	8,017	273	412	0	433	0	0	0	0	0
9 Finance Grants	19,535	664	859	0	412	0	0	0	0	0
10 Finance Perform Mgmnt	12,814	436	407	0	416	0	0	0	0	0
11 Finance Strategic Purchasing	89,529	3,044	1,022	0	1,931	0	0	0	0	0
12 ARA Director Office	9,098	309	2,323	0	550	0	0	0	499,908	108,435
13 ARA Admin Svcs	17,309	589	490	0	482	0	0	0	0	0
14 ARA Operations	211,839	7,203	5,860	0	2,642	0	0	0	235,687	0
15 ARA Payroll Services	103,078	3,505	810	0	1,678	0	0	0	0	0
16 HITS CIO	30,534	1,038	2,991	0	1,485	0	0	0	778,180	0
17 HITS EAS	60,636	2,062	1,190	0	1,933	0	0	0	0	0
18 HITS EIS	135,838	4,619	1,820	0	2,676	0	0	0	0	0
19 HITS Radio	70,166	2,386	2,629	0	1,970	0	0	0	0	0
20 HITS Project Mgt Office	29,627	1,007	374	0	713	0	0	0	0	0
21 Office Business Opportunity	60,680	2,063	2,448	0	1,102	0	0	0	254,311	45,134
22 Mayor	79,156	2,692	4,140	0	1,811	0	0	0	0	0
23 Human Resources	69,172	2,352	85,869	0	1,316	0	0	0	688,436	0
24 Legal	262,664	8,931	5,262	0	6,042	0	0	0	0	0
25 City Controller's Office	134,239	4,565	4,528	0	3,269	0	0	0	0	0
26 Health Administration	169,052	5,748	12,412	0	5,198	0	0	0	0	0
27 Planning & Dev Admin	28,287	962	1,501	0	760	0	0	0	665,281	0
29 CIP Sal Rec PWE	0	0	1,235	0	0	0	0	0	0	0
30 HPD Police Records	199,673	6,937	2,146	0	2,206	0	0	0	0	0
31 General Services	303,939	10,334	38,440	0	15,281	0	0	0	129,933	0
32 HEC	0	0	8,583	0	0	0	0	0	0	0
34 Finance Public Fin	14,068	478	427	0	359	0	0	0	0	0
35 Finance Treasury	9,400	320	1,623	0	656	0	0	0	0	0
36 ARA Regulatory	13,247	450	1,990	0	289	0	0	0	0	0
37 City Secretary	22,150	753	1,098	0	323	0	0	0	0	0
38 City Council	165,357	5,623	19,018	0	3,686	0	0	0	0	98,556
39 Police	2,446,075	476,191	209,157	0	291,961	0	0	0	0	151,627
40 Dept of Neighborhoods	232,303	7,899	11,240	0	4,828	0	0	0	0	0
41 Fire	532,352	320,829	196,697	0	194,002	0	0	0	0	0
42 Municipal Court	649,541	22,087	33,303	0	10,738	0	0	0	102,269	0
43 Solid Waste	1,028,378	34,968	35,999	0	28,654	0	0	0	279,578	0
44 Houston Airport System (HAS)	0	0	116,745	0	0	0	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
45 Housing & Community Development	\$3,004	\$102	\$39,241	\$0	\$265	\$0	\$0	\$0	\$0	\$0
46 Library	1,015,153	34,519	26,002	0	13,157	0	0	0	0	0
47 Parks & Recreation	1,434,055	48,763	124,563	0	27,140	0	0	0	0	0
48 Health & Human Services Department	1,047,957	35,634	137,186	0	13,464	0	0	0	0	0
49 Convention & Entertainment	0	0	7,888	0	0	0	0	0	0	0
50 Fleet Management	0	0	58,381	0	2	0	0	0	0	0
51 Planning & Development	126,891	4,315	5,507	0	2,337	0	0	0	0	414,329
52 General Debt	0	0	7,271	0	0	0	0	0	0	0
53 Finance Other	411	14	5,756	0	(0)	0	0	0	0	0
54 ARA Insurance	0	0	732	0	0	0	0	0	0	0
55 ARA BARC	0	0	13,815	0	0	0	0	0	0	0
56 ARA Parking	0	0	24,105	0	0	0	0	0	0	0
57 ARA Other	80,366	2,733	26,172	0	1,911	0	0	0	0	0
58 IT Public Services	19,924	677	355	0	279	0	0	0	0	0
59 Legal Insurance	0	0	8,228	0	0	0	0	0	0	0
60 Legal Wkr Comp	0	0	547	0	0	0	0	0	0	0
61 Mayor Cable TV	0	0	1,630	0	0	0	0	0	0	0
62 Mayor Other	0	0	19,348	0	0	0	0	0	0	0
63 TIRZ	28,222	960	1,086	0	0	0	0	0	0	0
64 HR Health Benefits	0	0	145,348	0	0	0	0	0	0	0
65 HR Long Term Disability	0	0	84	0	0	0	0	0	0	0
66 PWE Bldg Insp	0	0	38,310	0	0	0	0	0	0	0
67 PWE Stormwater	0	0	15,638	0	0	0	0	0	0	0
68 PWE DDSR	0	0	50,480	0	0	0	0	0	0	0
69 PWE Water & Sewer	0	0	245,712	0	0	0	0	0	0	0
70 PWE Houston Transtar	0	0	2,296	0	0	0	0	0	0	0
71 PWE Other	31,744	1,079	93,517	0	12,480	0	0	0	0	0
72 Houston Permit Center	0	0	5,490	0	0	0	0	0	0	0
73 CIP S/R Planning	0	0	675	0	0	0	0	0	0	0
74 CIP Sal Rec RE	0	0	3,228	0	0	0	0	0	0	0
75 CIP S/R Engrg	0	0	40,491	0	0	0	0	0	0	0
76 CIP S/R Constr	0	0	25,236	0	0	0	0	0	0	0
77 CIP S/R Eng/Const	0	0	1,459	0	0	0	0	0	0	0
78 CIP S/R Geo/Env	0	0	6,445	0	0	0	0	0	0	0
79 CIP S/R Other	0	0	3,978	0	0	0	0	0	0	0
80 CIP S/R GSD	0	0	10,225	0	0	0	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	105	0	0	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0	506	0	0	0	0	0	0	0
93 HR-W.C.	0	0	14,106	0	0	0	0	0	0	0
94 HITS Other	0	0	34,272	0	0	0	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
Total	\$11,092,134	\$1,073,060	\$2,120,049	\$0	\$700,680	\$0	\$0	\$0	\$4,192,302	\$818,081

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	0	90,968
4 Finance Dir Office	0	582,188
5 Finance Financial Planning & Analysis	0	30,845
6 Finance City Council	0	11,707
7 Finance Reporting & Ops	0	32,038
8 Finance Internal Controls	0	9,135
9 Finance Grants	0	21,470
10 Finance Perform Mgmt	0	14,074
11 Finance Strategic Purchasing	0	95,526
12 ARA Director Office	0	620,624
13 ARA Admin Svcs	0	18,870
14 ARA Operations	0	463,230
15 ARA Payroll Services	0	109,071
16 HITS CIO	0	814,228
17 HITS EAS	0	65,821
18 HITS EIS	0	144,952
19 HITS Radio	0	77,152
20 HITS Project Mgt Office	0	31,721
21 Office Business Opportunity	0	365,738
22 Mayor	0	87,799
23 Human Resources	0	847,145
24 Legal	0	282,900
25 City Controller's Office	0	146,600
26 Health Administration	0	192,410
27 Planning & Dev Admin	0	696,790
29 CIP Sal Rec PWE	0	1,235
30 HPD Police Records	0	210,962
31 General Services	0	497,927
32 HEC	0	8,583
34 Finance Public Fin	0	15,331
35 Finance Treasury	0	11,999
36 ARA Regulatory	0	15,976
37 City Secretary	0	24,325
38 City Council	0	292,239
39 Police	0	3,575,011
40 Dept of Neighborhoods	0	256,271
41 Fire	0	1,243,880
42 Municipal Court	0	817,937
43 Solid Waste	0	1,407,578
44 Houston Airport System (HAS)	0	116,745

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
45 Housing & Community Development	\$0	\$42,612
46 Library	0	1,088,831
47 Parks & Recreation	0	1,634,521
48 Health & Human Services Department	0	1,234,241
49 Convention & Entertainment	0	7,888
50 Fleet Management	0	58,383
51 Planning & Development	0	553,380
52 General Debt	0	7,271
53 Finance Other	0	6,180
54 ARA Insurance	0	732
55 ARA BARC	0	13,815
56 ARA Parking	0	24,105
57 ARA Other	0	111,182
58 IT Public Services	0	21,236
59 Legal Insurance	0	8,228
60 Legal Wkr Comp	0	547
61 Mayor Cable TV	0	1,630
62 Mayor Other	0	19,348
63 TIRZ	0	30,267
64 HR Health Benefits	0	145,348
65 HR Long Term Disability	0	84
66 PWE Bldg Insp	0	38,310
67 PWE Stormwater	0	15,638
68 PWE DDSR	0	50,480
69 PWE Water & Sewer	0	245,712
70 PWE Houston Transtar	0	2,296
71 PWE Other	0	138,820
72 Houston Permit Center	0	5,490
73 CIP S/R Planning	0	675
74 CIP Sal Rec RE	0	3,228
75 CIP S/R Engrg	0	40,491
76 CIP S/R Constr	0	25,236
77 CIP S/R Eng/Const	0	1,459
78 CIP S/R Geo/Env	0	6,445
79 CIP S/R Other	0	3,978
80 CIP S/R GSD	0	10,225
91 Hurricane Ike Aid & Recovery	0	105
92 ARRA Reimbursement Fund	0	506
93 HR-W.C.	0	14,106
94 HITS Other	0	34,272

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
<hr/>		
Total	<u>\$0</u>	<u>\$19,996,307</u>

**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.

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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/>				
Department Cost Total		2,371,270	0	2,371,270
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		2,371,270	0	2,371,270
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$2,371,270</u>		<u>\$2,371,270</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
1 City Hall	\$38,983	\$0	\$38,983
Subtotal - Building Depreciation	38,983	0	38,983
3 Insurance Retirees	19,262	57	19,319
3 Memberships	655	2	657
3 Accounting & Consult	2,531	8	2,539
3 Other Misc	950	3	953
3 Walker Rent	557,060	1,661	558,721
Subtotal - Non-Departmental-Gen Gov	580,457	1,731	582,188
5 Financial Plg & Analysis	0	2,521	2,521
Subtotal - Finance Financial Plg & Analysis	0	2,521	2,521
7 Gen Acctng	0	978	978
7 Fixed Assets	0	8,917	8,917
7 Auditing Svcs	0	1,353	1,353
7 Fin Operations	0	528	528
Subtotal - Finance Reporting & Ops	0	11,777	11,777
8 Internal Controls	0	1,584	1,584
Subtotal - Finance Internal Controls	0	1,584	1,584
9 Cost Accounting	0	199	199
9 Trust Funds Mgmt (TFM)	0	202	202
Subtotal - Finance Grants	0	401	401
10 Perf Mgt Svcs	0	763	763
Subtotal - Finance Perform Mgmnt	0	763	763
11 Purchasing	0	6,550	6,550
Subtotal - Finance Strategic Purchasing	0	6,550	6,550
14 Mailroom	0	18,935	18,935
14 Property	0	4,447	4,447
14 Records	0	298	298

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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
14 3-1-1 Svcs	\$0	\$2,140	\$2,140
Subtotal - ARA Operations	0	25,820	25,820
15 Payroll Svcs	0	1,866	1,866
Subtotal - ARA Payroll Services	0	1,866	1,866
17 Enterprise Appl	0	173,025	173,025
17 IT ERP	0	25,676	25,676
17 EGIS	0	3,458	3,458
Subtotal - HITS EAS	0	202,159	202,159
18 Client Svcs	0	121,762	121,762
18 NW Data	0	14,876	14,876
18 NW Voice	0	11,603	11,603
18 Enterprise Optns	0	5,941	5,941
Subtotal - HITS EIS	0	154,182	154,182
20 IT Proj Mgt	0	854	854
Subtotal - HITS Project Mgt Office	0	854	854
21 Certification	0	581	581
21 Contract Compliance	0	12,835	12,835
21 Reporting & Analytics	0	2,416	2,416
21 Dept Services	0	23,440	23,440
21 External Affairs & Outreach	0	135	135
Subtotal - Office Business Opportunity	0	39,407	39,407
22 City Mayor Admin	0	1,308	1,308
Subtotal - Mayor	0	1,308	1,308
23 Selection	0	10,925	10,925
23 Personnel Svcs	0	687	687
Subtotal - Human Resources	0	11,611	11,611
24 Legal Svcs	0	338,181	338,181

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
24 Inspector General	\$0	\$3,693	\$3,693
Subtotal - Legal	0	341,874	341,874
25 Controller Fin Svcs	0	8,361	8,361
Subtotal - City Controller's Office	0	8,361	8,361
31 Design & Const	0	515	515
31 Building Svcs	0	7,621	7,621
31 Utilities	0	4,593	4,593
31 Real Estate	0	27,960	27,960
Subtotal - General Services	0	40,690	40,690
Total Incoming	619,440	853,460	1,472,900
C. Total Allocated		\$3,844,170	\$3,844,170
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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%	\$274,851	\$0	\$274,851	\$78,434	\$353,285
6 Finance City Council	4.92	3.3997%	101,674	0	101,674	29,015	130,689
7 Finance Reporting & Ops	12.94	8.9414%	267,411	0	267,411	76,311	343,723
8 Finance Internal Controls	3.71	2.5636%	76,669	0	76,669	21,879	98,548
9 Finance Grants	9.04	6.2465%	186,816	0	186,816	53,312	240,128
10 Finance Perform Mgmnt	5.93	4.0976%	122,546	0	122,546	34,971	157,517
11 Finance Strategic Purchasing	41.43	28.6277%	856,171	0	856,171	244,326	1,100,497
34 Finance Public Fin	6.51	4.4983%	134,532	0	134,532	38,392	172,924
35 Finance Treasury	4.35	3.0058%	89,895	0	89,895	25,653	115,548
53 Finance Other	42.59	29.4292%	880,143	0	880,143	251,167	1,131,310
Subtotal	144.72	100.0000%	2,990,710	0	2,990,710	853,460	3,844,170
Direct Bills					0		0
Total					\$2,990,710		\$3,844,170

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
5 Finance Financial Planning & Analysis	353,285	353,285
6 Finance City Council	130,689	130,689
7 Finance Reporting & Ops	343,723	343,723
8 Finance Internal Controls	98,548	98,548
9 Finance Grants	240,128	240,128
10 Finance Perform Mgmt	157,517	157,517
11 Finance Strategic Purchasing	1,100,497	1,100,497
34 Finance Public Fin	172,924	172,924
35 Finance Treasury	115,548	115,548
53 Finance Other	1,131,310	1,131,310
Total	\$3,844,170	\$3,844,170

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:5 Finance Financial Planning & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
<hr/>				
Personnel Costs				
Salaries	S1	1,260,333	0	1,260,333
Salary % Split			.00%	100.00%
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/>				
Department Cost Total		1,799,614	0	1,799,614
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,799,614	0	1,799,614
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,799,614		\$1,799,614
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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	\$85	\$28,741
3 Memberships	974	3	977
3 Accounting & Consult	403	1	404
3 Other Misc	721	2	723
Subtotal - Non-Departmental-Gen Gov	30,753	92	30,845
4 Finance Dept Admin	274,851	78,434	353,285
Subtotal - Finance Dir Office	274,851	78,434	353,285
5 Financial Plg & Analysis	0	401	401
Subtotal - Finance Financial Plg & Analysis	0	401	401
7 Gen Acctng	0	156	156
7 Auditing Svcs	0	215	215
7 Fin Operations	0	401	401
Subtotal - Finance Reporting & Ops	0	772	772
8 Internal Controls	0	1,202	1,202
Subtotal - Finance Internal Controls	0	1,202	1,202
9 Cost Accounting	0	151	151
9 Trust Funds Mgmt (TFM)	0	154	154
Subtotal - Finance Grants	0	305	305
10 Perf Mgt Svcs	0	579	579
Subtotal - Finance Perform Mgmnt	0	579	579
14 Records	0	443	443
Subtotal - ARA Operations	0	443	443
15 Payroll Svcs	0	2,776	2,776
Subtotal - ARA Payroll Services	0	2,776	2,776
18 Enterprise Optns	0	945	945
Subtotal - HITS EIS	0	945	945
20 IT Proj Mgt	0	1,271	1,271

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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
Subtotal - HITS Project Mgt Office	\$0	\$1,271	\$1,271
21 Certification	0	865	865
21 External Affairs & Outreach	0	200	200
Subtotal - Office Business Opportunity	0	1,065	1,065
22 City Mayor Admin	0	1,946	1,946
Subtotal - Mayor	0	1,946	1,946
23 Personnel Svcs	0	1,021	1,021
Subtotal - Human Resources	0	1,021	1,021
25 Controller Fin Svcs	0	1,330	1,330
Subtotal - City Controller's Office	0	1,330	1,330
Total Incoming	305,604	92,582	398,186
C. Total Allocated		<u>\$2,197,800</u>	<u>\$2,197,800</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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%	\$53,954	\$0	\$53,954	\$0	\$53,954
4 Finance Dir Office	2,238	0.1197%	2,521	0	2,521	0	2,521
5 Finance Financial Planning & Analysis	356	0.0190%	401	0	401	0	401
6 Finance City Council	489	0.0262%	551	0	551	25	576
7 Finance Reporting & Ops	1,687	0.0903%	1,900	0	1,900	86	1,986
8 Finance Internal Controls	363	0.0194%	409	0	409	18	427
9 Finance Grants	757	0.0405%	853	0	853	39	891
10 Finance Perform Mgmnt	359	0.0192%	404	0	404	18	423
11 Finance Strategic Purchasing	901	0.0482%	1,015	0	1,015	46	1,061
12 ARA Director Office	2,048	0.1096%	2,307	0	2,307	104	2,411
13 ARA Admin Svcs	432	0.0231%	487	0	487	22	509
14 ARA Operations	5,166	0.2764%	5,819	0	5,819	263	6,082
15 ARA Payroll Services	714	0.0382%	804	0	804	36	841
16 HITS CIO	2,637	0.1411%	2,970	0	2,970	134	3,104
17 HITS EAS	1,049	0.0561%	1,182	0	1,182	53	1,235
18 HITS EIS	1,604	0.0858%	1,807	0	1,807	82	1,888
19 HITS Radio	2,318	0.1240%	2,611	0	2,611	118	2,729
20 HITS Project Mgt Office	330	0.0177%	372	0	372	17	388
21 Office Business Opportunity	2,158	0.1155%	2,431	0	2,431	110	2,540
22 Mayor	3,650	0.1953%	4,111	0	4,111	186	4,297
23 Human Resources	75,698	4.0500%	85,262	0	85,262	3,854	89,115
24 Legal	4,639	0.2482%	5,225	0	5,225	236	5,461
25 City Controller's Office	3,992	0.2136%	4,496	0	4,496	203	4,700
26 Health Administration	10,942	0.5854%	12,324	0	12,324	557	12,881
27 Planning & Dev Admin	1,323	0.0708%	1,490	0	1,490	67	1,557
29 CIP Sal Rec PWE	1,089	0.0583%	1,227	0	1,227	55	1,282
30 HPD Police Records	1,892	0.1012%	2,131	0	2,131	96	2,227
31 General Services	33,887	1.8130%	38,168	0	38,168	1,725	39,893
32 HEC	7,566	0.4048%	8,522	0	8,522	385	8,907
34 Finance Public Fin	376	0.0201%	424	0	424	19	443
35 Finance Treasury	1,431	0.0766%	1,612	0	1,612	73	1,685
36 ARA Regulatory	1,754	0.0938%	1,976	0	1,976	89	2,065
37 City Secretary	968	0.0518%	1,090	0	1,090	49	1,140
38 City Council	16,765	0.8970%	18,883	0	18,883	853	19,737
39 Police	184,383	9.8649%	207,678	0	207,678	9,387	217,064
40 Dept of Neighborhoods	9,909	0.5302%	11,161	0	11,161	504	11,665
41 Fire	173,399	9.2772%	195,306	0	195,306	8,828	204,134
42 Municipal Court	29,358	1.5707%	33,067	0	33,067	1,495	34,562
43 Solid Waste	31,735	1.6979%	35,744	0	35,744	1,616	37,360
44 Houston Airport System (HAS)	102,917	5.5063%	115,919	0	115,919	5,239	121,159
45 Housing & Community Development	34,593	1.8508%	38,963	0	38,963	1,761	40,725
46 Library	22,922	1.2264%	25,818	0	25,818	1,167	26,985

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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%	\$123,682	\$0	\$123,682	\$5,590	\$129,272
48 Health & Human Services Department	120,937	6.4704%	136,216	0	136,216	6,157	142,373
49 Convention & Entertainment	6,954	0.3721%	7,833	0	7,833	354	8,187
50 Fleet Management	51,466	2.7535%	57,968	0	57,968	2,620	60,588
51 Planning & Development	4,855	0.2598%	5,468	0	5,468	247	5,716
52 General Debt	6,410	0.3429%	7,220	0	7,220	326	7,546
53 Finance Other	5,074	0.2715%	5,715	0	5,715	258	5,973
54 ARA Insurance	645	0.0345%	726	0	726	33	759
55 ARA BARC	12,179	0.6516%	13,718	0	13,718	620	14,338
56 ARA Parking	21,250	1.1369%	23,935	0	23,935	1,082	25,017
57 ARA Other	23,072	1.2344%	25,987	0	25,987	1,175	27,161
58 IT Public Services	313	0.0167%	353	0	353	16	368
59 Legal Insurance	7,253	0.3881%	8,169	0	8,169	369	8,539
60 Legal Wkr Comp	482	0.0258%	543	0	543	25	567
61 Mayor Cable TV	1,437	0.0769%	1,619	0	1,619	73	1,692
62 Mayor Other	17,056	0.9125%	19,211	0	19,211	868	20,079
63 TIRZ	957	0.0512%	1,078	0	1,078	49	1,127
64 HR Health Benefits	128,132	6.8553%	144,320	0	144,320	6,523	150,843
65 HR Long Term Disability	74	0.0040%	83	0	83	4	87
66 PWE Bldg Insp	33,772	1.8069%	38,039	0	38,039	1,719	39,758
67 PWE Stormwater	13,786	0.7376%	15,528	0	15,528	702	16,230
68 PWE DDSR	44,501	2.3809%	50,123	0	50,123	2,265	52,389
69 PWE Water & Sewer	216,608	11.5890%	243,974	0	243,974	11,027	255,001
70 PWE Houston Transtar	2,024	0.1083%	2,280	0	2,280	103	2,383
71 PWE Other	82,440	4.4107%	92,855	0	92,855	4,197	97,052
72 Houston Permit Center	4,840	0.2590%	5,451	0	5,451	246	5,698
73 CIP S/R Planning	595	0.0318%	670	0	670	30	700
74 CIP Sal Rec RE	2,846	0.1523%	3,206	0	3,206	145	3,350
75 CIP S/R Engrg	35,695	1.9098%	40,205	0	40,205	1,817	42,022
76 CIP S/R Constr	22,247	1.1903%	25,058	0	25,058	1,133	26,190
77 CIP S/R Eng/Const	1,286	0.0688%	1,448	0	1,448	65	1,514
78 CIP S/R Geo/Env	5,682	0.3040%	6,400	0	6,400	289	6,689
79 CIP S/R Other	3,507	0.1876%	3,950	0	3,950	179	4,129
80 CIP S/R GSD	9,014	0.4823%	10,153	0	10,153	459	10,612
91 Hurricane Ike Aid & Recovery	93	0.0050%	105	0	105	5	109
92 ARRA Reimbursement Fund	446	0.0239%	502	0	502	23	525
93 HR-W.C.	12,435	0.6653%	14,006	0	14,006	633	14,639
94 HITS Other	30,213	1.6165%	34,030	0	34,030	1,538	35,568

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 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
Subtotal	1,869,081	100.0000%	2,105,218	0	2,105,218	92,582	2,197,800
Direct Bills					0		0
Total					\$2,105,218		\$2,197,800

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	53,954	53,954
4 Finance Dir Office	2,521	2,521
5 Finance Financial Planning & Analysis	401	401
6 Finance City Council	576	576
7 Finance Reporting & Ops	1,986	1,986
8 Finance Internal Controls	427	427
9 Finance Grants	891	891
10 Finance Perform Mgmt	423	423
11 Finance Strategic Purchasing	1,061	1,061
12 ARA Director Office	2,411	2,411
13 ARA Admin Svcs	509	509
14 ARA Operations	6,082	6,082
15 ARA Payroll Services	841	841
16 HITS CIO	3,104	3,104
17 HITS EAS	1,235	1,235
18 HITS EIS	1,888	1,888
19 HITS Radio	2,729	2,729
20 HITS Project Mgt Office	388	388
21 Office Business Opportunity	2,540	2,540
22 Mayor	4,297	4,297
23 Human Resources	89,115	89,115
24 Legal	5,461	5,461
25 City Controller's Office	4,700	4,700
26 Health Administration	12,881	12,881
27 Planning & Dev Admin	1,557	1,557
29 CIP Sal Rec PWE	1,282	1,282
30 HPD Police Records	2,227	2,227
31 General Services	39,893	39,893
32 HEC	8,907	8,907
34 Finance Public Fin	443	443
35 Finance Treasury	1,685	1,685
36 ARA Regulatory	2,065	2,065
37 City Secretary	1,140	1,140
38 City Council	19,737	19,737
39 Police	217,064	217,064
40 Dept of Neighborhoods	11,665	11,665
41 Fire	204,134	204,134
42 Municipal Court	34,562	34,562
43 Solid Waste	37,360	37,360
44 Houston Airport System (HAS)	121,159	121,159

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
45 Housing & Community Development	\$40,725	\$40,725
46 Library	26,985	26,985
47 Parks & Recreation	129,272	129,272
48 Health & Human Services Department	142,373	142,373
49 Convention & Entertainment	8,187	8,187
50 Fleet Management	60,588	60,588
51 Planning & Development	5,716	5,716
52 General Debt	7,546	7,546
53 Finance Other	5,973	5,973
54 ARA Insurance	759	759
55 ARA BARC	14,338	14,338
56 ARA Parking	25,017	25,017
57 ARA Other	27,161	27,161
58 IT Public Services	368	368
59 Legal Insurance	8,539	8,539
60 Legal Wkr Comp	567	567
61 Mayor Cable TV	1,692	1,692
62 Mayor Other	20,079	20,079
63 TIRZ	1,127	1,127
64 HR Health Benefits	150,843	150,843
65 HR Long Term Disability	87	87
66 PWE Bldg Insp	39,758	39,758
67 PWE Stormwater	16,230	16,230
68 PWE DDSR	52,389	52,389
69 PWE Water & Sewer	255,001	255,001
70 PWE Houston Transtar	2,383	2,383
71 PWE Other	97,052	97,052
72 Houston Permit Center	5,698	5,698
73 CIP S/R Planning	700	700
74 CIP Sal Rec RE	3,350	3,350
75 CIP S/R Engrg	42,022	42,022
76 CIP S/R Constr	26,190	26,190
77 CIP S/R Eng/Const	1,514	1,514
78 CIP S/R Geo/Env	6,689	6,689
79 CIP S/R Other	4,129	4,129
80 CIP S/R GSD	10,612	10,612
91 Hurricane Ike Aid & Recovery	109	109
92 ARRA Reimbursement Fund	525	525
93 HR-W.C.	14,639	14,639
94 HITS Other	35,568	35,568

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
<hr/>		
Total	<u>\$2,197,800</u>	<u>\$2,197,800</u>

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

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
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
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)
Department Cost Total		394,671	0	394,671
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		394,671	0	394,671
General Admin Distribution			0	0
Grand Total		\$394,671		\$394,671

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$10,600	\$32	\$10,632
3 Memberships	360	1	362
3 Accounting & Consult	553	2	555
3 Other Misc	158	0	159
Subtotal - Non-Departmental-Gen Gov	11,672	35	11,707
4 Finance Dept Admin	101,674	29,015	130,689
Subtotal - Finance Dir Office	101,674	29,015	130,689
5 Financial Plg & Analysis	551	25	576
Subtotal - Finance Financial Plg & Analysis	551	25	576
7 Gen Acctng	0	214	214
7 Auditing Svcs	0	296	296
7 Fin Operations	0	88	88
Subtotal - Finance Reporting & Ops	0	597	597
8 Internal Controls	0	264	264
Subtotal - Finance Internal Controls	0	264	264
9 Cost Accounting	0	33	33
9 Trust Funds Mgmt (TFM)	0	34	34
Subtotal - Finance Grants	0	67	67
10 Perf Mgt Svcs	0	127	127
Subtotal - Finance Perform Mgmnt	0	127	127
11 Purchasing	0	2,620	2,620
Subtotal - Finance Strategic Purchasing	0	2,620	2,620
14 Records	0	164	164
Subtotal - ARA Operations	0	164	164
15 Payroll Svcs	0	1,027	1,027
Subtotal - ARA Payroll Services	0	1,027	1,027
18 Enterprise Optns	0	1,298	1,298

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Subtotal - HITS EIS	\$0	\$1,298	\$1,298
20 IT Proj Mgt	0	470	470
Subtotal - HITS Project Mgt Office	0	470	470
21 Certification	0	320	320
21 External Affairs & Outreach	0	74	74
Subtotal - Office Business Opportunity	0	394	394
22 City Mayor Admin	0	720	720
Subtotal - Mayor	0	720	720
23 Personnel Svcs	0	378	378
Subtotal - Human Resources	0	378	378
25 Controller Fin Svcs	0	1,827	1,827
Subtotal - City Controller's Office	0	1,827	1,827
Total Incoming	113,897	39,027	152,924
C. Total Allocated		\$547,595	\$547,595
			100.00%

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Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 City Council	100	100.0000%	\$508,568	\$0	\$508,568	\$39,027	\$547,595
Subtotal	100	100.0000%	508,568	0	508,568	39,027	547,595
Direct Bills					0		0
Total					\$508,568		\$547,595

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

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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
38 City Council	547,595	547,595
Total	<u><u>\$547,595</u></u>	<u><u>\$547,595</u></u>

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.

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A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
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
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
Department Cost Total		3,012,746	0	698,728	473,460	1,130,302	710,256
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,012,746	0	698,728	473,460	1,130,302	710,256
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,012,746		\$698,728	\$473,460	\$1,130,302	\$710,256

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
3 Insurance Retirees	\$27,880	\$83	\$10,984	\$7,443	\$0	\$9,536
3 Memberships	948	3	373	253	0	324
3 Accounting & Consult	1,908	6	752	509	0	653
3 Other Misc	1,207	4	476	322	0	413
Subtotal - Non-Departmental-Gen Gov	31,942	96	12,585	8,527	0	10,926
4 Finance Dept Admin	267,411	76,311	135,016	91,487	0	117,219
Subtotal - Finance Dir Office	267,411	76,311	135,016	91,487	0	117,219
5 Financial Plg & Analysis	1,900	86	780	529	0	677
Subtotal - Finance Financial Planning &	1,900	86	780	529	0	677
7 Gen Acctng	0	737	290	196	0	251
7 Auditing Svcs	0	1,020	401	272	0	348
7 Fin Operations	0	671	264	179	0	229
Subtotal - Finance Reporting & Ops	0	2,429	954	646	0	828
8 Internal Controls	0	2,012	790	536	0	686
Subtotal - Finance Internal Controls	0	2,012	790	536	0	686
9 Cost Accounting	0	253	99	67	0	86
9 Trust Funds Mgmt (TFM)	0	257	101	68	0	88
Subtotal - Finance Grants	0	510	200	136	0	174
10 Perf Mgt Svcs	0	970	381	258	0	331
Subtotal - Finance Perform Mgmnt	0	970	381	258	0	331
11 Purchasing	0	6,113	2,401	1,627	0	2,085
Subtotal - Finance Strategic Purchasing	0	6,113	2,401	1,627	0	2,085
14 Records	0	431	169	115	0	147
Subtotal - ARA Operations	0	431	169	115	0	147
15 Payroll Svcs	0	2,701	1,061	719	0	921
Subtotal - ARA Payroll Services	0	2,701	1,061	719	0	921
18 Enterprise Optns	0	4,478	1,759	1,192	0	1,527

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
Subtotal - HITS EIS	\$0	\$4,478	\$1,759	\$1,192	\$0	\$1,527
20 IT Proj Mgt	0	1,236	486	329	0	422
Subtotal - HITS Project Mgt Office	0	1,236	486	329	0	422
21 Certification	0	841	330	224	0	287
21 External Affairs & Outreach	0	195	77	52	0	66
Subtotal - Office Business Opportunity	0	1,036	407	276	0	353
22 City Mayor Admin	0	1,894	744	504	0	646
Subtotal - Mayor	0	1,894	744	504	0	646
23 Personnel Svcs	0	994	390	264	0	339
Subtotal - Human Resources	0	994	390	264	0	339
25 Controller Fin Svcs	0	6,302	2,476	1,677	0	2,149
Subtotal - City Controller's Office	0	6,302	2,476	1,677	0	2,149
Total Incoming	301,254	107,599	160,599	108,823	0	139,431
C. Total Allocated		\$3,421,599	\$859,328	\$582,282	\$1,130,302	\$849,687
			25.11%	17.02%	33.03%	24.83%

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Gen Acctng Allocations

Dept:7 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%	\$20,940	\$0	\$20,940	\$0	\$20,940
4 Finance Dir Office	2,238	0.1197%	978	0	978	0	978
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 Reporting & Ops	1,687	0.0903%	737	0	737	0	737
8 Finance Internal Controls	363	0.0194%	159	0	159	8	167
9 Finance Grants	757	0.0405%	331	0	331	18	349
10 Finance Perform Mgmnt	359	0.0192%	157	0	157	8	165
11 Finance Strategic Purchasing	901	0.0482%	394	0	394	21	415
12 ARA Director Office	2,048	0.1096%	895	0	895	48	943
13 ARA Admin Svcs	432	0.0231%	189	0	189	10	199
14 ARA Operations	5,166	0.2764%	2,258	0	2,258	120	2,379
15 ARA Payroll Services	714	0.0382%	312	0	312	17	329
16 HITS CIO	2,637	0.1411%	1,153	0	1,153	61	1,214
17 HITS EAS	1,049	0.0561%	459	0	459	24	483
18 HITS EIS	1,604	0.0858%	701	0	701	37	739
19 HITS Radio	2,318	0.1240%	1,013	0	1,013	54	1,067
20 HITS Project Mgt Office	330	0.0177%	144	0	144	8	152
21 Office Business Opportunity	2,158	0.1155%	943	0	943	50	994
22 Mayor	3,650	0.1953%	1,596	0	1,596	85	1,681
23 Human Resources	75,698	4.0500%	33,091	0	33,091	1,761	34,853
24 Legal	4,639	0.2482%	2,028	0	2,028	108	2,136
25 City Controller's Office	3,992	0.2136%	1,745	0	1,745	93	1,838
26 Health Administration	10,942	0.5854%	4,783	0	4,783	255	5,038
27 Planning & Dev Admin	1,323	0.0708%	578	0	578	31	609
29 CIP Sal Rec PWE	1,089	0.0583%	476	0	476	25	501
30 HPD Police Records	1,892	0.1012%	827	0	827	44	871
31 General Services	33,887	1.8130%	14,814	0	14,814	789	15,602
32 HEC	7,566	0.4048%	3,307	0	3,307	176	3,484
34 Finance Public Fin	376	0.0201%	164	0	164	9	173
35 Finance Treasury	1,431	0.0766%	626	0	626	33	659
36 ARA Regulatory	1,754	0.0938%	767	0	767	41	808
37 City Secretary	968	0.0518%	423	0	423	23	446
38 City Council	16,765	0.8970%	7,329	0	7,329	390	7,719
39 Police	184,383	9.8649%	80,602	0	80,602	4,290	84,893
40 Dept of Neighborhoods	9,909	0.5302%	4,332	0	4,332	231	4,562
41 Fire	173,399	9.2772%	75,801	0	75,801	4,035	79,836
42 Municipal Court	29,358	1.5707%	12,834	0	12,834	683	13,517
43 Solid Waste	31,735	1.6979%	13,873	0	13,873	738	14,611
44 Houston Airport System (HAS)	102,917	5.5063%	44,990	0	44,990	2,395	47,385
45 Housing & Community Development	34,593	1.8508%	15,122	0	15,122	805	15,927
46 Library	22,922	1.2264%	10,020	0	10,020	533	10,554

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	109,809	5.8750%	\$48,003	\$0	\$48,003	\$2,555	\$50,558
48 Health & Human Services Department	120,937	6.4704%	52,867	0	52,867	2,814	55,681
49 Convention & Entertainment	6,954	0.3721%	3,040	0	3,040	162	3,202
50 Fleet Management	51,466	2.7535%	22,498	0	22,498	1,198	23,696
51 Planning & Development	4,855	0.2598%	2,122	0	2,122	113	2,235
52 General Debt	6,410	0.3429%	2,802	0	2,802	149	2,951
53 Finance Other	5,074	0.2715%	2,218	0	2,218	118	2,336
54 ARA Insurance	645	0.0345%	282	0	282	15	297
55 ARA BARC	12,179	0.6516%	5,324	0	5,324	283	5,607
56 ARA Parking	21,250	1.1369%	9,289	0	9,289	494	9,784
57 ARA Other	23,072	1.2344%	10,086	0	10,086	537	10,623
58 IT Public Services	313	0.0167%	137	0	137	7	144
59 Legal Insurance	7,253	0.3881%	3,171	0	3,171	169	3,339
60 Legal Wkr Comp	482	0.0258%	211	0	211	11	222
61 Mayor Cable TV	1,437	0.0769%	628	0	628	33	662
62 Mayor Other	17,056	0.9125%	7,456	0	7,456	397	7,853
63 TIRZ	957	0.0512%	418	0	418	22	441
64 HR Health Benefits	128,132	6.8553%	56,012	0	56,012	2,981	58,994
65 HR Long Term Disability	74	0.0040%	32	0	32	2	34
66 PWE Bldg Insp	33,772	1.8069%	14,763	0	14,763	786	15,549
67 PWE Stormwater	13,786	0.7376%	6,027	0	6,027	321	6,347
68 PWE DDSR	44,501	2.3809%	19,453	0	19,453	1,035	20,489
69 PWE Water & Sewer	216,608	11.5890%	94,689	0	94,689	5,040	99,730
70 PWE Houston Transtar	2,024	0.1083%	885	0	885	47	932
71 PWE Other	82,440	4.4107%	36,038	0	36,038	1,918	37,957
72 Houston Permit Center	4,840	0.2590%	2,116	0	2,116	113	2,228
73 CIP S/R Planning	595	0.0318%	260	0	260	14	274
74 CIP Sal Rec RE	2,846	0.1523%	1,244	0	1,244	66	1,310
75 CIP S/R Engrg	35,695	1.9098%	15,604	0	15,604	831	16,435
76 CIP S/R Constr	22,247	1.1903%	9,725	0	9,725	518	10,243
77 CIP S/R Eng/Const	1,286	0.0688%	562	0	562	30	592
78 CIP S/R Geo/Env	5,682	0.3040%	2,484	0	2,484	132	2,616
79 CIP S/R Other	3,507	0.1876%	1,533	0	1,533	82	1,615
80 CIP S/R GSD	9,014	0.4823%	3,940	0	3,940	210	4,150
91 Hurricane Ike Aid & Recovery	93	0.0050%	41	0	41	2	43
92 ARRA Reimbursement Fund	446	0.0239%	195	0	195	10	205
93 HR-W.C.	12,435	0.6653%	5,436	0	5,436	289	5,725
94 HITS Other	30,213	1.6165%	13,208	0	13,208	703	13,911

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,869,081	100.0000%	817,062	0	817,062	42,265	859,328
Direct Bills					0		0
Total					\$817,062		\$859,328

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

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Fixed Assets Allocations

Dept:7 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%	8,917	0	8,917	0	8,917
12 ARA Director Office	472	3.5195%	19,485	0	19,485	1,025	20,510
16 HITS CIO	1,246	9.2909%	51,438	0	51,438	2,705	54,143
21 Office Business Opportunity	10	0.0746%	413	0	413	22	435
22 Mayor	37	0.2759%	1,527	0	1,527	80	1,608
23 Human Resources	9	0.0671%	372	0	372	20	391
24 Legal	24	0.1790%	991	0	991	52	1,043
25 City Controller's Office	242	1.8045%	9,990	0	9,990	525	10,516
26 Health Administration	414	3.0870%	17,091	0	17,091	899	17,990
27 Planning & Dev Admin	59	0.4399%	2,436	0	2,436	128	2,564
31 General Services	301	2.2444%	12,426	0	12,426	653	13,079
32 HEC	3	0.0224%	124	0	124	7	130
38 City Council	64	0.4772%	2,642	0	2,642	139	2,781
39 Police	1,029	7.6728%	42,480	0	42,480	2,234	44,714
40 Dept of Neighborhoods	18	0.1342%	743	0	743	39	782
41 Fire	3,213	23.9579%	132,641	0	132,641	6,974	139,616
42 Municipal Court	7	0.0522%	289	0	289	15	304
43 Solid Waste	619	4.6156%	25,554	0	25,554	1,344	26,898
45 Housing & Community Development	1	0.0075%	41	0	41	2	43
46 Library	2,296	17.1203%	94,785	0	94,785	4,984	99,769
47 Parks & Recreation	3,002	22.3846%	123,931	0	123,931	6,516	130,447
50 Fleet Management	128	0.9544%	5,284	0	5,284	278	5,562
Subtotal	13,411	100.0000%	553,643	0	553,643	28,639	582,282
Direct Bills					0		0
Total					\$553,643		\$582,282

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

Source: Asset Report

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Auditing Svcs Allocations

Dept:7 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 Reporting & Ops	1,687	0.0903%	1,020	0	1,020	0	1,020
8 Finance Internal Controls	363	0.0194%	220	0	220	0	220
9 Finance Grants	757	0.0405%	458	0	458	0	458
10 Finance Perform Mgmnt	359	0.0192%	217	0	217	0	217
11 Finance Strategic Purchasing	901	0.0482%	545	0	545	0	545
12 ARA Director Office	2,048	0.1096%	1,239	0	1,239	0	1,239
13 ARA Admin Svcs	432	0.0231%	261	0	261	0	261
14 ARA Operations	5,166	0.2764%	3,124	0	3,124	0	3,124
15 ARA Payroll Services	714	0.0382%	432	0	432	0	432
16 HITS CIO	2,637	0.1411%	1,595	0	1,595	0	1,595
17 HITS EAS	1,049	0.0561%	634	0	634	0	634
18 HITS EIS	1,604	0.0858%	970	0	970	0	970
19 HITS Radio	2,318	0.1240%	1,402	0	1,402	0	1,402
20 HITS Project Mgt Office	330	0.0177%	200	0	200	0	200
21 Office Business Opportunity	2,158	0.1155%	1,305	0	1,305	0	1,305
22 Mayor	3,650	0.1953%	2,207	0	2,207	0	2,207
23 Human Resources	75,698	4.0500%	45,777	0	45,777	0	45,777
24 Legal	4,639	0.2482%	2,805	0	2,805	0	2,805
25 City Controller's Office	3,992	0.2136%	2,414	0	2,414	0	2,414
26 Health Administration	10,942	0.5854%	6,617	0	6,617	0	6,617
27 Planning & Dev Admin	1,323	0.0708%	800	0	800	0	800
29 CIP Sal Rec PWE	1,089	0.0583%	659	0	659	0	659
30 HPD Police Records	1,892	0.1012%	1,144	0	1,144	0	1,144
31 General Services	33,887	1.8130%	20,493	0	20,493	0	20,493
32 HEC	7,566	0.4048%	4,575	0	4,575	0	4,575
34 Finance Public Fin	376	0.0201%	227	0	227	0	227
35 Finance Treasury	1,431	0.0766%	865	0	865	0	865
36 ARA Regulatory	1,754	0.0938%	1,061	0	1,061	0	1,061
37 City Secretary	968	0.0518%	585	0	585	0	585
38 City Council	16,765	0.8970%	10,138	0	10,138	0	10,138
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

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Auditing Svcs Allocations

Dept:7 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

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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,869,081	100.0000%	1,130,302	0	1,130,302	0	1,130,302
Direct Bills					0		0
Total					\$1,130,302		\$1,130,302

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

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Fin Operations Allocations

Dept:7 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%	\$20,470	\$0	\$20,470	\$0	\$20,470
4 Finance Dir Office	2,371,269	0.0650%	528	0	528	0	528
5 Finance Financial Planning & Analysis	1,799,615	0.0493%	401	0	401	0	401
6 Finance City Council	394,671	0.0108%	88	0	88	0	88
7 Finance Reporting & Ops	3,012,746	0.0825%	671	0	671	0	671
8 Finance Internal Controls	1,078,191	0.0295%	240	0	240	11	251
9 Finance Grants	1,025,516	0.0281%	228	0	228	11	239
10 Finance Perform Mgmnt	1,036,476	0.0284%	231	0	231	11	242
11 Finance Strategic Purchasing	4,805,265	0.1316%	1,070	0	1,070	50	1,120
12 ARA Director Office	1,369,212	0.0375%	305	0	305	14	319
13 ARA Admin Svcs	1,199,467	0.0329%	267	0	267	12	280
14 ARA Operations	6,574,337	0.1801%	1,464	0	1,464	68	1,532
15 ARA Payroll Services	4,177,116	0.1144%	930	0	930	43	973
16 HITS CIO	3,694,703	0.1012%	823	0	823	38	861
17 HITS EAS	4,810,247	0.1318%	1,071	0	1,071	50	1,121
18 HITS EIS	6,660,266	0.1824%	1,483	0	1,483	69	1,552
19 HITS Radio	4,902,465	0.1343%	1,092	0	1,092	51	1,142
20 HITS Project Mgt Office	1,773,708	0.0486%	395	0	395	18	413
21 Office Business Opportunity	3,076,677	0.0843%	685	0	685	32	717
22 Mayor	4,507,920	0.1235%	1,004	0	1,004	47	1,051
23 Human Resources	35,534,839	0.9734%	7,914	0	7,914	367	8,281
24 Legal	15,038,003	0.4119%	3,349	0	3,349	155	3,504
25 City Controller's Office	8,135,147	0.2228%	1,812	0	1,812	84	1,896
26 Health Administration	12,935,742	0.3543%	2,881	0	2,881	134	3,014
27 Planning & Dev Admin	1,891,304	0.0518%	421	0	421	20	441
29 CIP Sal Rec PWE	1,712,696	0.0469%	381	0	381	18	399
30 HPD Police Records	5,491,372	0.1504%	1,223	0	1,223	57	1,280
31 General Services	166,170,285	4.5519%	37,006	0	37,006	1,717	38,724
32 HEC	24,053,065	0.6589%	5,357	0	5,357	249	5,605
34 Finance Public Fin	892,873	0.0245%	199	0	199	9	208
35 Finance Treasury	1,632,053	0.0447%	363	0	363	17	380
36 ARA Regulatory	719,284	0.0197%	160	0	160	7	168
37 City Secretary	805,096	0.0221%	179	0	179	8	188
38 City Council	9,174,478	0.2513%	2,043	0	2,043	95	2,138
39 Police	783,815,350	21.4710%	174,557	0	174,557	8,099	182,657
40 Dept of Neighborhoods	16,669,836	0.4566%	3,712	0	3,712	172	3,885
41 Fire	487,164,363	13.3448%	108,493	0	108,493	5,034	113,527
42 Municipal Court	30,137,950	0.8256%	6,712	0	6,712	311	7,023
43 Solid Waste	71,454,100	1.9573%	15,913	0	15,913	738	16,651
44 Houston Airport System (HAS)	275,627,704	7.5502%	61,383	0	61,383	2,848	64,231
45 Housing & Community Development	68,986,677	1.8897%	15,363	0	15,363	713	16,076
46 Library	35,694,288	0.9778%	7,949	0	7,949	369	8,318

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	90,666,837	2.4836%	\$20,192	\$0	\$20,192	\$937	\$21,129
48 Health & Human Services Department	111,441,387	3.0527%	24,818	0	24,818	1,152	25,970
49 Convention & Entertainment	170,816	0.0047%	38	0	38	2	40
50 Fleet Management	86,379,795	2.3662%	19,237	0	19,237	893	20,130
51 Planning & Development	6,904,373	0.1891%	1,538	0	1,538	71	1,609
53 Finance Other	4,367,764	0.1196%	973	0	973	45	1,018
54 ARA Insurance	11,045,594	0.3026%	2,460	0	2,460	114	2,574
55 ARA BARC	9,890,911	0.2709%	2,203	0	2,203	102	2,305
56 ARA Parking	8,756,413	0.2399%	1,950	0	1,950	90	2,041
57 ARA Other	13,720,878	0.3759%	3,056	0	3,056	142	3,197
58 IT Public Services	694,221	0.0190%	155	0	155	7	162
59 Legal Insurance	18,237,590	0.4996%	4,062	0	4,062	188	4,250
60 Legal Wkr Comp	210,952	0.0058%	47	0	47	2	49
61 Mayor Cable TV	4,123,789	0.1130%	918	0	918	43	961
62 Mayor Other	32,266,580	0.8839%	7,186	0	7,186	333	7,519
64 HR Health Benefits	325,598,136	8.9191%	72,511	0	72,511	3,364	75,876
65 HR Long Term Disability	145,523	0.0040%	32	0	32	2	34
66 PWE Bldg Insp	52,984,878	1.4514%	11,800	0	11,800	548	12,347
67 PWE Stormwater	31,227,914	0.8554%	6,955	0	6,955	323	7,277
68 PWE DDSR	71,714,145	1.9645%	15,971	0	15,971	741	16,712
69 PWE Water & Sewer	400,079,632	10.9593%	89,099	0	89,099	4,134	93,233
70 PWE Houston Transtar	2,684,129	0.0735%	598	0	598	28	625
71 PWE Other	48,119,371	1.3181%	10,716	0	10,716	497	11,214
72 Houston Permit Center	6,246,325	0.1711%	1,391	0	1,391	65	1,456
73 CIP S/R Planning	1,189,808	0.0326%	265	0	265	12	277
74 CIP Sal Rec RE	4,308,394	0.1180%	959	0	959	45	1,004
75 CIP S/R Engrg	11,372,311	0.3115%	2,533	0	2,533	118	2,650
76 CIP S/R Constr	10,209,546	0.2797%	2,274	0	2,274	105	2,379
77 CIP S/R Eng/Const	3,476,361	0.0952%	774	0	774	36	810
78 CIP S/R Geo/Env	1,350,022	0.0370%	301	0	301	14	315
79 CIP S/R Other	3,005,151	0.0823%	669	0	669	31	700
80 CIP S/R GSD	4,149,281	0.1137%	924	0	924	43	967
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%	4,673	0	4,673	217	4,890
94 HITS Other	48,875,538	1.3388%	10,885	0	10,885	505	11,390

CITY OF HOUSTON, TEXAS
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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,650,582,122	100.0000%	812,992	0	812,992	36,694	849,687
Direct Bills					0		0
Total					\$812,992		\$849,687
<hr/> <hr/>							
Basis Units: FY2015 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	20,940	41	28,968	20,470	70,419
4 Finance Dir Office	978	8,917	1,353	528	11,777
5 Finance Financial Planning & Analysis	156	0	215	401	772
6 Finance City Council	214	0	296	88	597
7 Finance Reporting & Ops	737	0	1,020	671	2,429
8 Finance Internal Controls	167	0	220	251	638
9 Finance Grants	349	0	458	239	1,045
10 Finance Perform Mgmnt	165	0	217	242	624
11 Finance Strategic Purchasing	415	0	545	1,120	2,079
12 ARA Director Office	943	20,510	1,239	319	23,010
13 ARA Admin Svcs	199	0	261	280	740
14 ARA Operations	2,379	0	3,124	1,532	7,035
15 ARA Payroll Services	329	0	432	973	1,734
16 HITS CIO	1,214	54,143	1,595	861	57,813
17 HITS EAS	483	0	634	1,121	2,238
18 HITS EIS	739	0	970	1,552	3,261
19 HITS Radio	1,067	0	1,402	1,142	3,611
20 HITS Project Mgt Office	152	0	200	413	765
21 Office Business Opportunity	994	435	1,305	717	3,450
22 Mayor	1,681	1,608	2,207	1,051	6,546
23 Human Resources	34,853	391	45,777	8,281	89,302
24 Legal	2,136	1,043	2,805	3,504	9,489
25 City Controller's Office	1,838	10,516	2,414	1,896	16,664
26 Health Administration	5,038	17,990	6,617	3,014	32,659
27 Planning & Dev Admin	609	2,564	800	441	4,414
29 CIP Sal Rec PWE	501	0	659	399	1,559
30 HPD Police Records	871	0	1,144	1,280	3,295
31 General Services	15,602	13,079	20,493	38,724	87,898
32 HEC	3,484	130	4,575	5,605	13,795
34 Finance Public Fin	173	0	227	208	609
35 Finance Treasury	659	0	865	380	1,905
36 ARA Regulatory	808	0	1,061	168	2,036
37 City Secretary	446	0	585	188	1,219
38 City Council	7,719	2,781	10,138	2,138	22,776
39 Police	84,893	44,714	111,503	182,657	423,766
40 Dept of Neighborhoods	4,562	782	5,992	3,885	15,221
41 Fire	79,836	139,616	104,861	113,527	437,838
42 Municipal Court	13,517	304	17,754	7,023	38,598
43 Solid Waste	14,611	26,898	19,191	16,651	77,352
44 Houston Airport System (HAS)	47,385	0	62,238	64,231	173,853

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
45 Housing & Community Development	\$15,927	\$43	\$20,920	\$16,076	\$52,967
46 Library	10,554	99,769	13,862	8,318	132,502
47 Parks & Recreation	50,558	130,447	66,406	21,129	268,539
48 Health & Human Services Department	55,681	0	73,135	25,970	154,786
49 Convention & Entertainment	3,202	0	4,205	40	7,447
50 Fleet Management	23,696	5,562	31,123	20,130	80,511
51 Planning & Development	2,235	0	2,936	1,609	6,780
52 General Debt	2,951	0	3,876	0	6,828
53 Finance Other	2,336	0	3,068	1,018	6,422
54 ARA Insurance	297	0	390	2,574	3,261
55 ARA BARC	5,607	0	7,365	2,305	15,277
56 ARA Parking	9,784	0	12,851	2,041	24,675
57 ARA Other	10,623	0	13,952	3,197	27,773
58 IT Public Services	144	0	189	162	495
59 Legal Insurance	3,339	0	4,386	4,250	11,976
60 Legal Wkr Comp	222	0	291	49	563
61 Mayor Cable TV	662	0	869	961	2,492
62 Mayor Other	7,853	0	10,314	7,519	25,686
63 TIRZ	441	0	579	0	1,019
64 HR Health Benefits	58,994	0	77,486	75,876	212,356
65 HR Long Term Disability	34	0	45	34	113
66 PWE Bldg Insp	15,549	0	20,423	12,347	48,320
67 PWE Stormwater	6,347	0	8,337	7,277	21,961
68 PWE DDSR	20,489	0	26,911	16,712	64,112
69 PWE Water & Sewer	99,730	0	130,991	93,233	323,953
70 PWE Houston Transtar	932	0	1,224	625	2,781
71 PWE Other	37,957	0	49,854	11,214	99,025
72 Houston Permit Center	2,228	0	2,927	1,456	6,611
73 CIP S/R Planning	274	0	360	277	911
74 CIP Sal Rec RE	1,310	0	1,721	1,004	4,035
75 CIP S/R Engrg	16,435	0	21,586	2,650	40,671
76 CIP S/R Constr	10,243	0	13,454	2,379	26,076
77 CIP S/R Eng/Const	592	0	778	810	2,180
78 CIP S/R Geo/Env	2,616	0	3,436	315	6,367
79 CIP S/R Other	1,615	0	2,121	700	4,436
80 CIP S/R GSD	4,150	0	5,451	967	10,568
91 Hurricane Ike Aid & Recovery	43	0	56	13	112
92 ARRA Reimbursement Fund	205	0	270	1	476
93 HR-W.C.	5,725	0	7,520	4,890	18,135
94 HITS Other	13,911	0	18,271	11,390	43,571

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
<hr/>					
Total	\$859,328	\$582,282	\$1,130,302	\$849,687	\$3,421,599

**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.

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A. Department Costs

Dept:8 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/>				
Department Cost Total		1,078,191	0	1,078,191
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,078,191	0	1,078,191
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,078,191		\$1,078,191
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
3 Insurance Retirees	\$7,993	\$24	\$8,017
3 Memberships	272	1	273
3 Accounting & Consult	411	1	412
3 Other Misc	432	1	433
Subtotal - Non-Departmental-Gen Gov	9,108	27	9,135
4 Finance Dept Admin	76,669	21,879	98,548
Subtotal - Finance Dir Office	76,669	21,879	98,548
5 Financial Plg & Analysis	409	18	427
Subtotal - Finance Financial Plg & Analysis	409	18	427
7 Gen Acctng	159	8	167
7 Auditing Svcs	220	0	220
7 Fin Operations	240	11	251
Subtotal - Finance Reporting & Ops	618	20	638
8 Internal Controls	0	720	720
Subtotal - Finance Internal Controls	0	720	720
9 Cost Accounting	0	91	91
9 Trust Funds Mgmt (TFM)	0	92	92
Subtotal - Finance Grants	0	183	183
10 Perf Mgt Svcs	0	347	347
Subtotal - Finance Perform Mgmnt	0	347	347
11 Purchasing	0	3,057	3,057
Subtotal - Finance Strategic Purchasing	0	3,057	3,057
14 Records	0	124	124
Subtotal - ARA Operations	0	124	124
15 Payroll Svcs	0	774	774
Subtotal - ARA Payroll Services	0	774	774
18 Enterprise Optns	0	964	964

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
Subtotal - HITS EIS	\$0	\$964	\$964
20 IT Proj Mgt	0	354	354
Subtotal - HITS Project Mgt Office	0	354	354
21 Certification	0	241	241
21 External Affairs & Outreach	0	56	56
Subtotal - Office Business Opportunity	0	297	297
22 City Mayor Admin	0	543	543
Subtotal - Mayor	0	543	543
23 Personnel Svcs	0	285	285
Subtotal - Human Resources	0	285	285
25 Controller Fin Svcs	0	1,356	1,356
Subtotal - City Controller's Office	0	1,356	1,356
Total Incoming	86,804	30,948	117,751
C. Total Allocated		\$1,195,942	\$1,195,942
			100.00%

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Internal Controls Allocations

Dept:8 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%	\$61,361	\$0	\$61,361	\$0	\$61,361
4 Finance Dir Office	2,371,269	0.1360%	1,584	0	1,584	0	1,584
5 Finance Financial Planning & Analysis	1,799,615	0.1032%	1,202	0	1,202	0	1,202
6 Finance City Council	394,671	0.0226%	264	0	264	0	264
7 Finance Reporting & Ops	3,012,746	0.1727%	2,012	0	2,012	0	2,012
8 Finance Internal Controls	1,078,191	0.0618%	720	0	720	0	720
9 Finance Grants	1,025,516	0.0588%	685	0	685	19	704
10 Finance Perform Mgmnt	1,036,476	0.0594%	692	0	692	20	712
11 Finance Strategic Purchasing	4,805,265	0.2755%	3,210	0	3,210	90	3,300
12 ARA Director Office	1,369,212	0.0785%	915	0	915	26	940
13 ARA Admin Svcs	1,199,467	0.0688%	801	0	801	23	824
14 ARA Operations	6,574,337	0.3769%	4,391	0	4,391	124	4,515
15 ARA Payroll Services	4,177,116	0.2395%	2,790	0	2,790	79	2,869
16 HITS CIO	3,694,703	0.2118%	2,468	0	2,468	70	2,538
17 HITS EAS	4,810,247	0.2758%	3,213	0	3,213	91	3,304
18 HITS EIS	6,660,266	0.3819%	4,449	0	4,449	125	4,574
19 HITS Radio	4,902,465	0.2811%	3,275	0	3,275	92	3,367
20 HITS Project Mgt Office	1,773,708	0.1017%	1,185	0	1,185	33	1,218
21 Office Business Opportunity	2,743,150	0.1573%	1,832	0	1,832	52	1,884
22 Mayor	4,507,920	0.2585%	3,011	0	3,011	85	3,096
23 Human Resources	3,275,382	0.1878%	2,188	0	2,188	62	2,250
24 Legal	15,037,474	0.8622%	10,045	0	10,045	283	10,328
25 City Controller's Office	8,135,147	0.4664%	5,434	0	5,434	153	5,587
26 Health Administration	12,935,742	0.7417%	8,641	0	8,641	244	8,884
27 Planning & Dev Admin	1,891,304	0.1084%	1,263	0	1,263	36	1,299
30 HPD Police Records	5,491,372	0.3149%	3,668	0	3,668	103	3,771
31 General Services	38,031,201	2.1806%	25,404	0	25,404	716	26,120
34 Finance Public Fin	892,873	0.0512%	596	0	596	17	613
35 Finance Treasury	1,632,053	0.0936%	1,090	0	1,090	31	1,121
36 ARA Regulatory	719,284	0.0412%	480	0	480	14	494
37 City Secretary	805,096	0.0462%	538	0	538	15	553
38 City Council	9,174,478	0.5260%	6,128	0	6,128	173	6,301
39 Police	726,610,320	41.6613%	485,352	0	485,352	13,682	499,034
40 Dept of Neighborhoods	12,016,712	0.6890%	8,027	0	8,027	226	8,253
41 Fire	482,818,812	27.6831%	322,507	0	322,507	9,091	331,598
42 Municipal Court	26,724,656	1.5323%	17,851	0	17,851	503	18,354
43 Solid Waste	71,311,983	4.0888%	47,634	0	47,634	1,343	48,977
45 Housing & Community Development	659,665	0.0378%	441	0	441	12	453
46 Library	32,744,468	1.8775%	21,872	0	21,872	617	22,489
47 Parks & Recreation	67,544,702	3.8728%	45,118	0	45,118	1,272	46,389
48 Health & Human Services Department	33,508,678	1.9213%	22,383	0	22,383	631	23,014
50 Fleet Management	4,866	0.0003%	3	0	3	0	3

CITY OF HOUSTON, TEXAS
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FY 2015
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Internal Controls Allocations

Dept:8 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development	5,816,686	0.3335%	\$3,885	\$0	\$3,885	\$110	\$3,995
53 Finance Other	(177)	0.0000%	(0)	0	(0)	(0)	(0)
57 ARA Other	4,756,279	0.2727%	3,177	0	3,177	90	3,267
58 IT Public Services	694,221	0.0398%	464	0	464	13	477
71 PWE Other	31,058,151	1.7808%	20,746	0	20,746	585	21,331
Subtotal	1,744,089,745	100.0000%	1,164,995	0	1,164,995	30,948	1,195,942
Direct Bills					0		0
Total					\$1,164,995		\$1,195,942

Basis Units: FY2015 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	61,361	61,361
4 Finance Dir Office	1,584	1,584
5 Finance Financial Planning & Analysis	1,202	1,202
6 Finance City Council	264	264
7 Finance Reporting & Ops	2,012	2,012
8 Finance Internal Controls	720	720
9 Finance Grants	704	704
10 Finance Perform Mgmt	712	712
11 Finance Strategic Purchasing	3,300	3,300
12 ARA Director Office	940	940
13 ARA Admin Svcs	824	824
14 ARA Operations	4,515	4,515
15 ARA Payroll Services	2,869	2,869
16 HITS CIO	2,538	2,538
17 HITS EAS	3,304	3,304
18 HITS EIS	4,574	4,574
19 HITS Radio	3,367	3,367
20 HITS Project Mgt Office	1,218	1,218
21 Office Business Opportunity	1,884	1,884
22 Mayor	3,096	3,096
23 Human Resources	2,250	2,250
24 Legal	10,328	10,328
25 City Controller's Office	5,587	5,587
26 Health Administration	8,884	8,884
27 Planning & Dev Admin	1,299	1,299
30 HPD Police Records	3,771	3,771
31 General Services	26,120	26,120
34 Finance Public Fin	613	613
35 Finance Treasury	1,121	1,121
36 ARA Regulatory	494	494
37 City Secretary	553	553
38 City Council	6,301	6,301
39 Police	499,034	499,034
40 Dept of Neighborhoods	8,253	8,253
41 Fire	331,598	331,598
42 Municipal Court	18,354	18,354
43 Solid Waste	48,977	48,977
45 Housing & Community Development	453	453
46 Library	22,489	22,489
47 Parks & Recreation	46,389	46,389

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
48 Health & Human Services Department	\$23,014	\$23,014
50 Fleet Management	3	3
51 Planning & Development	3,995	3,995
53 Finance Other	(0)	(0)
57 ARA Other	3,267	3,267
58 IT Public Services	477	477
71 PWE Other	21,331	21,331
Total	\$1,195,942	\$1,195,942

**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 total 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.

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A. Department Costs

Dept:9 Finance Grants

Description		Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
<hr/>						
Personnel Costs						
Salaries	S1	674,062	0	338,652	167,852	167,558
Salary % Split			.00%	50.24%	24.90%	24.86%
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/>						
Department Cost Total		1,025,516	0	512,427	253,982	259,106
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		1,025,516	0	512,427	253,982	259,106
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$1,025,516		\$512,427	\$253,982	\$259,106
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CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3 Insurance Retirees	\$19,477	\$58	\$9,815	\$4,865	\$4,856
3 Memberships	662	2	334	165	165
3 Accounting & Consult	856	3	431	214	213
3 Other Misc	411	1	207	103	102
Subtotal - Non-Departmental-Gen Gov	21,406	64	10,787	5,346	5,337
4 Finance Dept Admin	186,816	53,312	120,642	59,795	59,691
Subtotal - Finance Dir Office	186,816	53,312	120,642	59,795	59,691
5 Financial Plg & Analysis	853	39	448	222	222
Subtotal - Finance Financial Plg & Analysis	853	39	448	222	222
7 Gen Acctng	331	18	175	87	87
7 Auditing Svcs	458	0	230	114	114
7 Fin Operations	228	11	120	60	59
Subtotal - Finance Reporting & Ops	1,017	28	525	260	260
8 Internal Controls	685	19	354	175	175
Subtotal - Finance Internal Controls	685	19	354	175	175
9 Cost Accounting	0	86	43	21	21
9 Trust Funds Mgmt (TFM)	0	88	44	22	22
Subtotal - Finance Grants	0	174	87	43	43
10 Perf Mgt Svcs	0	330	166	82	82
Subtotal - Finance Perform Mgmnt	0	330	166	82	82
11 Purchasing	0	1,747	878	435	434
Subtotal - Finance Strategic Purchasing	0	1,747	878	435	434
14 Records	0	301	151	75	75
Subtotal - ARA Operations	0	301	151	75	75
15 Payroll Svcs	0	1,887	948	470	469
Subtotal - ARA Payroll Services	0	1,887	948	470	469
18 Enterprise Optns	0	2,009	1,010	500	500

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Subtotal - HITS EIS	\$0	\$2,009	\$1,010	\$500	\$500
20 IT Proj Mgt	0	864	434	215	215
Subtotal - HITS Project Mgt Office	0	864	434	215	215
21 Certification	0	588	295	146	146
21 External Affairs & Outreach	0	136	68	34	34
Subtotal - Office Business Opportunity	0	724	364	180	180
22 City Mayor Admin	0	1,323	665	329	329
Subtotal - Mayor	0	1,323	665	329	329
23 Personnel Svcs	0	694	349	173	173
Subtotal - Human Resources	0	694	349	173	173
25 Controller Fin Svcs	0	2,828	1,421	704	703
Subtotal - City Controller's Office	0	2,828	1,421	704	703
Total Incoming	210,777	66,342	139,226	69,007	68,886
C. Total Allocated		\$1,302,635	\$651,654	\$322,989	\$327,992
			50.03%	24.80%	25.18%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Grants Mgmt Allocations

Dept:9 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
31 General Services	8,990	0.0047%	29	0	29	2	31
32 HEC	219,619	0.1156%	715	0	715	39	754
39 Police	13,019,156	6.8550%	42,386	0	42,386	2,285	44,671
40 Dept of Neighborhoods	2,616,083	1.3774%	8,517	0	8,517	459	8,976
41 Fire	19,672	0.0104%	64	0	64	3	67
42 Municipal Court	102,251	0.0538%	333	0	333	18	351
44 Houston Airport System (HAS)	13,851,981	7.2935%	45,097	0	45,097	2,431	47,528
45 Housing & Community Development	67,782,942	35.6898%	220,678	0	220,678	11,896	232,574
46 Library	216,008	0.1137%	703	0	703	38	741
47 Parks & Recreation	12,817,506	6.7488%	41,729	0	41,729	2,249	43,979
48 Health & Human Services Department	57,513,205	30.2825%	187,243	0	187,243	10,094	197,337
50 Fleet Management	861,259	0.4535%	2,804	0	2,804	151	2,955
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%	1,496	0	1,496	81	1,577
62 Mayor Other	13,678,310	7.2020%	44,532	0	44,532	2,401	46,932
71 PWE Other	6,678,416	3.5164%	21,743	0	21,743	1,172	22,915
91 Hurricane Ike Aid & Recovery	55,110	0.0290%	179	0	179	10	189
92 ARRA Reimbursement Fund	5,259	0.0028%	17	0	17	1	18
Subtotal	189,922,454	100.0000%	618,323	0	618,323	33,331	651,654
Direct Bills					0		0
Total					\$618,323		\$651,654

Basis Units: FY2015 Grant Funds expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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6/6/2016

Cost Accounting Allocations

Dept:9 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%	\$7,716	\$0	\$7,716	\$0	\$7,716
4 Finance Dir Office	2,371,269	0.0650%	199	0	199	0	199
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 Reporting & Ops	3,012,746	0.0825%	253	0	253	0	253
8 Finance Internal Controls	1,078,191	0.0295%	91	0	91	0	91
9 Finance Grants	1,025,516	0.0281%	86	0	86	0	86
10 Finance Perform Mgmnt	1,036,476	0.0284%	87	0	87	5	92
11 Finance Strategic Purchasing	4,805,265	0.1316%	403	0	403	22	426
12 ARA Director Office	1,369,212	0.0375%	115	0	115	6	121
13 ARA Admin Svcs	1,199,467	0.0329%	101	0	101	6	106
14 ARA Operations	6,574,337	0.1801%	552	0	552	31	583
15 ARA Payroll Services	4,177,116	0.1144%	351	0	351	19	370
16 HITS CIO	3,694,703	0.1012%	310	0	310	17	327
17 HITS EAS	4,810,247	0.1318%	404	0	404	22	426
18 HITS EIS	6,660,266	0.1824%	559	0	559	31	590
19 HITS Radio	4,902,465	0.1343%	412	0	412	23	434
20 HITS Project Mgt Office	1,773,708	0.0486%	149	0	149	8	157
21 Office Business Opportunity	3,076,677	0.0843%	258	0	258	14	273
22 Mayor	4,507,920	0.1235%	378	0	378	21	399
23 Human Resources	35,534,839	0.9734%	2,983	0	2,983	165	3,149
24 Legal	15,038,003	0.4119%	1,262	0	1,262	70	1,332
25 City Controller's Office	8,135,147	0.2228%	683	0	683	38	721
26 Health Administration	12,935,742	0.3543%	1,086	0	1,086	60	1,146
27 Planning & Dev Admin	1,891,304	0.0518%	159	0	159	9	168
29 CIP Sal Rec PWE	1,712,696	0.0469%	144	0	144	8	152
30 HPD Police Records	5,491,372	0.1504%	461	0	461	26	487
31 General Services	166,170,285	4.5519%	13,950	0	13,950	774	14,724
32 HEC	24,053,065	0.6589%	2,019	0	2,019	112	2,131
34 Finance Public Fin	892,873	0.0245%	75	0	75	4	79
35 Finance Treasury	1,632,053	0.0447%	137	0	137	8	145
36 ARA Regulatory	719,284	0.0197%	60	0	60	3	64
37 City Secretary	805,096	0.0221%	68	0	68	4	71
38 City Council	9,174,478	0.2513%	770	0	770	43	813
39 Police	783,815,350	21.4710%	65,802	0	65,802	3,649	69,450
40 Dept of Neighborhoods	16,669,836	0.4566%	1,399	0	1,399	78	1,477
41 Fire	487,164,363	13.3448%	40,898	0	40,898	2,268	43,165
42 Municipal Court	30,137,950	0.8256%	2,530	0	2,530	140	2,670
43 Solid Waste	71,454,100	1.9573%	5,999	0	5,999	333	6,331
44 Houston Airport System (HAS)	275,627,704	7.5502%	23,139	0	23,139	1,283	24,422
45 Housing & Community Development	68,986,677	1.8897%	5,791	0	5,791	321	6,113
46 Library	35,694,288	0.9778%	2,997	0	2,997	166	3,163

CITY OF HOUSTON, TEXAS
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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	90,666,837	2.4836%	\$7,612	\$0	\$7,612	\$422	\$8,034
48 Health & Human Services Department	111,441,387	3.0527%	9,356	0	9,356	519	9,874
49 Convention & Entertainment	170,816	0.0047%	14	0	14	1	15
50 Fleet Management	86,379,795	2.3662%	7,252	0	7,252	402	7,654
51 Planning & Development	6,904,373	0.1891%	580	0	580	32	612
53 Finance Other	4,367,764	0.1196%	367	0	367	20	387
54 ARA Insurance	11,045,594	0.3026%	927	0	927	51	979
55 ARA BARC	9,890,911	0.2709%	830	0	830	46	876
56 ARA Parking	8,756,413	0.2399%	735	0	735	41	776
57 ARA Other	13,720,878	0.3759%	1,152	0	1,152	64	1,216
58 IT Public Services	694,221	0.0190%	58	0	58	3	62
59 Legal Insurance	18,237,590	0.4996%	1,531	0	1,531	85	1,616
60 Legal Wkr Comp	210,952	0.0058%	18	0	18	1	19
61 Mayor Cable TV	4,123,789	0.1130%	346	0	346	19	365
62 Mayor Other	32,266,580	0.8839%	2,709	0	2,709	150	2,859
64 HR Health Benefits	325,598,136	8.9191%	27,334	0	27,334	1,516	28,850
65 HR Long Term Disability	145,523	0.0040%	12	0	12	1	13
66 PWE Bldg Insp	52,984,878	1.4514%	4,448	0	4,448	247	4,695
67 PWE Stormwater	31,227,914	0.8554%	2,622	0	2,622	145	2,767
68 PWE DDSR	71,714,145	1.9645%	6,020	0	6,020	334	6,354
69 PWE Water & Sewer	400,079,632	10.9593%	33,587	0	33,587	1,862	35,449
70 PWE Houston Transtar	2,684,129	0.0735%	225	0	225	12	238
71 PWE Other	48,119,371	1.3181%	4,040	0	4,040	224	4,264
72 Houston Permit Center	6,246,325	0.1711%	524	0	524	29	553
73 CIP S/R Planning	1,189,808	0.0326%	100	0	100	6	105
74 CIP Sal Rec RE	4,308,394	0.1180%	362	0	362	20	382
75 CIP S/R Engrg	11,372,311	0.3115%	955	0	955	53	1,008
76 CIP S/R Constr	10,209,546	0.2797%	857	0	857	48	905
77 CIP S/R Eng/Const	3,476,361	0.0952%	292	0	292	16	308
78 CIP S/R Geo/Env	1,350,022	0.0370%	113	0	113	6	120
79 CIP S/R Other	3,005,151	0.0823%	252	0	252	14	266
80 CIP S/R GSD	4,149,281	0.1137%	348	0	348	19	368
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%	1,762	0	1,762	98	1,859
94 HITS Other	48,875,538	1.3388%	4,103	0	4,103	228	4,331

CITY OF HOUSTON, TEXAS
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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,650,582,122	100.0000%	306,469	0	306,469	16,520	322,989
Direct Bills					0		0
Total					\$306,469		\$322,989
<hr/> <hr/>							
Basis Units: FY2015 expenditures excl TIRZ							
Source: COH Expenditure Report							

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Trust Funds Mgmt (TFM) Allocations

Dept:9 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%	\$7,843	\$0	\$7,843	\$0	\$7,843
4 Finance Dir Office	2,371,269	0.0650%	202	0	202	0	202
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 Reporting & Ops	3,012,746	0.0825%	257	0	257	0	257
8 Finance Internal Controls	1,078,191	0.0295%	92	0	92	0	92
9 Finance Grants	1,025,516	0.0281%	88	0	88	0	88
10 Finance Perform Mgmt	1,036,476	0.0284%	88	0	88	5	93
11 Finance Strategic Purchasing	4,805,265	0.1316%	410	0	410	22	432
12 ARA Director Office	1,369,212	0.0375%	117	0	117	6	123
13 ARA Admin Svcs	1,199,467	0.0329%	102	0	102	6	108
14 ARA Operations	6,574,337	0.1801%	561	0	561	31	592
15 ARA Payroll Services	4,177,116	0.1144%	356	0	356	19	376
16 HITS CIO	3,694,703	0.1012%	315	0	315	17	332
17 HITS EAS	4,810,247	0.1318%	410	0	410	22	433
18 HITS EIS	6,660,266	0.1824%	568	0	568	31	599
19 HITS Radio	4,902,465	0.1343%	418	0	418	23	441
20 HITS Project Mgt Office	1,773,708	0.0486%	151	0	151	8	160
21 Office Business Opportunity	3,076,677	0.0843%	263	0	263	14	277
22 Mayor	4,507,920	0.1235%	385	0	385	21	406
23 Human Resources	35,534,839	0.9734%	3,032	0	3,032	165	3,197
24 Legal	15,038,003	0.4119%	1,283	0	1,283	70	1,353
25 City Controller's Office	8,135,147	0.2228%	694	0	694	38	732
26 Health Administration	12,935,742	0.3543%	1,104	0	1,104	60	1,164
27 Planning & Dev Admin	1,891,304	0.0518%	161	0	161	9	170
29 CIP Sal Rec PWE	1,712,696	0.0469%	146	0	146	8	154
30 HPD Police Records	5,491,372	0.1504%	469	0	469	26	494
31 General Services	166,170,285	4.5519%	14,179	0	14,179	772	14,951
32 HEC	24,053,065	0.6589%	2,052	0	2,052	112	2,164
34 Finance Public Fin	892,873	0.0245%	76	0	76	4	80
35 Finance Treasury	1,632,053	0.0447%	139	0	139	8	147
36 ARA Regulatory	719,284	0.0197%	61	0	61	3	65
37 City Secretary	805,096	0.0221%	69	0	69	4	72
38 City Council	9,174,478	0.2513%	783	0	783	43	825
39 Police	783,815,350	21.4710%	66,882	0	66,882	3,642	70,525
40 Dept of Neighborhoods	16,669,836	0.4566%	1,422	0	1,422	77	1,500
41 Fire	487,164,363	13.3448%	41,569	0	41,569	2,264	43,833
42 Municipal Court	30,137,950	0.8256%	2,572	0	2,572	140	2,712
43 Solid Waste	71,454,100	1.9573%	6,097	0	6,097	332	6,429
44 Houston Airport System (HAS)	275,627,704	7.5502%	23,519	0	23,519	1,281	24,800
45 Housing & Community Development	68,986,677	1.8897%	5,887	0	5,887	321	6,207
46 Library	35,694,288	0.9778%	3,046	0	3,046	166	3,212

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FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	90,666,837	2.4836%	\$7,737	\$0	\$7,737	\$421	\$8,158
48 Health & Human Services Department	111,441,387	3.0527%	9,509	0	9,509	518	10,027
49 Convention & Entertainment	170,816	0.0047%	15	0	15	1	15
50 Fleet Management	86,379,795	2.3662%	7,371	0	7,371	401	7,772
51 Planning & Development	6,904,373	0.1891%	589	0	589	32	621
53 Finance Other	4,367,764	0.1196%	373	0	373	20	393
54 ARA Insurance	11,045,594	0.3026%	943	0	943	51	994
55 ARA BARC	9,890,911	0.2709%	844	0	844	46	890
56 ARA Parking	8,756,413	0.2399%	747	0	747	41	788
57 ARA Other	13,720,878	0.3759%	1,171	0	1,171	64	1,235
58 IT Public Services	694,221	0.0190%	59	0	59	3	62
59 Legal Insurance	18,237,590	0.4996%	1,556	0	1,556	85	1,641
60 Legal Wkr Comp	210,952	0.0058%	18	0	18	1	19
61 Mayor Cable TV	4,123,789	0.1130%	352	0	352	19	371
62 Mayor Other	32,266,580	0.8839%	2,753	0	2,753	150	2,903
64 HR Health Benefits	325,598,136	8.9191%	27,783	0	27,783	1,513	29,296
65 HR Long Term Disability	145,523	0.0040%	12	0	12	1	13
66 PWE Bldg Insp	52,984,878	1.4514%	4,521	0	4,521	246	4,767
67 PWE Stormwater	31,227,914	0.8554%	2,665	0	2,665	145	2,810
68 PWE DDSR	71,714,145	1.9645%	6,119	0	6,119	333	6,453
69 PWE Water & Sewer	400,079,632	10.9593%	34,138	0	34,138	1,859	35,998
70 PWE Houston Transtar	2,684,129	0.0735%	229	0	229	12	242
71 PWE Other	48,119,371	1.3181%	4,106	0	4,106	224	4,330
72 Houston Permit Center	6,246,325	0.1711%	533	0	533	29	562
73 CIP S/R Planning	1,189,808	0.0326%	102	0	102	6	107
74 CIP Sal Rec RE	4,308,394	0.1180%	368	0	368	20	388
75 CIP S/R Engrg	11,372,311	0.3115%	970	0	970	53	1,023
76 CIP S/R Constr	10,209,546	0.2797%	871	0	871	47	919
77 CIP S/R Eng/Const	3,476,361	0.0952%	297	0	297	16	313
78 CIP S/R Geo/Env	1,350,022	0.0370%	115	0	115	6	121
79 CIP S/R Other	3,005,151	0.0823%	256	0	256	14	270
80 CIP S/R GSD	4,149,281	0.1137%	354	0	354	19	373
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%	1,791	0	1,791	98	1,888
94 HITS Other	48,875,538	1.3388%	4,171	0	4,171	227	4,398

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,650,582,122	100.0000%	311,501	0	311,501	16,491	327,992
Direct Bills					0		0
Total					\$311,501		\$327,992
<hr/> <hr/>							
Basis Units: FY2015 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Allocation Summary

Dept:9 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	7,716	7,843	15,575
4 Finance Dir Office	0	199	202	401
5 Finance Financial Planning & Analysis	0	151	154	305
6 Finance City Council	0	33	34	67
7 Finance Reporting & Ops	0	253	257	510
8 Finance Internal Controls	0	91	92	183
9 Finance Grants	0	86	88	174
10 Finance Perform Mgmt	0	92	93	185
11 Finance Strategic Purchasing	0	426	432	858
12 ARA Director Office	0	121	123	245
13 ARA Admin Svcs	0	106	108	214
14 ARA Operations	0	583	592	1,174
15 ARA Payroll Services	0	370	376	746
16 HITS CIO	0	327	332	660
17 HITS EAS	0	426	433	859
18 HITS EIS	0	590	599	1,189
19 HITS Radio	0	434	441	875
20 HITS Project Mgt Office	0	157	160	317
21 Office Business Opportunity	0	273	277	549
22 Mayor	0	399	406	805
23 Human Resources	0	3,149	3,197	6,346
24 Legal	0	1,332	1,353	2,686
25 City Controller's Office	0	721	732	1,453
26 Health Administration	0	1,146	1,164	2,310
27 Planning & Dev Admin	0	168	170	338
29 CIP Sal Rec PWE	0	152	154	306
30 HPD Police Records	0	487	494	981
31 General Services	31	14,724	14,951	29,706
32 HEC	754	2,131	2,164	5,049
34 Finance Public Fin	0	79	80	159
35 Finance Treasury	0	145	147	291
36 ARA Regulatory	0	64	65	128
37 City Secretary	0	71	72	144
38 City Council	0	813	825	1,638
39 Police	44,671	69,450	70,525	184,646
40 Dept of Neighborhoods	8,976	1,477	1,500	11,953
41 Fire	67	43,165	43,833	87,066
42 Municipal Court	351	2,670	2,712	5,733
43 Solid Waste	0	6,331	6,429	12,760
44 Houston Airport System (HAS)	47,528	24,422	24,800	96,750

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
45 Housing & Community Development	\$232,574	\$6,113	\$6,207	\$244,894
46 Library	741	3,163	3,212	7,115
47 Parks & Recreation	43,979	8,034	8,158	60,170
48 Health & Human Services Department	197,337	9,874	10,027	217,238
49 Convention & Entertainment	0	15	15	31
50 Fleet Management	2,955	7,654	7,772	18,381
51 Planning & Development	18	612	621	1,251
53 Finance Other	25	387	393	805
54 ARA Insurance	0	979	994	1,973
55 ARA BARC	0	876	890	1,766
56 ARA Parking	0	776	788	1,564
57 ARA Other	1,577	1,216	1,235	4,027
58 IT Public Services	0	62	62	124
59 Legal Insurance	0	1,616	1,641	3,257
60 Legal Wkr Comp	0	19	19	38
61 Mayor Cable TV	0	365	371	736
62 Mayor Other	46,932	2,859	2,903	52,695
64 HR Health Benefits	0	28,850	29,296	58,146
65 HR Long Term Disability	0	13	13	26
66 PWE Bldg Insp	0	4,695	4,767	9,462
67 PWE Stormwater	0	2,767	2,810	5,577
68 PWE DDSR	0	6,354	6,453	12,807
69 PWE Water & Sewer	0	35,449	35,998	71,447
70 PWE Houston Transtar	0	238	242	479
71 PWE Other	22,915	4,264	4,330	31,508
72 Houston Permit Center	0	553	562	1,115
73 CIP S/R Planning	0	105	107	212
74 CIP Sal Rec RE	0	382	388	769
75 CIP S/R Engrg	0	1,008	1,023	2,031
76 CIP S/R Constr	0	905	919	1,823
77 CIP S/R Eng/Const	0	308	313	621
78 CIP S/R Geo/Env	0	120	121	241
79 CIP S/R Other	0	266	270	537
80 CIP S/R GSD	0	368	373	741
91 Hurricane Ike Aid & Recovery	189	5	5	199
92 ARRA Reimbursement Fund	18	0	0	19
93 HR-W.C.	0	1,859	1,888	3,748
94 HITS Other	0	4,331	4,398	8,728
Total	\$651,654	\$322,989	\$327,992	\$1,302,635

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:10 Finance Perform Mgmnt

Description		Amount	General Admin	Perf Mgt 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/>				
Department Cost Total		1,036,476	0	1,036,476
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,036,476	0	1,036,476
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,036,476		\$1,036,476
		<hr/>		

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Perform Mgmnt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
3 Insurance Retirees	\$12,776	\$38	\$12,814
3 Memberships	434	1	436
3 Accounting & Consult	406	1	407
3 Other Misc	415	1	416
Subtotal - Non-Departmental-Gen Gov	14,032	42	14,074
4 Finance Dept Admin	122,546	34,971	157,517
Subtotal - Finance Dir Office	122,546	34,971	157,517
5 Financial Plg & Analysis	404	18	423
Subtotal - Finance Financial Plg & Analysis	404	18	423
7 Gen Acctng	157	8	165
7 Auditing Svcs	217	0	217
7 Fin Operations	231	11	242
Subtotal - Finance Reporting & Ops	605	19	624
8 Internal Controls	692	20	712
Subtotal - Finance Internal Controls	692	20	712
9 Cost Accounting	87	5	92
9 Trust Funds Mgmt (TFM)	88	5	93
Subtotal - Finance Grants	175	10	185
10 Perf Mgt Svcs	0	334	334
Subtotal - Finance Perform Mgmnt	0	334	334
11 Purchasing	0	2,183	2,183
Subtotal - Finance Strategic Purchasing	0	2,183	2,183
14 Records	0	197	197
Subtotal - ARA Operations	0	197	197
15 Payroll Svcs	0	1,238	1,238
Subtotal - ARA Payroll Services	0	1,238	1,238
18 Enterprise Optns	0	953	953

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
Subtotal - HITS EIS	\$0	\$953	\$953
20 IT Proj Mgt	0	566	566
Subtotal - HITS Project Mgt Office	0	566	566
21 Certification	0	386	386
21 External Affairs & Outreach	0	89	89
Subtotal - Office Business Opportunity	0	475	475
22 City Mayor Admin	0	868	868
Subtotal - Mayor	0	868	868
23 Personnel Svcs	0	455	455
Subtotal - Human Resources	0	455	455
25 Controller Fin Svcs	0	1,341	1,341
Subtotal - City Controller's Office	0	1,341	1,341
Total Incoming	138,455	43,690	182,146
C. Total Allocated		\$1,218,622	\$1,218,622
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Perf Mgt Svcs Allocations

Dept:10 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	91,915,652	2.5178%	\$29,583	\$0	\$29,583	\$0	\$29,583
4 Finance Dir Office	2,371,269	0.0650%	763	0	763	0	763
5 Finance Financial Planning & Analysis	1,799,615	0.0493%	579	0	579	0	579
6 Finance City Council	394,671	0.0108%	127	0	127	0	127
7 Finance Reporting & Ops	3,012,746	0.0825%	970	0	970	0	970
8 Finance Internal Controls	1,078,191	0.0295%	347	0	347	0	347
9 Finance Grants	1,025,516	0.0281%	330	0	330	0	330
10 Finance Perform Mgmnt	1,036,476	0.0284%	334	0	334	0	334
11 Finance Strategic Purchasing	4,805,265	0.1316%	1,547	0	1,547	59	1,606
12 ARA Director Office	1,369,212	0.0375%	441	0	441	17	458
13 ARA Admin Svcs	1,199,467	0.0329%	386	0	386	15	401
14 ARA Operations	6,574,337	0.1801%	2,116	0	2,116	81	2,197
15 ARA Payroll Services	4,177,116	0.1144%	1,344	0	1,344	51	1,396
16 HITS CIO	3,694,703	0.1012%	1,189	0	1,189	45	1,235
17 HITS EAS	4,810,247	0.1318%	1,548	0	1,548	59	1,607
18 HITS EIS	6,660,266	0.1824%	2,144	0	2,144	82	2,226
19 HITS Radio	4,902,465	0.1343%	1,578	0	1,578	60	1,638
20 HITS Project Mgt Office	1,773,708	0.0486%	571	0	571	22	593
21 Office Business Opportunity	3,076,677	0.0843%	990	0	990	38	1,028
22 Mayor	4,507,920	0.1235%	1,451	0	1,451	56	1,506
23 Human Resources	35,534,839	0.9734%	11,437	0	11,437	438	11,874
24 Legal	15,038,003	0.4119%	4,840	0	4,840	185	5,025
25 City Controller's Office	8,135,147	0.2228%	2,618	0	2,618	100	2,718
26 Health Administration	12,935,742	0.3543%	4,163	0	4,163	159	4,323
27 Planning & Dev Admin	1,891,304	0.0518%	609	0	609	23	632
29 CIP Sal Rec PWE	1,712,696	0.0469%	551	0	551	21	572
30 HPD Police Records	5,491,372	0.1504%	1,767	0	1,767	68	1,835
31 General Services	166,170,285	4.5519%	53,482	0	53,482	2,046	55,528
32 HEC	24,053,065	0.6589%	7,741	0	7,741	296	8,038
34 Finance Public Fin	892,873	0.0245%	287	0	287	11	298
35 Finance Treasury	1,632,053	0.0447%	525	0	525	20	545
36 ARA Regulatory	719,284	0.0197%	231	0	231	9	240
37 City Secretary	805,096	0.0221%	259	0	259	10	269
38 City Council	9,174,478	0.2513%	2,953	0	2,953	113	3,066
39 Police	783,815,350	21.4710%	252,269	0	252,269	9,652	261,921
40 Dept of Neighborhoods	16,669,836	0.4566%	5,365	0	5,365	205	5,570
41 Fire	487,164,363	13.3448%	156,793	0	156,793	5,999	162,792
42 Municipal Court	30,137,950	0.8256%	9,700	0	9,700	371	10,071
43 Solid Waste	71,454,100	1.9573%	22,997	0	22,997	880	23,877
44 Houston Airport System (HAS)	275,627,704	7.5502%	88,710	0	88,710	3,394	92,104
45 Housing & Community Development	68,986,677	1.8897%	22,203	0	22,203	850	23,053
46 Library	35,694,288	0.9778%	11,488	0	11,488	440	11,928

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Perf Mgt Svcs Allocations

Dept:10 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	90,666,837	2.4836%	\$29,181	\$0	\$29,181	\$1,116	\$30,297
48 Health & Human Services Department	111,441,387	3.0527%	35,867	0	35,867	1,372	37,239
49 Convention & Entertainment	170,816	0.0047%	55	0	55	2	57
50 Fleet Management	86,379,795	2.3662%	27,801	0	27,801	1,064	28,865
51 Planning & Development	6,904,373	0.1891%	2,222	0	2,222	85	2,307
53 Finance Other	4,367,764	0.1196%	1,406	0	1,406	54	1,460
54 ARA Insurance	11,045,594	0.3026%	3,555	0	3,555	136	3,691
55 ARA BARC	9,890,911	0.2709%	3,183	0	3,183	122	3,305
56 ARA Parking	8,756,413	0.2399%	2,818	0	2,818	108	2,926
57 ARA Other	13,720,878	0.3759%	4,416	0	4,416	169	4,585
58 IT Public Services	694,221	0.0190%	223	0	223	9	232
59 Legal Insurance	18,237,590	0.4996%	5,870	0	5,870	225	6,094
60 Legal Wkr Comp	210,952	0.0058%	68	0	68	3	70
61 Mayor Cable TV	4,123,789	0.1130%	1,327	0	1,327	51	1,378
62 Mayor Other	32,266,580	0.8839%	10,385	0	10,385	397	10,782
64 HR Health Benefits	325,598,136	8.9191%	104,793	0	104,793	4,009	108,802
65 HR Long Term Disability	145,523	0.0040%	47	0	47	2	49
66 PWE Bldg Insp	52,984,878	1.4514%	17,053	0	17,053	652	17,706
67 PWE Stormwater	31,227,914	0.8554%	10,051	0	10,051	385	10,435
68 PWE DDSR	71,714,145	1.9645%	23,081	0	23,081	883	23,964
69 PWE Water & Sewer	400,079,632	10.9593%	128,765	0	128,765	4,927	133,691
70 PWE Houston Transtar	2,684,129	0.0735%	864	0	864	33	897
71 PWE Other	48,119,371	1.3181%	15,487	0	15,487	593	16,080
72 Houston Permit Center	6,246,325	0.1711%	2,010	0	2,010	77	2,087
73 CIP S/R Planning	1,189,808	0.0326%	383	0	383	15	398
74 CIP Sal Rec RE	4,308,394	0.1180%	1,387	0	1,387	53	1,440
75 CIP S/R Engrg	11,372,311	0.3115%	3,660	0	3,660	140	3,800
76 CIP S/R Constr	10,209,546	0.2797%	3,286	0	3,286	126	3,412
77 CIP S/R Eng/Const	3,476,361	0.0952%	1,119	0	1,119	43	1,162
78 CIP S/R Geo/Env	1,350,022	0.0370%	435	0	435	17	451
79 CIP S/R Other	3,005,151	0.0823%	967	0	967	37	1,004
80 CIP S/R GSD	4,149,281	0.1137%	1,335	0	1,335	51	1,387
91 Hurricane Ike Aid & Recovery	55,110	0.0015%	18	0	18	1	18
92 ARRA Reimbursement Fund	5,259	0.0001%	2	0	2	0	2
93 HR-W.C.	20,985,364	0.5748%	6,754	0	6,754	258	7,013
94 HITS Other	48,875,538	1.3388%	15,730	0	15,730	602	16,332

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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6/6/2016

Perf Mgt Svcs Allocations

Dept:10 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,650,582,122	100.0000%	1,174,931	0	1,174,931	43,690	1,218,622
Direct Bills					0		0
Total					\$1,174,931		\$1,218,622
<hr/> <hr/>							
Basis Units: FY2015 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:10 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	29,583	29,583
4 Finance Dir Office	763	763
5 Finance Financial Planning & Analysis	579	579
6 Finance City Council	127	127
7 Finance Reporting & Ops	970	970
8 Finance Internal Controls	347	347
9 Finance Grants	330	330
10 Finance Perform Mgmnt	334	334
11 Finance Strategic Purchasing	1,606	1,606
12 ARA Director Office	458	458
13 ARA Admin Svcs	401	401
14 ARA Operations	2,197	2,197
15 ARA Payroll Services	1,396	1,396
16 HITS CIO	1,235	1,235
17 HITS EAS	1,607	1,607
18 HITS EIS	2,226	2,226
19 HITS Radio	1,638	1,638
20 HITS Project Mgt Office	593	593
21 Office Business Opportunity	1,028	1,028
22 Mayor	1,506	1,506
23 Human Resources	11,874	11,874
24 Legal	5,025	5,025
25 City Controller's Office	2,718	2,718
26 Health Administration	4,323	4,323
27 Planning & Dev Admin	632	632
29 CIP Sal Rec PWE	572	572
30 HPD Police Records	1,835	1,835
31 General Services	55,528	55,528
32 HEC	8,038	8,038
34 Finance Public Fin	298	298
35 Finance Treasury	545	545
36 ARA Regulatory	240	240
37 City Secretary	269	269
38 City Council	3,066	3,066
39 Police	261,921	261,921
40 Dept of Neighborhoods	5,570	5,570
41 Fire	162,792	162,792
42 Municipal Court	10,071	10,071
43 Solid Waste	23,877	23,877
44 Houston Airport System (HAS)	92,104	92,104

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Allocation Summary

Dept:10 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
45 Housing & Community Development	\$23,053	\$23,053
46 Library	11,928	11,928
47 Parks & Recreation	30,297	30,297
48 Health & Human Services Department	37,239	37,239
49 Convention & Entertainment	57	57
50 Fleet Management	28,865	28,865
51 Planning & Development	2,307	2,307
53 Finance Other	1,460	1,460
54 ARA Insurance	3,691	3,691
55 ARA BARC	3,305	3,305
56 ARA Parking	2,926	2,926
57 ARA Other	4,585	4,585
58 IT Public Services	232	232
59 Legal Insurance	6,094	6,094
60 Legal Wkr Comp	70	70
61 Mayor Cable TV	1,378	1,378
62 Mayor Other	10,782	10,782
64 HR Health Benefits	108,802	108,802
65 HR Long Term Disability	49	49
66 PWE Bldg Insp	17,706	17,706
67 PWE Stormwater	10,435	10,435
68 PWE DDSR	23,964	23,964
69 PWE Water & Sewer	133,691	133,691
70 PWE Houston Transtar	897	897
71 PWE Other	16,080	16,080
72 Houston Permit Center	2,087	2,087
73 CIP S/R Planning	398	398
74 CIP Sal Rec RE	1,440	1,440
75 CIP S/R Engrg	3,800	3,800
76 CIP S/R Constr	3,412	3,412
77 CIP S/R Eng/Const	1,162	1,162
78 CIP S/R Geo/Env	451	451
79 CIP S/R Other	1,004	1,004
80 CIP S/R GSD	1,387	1,387
91 Hurricane Ike Aid & Recovery	18	18
92 ARRA Reimbursement Fund	2	2
93 HR-W.C.	7,013	7,013
94 HITS Other	16,332	16,332
Total	\$1,218,622	\$1,218,622

**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.

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A. Department Costs

Dept:11 Finance Strategic Purchasing

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$89,262	\$266	\$89,529
3 Memberships	3,035	9	3,044
3 Accounting & Consult	1,019	3	1,022
3 Other Misc	1,925	6	1,931
Subtotal - Non-Departmental-Gen Gov	95,241	284	95,526
4 Finance Dept Admin	856,171	244,326	1,100,497
Subtotal - Finance Dir Office	856,171	244,326	1,100,497
5 Financial Plg & Analysis	1,015	46	1,061
Subtotal - Finance Financial Plg & Analysis	1,015	46	1,061
7 Gen Acctng	394	21	415
7 Auditing Svcs	545	0	545
7 Fin Operations	1,070	50	1,120
Subtotal - Finance Reporting & Ops	2,009	71	2,079
8 Internal Controls	3,210	90	3,300
Subtotal - Finance Internal Controls	3,210	90	3,300
9 Cost Accounting	403	22	426
9 Trust Funds Mgmt (TFM)	410	22	432
Subtotal - Finance Grants	813	45	858
10 Perf Mgt Svcs	1,547	59	1,606
Subtotal - Finance Perform Mgmnt	1,547	59	1,606
11 Purchasing	0	8,733	8,733
Subtotal - Finance Strategic Purchasing	0	8,733	8,733
14 Records	0	1,380	1,380
Subtotal - ARA Operations	0	1,380	1,380
15 Payroll Svcs	0	8,648	8,648
Subtotal - ARA Payroll Services	0	8,648	8,648
18 Enterprise Optns	0	2,392	2,392

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - HITS EIS	\$0	\$2,392	\$2,392
20 IT Proj Mgt	0	3,958	3,958
Subtotal - HITS Project Mgt Office	0	3,958	3,958
21 Certification	0	2,694	2,694
21 Contract Compliance	0	57,264	57,264
21 Reporting & Analytics	0	318	318
21 Dept Services	0	4,465	4,465
21 External Affairs & Outreach	0	624	624
Subtotal - Office Business Opportunity	0	65,363	65,363
22 City Mayor Admin	0	6,063	6,063
Subtotal - Mayor	0	6,063	6,063
23 Personnel Svcs	0	3,182	3,182
Subtotal - Human Resources	0	3,182	3,182
25 Controller Fin Svcs	0	3,366	3,366
Subtotal - City Controller's Office	0	3,366	3,366
Total Incoming	960,006	348,006	1,308,011
C. Total Allocated		\$6,113,276	\$6,113,276
			100.00%

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	101	0.7650%	\$44,103	\$0	\$44,103	\$0	\$44,103
4 Finance Dir Office	15	0.1136%	6,550	0	6,550	0	6,550
6 Finance City Council	6	0.0454%	2,620	0	2,620	0	2,620
7 Finance Reporting & Ops	14	0.1060%	6,113	0	6,113	0	6,113
8 Finance Internal Controls	7	0.0530%	3,057	0	3,057	0	3,057
9 Finance Grants	4	0.0303%	1,747	0	1,747	0	1,747
10 Finance Perform Mgmnt	5	0.0379%	2,183	0	2,183	0	2,183
11 Finance Strategic Purchasing	20	0.1515%	8,733	0	8,733	0	8,733
12 ARA Director Office	5	0.0379%	2,183	0	2,183	134	2,317
13 ARA Admin Svcs	1	0.0076%	437	0	437	27	463
14 ARA Operations	24	0.1818%	10,480	0	10,480	641	11,121
15 ARA Payroll Services	2	0.0151%	873	0	873	53	927
16 HITS CIO	5	0.0379%	2,183	0	2,183	134	2,317
17 HITS EAS	4	0.0303%	1,747	0	1,747	107	1,853
18 HITS EIS	2	0.0151%	873	0	873	53	927
19 HITS Radio	75	0.5681%	32,750	0	32,750	2,003	34,753
20 HITS Project Mgt Office	1	0.0076%	437	0	437	27	463
21 Office Business Opportunity	10	0.0757%	4,367	0	4,367	267	4,634
22 Mayor	17	0.1288%	7,423	0	7,423	454	7,877
23 Human Resources	147	1.1134%	64,190	0	64,190	3,926	68,115
24 Legal	11	0.0833%	4,803	0	4,803	294	5,097
25 City Controller's Office	109	0.8256%	47,596	0	47,596	2,911	50,507
26 Health Administration	88	0.6665%	38,426	0	38,426	2,350	40,777
27 Planning & Dev Admin	32	0.2424%	13,973	0	13,973	855	14,828
29 CIP Sal Rec PWE	5	0.0379%	2,183	0	2,183	134	2,317
30 HPD Police Records	1	0.0076%	437	0	437	27	463
31 General Services	913	6.9151%	398,674	0	398,674	24,383	423,057
32 HEC	14	0.1060%	6,113	0	6,113	374	6,487
34 Finance Public Fin	2	0.0151%	873	0	873	53	927
38 City Council	122	0.9240%	53,273	0	53,273	3,258	56,531
39 Police	1,163	8.8086%	507,840	0	507,840	31,059	538,899
40 Dept of Neighborhoods	339	2.5676%	148,029	0	148,029	9,053	157,082
41 Fire	199	1.5072%	86,896	0	86,896	5,314	92,211
42 Municipal Court	959	7.2635%	418,760	0	418,760	25,611	444,372
43 Solid Waste	508	3.8476%	221,825	0	221,825	13,567	235,392
44 Houston Airport System (HAS)	1,445	10.9445%	630,979	0	630,979	38,590	669,569
45 Housing & Community Development	685	5.1882%	299,115	0	299,115	18,294	317,408
46 Library	381	2.8857%	166,369	0	166,369	10,175	176,544
47 Parks & Recreation	482	3.6507%	210,472	0	210,472	12,872	223,344
48 Health & Human Services Department	1,312	9.9371%	572,903	0	572,903	35,038	607,941
49 Convention & Entertainment	1	0.0076%	437	0	437	27	463
50 Fleet Management	867	6.5667%	378,587	0	378,587	23,154	401,742

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development	29	0.2196%	\$12,663	\$0	\$12,663	\$774	\$13,438
53 Finance Other	10	0.0757%	4,367	0	4,367	267	4,634
54 ARA Insurance	8	0.0606%	3,493	0	3,493	214	3,707
55 ARA BARC	47	0.3560%	20,523	0	20,523	1,255	21,778
56 ARA Parking	54	0.4090%	23,580	0	23,580	1,442	25,022
57 ARA Other	28	0.2121%	12,227	0	12,227	748	12,974
59 Legal Insurance	70	0.5302%	30,566	0	30,566	1,869	32,436
61 Mayor Cable TV	32	0.2424%	13,973	0	13,973	855	14,828
62 Mayor Other	333	2.5222%	145,409	0	145,409	8,893	154,302
63 TIRZ	3	0.0227%	1,310	0	1,310	80	1,390
64 HR Health Benefits	86	0.6514%	37,553	0	37,553	2,297	39,850
65 HR Long Term Disability	2	0.0151%	873	0	873	53	927
66 PWE Bldg Insp	218	1.6511%	95,193	0	95,193	5,822	101,015
67 PWE Stormwater	103	0.7801%	44,976	0	44,976	2,751	47,727
68 PWE DDSR	150	1.1361%	65,500	0	65,500	4,006	69,505
69 PWE Water & Sewer	1,336	10.1189%	583,383	0	583,383	35,679	619,062
70 PWE Houston Transtar	39	0.2954%	17,030	0	17,030	1,042	18,071
71 PWE Other	6	0.0454%	2,620	0	2,620	160	2,780
72 Houston Permit Center	57	0.4317%	24,890	0	24,890	1,522	26,412
73 CIP S/R Planning	1	0.0076%	437	0	437	27	463
74 CIP Sal Rec RE	8	0.0606%	3,493	0	3,493	214	3,707
75 CIP S/R Engrg	1	0.0076%	437	0	437	27	463
76 CIP S/R Constr	20	0.1515%	8,733	0	8,733	534	9,267
77 CIP S/R Eng/Const	2	0.0151%	873	0	873	53	927
78 CIP S/R Geo/Env	1	0.0076%	437	0	437	27	463
93 HR-W.C.	22	0.1666%	9,607	0	9,607	588	10,194
94 HITS Other	434	3.2871%	189,512	0	189,512	11,590	201,102
Subtotal	13,203	100.0000%	5,765,271	0	5,765,271	348,006	6,113,276
Direct Bills					0		0
Total					\$5,765,271		\$6,113,276

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

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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	44,103	44,103
4 Finance Dir Office	6,550	6,550
6 Finance City Council	2,620	2,620
7 Finance Reporting & Ops	6,113	6,113
8 Finance Internal Controls	3,057	3,057
9 Finance Grants	1,747	1,747
10 Finance Perform Mgmt	2,183	2,183
11 Finance Strategic Purchasing	8,733	8,733
12 ARA Director Office	2,317	2,317
13 ARA Admin Svcs	463	463
14 ARA Operations	11,121	11,121
15 ARA Payroll Services	927	927
16 HITS CIO	2,317	2,317
17 HITS EAS	1,853	1,853
18 HITS EIS	927	927
19 HITS Radio	34,753	34,753
20 HITS Project Mgt Office	463	463
21 Office Business Opportunity	4,634	4,634
22 Mayor	7,877	7,877
23 Human Resources	68,115	68,115
24 Legal	5,097	5,097
25 City Controller's Office	50,507	50,507
26 Health Administration	40,777	40,777
27 Planning & Dev Admin	14,828	14,828
29 CIP Sal Rec PWE	2,317	2,317
30 HPD Police Records	463	463
31 General Services	423,057	423,057
32 HEC	6,487	6,487
34 Finance Public Fin	927	927
38 City Council	56,531	56,531
39 Police	538,899	538,899
40 Dept of Neighborhoods	157,082	157,082
41 Fire	92,211	92,211
42 Municipal Court	444,372	444,372
43 Solid Waste	235,392	235,392
44 Houston Airport System (HAS)	669,569	669,569
45 Housing & Community Development	317,408	317,408
46 Library	176,544	176,544
47 Parks & Recreation	223,344	223,344
48 Health & Human Services Department	607,941	607,941

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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
49 Convention & Entertainment	\$463	\$463
50 Fleet Management	401,742	401,742
51 Planning & Development	13,438	13,438
53 Finance Other	4,634	4,634
54 ARA Insurance	3,707	3,707
55 ARA BARC	21,778	21,778
56 ARA Parking	25,022	25,022
57 ARA Other	12,974	12,974
59 Legal Insurance	32,436	32,436
61 Mayor Cable TV	14,828	14,828
62 Mayor Other	154,302	154,302
63 TIRZ	1,390	1,390
64 HR Health Benefits	39,850	39,850
65 HR Long Term Disability	927	927
66 PWE Bldg Insp	101,015	101,015
67 PWE Stormwater	47,727	47,727
68 PWE DDSR	69,505	69,505
69 PWE Water & Sewer	619,062	619,062
70 PWE Houston Transtar	18,071	18,071
71 PWE Other	2,780	2,780
72 Houston Permit Center	26,412	26,412
73 CIP S/R Planning	463	463
74 CIP Sal Rec RE	3,707	3,707
75 CIP S/R Engrg	463	463
76 CIP S/R Constr	9,267	9,267
77 CIP S/R Eng/Const	927	927
78 CIP S/R Geo/Env	463	463
93 HR-W.C.	10,194	10,194
94 HITS Other	201,102	201,102
Total	\$6,113,276	\$6,113,276

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.

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A. Department Costs

Dept:12 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/>					
Department Cost Total		1,369,212	0	1,369,212	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,369,212	0	1,369,212	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,369,212		\$1,369,212	\$0
<hr/>					

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 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	27	9,098	0
3 Memberships	308	1	309	0
3 Accounting & Consult	2,316	7	2,323	0
3 Other Misc	548	2	550	0
3 Walker Rent	498,422	1,486	499,908	0
3 Dept Specific	108,113	322	108,435	0
Subtotal - Non-Departmental-Gen Gov	618,778	1,845	620,624	0
5 Financial Plg & Analysis	2,307	104	2,411	0
Subtotal - Finance Financial Plg & Analysis	2,307	104	2,411	0
7 Gen Acctng	895	48	943	0
7 Fixed Assets	19,485	1,025	20,510	0
7 Auditing Svcs	1,239	0	1,239	0
7 Fin Operations	305	14	319	0
Subtotal - Finance Reporting & Ops	21,924	1,086	23,010	0
8 Internal Controls	915	26	940	0
Subtotal - Finance Internal Controls	915	26	940	0
9 Cost Accounting	115	6	121	0
9 Trust Funds Mgmt (TFM)	117	6	123	0
Subtotal - Finance Grants	232	13	245	0
10 Perf Mgt Svcs	441	17	458	0
Subtotal - Finance Perform Mgmnt	441	17	458	0
11 Purchasing	2,183	134	2,317	0
Subtotal - Finance Strategic Purchasing	2,183	134	2,317	0
13 Budgeting & Accounting Support	0	6,537	6,537	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non- Parking
13 Accounts Payable	\$0	\$3,492	\$3,492	\$0
Subtotal - ARA Admin Svcs	0	10,029	10,029	0
14 Mailroom	0	44,872	44,872	0
14 Property	0	9,718	9,718	0
14 Records	0	140	140	0
14 3-1-1 Svcs *	0	253,146	0	253,146
Subtotal - ARA Operations	0	307,876	54,730	253,146
15 Payroll Svcs	0	879	879	0
Subtotal - ARA Payroll Services	0	879	879	0
17 Enterprise Appl	0	64,846	64,846	0
17 EGIS	0	3,041	3,041	0
Subtotal - HITS EAS	0	67,887	67,887	0
18 Client Svcs	0	54,552	54,552	0
18 NW Data	0	39,013	39,013	0
18 NW Voice	0	30,430	30,430	0
18 Enterprise Optns	0	5,436	5,436	0
Subtotal - HITS EIS	0	129,431	129,431	0
20 IT Proj Mgt	0	402	402	0
Subtotal - HITS Project Mgt Office	0	402	402	0
21 Certification	0	274	274	0
21 Contract Compliance	0	7,405	7,405	0
21 External Affairs & Outreach	0	63	63	0
Subtotal - Office Business Opportunity	0	7,742	7,742	0
22 City Mayor Admin	0	616	616	0
Subtotal - Mayor	0	616	616	0
23 Selection	0	62,157	62,157	0
23 Personnel Svcs	0	323	323	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
Subtotal - Human Resources	\$0	\$62,480	\$62,480	\$0
24 Legal Svcs *	0	433,732	0	433,732
24 Inspector General	0	19,695	19,695	0
Subtotal - Legal	0	453,427	19,695	433,732
25 Controller Fin Svcs	0	7,651	7,651	0
Subtotal - City Controller's Office	0	7,651	7,651	0
31 Building Svcs	0	268,560	268,560	0
31 Utilities	0	161,837	161,837	0
31 Real Estate	0	18,792	18,792	0
Subtotal - General Services	0	449,188	449,188	0
Total Incoming	653,835	1,500,832	1,467,789	686,877
C. Total Allocated		\$3,523,879	\$2,837,001	\$686,877
			80.51%	19.49%

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ARA Dept Admin Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Admin Svcs	8.01	2.1893%	\$44,291	\$0	\$44,291	\$17,820	\$62,111
14 ARA Operations	98.03	26.7937%	542,048	0	542,048	218,088	760,137
15 ARA Payroll Services	47.70	13.0374%	263,753	0	263,753	106,119	369,872
36 ARA Regulatory	6.13	1.6755%	33,895	0	33,895	13,637	47,533
54 ARA Insurance	5.01	1.3693%	27,702	0	27,702	11,146	38,848
55 ARA BARC	91.18	24.9214%	504,172	0	504,172	202,849	707,021
56 ARA Parking	70.66	19.3129%	390,708	0	390,708	157,198	547,906
57 ARA Other	39.15	10.7005%	216,477	0	216,477	87,097	303,574
Subtotal	365.87	100.0000%	2,023,047	0	2,023,047	813,955	2,837,001
Direct Bills					0		0
Total					\$2,023,047		\$2,837,001

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

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ARA Non-Parking Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Admin Svcs	8.01	2.7133%	\$0	\$0	\$0	\$18,637	\$18,637
14 ARA Operations	98.03	33.2069%	0	0	0	228,091	228,091
15 ARA Payroll Services	47.70	16.1580%	0	0	0	110,986	110,986
36 ARA Regulatory	6.13	2.0765%	0	0	0	14,263	14,263
54 ARA Insurance	5.01	1.6971%	0	0	0	11,657	11,657
55 ARA BARC	91.18	30.8865%	0	0	0	212,152	212,152
57 ARA Other	39.15	13.2617%	0	0	0	91,092	91,092
Subtotal	295.21	100.0000%	0	0	0	686,877	686,877
Direct Bills					0		0
Total					\$0		\$686,877

Basis Units: Number of FTE positions excl Parking

Source: COH FTE Report

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Allocation Summary

Dept:12 ARA Director Office

Department	ARA Dept Admin	ARA Non- Parking	Total
0 Direct Billed	\$0	\$0	\$0
13 ARA Admin Svcs	62,111	18,637	80,748
14 ARA Operations	760,137	228,091	988,227
15 ARA Payroll Services	369,872	110,986	480,857
36 ARA Regulatory	47,533	14,263	61,796
54 ARA Insurance	38,848	11,657	50,505
55 ARA BARC	707,021	212,152	919,173
56 ARA Parking	547,906	0	547,906
57 ARA Other	303,574	91,092	394,666
Total	\$2,837,001	\$686,877	\$3,523,879

**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 number of FTE positions in departments served.

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A. Department Costs

Dept:13 ARA Admin Svcs

Description		Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs					
Salaries	S1	603,362	0	353,510	249,852
<i>Salary % Split</i>			<i>.00%</i>	<i>58.59%</i>	<i>41.41%</i>
Benefits	S	329,387	0	192,988	136,399
Subtotal - Personnel Costs		932,749	0	546,498	386,251
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
Department Cost Total		1,199,465	0	702,767	496,698
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,199,465	0	702,767	496,698
General Admin Distribution			0	0	0
Grand Total		\$1,199,465		\$702,767	\$496,698

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 ARA Admin Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$17,258	\$51	\$10,142	\$7,168
3 Memberships	587	2	345	244
3 Accounting & Consult	489	1	287	203
3 Other Misc	480	2	282	200
Subtotal - Non-Departmental-Gen Gov	18,814	56	11,056	7,814
5 Financial Plg & Analysis	487	22	298	211
Subtotal - Finance Financial Plg & Analysis	487	22	298	211
7 Gen Acctng	189	10	117	82
7 Auditing Svcs	261	0	153	108
7 Fin Operations	267	12	164	116
Subtotal - Finance Reporting & Ops	717	22	433	306
8 Internal Controls	801	23	483	341
Subtotal - Finance Internal Controls	801	23	483	341
9 Cost Accounting	101	6	62	44
9 Trust Funds Mgmt (TFM)	102	6	63	45
Subtotal - Finance Grants	203	11	126	89
10 Perf Mgt Svcs	386	15	235	166
Subtotal - Finance Perform Mgmnt	386	15	235	166
11 Purchasing	437	27	271	192
Subtotal - Finance Strategic Purchasing	437	27	271	192
12 ARA Dept Admin	44,291	17,820	36,391	25,720
12 ARA Non-Parking	0	18,637	10,920	7,718
Subtotal - ARA Director Office	44,291	36,457	47,310	33,438
13 Budgeting & Accounting Support	0	12,437	7,287	5,150
13 Accounts Payable	0	6,645	3,893	2,752
Subtotal - ARA Admin Svcs	0	19,082	11,180	7,902
14 Records	0	267	156	110

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 ARA Admin Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - ARA Operations	\$0	\$267	\$156	\$110
15 Payroll Svcs	0	1,672	980	692
Subtotal - ARA Payroll Services	0	1,672	980	692
17 IT ERP	0	68,701	40,252	28,449
Subtotal - HITS EAS	0	68,701	40,252	28,449
18 Enterprise Optns	0	1,147	672	475
Subtotal - HITS EIS	0	1,147	672	475
20 IT Proj Mgt	0	765	448	317
Subtotal - HITS Project Mgt Office	0	765	448	317
21 Certification	0	521	305	216
21 Reporting & Analytics	0	6,706	3,929	2,777
21 Dept Services	0	15,627	9,156	6,471
21 External Affairs & Outreach	0	121	71	50
Subtotal - Office Business Opportunity	0	22,974	13,461	9,514
22 City Mayor Admin	0	1,172	687	485
Subtotal - Mayor	0	1,172	687	485
23 Personnel Svcs	0	615	360	255
Subtotal - Human Resources	0	615	360	255
25 Controller Fin Svcs	0	1,614	946	668
Subtotal - City Controller's Office	0	1,614	946	668
Total Incoming	66,135	154,642	129,353	91,424
C. Total Allocated		<u>\$1,420,242</u>	<u>\$832,120</u>	<u>\$588,122</u>
		58.59%	41.41%	

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Budgeting & Accounting Support Allocations

Dept:13 ARA Admin Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	4.21	0.8815%	\$6,537	\$0	\$6,537	\$0	\$6,537
13 ARA Admin Svcs	8.01	1.6772%	12,437	0	12,437	0	12,437
14 ARA Operations	98.03	20.5268%	152,210	0	152,210	19,087	171,296
15 ARA Payroll Services	47.70	9.9881%	74,063	0	74,063	9,287	83,350
22 Mayor	36.63	7.6701%	56,875	0	56,875	7,132	64,007
36 ARA Regulatory	6.13	1.2836%	9,518	0	9,518	1,194	10,711
54 ARA Insurance	5.01	1.0491%	7,779	0	7,779	975	8,754
55 ARA BARC	91.18	19.0925%	141,574	0	141,574	17,753	159,327
56 ARA Parking	70.66	14.7957%	109,713	0	109,713	13,758	123,470
57 ARA Other	39.15	8.1978%	60,788	0	60,788	7,623	68,410
61 Mayor Cable TV	16.78	3.5136%	26,054	0	26,054	3,267	29,321
62 Mayor Other	41.02	8.5893%	63,691	0	63,691	7,987	71,678
63 TIRZ	13.06	2.7347%	20,278	0	20,278	2,543	22,821
Subtotal	477.57	100.0000%	741,515	0	741,515	90,605	832,120
Direct Bills					0		0
Total					\$741,515		\$832,120

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

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Accounts Payable Allocations

Dept:13 ARA Admin Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	4.21	0.6664%	\$3,492	\$0	\$3,492	\$0	\$3,492
13 ARA Admin Svcs	8.01	1.2679%	6,645	0	6,645	0	6,645
14 ARA Operations	98.03	15.5167%	81,321	0	81,321	10,132	91,453
15 ARA Payroll Services	47.70	7.5502%	39,570	0	39,570	4,930	44,500
22 Mayor	36.63	5.7980%	30,386	0	30,386	3,786	34,173
36 ARA Regulatory	6.13	0.9703%	5,085	0	5,085	634	5,719
40 Dept of Neighborhoods	154.20	24.4076%	127,917	0	127,917	15,938	143,855
54 ARA Insurance	5.01	0.7930%	4,156	0	4,156	518	4,674
55 ARA BARC	91.18	14.4325%	75,638	0	75,638	9,424	85,063
56 ARA Parking	70.66	11.1845%	58,616	0	58,616	7,303	65,919
57 ARA Other	39.15	6.1969%	32,477	0	32,477	4,047	36,523
61 Mayor Cable TV	16.78	2.6560%	13,920	0	13,920	1,734	15,654
62 Mayor Other	41.02	6.4929%	34,028	0	34,028	4,240	38,268
63 TIRZ	13.06	2.0672%	10,834	0	10,834	1,350	12,184
Subtotal	631.77	100.0000%	524,085	0	524,085	64,037	588,122
Direct Bills					0		0
Total					\$524,085		\$588,122

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

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Allocation Summary

Dept:13 ARA Admin Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
12 ARA Director Office	6,537	3,492	10,029
13 ARA Admin Svcs	12,437	6,645	19,082
14 ARA Operations	171,296	91,453	262,749
15 ARA Payroll Services	83,350	44,500	127,850
22 Mayor	64,007	34,173	98,179
36 ARA Regulatory	10,711	5,719	16,430
40 Dept of Neighborhoods	0	143,855	143,855
54 ARA Insurance	8,754	4,674	13,428
55 ARA BARC	159,327	85,063	244,389
56 ARA Parking	123,470	65,919	189,390
57 ARA Other	68,410	36,523	104,934
61 Mayor Cable TV	29,321	15,654	44,975
62 Mayor Other	71,678	38,268	109,946
63 TIRZ	22,821	12,184	35,005
Total	\$832,120	\$588,122	\$1,420,242

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 number of FTEs 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:14 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
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
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
Department Cost Total		6,574,338	0	254,151	257,218	639,881	5,423,088
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,574,338	0	254,151	257,218	639,881	5,423,088
General Admin Distribution			0	0	0	0	0
Grand Total		\$6,574,338		\$254,151	\$257,218	\$639,881	\$5,423,088

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$211,209	\$630	\$7,391	\$3,877	\$21,657	\$178,913
3 Memberships	7,182	21	251	132	736	6,084
3 Accounting & Consult	5,842	18	204	107	599	4,949
3 Other Misc	2,633	8	92	48	270	2,231
3 Walker Rent *	234,986	701	0	0	0	235,687
Subtotal - Non-Departmental-Gen Gov	461,852	1,378	7,939	4,165	23,263	427,864
5 Financial Plg & Analysis	5,819	263	212	111	622	5,136
Subtotal - Finance Financial Plg & Analysis	5,819	263	212	111	622	5,136
7 Gen Acctng	2,258	120	83	44	243	2,009
7 Auditing Svcs	3,124	0	109	57	319	2,639
7 Fin Operations	1,464	68	53	28	157	1,294
Subtotal - Finance Reporting & Ops	6,846	188	245	129	719	5,941
8 Internal Controls	4,391	124	158	83	462	3,813
Subtotal - Finance Internal Controls	4,391	124	158	83	462	3,813
9 Cost Accounting	552	31	20	11	60	492
9 Trust Funds Mgmt (TFM)	561	31	21	11	60	500
Subtotal - Finance Grants	1,113	61	41	21	120	992
10 Perf Mgt Svcs	2,116	81	77	40	225	1,855
Subtotal - Finance Perform Mgmnt	2,116	81	77	40	225	1,855
11 Purchasing	10,480	641	388	204	1,137	9,392
Subtotal - Finance Strategic Purchasing	10,480	641	388	204	1,137	9,392
12 ARA Dept Admin	542,048	218,088	26,523	13,912	77,711	641,990
12 ARA Non-Parking	0	228,091	7,958	4,175	23,318	192,639
Subtotal - ARA Director Office	542,048	446,179	34,481	18,087	101,030	834,629
13 Budgeting & Accounting Support	152,210	19,087	5,977	3,135	17,512	144,672
13 Accounts Payable	81,321	10,132	3,191	1,674	9,350	77,239
Subtotal - ARA Admin Svcs	233,530	29,219	9,168	4,809	26,862	221,911
14 Records	0	3,265	114	60	334	2,757

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - ARA Operations	\$0	\$3,265	\$114	\$60	\$334	\$2,757
15 Payroll Svcs	0	20,463	714	375	2,092	17,282
Subtotal - ARA Payroll Services	0	20,463	714	375	2,092	17,282
17 Enterprise Appl *	0	4,319	0	0	0	4,319
Subtotal - HITS EAS	0	4,319	0	0	0	4,319
18 Client Svcs *	0	5,224	0	0	0	5,224
18 Enterprise Optns	0	13,713	478	251	1,402	11,582
Subtotal - HITS EIS	0	18,937	478	251	1,402	16,806
20 IT Proj Mgt	0	9,365	327	171	957	7,909
Subtotal - HITS Project Mgt Office	0	9,365	327	171	957	7,909
21 Certification	0	6,374	222	117	652	5,383
21 External Affairs & Outreach	0	1,475	51	27	151	1,246
Subtotal - Office Business Opportunity	0	7,849	274	144	802	6,629
22 City Mayor Admin	0	14,345	501	263	1,467	12,116
Subtotal - Mayor	0	14,345	501	263	1,467	12,116
23 Personnel Svcs	0	7,528	263	138	770	6,358
Subtotal - Human Resources	0	7,528	263	138	770	6,358
25 Controller Fin Svcs	0	19,299	673	353	1,973	16,299
Subtotal - City Controller's Office	0	19,299	673	353	1,973	16,299
31 Real Estate	0	17,748	619	325	1,814	14,989
Subtotal - General Services	0	17,748	619	325	1,814	14,989
Total Incoming	1,268,196	601,252	56,672	29,727	166,050	1,617,000
C. Total Allocated		\$8,443,787	\$310,823	\$286,945	\$805,931	\$7,040,088
			3.68%	3.40%	9.54%	83.38%

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Mailroom Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	154.40	6.5247%	\$18,935	\$0	\$18,935	\$0	\$18,935
12 ARA Director Office	365.90	15.4623%	44,872	0	44,872	0	44,872
16 HITS CIO	146.00	6.1697%	17,905	0	17,905	1,631	19,535
21 Office Business Opportunity	31.00	1.3100%	3,802	0	3,802	346	4,148
22 Mayor	63.80	2.6961%	7,824	0	7,824	713	8,537
23 Human Resources	193.40	8.1728%	23,717	0	23,717	2,160	25,878
24 Legal	150.50	6.3599%	18,456	0	18,456	1,681	20,138
25 City Controller's Office	64.40	2.7214%	7,898	0	7,898	719	8,617
27 Planning & Dev Admin	81.00	3.4229%	9,933	0	9,933	905	10,838
28 PWE Administration Indirect	801.00	33.8489%	98,230	0	98,230	8,947	107,177
31 General Services	93.00	3.9300%	11,405	0	11,405	1,039	12,444
37 City Secretary	10.00	0.4226%	1,226	0	1,226	112	1,338
38 City Council	76.50	3.2328%	9,382	0	9,382	855	10,236
40 Dept of Neighborhoods	23.00	0.9719%	2,821	0	2,821	257	3,078
42 Municipal Court	31.00	1.3100%	3,802	0	3,802	346	4,148
43 Solid Waste	40.00	1.6903%	4,905	0	4,905	447	5,352
50 Fleet Management	25.00	1.0565%	3,066	0	3,066	279	3,345
61 Mayor Cable TV	16.50	0.6973%	2,023	0	2,023	184	2,208
Subtotal	2,366.40	100.0000%	290,202	0	290,202	20,621	310,823
Direct Bills					0		0
Total					\$290,202		\$310,823

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

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Property Allocations

Dept:14 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%	4,447	0	4,447	0	4,447
12 ARA Director Office	472	3.5195%	9,718	0	9,718	0	9,718
16 HITS CIO	1,246	9.2909%	25,655	0	25,655	1,059	26,714
21 Office Business Opportunity	10	0.0746%	206	0	206	9	214
22 Mayor	37	0.2759%	762	0	762	31	793
23 Human Resources	9	0.0671%	185	0	185	8	193
24 Legal	24	0.1790%	494	0	494	20	515
25 City Controller's Office	242	1.8045%	4,983	0	4,983	206	5,188
26 Health Administration	414	3.0870%	8,524	0	8,524	352	8,876
27 Planning & Dev Admin	59	0.4399%	1,215	0	1,215	50	1,265
31 General Services	301	2.2444%	6,197	0	6,197	256	6,453
32 HEC	3	0.0224%	62	0	62	3	64
38 City Council	64	0.4772%	1,318	0	1,318	54	1,372
39 Police	1,029	7.6728%	21,187	0	21,187	875	22,062
40 Dept of Neighborhoods	18	0.1342%	371	0	371	15	386
41 Fire	3,213	23.9579%	66,155	0	66,155	2,732	68,887
42 Municipal Court	7	0.0522%	144	0	144	6	150
43 Solid Waste	619	4.6156%	12,745	0	12,745	526	13,271
45 Housing & Community Development	1	0.0075%	21	0	21	1	21
46 Library	2,296	17.1203%	47,274	0	47,274	1,952	49,226
47 Parks & Recreation	3,002	22.3846%	61,810	0	61,810	2,552	64,363
50 Fleet Management	128	0.9544%	2,635	0	2,635	109	2,744
Subtotal	13,411	100.0000%	276,128	0	276,128	10,817	286,945
Direct Bills					0		0
Total					\$276,128		\$286,945

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

Source: Asset Report

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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0399%	\$298	\$0	\$298	\$0	\$298
5 Finance Financial Planning & Analysis	13.30	0.0594%	443	0	443	0	443
6 Finance City Council	4.92	0.0220%	164	0	164	0	164
7 Finance Reporting & Ops	12.94	0.0578%	431	0	431	0	431
8 Finance Internal Controls	3.71	0.0166%	124	0	124	0	124
9 Finance Grants	9.04	0.0404%	301	0	301	0	301
10 Finance Perform Mgmnt	5.93	0.0265%	197	0	197	0	197
11 Finance Strategic Purchasing	41.43	0.1851%	1,380	0	1,380	0	1,380
12 ARA Director Office	4.21	0.0188%	140	0	140	0	140
13 ARA Admin Svcs	8.01	0.0358%	267	0	267	0	267
14 ARA Operations	98.03	0.4379%	3,265	0	3,265	0	3,265
15 ARA Payroll Services	47.70	0.2131%	1,588	0	1,588	130	1,718
16 HITS CIO	14.13	0.0631%	471	0	471	38	509
17 HITS EAS	28.06	0.1253%	934	0	934	76	1,011
18 HITS EIS	62.86	0.2808%	2,093	0	2,093	171	2,265
19 HITS Radio	32.47	0.1450%	1,081	0	1,081	88	1,170
20 HITS Project Mgt Office	13.71	0.0612%	457	0	457	37	494
21 Office Business Opportunity	30.08	0.1344%	1,002	0	1,002	82	1,084
22 Mayor	36.63	0.1636%	1,220	0	1,220	100	1,320
23 Human Resources	174.22	0.7782%	5,802	0	5,802	475	6,276
24 Legal	121.59	0.5431%	4,049	0	4,049	331	4,380
25 City Controller's Office	62.12	0.2775%	2,069	0	2,069	169	2,238
26 Health Administration	78.23	0.3495%	2,605	0	2,605	213	2,818
27 Planning & Dev Admin	13.09	0.0585%	436	0	436	36	472
29 CIP Sal Rec PWE	10.71	0.0478%	357	0	357	29	386
30 HPD Police Records	94.41	0.4217%	3,144	0	3,144	257	3,401
31 General Services	242.38	1.0827%	8,072	0	8,072	660	8,732
32 HEC	236.77	1.0576%	7,885	0	7,885	645	8,530
34 Finance Public Fin	6.51	0.0291%	217	0	217	18	235
35 Finance Treasury	4.35	0.0194%	145	0	145	12	157
36 ARA Regulatory	6.13	0.0274%	204	0	204	17	221
37 City Secretary	10.25	0.0458%	341	0	341	28	369
38 City Council	76.51	0.3418%	2,548	0	2,548	208	2,756
39 Police	6,700.04	29.9288%	223,122	0	223,122	18,255	241,377
40 Dept of Neighborhoods	154.20	0.6888%	5,135	0	5,135	420	5,555
41 Fire	4,366.21	19.5037%	145,402	0	145,402	11,896	157,298
42 Municipal Court	320.60	1.4321%	10,677	0	10,677	874	11,550
43 Solid Waste	478.44	2.1372%	15,933	0	15,933	1,304	17,236
44 Houston Airport System (HAS)	1,291.99	5.7713%	43,025	0	43,025	3,520	46,546
45 Housing & Community Development	164.80	0.7362%	5,488	0	5,488	449	5,937
46 Library	486.87	2.1748%	16,214	0	16,214	1,327	17,540
47 Parks & Recreation	767.02	3.4262%	25,543	0	25,543	2,090	27,633

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Records Allocations

Dept:14 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%	\$38,224	\$0	\$38,224	\$3,127	\$41,351
49 Convention & Entertainment	17.16	0.0767%	571	0	571	47	618
50 Fleet Management	369.65	1.6512%	12,310	0	12,310	1,007	13,317
51 Planning & Development	66.95	0.2991%	2,230	0	2,230	182	2,412
53 Finance Other	42.59	0.1902%	1,418	0	1,418	116	1,534
54 ARA Insurance	5.01	0.0224%	167	0	167	14	180
55 ARA BARC	91.18	0.4073%	3,036	0	3,036	248	3,285
56 ARA Parking	70.66	0.3156%	2,353	0	2,353	193	2,546
57 ARA Other	39.15	0.1749%	1,304	0	1,304	107	1,410
58 IT Public Services	9.22	0.0412%	307	0	307	25	332
59 Legal Insurance	52.69	0.2354%	1,755	0	1,755	144	1,898
60 Legal Wkr Comp	2.00	0.0089%	67	0	67	5	72
61 Mayor Cable TV	16.78	0.0750%	559	0	559	46	605
62 Mayor Other	41.02	0.1832%	1,366	0	1,366	112	1,478
63 TIRZ	13.06	0.0583%	435	0	435	36	471
64 HR Health Benefits	47.94	0.2141%	1,596	0	1,596	131	1,727
66 PWE Bldg Insp	510.04	2.2783%	16,985	0	16,985	1,390	18,375
67 PWE Stormwater	337.24	1.5064%	11,231	0	11,231	919	12,149
68 PWE DDSR	512.48	2.2892%	17,066	0	17,066	1,396	18,463
69 PWE Water & Sewer	2,166.22	9.6764%	72,139	0	72,139	5,902	78,041
70 PWE Houston Transtar	7.28	0.0325%	242	0	242	20	262
71 PWE Other	18.49	0.0826%	616	0	616	50	666
72 Houston Permit Center	44.85	0.2003%	1,494	0	1,494	122	1,616
73 CIP S/R Planning	10.10	0.0451%	336	0	336	28	364
74 CIP Sal Rec RE	32.51	0.1452%	1,083	0	1,083	89	1,171
75 CIP S/R Engrg	99.06	0.4425%	3,299	0	3,299	270	3,569
76 CIP S/R Constr	106.72	0.4767%	3,554	0	3,554	291	3,845
77 CIP S/R Eng/Const	14.03	0.0627%	467	0	467	38	505
78 CIP S/R Geo/Env	11.54	0.0515%	384	0	384	31	416
79 CIP S/R Other	19.36	0.0865%	645	0	645	53	697
80 CIP S/R GSD	37.05	0.1655%	1,234	0	1,234	101	1,335
93 HR-W.C.	31.54	0.1409%	1,050	0	1,050	86	1,136
94 HITS Other	51.68	0.2309%	1,721	0	1,721	141	1,862
Subtotal	22,386.59	100.0000%	745,510	0	745,510	60,421	805,931
Direct Bills					0		0
Total					\$745,510		\$805,931

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

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3-1-1 Svcs Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	509	0.0328%	\$2,140	\$0	\$2,140	\$0	\$2,140
12 ARA Director Office	60,206	3.8762%	253,146	0	253,146	0	253,146
16 HITS CIO	12,999	0.8369%	54,656	0	54,656	4,437	59,093
21 Office Business Opportunity	614	0.0395%	2,582	0	2,582	210	2,791
22 Mayor	5,366	0.3455%	22,562	0	22,562	1,831	24,394
23 Human Resources	6,043	0.3891%	25,409	0	25,409	2,063	27,471
24 Legal	1,478	0.0952%	6,214	0	6,214	504	6,719
25 City Controller's Office	600	0.0386%	2,523	0	2,523	205	2,728
28 PWE Administration Indirect	280,327	18.0483%	1,178,679	0	1,178,679	95,677	1,274,356
31 General Services	1,166	0.0751%	4,903	0	4,903	398	5,301
32 HEC	97	0.0062%	408	0	408	33	441
37 City Secretary	1,268	0.0816%	5,332	0	5,332	433	5,764
38 City Council	2,965	0.1909%	12,467	0	12,467	1,012	13,479
39 Police	102,202	6.5801%	429,724	0	429,724	34,882	464,606
40 Dept of Neighborhoods	35,451	2.2824%	149,059	0	149,059	12,100	161,159
41 Fire	7,023	0.4522%	29,529	0	29,529	2,397	31,926
42 Municipal Court	429,923	27.6797%	1,807,679	0	1,807,679	146,735	1,954,413
43 Solid Waste	291,051	18.7387%	1,223,770	0	1,223,770	99,337	1,323,107
44 Houston Airport System (HAS)	286	0.0184%	1,203	0	1,203	98	1,300
45 Housing & Community Development	2,255	0.1452%	9,482	0	9,482	770	10,251
46 Library	2,202	0.1418%	9,259	0	9,259	752	10,010
47 Parks & Recreation	11,927	0.7679%	50,149	0	50,149	4,071	54,220
48 Health & Human Services Department	56,107	3.6123%	235,911	0	235,911	19,150	255,060
50 Fleet Management	11	0.0007%	46	0	46	4	50
51 Planning & Development	1,448	0.0932%	6,088	0	6,088	494	6,583
56 ARA Parking	57,506	3.7024%	241,793	0	241,793	19,627	261,420
95 Other	182,175	11.7290%	765,983	0	765,983	62,177	828,161
Subtotal	1,553,205	100.0000%	6,530,695	0	6,530,695	509,393	7,040,088
Direct Bills					0		0
Total					\$6,530,695		\$7,040,088

Basis Units: Number of contacts per department

Source: Contact Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:14 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	18,935	4,447	298	2,140	25,820
5 Finance Financial Planning & Analysis	0	0	443	0	443
6 Finance City Council	0	0	164	0	164
7 Finance Reporting & Ops	0	0	431	0	431
8 Finance Internal Controls	0	0	124	0	124
9 Finance Grants	0	0	301	0	301
10 Finance Perform Mgmnt	0	0	197	0	197
11 Finance Strategic Purchasing	0	0	1,380	0	1,380
12 ARA Director Office	44,872	9,718	140	253,146	307,876
13 ARA Admin Svcs	0	0	267	0	267
14 ARA Operations	0	0	3,265	0	3,265
15 ARA Payroll Services	0	0	1,718	0	1,718
16 HITS CIO	19,535	26,714	509	59,093	105,852
17 HITS EAS	0	0	1,011	0	1,011
18 HITS EIS	0	0	2,265	0	2,265
19 HITS Radio	0	0	1,170	0	1,170
20 HITS Project Mgt Office	0	0	494	0	494
21 Office Business Opportunity	4,148	214	1,084	2,791	8,237
22 Mayor	8,537	793	1,320	24,394	35,043
23 Human Resources	25,878	193	6,276	27,471	59,818
24 Legal	20,138	515	4,380	6,719	31,751
25 City Controller's Office	8,617	5,188	2,238	2,728	18,771
26 Health Administration	0	8,876	2,818	0	11,694
27 Planning & Dev Admin	10,838	1,265	472	0	12,575
28 PWE Administration Indirect	107,177	0	0	1,274,356	1,381,533
29 CIP Sal Rec PWE	0	0	386	0	386
30 HPD Police Records	0	0	3,401	0	3,401
31 General Services	12,444	6,453	8,732	5,301	32,930
32 HEC	0	64	8,530	441	9,035
34 Finance Public Fin	0	0	235	0	235
35 Finance Treasury	0	0	157	0	157
36 ARA Regulatory	0	0	221	0	221
37 City Secretary	1,338	0	369	5,764	7,472
38 City Council	10,236	1,372	2,756	13,479	27,843
39 Police	0	22,062	241,377	464,606	728,045
40 Dept of Neighborhoods	3,078	386	5,555	161,159	170,178
41 Fire	0	68,887	157,298	31,926	258,111
42 Municipal Court	4,148	150	11,550	1,954,413	1,970,261
43 Solid Waste	5,352	13,271	17,236	1,323,107	1,358,967

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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
44 Houston Airport System (HAS)	\$0	\$0	\$46,546	\$1,300	\$47,846
45 Housing & Community Development	0	21	5,937	10,251	16,210
46 Library	0	49,226	17,540	10,010	76,776
47 Parks & Recreation	0	64,363	27,633	54,220	146,215
48 Health & Human Services Department	0	0	41,351	255,060	296,411
49 Convention & Entertainment	0	0	618	0	618
50 Fleet Management	3,345	2,744	13,317	50	19,457
51 Planning & Development	0	0	2,412	6,583	8,995
53 Finance Other	0	0	1,534	0	1,534
54 ARA Insurance	0	0	180	0	180
55 ARA BARC	0	0	3,285	0	3,285
56 ARA Parking	0	0	2,546	261,420	263,966
57 ARA Other	0	0	1,410	0	1,410
58 IT Public Services	0	0	332	0	332
59 Legal Insurance	0	0	1,898	0	1,898
60 Legal Wkr Comp	0	0	72	0	72
61 Mayor Cable TV	2,208	0	605	0	2,812
62 Mayor Other	0	0	1,478	0	1,478
63 TIRZ	0	0	471	0	471
64 HR Health Benefits	0	0	1,727	0	1,727
66 PWE Bldg Insp	0	0	18,375	0	18,375
67 PWE Stormwater	0	0	12,149	0	12,149
68 PWE DDSR	0	0	18,463	0	18,463
69 PWE Water & Sewer	0	0	78,041	0	78,041
70 PWE Houston Transtar	0	0	262	0	262
71 PWE Other	0	0	666	0	666
72 Houston Permit Center	0	0	1,616	0	1,616
73 CIP S/R Planning	0	0	364	0	364
74 CIP Sal Rec RE	0	0	1,171	0	1,171
75 CIP S/R Engrg	0	0	3,569	0	3,569
76 CIP S/R Constr	0	0	3,845	0	3,845
77 CIP S/R Eng/Const	0	0	505	0	505
78 CIP S/R Geo/Env	0	0	416	0	416
79 CIP S/R Other	0	0	697	0	697
80 CIP S/R GSD	0	0	1,335	0	1,335
93 HR-W.C.	0	0	1,136	0	1,136
94 HITS Other	0	0	1,862	0	1,862
95 Other	0	0	0	828,161	828,161
Total	\$310,823	\$286,945	\$805,931	\$7,040,088	\$8,443,787

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
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A. Department Costs

Dept:15 ARA Payroll Services

Description		Amount	General Admin	Payroll Svcs
Personnel Costs				
Salaries	S1	2,720,227	0	2,720,227
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,359,775	0	1,359,775
Subtotal - Personnel Costs		4,080,002	0	4,080,002
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
Department Cost Total		4,177,117	0	4,177,117
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,177,117	0	4,177,117
General Admin Distribution			0	0
Grand Total		\$4,177,117		\$4,177,117

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

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$102,771	\$306	\$103,078
3 Memberships	3,495	10	3,505
3 Accounting & Consult	807	2	810
3 Other Misc	1,673	5	1,678
Subtotal - Non-Departmental-Gen Gov	108,746	325	109,071
5 Financial Plg & Analysis	804	36	841
Subtotal - Finance Financial Plg & Analysis	804	36	841
7 Gen Acctng	312	17	329
7 Auditing Svcs	432	0	432
7 Fin Operations	930	43	973
Subtotal - Finance Reporting & Ops	1,674	60	1,734
8 Internal Controls	2,790	79	2,869
Subtotal - Finance Internal Controls	2,790	79	2,869
9 Cost Accounting	351	19	370
9 Trust Funds Mgmt (TFM)	356	19	376
Subtotal - Finance Grants	707	39	746
10 Perf Mgt Svcs	1,344	51	1,396
Subtotal - Finance Perform Mgmnt	1,344	51	1,396
11 Purchasing	873	53	927
Subtotal - Finance Strategic Purchasing	873	53	927
12 ARA Dept Admin	263,753	106,119	369,872
12 ARA Non-Parking	0	110,986	110,986
Subtotal - ARA Director Office	263,753	217,104	480,857
13 Budgeting & Accounting Support	74,063	9,287	83,350
13 Accounts Payable	39,570	4,930	44,500
Subtotal - ARA Admin Svcs	113,633	14,218	127,850
14 Records	1,588	130	1,718

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - ARA Operations	\$1,588	\$130	\$1,718
15 Payroll Svcs	0	9,957	9,957
Subtotal - ARA Payroll Services	0	9,957	9,957
18 Enterprise Optns	0	1,895	1,895
Subtotal - HITS EIS	0	1,895	1,895
20 IT Proj Mgt	0	4,557	4,557
Subtotal - HITS Project Mgt Office	0	4,557	4,557
21 Certification	0	3,101	3,101
21 External Affairs & Outreach	0	718	718
Subtotal - Office Business Opportunity	0	3,819	3,819
22 City Mayor Admin	0	6,980	6,980
Subtotal - Mayor	0	6,980	6,980
23 Personnel Svcs	0	3,663	3,663
Subtotal - Human Resources	0	3,663	3,663
25 Controller Fin Svcs	0	2,667	2,667
Subtotal - City Controller's Office	0	2,667	2,667
Total Incoming	495,914	265,634	761,548
C. Total Allocated		\$4,938,665	\$4,938,665
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0399%	\$1,866	\$0	\$1,866	\$0	\$1,866
5 Finance Financial Planning & Analysis	13.30	0.0594%	2,776	0	2,776	0	2,776
6 Finance City Council	4.92	0.0220%	1,027	0	1,027	0	1,027
7 Finance Reporting & Ops	12.94	0.0578%	2,701	0	2,701	0	2,701
8 Finance Internal Controls	3.71	0.0166%	774	0	774	0	774
9 Finance Grants	9.04	0.0404%	1,887	0	1,887	0	1,887
10 Finance Perform Mgmt	5.93	0.0265%	1,238	0	1,238	0	1,238
11 Finance Strategic Purchasing	41.43	0.1851%	8,648	0	8,648	0	8,648
12 ARA Director Office	4.21	0.0188%	879	0	879	0	879
13 ARA Admin Svcs	8.01	0.0358%	1,672	0	1,672	0	1,672
14 ARA Operations	98.03	0.4379%	20,463	0	20,463	0	20,463
15 ARA Payroll Services	47.70	0.2131%	9,957	0	9,957	0	9,957
16 HITS CIO	14.13	0.0631%	2,950	0	2,950	170	3,119
17 HITS EAS	28.06	0.1253%	5,857	0	5,857	337	6,194
18 HITS EIS	62.86	0.2808%	13,122	0	13,122	755	13,876
19 HITS Radio	32.47	0.1450%	6,778	0	6,778	390	7,168
20 HITS Project Mgt Office	13.71	0.0612%	2,862	0	2,862	165	3,026
21 Office Business Opportunity	30.08	0.1344%	6,279	0	6,279	361	6,640
22 Mayor	36.63	0.1636%	7,646	0	7,646	440	8,086
23 Human Resources	174.22	0.7782%	36,367	0	36,367	2,091	38,458
24 Legal	121.59	0.5431%	25,381	0	25,381	1,460	26,841
25 City Controller's Office	62.12	0.2775%	12,967	0	12,967	746	13,713
26 Health Administration	78.23	0.3495%	16,330	0	16,330	939	17,269
27 Planning & Dev Admin	13.09	0.0585%	2,732	0	2,732	157	2,890
29 CIP Sal Rec PWE	10.71	0.0478%	2,236	(25,298)	(23,062)	129	(22,934)
30 HPD Police Records	94.41	0.4217%	19,707	0	19,707	1,133	20,841
31 General Services	242.38	1.0827%	50,595	0	50,595	2,910	53,505
32 HEC	236.77	1.0576%	49,424	0	49,424	2,842	52,266
34 Finance Public Fin	6.51	0.0291%	1,359	0	1,359	78	1,437
35 Finance Treasury	4.35	0.0194%	908	0	908	52	960
36 ARA Regulatory	6.13	0.0274%	1,280	0	1,280	74	1,353
37 City Secretary	10.25	0.0458%	2,140	0	2,140	123	2,263
38 City Council	76.51	0.3418%	15,971	0	15,971	918	16,889
39 Police	6,700.04	29.9288%	1,398,583	0	1,398,583	80,429	1,479,011
40 Dept of Neighborhoods	154.20	0.6888%	32,188	0	32,188	1,851	34,039
41 Fire	4,366.21	19.5037%	911,413	0	911,413	52,413	963,826
42 Municipal Court	320.60	1.4321%	66,923	0	66,923	3,849	70,771
43 Solid Waste	478.44	2.1372%	99,871	0	99,871	5,743	105,614
44 Houston Airport System (HAS)	1,291.99	5.7713%	269,693	(327,844)	(58,150)	15,509	(42,641)
45 Housing & Community Development	164.80	0.7362%	34,401	0	34,401	1,978	36,379
46 Library	486.87	2.1748%	101,630	0	101,630	5,844	107,475
47 Parks & Recreation	767.02	3.4262%	160,110	0	160,110	9,207	169,317

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Payroll Svcs Allocations

Dept:15 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%	\$239,595	\$0	\$239,595	\$13,778	\$253,373
49 Convention & Entertainment	17.16	0.0767%	3,582	0	3,582	206	3,788
50 Fleet Management	369.65	1.6512%	77,162	0	77,162	4,437	81,599
51 Planning & Development	66.95	0.2991%	13,975	0	13,975	804	14,779
53 Finance Other	42.59	0.1902%	8,890	0	8,890	511	9,402
54 ARA Insurance	5.01	0.0224%	1,046	0	1,046	60	1,106
55 ARA BARC	91.18	0.4073%	19,033	0	19,033	1,095	20,128
56 ARA Parking	70.66	0.3156%	14,750	0	14,750	848	15,598
57 ARA Other	39.15	0.1749%	8,172	0	8,172	470	8,642
58 IT Public Services	9.22	0.0412%	1,925	0	1,925	111	2,035
59 Legal Insurance	52.69	0.2354%	10,999	0	10,999	633	11,631
60 Legal Wkr Comp	2.00	0.0089%	417	0	417	24	441
61 Mayor Cable TV	16.78	0.0750%	3,503	0	3,503	201	3,704
62 Mayor Other	41.02	0.1832%	8,563	0	8,563	492	9,055
63 TIRZ	13.06	0.0583%	2,726	0	2,726	157	2,883
64 HR Health Benefits	47.94	0.2141%	10,007	0	10,007	575	10,583
66 PWE Bldg Insp	510.04	2.2783%	106,467	(38,935)	67,532	6,123	73,654
67 PWE Stormwater	337.24	1.5064%	70,396	(31,300)	39,096	4,048	43,145
68 PWE DDSR	512.48	2.2892%	106,976	(41,800)	65,176	6,152	71,328
69 PWE Water & Sewer	2,166.22	9.6764%	452,182	(183,300)	268,882	26,004	294,886
70 PWE Houston Transtar	7.28	0.0325%	1,520	0	1,520	87	1,607
71 PWE Other	18.49	0.0826%	3,860	0	3,860	222	4,082
72 Houston Permit Center	44.85	0.2003%	9,362	0	9,362	538	9,900
73 CIP S/R Planning	10.10	0.0451%	2,108	0	2,108	121	2,230
74 CIP Sal Rec RE	32.51	0.1452%	6,786	0	6,786	390	7,176
75 CIP S/R Engrg	99.06	0.4425%	20,678	0	20,678	1,189	21,867
76 CIP S/R Constr	106.72	0.4767%	22,277	0	22,277	1,281	23,558
77 CIP S/R Eng/Const	14.03	0.0627%	2,929	0	2,929	168	3,097
78 CIP S/R Geo/Env	11.54	0.0515%	2,409	0	2,409	139	2,547
79 CIP S/R Other	19.36	0.0865%	4,041	0	4,041	232	4,274
80 CIP S/R GSD	37.05	0.1655%	7,734	0	7,734	445	8,179
93 HR-W.C.	31.54	0.1409%	6,584	0	6,584	379	6,962
94 HITS Other	51.68	0.2309%	10,788	0	10,788	620	11,408
Subtotal	22,386.59	100.0000%	4,673,031	(648,477)	4,024,554	265,634	4,290,188
Direct Bills					648,477		648,477
Total					\$4,673,031		\$4,938,665

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$648,477	\$648,477
4 Finance Dir Office	1,866	1,866
5 Finance Financial Planning & Analysis	2,776	2,776
6 Finance City Council	1,027	1,027
7 Finance Reporting & Ops	2,701	2,701
8 Finance Internal Controls	774	774
9 Finance Grants	1,887	1,887
10 Finance Perform Mgmt	1,238	1,238
11 Finance Strategic Purchasing	8,648	8,648
12 ARA Director Office	879	879
13 ARA Admin Svcs	1,672	1,672
14 ARA Operations	20,463	20,463
15 ARA Payroll Services	9,957	9,957
16 HITS CIO	3,119	3,119
17 HITS EAS	6,194	6,194
18 HITS EIS	13,876	13,876
19 HITS Radio	7,168	7,168
20 HITS Project Mgt Office	3,026	3,026
21 Office Business Opportunity	6,640	6,640
22 Mayor	8,086	8,086
23 Human Resources	38,458	38,458
24 Legal	26,841	26,841
25 City Controller's Office	13,713	13,713
26 Health Administration	17,269	17,269
27 Planning & Dev Admin	2,890	2,890
29 CIP Sal Rec PWE	(22,934)	(22,934)
30 HPD Police Records	20,841	20,841
31 General Services	53,505	53,505
32 HEC	52,266	52,266
34 Finance Public Fin	1,437	1,437
35 Finance Treasury	960	960
36 ARA Regulatory	1,353	1,353
37 City Secretary	2,263	2,263
38 City Council	16,889	16,889
39 Police	1,479,011	1,479,011
40 Dept of Neighborhoods	34,039	34,039
41 Fire	963,826	963,826
42 Municipal Court	70,771	70,771
43 Solid Waste	105,614	105,614
44 Houston Airport System (HAS)	(42,641)	(42,641)
45 Housing & Community Development	36,379	36,379

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
46 Library	\$107,475	\$107,475
47 Parks & Recreation	169,317	169,317
48 Health & Human Services Department	253,373	253,373
49 Convention & Entertainment	3,788	3,788
50 Fleet Management	81,599	81,599
51 Planning & Development	14,779	14,779
53 Finance Other	9,402	9,402
54 ARA Insurance	1,106	1,106
55 ARA BARC	20,128	20,128
56 ARA Parking	15,598	15,598
57 ARA Other	8,642	8,642
58 IT Public Services	2,035	2,035
59 Legal Insurance	11,631	11,631
60 Legal Wkr Comp	441	441
61 Mayor Cable TV	3,704	3,704
62 Mayor Other	9,055	9,055
63 TIRZ	2,883	2,883
64 HR Health Benefits	10,583	10,583
66 PWE Bldg Insp	73,654	73,654
67 PWE Stormwater	43,145	43,145
68 PWE DDSR	71,328	71,328
69 PWE Water & Sewer	294,886	294,886
70 PWE Houston Transtar	1,607	1,607
71 PWE Other	4,082	4,082
72 Houston Permit Center	9,900	9,900
73 CIP S/R Planning	2,230	2,230
74 CIP Sal Rec RE	7,176	7,176
75 CIP S/R Engrg	21,867	21,867
76 CIP S/R Constr	23,558	23,558
77 CIP S/R Eng/Const	3,097	3,097
78 CIP S/R Geo/Env	2,547	2,547
79 CIP S/R Other	4,274	4,274
80 CIP S/R GSD	8,179	8,179
93 HR-W.C.	6,962	6,962
94 HITS Other	11,408	11,408
Total	\$4,938,665	\$4,938,665

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:16 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/>					
Department Cost Total		3,694,703	0	1,897,207	1,797,496
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		3,694,703	0	1,897,207	1,797,496
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$3,694,703		\$1,897,207	\$1,797,496
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CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:16 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	91	0	30,534
3 Memberships	1,035	3	0	1,038
3 Accounting & Consult	2,982	9	0	2,991
3 Other Misc	1,480	5	0	1,485
3 Walker Rent	775,866	2,314	0	778,180
Subtotal - Non-Departmental-Gen Gov	811,807	2,421	0	814,228
5 Financial Plg & Analysis	2,970	134	0	3,104
Subtotal - Finance Financial Plg & Analysis	2,970	134	0	3,104
7 Gen Acctng	1,153	61	0	1,214
7 Fixed Assets	51,438	2,705	0	54,143
7 Auditing Svcs	1,595	0	0	1,595
7 Fin Operations	823	38	0	861
Subtotal - Finance Reporting & Ops	55,009	2,804	0	57,813
8 Internal Controls	2,468	70	0	2,538
Subtotal - Finance Internal Controls	2,468	70	0	2,538
9 Cost Accounting	310	17	0	327
9 Trust Funds Mgmt (TFM)	315	17	0	332
Subtotal - Finance Grants	625	34	0	660
10 Perf Mgt Svcs	1,189	45	0	1,235
Subtotal - Finance Perform Mgmnt	1,189	45	0	1,235
11 Purchasing	2,183	134	0	2,317
Subtotal - Finance Strategic Purchasing	2,183	134	0	2,317
14 Mailroom	17,905	1,631	0	19,535

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
14 Property	\$25,655	\$1,059	\$0	\$26,714
14 Records	471	38	0	509
14 3-1-1 Svcs	54,656	4,437	0	59,093
Subtotal - ARA Operations	98,686	7,165	0	105,852
15 Payroll Svcs	2,950	170	0	3,119
Subtotal - ARA Payroll Services	2,950	170	0	3,119
17 Enterprise Appl	0	359,048	0	359,048
17 IT ERP	0	47,709	0	47,709
17 EGIS	0	11,064	0	11,064
Subtotal - HITS EAS	0	417,821	0	417,821
18 Client Svcs	0	242,821	0	242,821
18 NW Data	0	40,490	0	40,490
18 NW Voice	0	31,582	0	31,582
18 Enterprise Optns	0	7,000	0	7,000
Subtotal - HITS EIS	0	321,894	0	321,894
19 IT Radio Svcs	0	401,323	0	401,323
Subtotal - HITS Radio	0	401,323	0	401,323
20 IT Proj Mgt	0	1,350	0	1,350
Subtotal - HITS Project Mgt Office	0	1,350	0	1,350
21 Certification	0	919	0	919
21 Contract Compliance	0	10,860	0	10,860
21 Reporting & Analytics	0	3,537	0	3,537
21 Dept Services	0	15,627	0	15,627
21 External Affairs & Outreach	0	213	0	213
Subtotal - Office Business Opportunity	0	31,155	0	31,155
22 City Mayor Admin	0	2,068	0	2,068
Subtotal - Mayor	0	2,068	0	2,068
23 Selection	0	11,490	0	11,490

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
23 Personnel Svcs	\$0	\$1,085	\$0	\$1,085
Subtotal - Human Resources	0	12,575	0	12,575
24 Legal Svcs	0	312,879	0	312,879
24 Inspector General	0	30,773	0	30,773
Subtotal - Legal	0	343,653	0	343,653
25 Controller Fin Svcs	0	9,851	0	9,851
Subtotal - City Controller's Office	0	9,851	0	9,851
31 Design & Const	0	688	0	688
31 Building Svcs	0	133,033	0	133,033
31 Utilities	0	80,168	0	80,168
31 Real Estate	0	46,134	0	46,134
Subtotal - General Services	0	260,022	0	260,022
Total Incoming	1,005,912	1,814,690	0	2,820,602
C. Total Allocated		\$6,515,305	\$1,897,207	\$4,618,098
		29.12%	70.88%	

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

IT Dept Admin Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	28.06	14.1717%	\$268,867	\$0	\$268,867	\$0	\$268,867
18 HITS EIS	62.86	31.7475%	602,315	0	602,315	0	602,315
19 HITS Radio	32.47	16.3990%	311,123	0	311,123	0	311,123
20 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
Subtotal	198.00	100.0000%	1,897,207	0	1,897,207	0	1,897,207
Direct Bills					0		0
Total					\$1,897,207		\$1,897,207

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

IT Director Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	28.06	14.1717%	\$397,291	\$0	\$397,291	\$257,173	\$654,464
18 HITS EIS	62.86	31.7475%	890,011	0	890,011	576,118	1,466,129
19 HITS Radio	32.47	16.3990%	459,731	0	459,731	297,591	757,321
20 HITS Project Mgt Office	13.71	6.9242%	194,115	0	194,115	125,654	319,768
58 IT Public Services	9.22	4.6566%	130,543	0	130,543	84,502	215,045
94 HITS Other	51.68	26.1010%	731,718	0	731,718	473,652	1,205,370
Subtotal	198.00	100.0000%	2,803,408	0	2,803,408	1,814,690	4,618,098
Direct Bills					0		0
Total					\$2,803,408		\$4,618,098

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:16 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
17 HITS EAS	268,867	654,464	923,331
18 HITS EIS	602,315	1,466,129	2,068,445
19 HITS Radio	311,123	757,321	1,068,444
20 HITS Project Mgt Office	131,367	319,768	451,136
58 IT Public Services	88,345	215,045	303,389
94 HITS Other	495,190	1,205,370	1,700,560
Total	\$1,897,207	\$4,618,098	\$6,515,305

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 function. 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 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:17 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
<i>Salary % Split</i>			<i>.00%</i>	<i>28.13%</i>	<i>65.66%</i>	<i>6.22%</i>
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
<hr/>						
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
<hr/>						
Department Cost Total		4,810,248	0	1,143,185	3,422,299	244,764
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		4,810,248	0	1,143,185	3,422,299	244,764
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$4,810,248		\$1,143,185	\$3,422,299	\$244,764
<hr/>						

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
3 Insurance Retirees	\$60,456	\$180	\$17,055	\$39,812	\$3,769
3 Memberships	2,056	6	580	1,354	128
3 Accounting & Consult	1,186	4	335	781	74
3 Other Misc	1,927	6	544	1,269	120
Subtotal - Non-Departmental-Gen Gov	65,625	196	18,514	43,216	4,091
5 Financial Plg & Analysis	1,182	53	347	811	77
Subtotal - Finance Financial Plg & Analysis	1,182	53	347	811	77
7 Gen Acctng	459	24	136	317	30
7 Auditing Svcs	634	0	178	417	39
7 Fin Operations	1,071	50	315	736	70
Subtotal - Finance Reporting & Ops	2,164	74	630	1,470	139
8 Internal Controls	3,213	91	929	2,169	205
Subtotal - Finance Internal Controls	3,213	91	929	2,169	205
9 Cost Accounting	404	22	120	280	26
9 Trust Funds Mgmt (TFM)	410	22	122	284	27
Subtotal - Finance Grants	814	45	242	564	53
10 Perf Mgt Svcs	1,548	59	452	1,055	100
Subtotal - Finance Perform Mgmnt	1,548	59	452	1,055	100
11 Purchasing	1,747	107	521	1,217	115
Subtotal - Finance Strategic Purchasing	1,747	107	521	1,217	115
14 Records	934	76	284	664	63
Subtotal - ARA Operations	934	76	284	664	63
15 Payroll Svcs	5,857	337	1,742	4,067	385
Subtotal - ARA Payroll Services	5,857	337	1,742	4,067	385
16 IT Dept Admin	268,867	0	75,625	176,529	16,712
16 IT Director	397,291	257,173	184,083	429,700	40,681

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
Subtotal - HITS CIO	\$666,158	\$257,173	\$259,708	\$606,230	\$57,393
17 Enterprise Appl	0	544	153	357	34
Subtotal - HITS EAS	0	544	153	357	34
18 Client Svcs	0	201	57	132	12
18 Enterprise Optns	0	2,785	783	1,828	173
Subtotal - HITS EIS	0	2,985	840	1,960	186
20 IT Proj Mgt	0	2,681	754	1,760	167
Subtotal - HITS Project Mgt Office	0	2,681	754	1,760	167
21 Certification	0	1,824	513	1,198	113
21 External Affairs & Outreach	0	422	119	277	26
Subtotal - Office Business Opportunity	0	2,247	632	1,475	140
22 City Mayor Admin	0	4,106	1,155	2,696	255
Subtotal - Mayor	0	4,106	1,155	2,696	255
23 Personnel Svcs	0	2,155	606	1,415	134
Subtotal - Human Resources	0	2,155	606	1,415	134
25 Controller Fin Svcs	0	3,919	1,102	2,573	244
Subtotal - City Controller's Office	0	3,919	1,102	2,573	244
Total Incoming	749,243	276,847	288,611	673,698	63,781
C. Total Allocated		\$5,836,338	\$1,431,796	\$4,095,997	\$308,545
			24.53%	70.18%	5.29%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

Enterprise Appl Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	12,184.38	12.7795%	\$173,025	\$0	\$173,025	\$0	\$173,025
12 ARA Director Office	4,566.45	4.7895%	64,846	0	64,846	0	64,846
14 ARA Operations	304.16	0.3190%	4,319	0	4,319	0	4,319
16 HITS CIO	25,284.05	26.5190%	359,048	0	359,048	0	359,048
17 HITS EAS	38.28	0.0401%	544	0	544	0	544
18 HITS EIS	1,969.88	2.0661%	27,973	0	27,973	2,896	30,870
21 Office Business Opportunity	69.62	0.0730%	989	0	989	102	1,091
22 Mayor	499.88	0.5243%	7,099	0	7,099	735	7,833
23 Human Resources	11,103.37	11.6457%	157,674	0	157,674	16,324	173,998
24 Legal	325.86	0.3418%	4,627	0	4,627	479	5,106
27 Planning & Dev Admin	888.89	0.9323%	12,623	0	12,623	1,307	13,930
28 PWE Administration Indirect	5,620.18	5.8947%	79,810	0	79,810	8,263	88,072
31 General Services	5,069.15	5.3167%	71,985	0	71,985	7,453	79,437
32 HEC	397.29	0.4167%	5,642	0	5,642	584	6,226
37 City Secretary	234.71	0.2462%	3,333	0	3,333	345	3,678
38 City Council	50.46	0.0529%	717	0	717	74	791
39 Police	1,252.27	1.3134%	17,783	0	17,783	1,841	19,624
40 Dept of Neighborhoods	3,360.71	3.5249%	47,724	0	47,724	4,941	52,665
41 Fire	3,801.01	3.9867%	53,976	0	53,976	5,588	59,565
42 Municipal Court	2,055.51	2.1559%	29,189	0	29,189	3,022	32,211
43 Solid Waste	1,015.60	1.0652%	14,422	0	14,422	1,493	15,915
44 Houston Airport System (HAS)	2,789.52	2.9258%	39,613	0	39,613	4,101	43,714
45 Housing & Community Development	1,345.66	1.4114%	19,109	0	19,109	1,978	21,088
46 Library	121.65	0.1276%	1,727	0	1,727	179	1,906
47 Parks & Recreation	1,148.26	1.2043%	16,306	0	16,306	1,688	17,994
48 Health & Human Services Department	813.38	0.8531%	11,550	0	11,550	1,196	12,746
50 Fleet Management	1,310.84	1.3749%	18,615	0	18,615	1,927	20,542
55 ARA BARC	3,186.16	3.3418%	45,245	0	45,245	4,684	49,930
95 Other	4,535.94	4.7575%	64,413	0	64,413	6,669	71,082
Subtotal	95,343.12	100.0000%	1,353,926	0	1,353,926	77,870	1,431,796
Direct Bills					0		0
Total					\$1,353,926		\$1,431,796

Basis Units: IT application hours per department

Source: HITS Help Desk Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	148	0.6560%	\$25,676	\$0	\$25,676	\$0	\$25,676
13 ARA Admin Svcs	396	1.7552%	68,701	0	68,701	0	68,701
16 HITS CIO	275	1.2189%	47,709	0	47,709	0	47,709
21 Office Business Opportunity	32	0.1418%	5,552	0	5,552	268	5,819
22 Mayor	97	0.4299%	16,828	0	16,828	811	17,639
23 Human Resources	274	1.2144%	47,536	0	47,536	2,291	49,826
24 Legal	188	0.8333%	32,616	0	32,616	1,572	34,187
25 City Controller's Office	67	0.2970%	11,624	0	11,624	560	12,184
27 Planning & Dev Admin	80	0.3546%	13,879	0	13,879	669	14,548
28 PWE Administration Indirect	3,708	16.4347%	643,292	0	643,292	30,998	674,291
31 General Services	268	1.1878%	46,495	0	46,495	2,240	48,735
32 HEC	235	1.0416%	40,770	0	40,770	1,965	42,734
37 City Secretary	11	0.0488%	1,908	0	1,908	92	2,000
38 City Council	90	0.3989%	15,614	0	15,614	752	16,366
39 Police	7,230	32.0450%	1,254,316	0	1,254,316	60,442	1,314,758
40 Dept of Neighborhoods	150	0.6648%	26,023	0	26,023	1,254	27,277
41 Fire	4,309	19.0985%	747,558	0	747,558	36,023	783,581
42 Municipal Court	363	1.6089%	62,976	0	62,976	3,035	66,011
43 Solid Waste	442	1.9590%	76,682	0	76,682	3,695	80,377
44 Houston Airport System (HAS)	1,213	5.3763%	210,440	0	210,440	10,141	220,581
45 Housing & Community Development	154	0.6826%	26,717	0	26,717	1,287	28,005
46 Library	520	2.3048%	90,214	0	90,214	4,347	94,561
47 Parks & Recreation	828	3.6699%	143,648	0	143,648	6,922	150,570
48 Health & Human Services Department	1,114	4.9375%	193,265	0	193,265	9,313	202,578
49 Convention & Entertainment	17	0.0753%	2,949	0	2,949	142	3,091
50 Fleet Management	353	1.5646%	61,241	0	61,241	2,951	64,192
Subtotal	22,562	100.0000%	3,914,228	0	3,914,228	181,769	4,095,997
Direct Bills					0		0
Total					\$3,914,228		\$4,095,997

Basis Units: Number of SAP users
Source: HITS Report

CITY OF HOUSTON, TEXAS
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EGIS Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	35,271	1.1870%	\$3,458	\$0	\$3,458	\$0	\$3,458
12 ARA Director Office	31,013	1.0437%	3,041	0	3,041	0	3,041
16 HITS CIO	112,850	3.7978%	11,064	0	11,064	0	11,064
21 Office Business Opportunity	1,651	0.0556%	162	0	162	10	172
22 Mayor	3,280	0.1104%	322	0	322	20	342
23 Human Resources	10,174	0.3424%	998	0	998	63	1,060
24 Legal	6,704	0.2256%	657	0	657	41	699
25 City Controller's Office	3,730	0.1255%	366	0	366	23	389
27 Planning & Dev Admin	552,305	18.5868%	54,150	0	54,150	3,404	57,554
28 PWE Administration Indirect	2,858	0.0962%	280	0	280	18	298
29 CIP Sal Rec PWE	62,870	2.1158%	6,164	0	6,164	387	6,551
31 General Services	14,126	0.4754%	1,385	0	1,385	87	1,472
32 HEC	13,470	0.4533%	1,321	0	1,321	83	1,404
37 City Secretary	667	0.0224%	65	0	65	4	70
38 City Council	4,625	0.1556%	453	0	453	29	482
39 Police	520,958	17.5319%	51,077	0	51,077	3,211	54,287
40 Dept of Neighborhoods	24,133	0.8122%	2,366	0	2,366	149	2,515
41 Fire	222,984	7.5041%	21,862	0	21,862	1,374	23,236
42 Municipal Court	17,417	0.5861%	1,708	0	1,708	107	1,815
43 Solid Waste	96,010	3.2310%	9,413	0	9,413	592	10,005
44 Houston Airport System (HAS)	182,578	6.1443%	17,901	0	17,901	1,125	19,026
45 Housing & Community Development	17,940	0.6037%	1,759	0	1,759	111	1,869
46 Library	27,223	0.9161%	2,669	0	2,669	168	2,837
47 Parks & Recreation	61,524	2.0705%	6,032	0	6,032	379	6,411
48 Health & Human Services Department	106,394	3.5805%	10,431	0	10,431	656	11,087
50 Fleet Management	16,728	0.5630%	1,640	0	1,640	103	1,743
51 Planning & Development	22,906	0.7709%	2,246	0	2,246	141	2,387
53 Finance Other	8,064	0.2714%	791	0	791	50	840
54 ARA Insurance	744	0.0250%	73	0	73	5	78
55 ARA BARC	14,004	0.4713%	1,373	0	1,373	86	1,459
56 ARA Parking	11,161	0.3756%	1,094	0	1,094	69	1,163
59 Legal Insurance	2,996	0.1008%	294	0	294	18	312
60 Legal Wkr Comp	166	0.0056%	16	0	16	1	17
61 Mayor Cable TV	973	0.0327%	95	0	95	6	101
64 HR Health Benefits	2,768	0.0932%	271	0	271	17	288
66 PWE Bldg Insp	100,420	3.3795%	9,846	0	9,846	619	10,464
67 PWE Stormwater	71,100	2.3927%	6,971	0	6,971	438	7,409
68 PWE DDSR	93,123	3.1339%	9,130	0	9,130	574	9,704
69 PWE Water & Sewer	430,828	14.4988%	42,240	0	42,240	2,655	44,895
70 PWE Houston Transtar	1,524	0.0513%	149	0	149	9	159
71 PWE Other	17,698	0.5956%	1,735	0	1,735	109	1,844
93 HR-W.C.	1,934	0.0651%	190	0	190	12	202

CITY OF HOUSTON, TEXAS
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EGIS Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 HITS Other	41,591	1.3997%	\$4,078	\$0	\$4,078	\$256	\$4,334
Subtotal	2,971,483	100.0000%	291,336	0	291,336	17,209	308,545
Direct Bills					0		0
Total					\$291,336		\$308,545

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

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Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	IT ERP	EGIS	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	173,025	25,676	3,458	202,159
12 ARA Director Office	64,846	0	3,041	67,887
13 ARA Admin Svcs	0	68,701	0	68,701
14 ARA Operations	4,319	0	0	4,319
16 HITS CIO	359,048	47,709	11,064	417,821
17 HITS EAS	544	0	0	544
18 HITS EIS	30,870	0	0	30,870
21 Office Business Opportunity	1,091	5,819	172	7,082
22 Mayor	7,833	17,639	342	25,815
23 Human Resources	173,998	49,826	1,060	224,885
24 Legal	5,106	34,187	699	39,992
25 City Controller's Office	0	12,184	389	12,572
27 Planning & Dev Admin	13,930	14,548	57,554	86,031
28 PWE Administration Indirect	88,072	674,291	298	762,661
29 CIP Sal Rec PWE	0	0	6,551	6,551
31 General Services	79,437	48,735	1,472	129,645
32 HEC	6,226	42,734	1,404	50,364
37 City Secretary	3,678	2,000	70	5,748
38 City Council	791	16,366	482	17,639
39 Police	19,624	1,314,758	54,287	1,388,669
40 Dept of Neighborhoods	52,665	27,277	2,515	82,457
41 Fire	59,565	783,581	23,236	866,382
42 Municipal Court	32,211	66,011	1,815	100,037
43 Solid Waste	15,915	80,377	10,005	106,297
44 Houston Airport System (HAS)	43,714	220,581	19,026	283,321
45 Housing & Community Development	21,088	28,005	1,869	50,961
46 Library	1,906	94,561	2,837	99,304
47 Parks & Recreation	17,994	150,570	6,411	174,975
48 Health & Human Services Department	12,746	202,578	11,087	226,411
49 Convention & Entertainment	0	3,091	0	3,091
50 Fleet Management	20,542	64,192	1,743	86,477
51 Planning & Development	0	0	2,387	2,387
53 Finance Other	0	0	840	840
54 ARA Insurance	0	0	78	78
55 ARA BARC	49,930	0	1,459	51,389
56 ARA Parking	0	0	1,163	1,163
59 Legal Insurance	0	0	312	312
60 Legal Wkr Comp	0	0	17	17
61 Mayor Cable TV	0	0	101	101
64 HR Health Benefits	0	0	288	288

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	IT ERP	EGIS	Total
66 PWE Bldg Insp	\$0	\$0	\$10,464	\$10,464
67 PWE Stormwater	0	0	7,409	7,409
68 PWE DDSR	0	0	9,704	9,704
69 PWE Water & Sewer	0	0	44,895	44,895
70 PWE Houston Transtar	0	0	159	159
71 PWE Other	0	0	1,844	1,844
93 HR-W.C.	0	0	202	202
94 HITS Other	0	0	4,334	4,334
95 Other	71,082	0	0	71,082
Total	\$1,431,796	\$4,095,997	\$308,545	\$5,836,338

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 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 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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A. Department Costs

Dept:18 HITS EIS

Description		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
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
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
Department Cost Total		6,660,266	0	717,801	1,156,636	907,613	3,878,216
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,660,266	0	717,801	1,156,636	907,613	3,878,216
General Admin Distribution			0	0	0	0	0
Grand Total		\$6,660,266		\$717,801	\$1,156,636	\$907,613	\$3,878,216

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$135,434	\$404	\$13,603	\$24,602	\$18,728	\$78,904
3 Memberships	4,605	14	463	837	637	2,683
3 Accounting & Consult	1,814	6	182	330	251	1,057
3 Other Misc	2,668	8	268	485	369	1,555
Subtotal - Non-Departmental-Gen Gov	144,521	432	14,516	26,253	19,985	84,199
5 Financial Plg & Analysis	1,807	82	189	342	260	1,097
Subtotal - Finance Financial Plg & Analysis	1,807	82	189	342	260	1,097
7 Gen Acctng	701	37	74	134	102	429
7 Auditing Svcs	970	0	97	176	134	563
7 Fin Operations	1,483	69	155	281	214	902
Subtotal - Finance Reporting & Ops	3,154	106	327	591	450	1,894
8 Internal Controls	4,449	125	458	828	631	2,657
Subtotal - Finance Internal Controls	4,449	125	458	828	631	2,657
9 Cost Accounting	559	31	59	107	81	343
9 Trust Funds Mgmt (TFM)	568	31	60	109	83	348
Subtotal - Finance Grants	1,127	62	119	215	164	691
10 Perf Mgt Svcs	2,144	82	223	403	307	1,293
Subtotal - Finance Perform Mgmnt	2,144	82	223	403	307	1,293
11 Purchasing	873	53	93	168	128	538
Subtotal - Finance Strategic Purchasing	873	53	93	168	128	538
14 Records	2,093	171	227	410	312	1,315
Subtotal - ARA Operations	2,093	171	227	410	312	1,315
15 Payroll Svcs	13,122	755	1,390	2,513	1,913	8,060
Subtotal - ARA Payroll Services	13,122	755	1,390	2,513	1,913	8,060
16 IT Dept Admin	602,315	0	60,316	109,088	83,043	349,868
16 IT Director	890,011	576,118	146,819	265,538	202,139	851,634

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Subtotal - HITS CIO	\$1,492,327	\$576,118	\$207,135	\$374,626	\$285,182	\$1,201,502
17 Enterprise Appl	27,973	2,896	3,091	5,591	4,256	17,931
Subtotal - HITS EAS	27,973	2,896	3,091	5,591	4,256	17,931
18 Client Svcs	0	5,526	553	1,001	762	3,210
18 Enterprise Optns	0	4,258	426	771	587	2,473
Subtotal - HITS EIS	0	9,783	980	1,772	1,349	5,683
20 IT Proj Mgt	0	6,005	601	1,088	828	3,488
Subtotal - HITS Project Mgt Office	0	6,005	601	1,088	828	3,488
21 Certification	0	4,087	409	740	563	2,374
21 External Affairs & Outreach	0	946	95	171	130	550
Subtotal - Office Business Opportunity	0	5,033	504	912	694	2,924
22 City Mayor Admin	0	9,199	921	1,666	1,268	5,343
Subtotal - Mayor	0	9,199	921	1,666	1,268	5,343
23 Personnel Svcs	0	4,827	483	874	666	2,804
Subtotal - Human Resources	0	4,827	483	874	666	2,804
25 Controller Fin Svcs	0	5,992	600	1,085	826	3,481
Subtotal - City Controller's Office	0	5,992	600	1,085	826	3,481
Total Incoming	1,693,590	621,722	231,856	419,338	319,218	1,344,900
C. Total Allocated		\$8,975,578	\$949,657	\$1,575,974	\$1,226,831	\$5,223,116
			10.58%	17.56%	13.67%	58.19%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Client Svcs Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	1,212	13.7213%	\$121,762	\$0	\$121,762	\$0	\$121,762
12 ARA Director Office	543	6.1474%	54,552	0	54,552	0	54,552
14 ARA Operations	52	0.5887%	5,224	0	5,224	0	5,224
16 HITS CIO	2,417	27.3633%	242,821	0	242,821	0	242,821
17 HITS EAS	2	0.0226%	201	0	201	0	201
18 HITS EIS	55	0.6227%	5,526	0	5,526	0	5,526
21 Office Business Opportunity	18	0.2038%	1,808	0	1,808	246	2,055
22 Mayor	119	1.3472%	11,955	0	11,955	1,628	13,583
23 Human Resources	1,069	12.1023%	107,396	0	107,396	14,621	122,017
24 Legal	20	0.2264%	2,009	0	2,009	274	2,283
25 City Controller's Office	9	0.1019%	904	0	904	123	1,027
26 Health Administration	189	2.1397%	18,988	0	18,988	2,585	21,573
27 Planning & Dev Admin	68	0.7698%	6,832	0	6,832	930	7,762
28 PWE Administration Indirect	750	8.4909%	75,348	0	75,348	10,258	85,606
31 General Services	97	1.0982%	9,745	0	9,745	1,327	11,072
32 HEC	33	0.3736%	3,315	0	3,315	451	3,767
37 City Secretary	5	0.0566%	502	0	502	68	571
38 City Council	8	0.0906%	804	0	804	109	913
39 Police	20	0.2264%	2,009	0	2,009	274	2,283
40 Dept of Neighborhoods	39	0.4415%	3,918	0	3,918	533	4,452
41 Fire	327	3.7020%	32,852	0	32,852	4,473	37,324
42 Municipal Court	68	0.7698%	6,832	0	6,832	930	7,762
43 Solid Waste	117	1.3246%	11,754	0	11,754	1,600	13,355
44 Houston Airport System (HAS)	23	0.2604%	2,311	0	2,311	315	2,625
45 Housing & Community Development	107	1.2114%	10,750	0	10,750	1,463	12,213
46 Library	54	0.6113%	5,425	0	5,425	739	6,164
47 Parks & Recreation	87	0.9849%	8,740	0	8,740	1,190	9,930
50 Fleet Management	78	0.8831%	7,836	0	7,836	1,067	8,903
55 ARA BARC	37	0.4189%	3,717	0	3,717	506	4,223
57 ARA Other	1	0.0113%	100	0	100	14	114
95 Other	1,209	13.6873%	121,461	0	121,461	16,536	137,997
Subtotal	8,833	100.0000%	887,398	0	887,398	62,259	949,657
Direct Bills					0		0
Total					\$887,398		\$949,657

Basis Units: IT Service Now (ITSN) requests submitted per dept
Source: HITS Help Desk Report

CITY OF HOUSTON, TEXAS
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NW Data Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	151	1.0166%	\$14,876	\$0	\$14,876	\$0	\$14,876
12 ARA Director Office	396	2.6659%	39,013	0	39,013	0	39,013
16 HITS CIO	411	2.7669%	40,490	0	40,490	0	40,490
21 Office Business Opportunity	39	0.2626%	3,842	0	3,842	316	4,158
22 Mayor	172	1.1579%	16,945	0	16,945	1,394	18,339
23 Human Resources	533	3.5883%	52,510	0	52,510	4,319	56,829
24 Legal	210	1.4138%	20,689	0	20,689	1,702	22,390
26 Health Administration	1,616	10.8792%	159,203	0	159,203	13,095	172,298
27 Planning & Dev Admin	94	0.6328%	9,261	0	9,261	762	10,022
28 PWE Administration Indirect	3,330	22.4182%	328,061	0	328,061	26,984	355,045
31 General Services	221	1.4878%	21,772	0	21,772	1,791	23,563
32 HEC	235	1.5821%	23,151	0	23,151	1,904	25,056
37 City Secretary	11	0.0741%	1,084	0	1,084	89	1,173
38 City Council	114	0.7675%	11,231	0	11,231	924	12,155
39 Police	2	0.0135%	197	0	197	16	213
40 Dept of Neighborhoods	145	0.9762%	14,285	0	14,285	1,175	15,460
41 Fire	4,263	28.6993%	419,978	0	419,978	34,544	454,522
42 Municipal Court	389	2.6188%	38,323	0	38,323	3,152	41,475
43 Solid Waste	447	3.0093%	44,037	0	44,037	3,622	47,659
44 Houston Airport System (HAS)	4	0.0269%	394	0	394	32	426
45 Housing & Community Development	160	1.0772%	15,763	0	15,763	1,297	17,059
46 Library	849	5.7156%	83,641	0	83,641	6,880	90,521
47 Parks & Recreation	683	4.5981%	67,287	0	67,287	5,535	72,822
50 Fleet Management	379	2.5515%	37,338	0	37,338	3,071	40,409
Subtotal	14,854	100.0000%	1,463,371	0	1,463,371	112,603	1,575,974
Direct Bills					0		0
Total					\$1,463,371		\$1,575,974

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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NW Voice Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	151	1.0168%	\$11,603	\$0	\$11,603	\$0	\$11,603
12 ARA Director Office	396	2.6667%	30,430	0	30,430	0	30,430
16 HITS CIO	411	2.7677%	31,582	0	31,582	0	31,582
21 Office Business Opportunity	39	0.2626%	2,997	0	2,997	241	3,238
22 Mayor	172	1.1582%	13,217	0	13,217	1,061	14,278
23 Human Resources	533	3.5892%	40,957	0	40,957	3,289	44,246
24 Legal	210	1.4141%	16,137	0	16,137	1,296	17,433
26 Health Administration	1,616	10.8822%	124,178	0	124,178	9,971	134,149
27 Planning & Dev Admin	94	0.6330%	7,223	0	7,223	580	7,803
28 PWE Administration Indirect	3,330	22.4242%	255,886	0	255,886	20,547	276,433
31 General Services	221	1.4882%	16,982	0	16,982	1,364	18,346
32 HEC	235	1.5825%	18,058	0	18,058	1,450	19,508
37 City Secretary	11	0.0741%	845	0	845	68	913
38 City Council	114	0.7677%	8,760	0	8,760	703	9,463
39 Police	2	0.0135%	154	0	154	12	166
40 Dept of Neighborhoods	145	0.9764%	11,142	0	11,142	895	12,037
41 Fire	4,263	28.7071%	327,580	0	327,580	26,304	353,884
42 Municipal Court	389	2.6195%	29,892	0	29,892	2,400	32,292
43 Solid Waste	447	3.0101%	34,349	0	34,349	2,758	37,107
45 Housing & Community Development	160	1.0774%	12,295	0	12,295	987	13,282
46 Library	849	5.7172%	65,239	0	65,239	5,239	70,478
47 Parks & Recreation	683	4.5993%	52,484	0	52,484	4,214	56,698
50 Fleet Management	379	2.5522%	29,123	0	29,123	2,339	31,462
Subtotal	14,850	100.0000%	1,141,113	0	1,141,113	85,718	1,226,831
Direct Bills					0		0
Total					\$1,141,113		\$1,226,831

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	47,902	2.6153%	\$127,154	\$0	\$127,154	\$0	\$127,154
4 Finance Dir Office	2,238	0.1222%	5,941	0	5,941	0	5,941
5 Finance Financial Planning & Analysis	356	0.0194%	945	0	945	0	945
6 Finance City Council	489	0.0267%	1,298	0	1,298	0	1,298
7 Finance Reporting & Ops	1,687	0.0921%	4,478	0	4,478	0	4,478
8 Finance Internal Controls	363	0.0198%	964	0	964	0	964
9 Finance Grants	757	0.0413%	2,009	0	2,009	0	2,009
10 Finance Perform Mgmnt	359	0.0196%	953	0	953	0	953
11 Finance Strategic Purchasing	901	0.0492%	2,392	0	2,392	0	2,392
12 ARA Director Office	2,048	0.1118%	5,436	0	5,436	0	5,436
13 ARA Admin Svcs	432	0.0236%	1,147	0	1,147	0	1,147
14 ARA Operations	5,166	0.2820%	13,713	0	13,713	0	13,713
15 ARA Payroll Services	714	0.0390%	1,895	0	1,895	0	1,895
16 HITS CIO	2,637	0.1440%	7,000	0	7,000	0	7,000
17 HITS EAS	1,049	0.0573%	2,785	0	2,785	0	2,785
18 HITS EIS	1,604	0.0876%	4,258	0	4,258	0	4,258
19 HITS Radio	2,318	0.1266%	6,153	0	6,153	475	6,628
20 HITS Project Mgt Office	330	0.0180%	876	0	876	68	944
21 Office Business Opportunity	2,158	0.1178%	5,728	0	5,728	442	6,170
22 Mayor	3,650	0.1993%	9,689	0	9,689	748	10,437
23 Human Resources	75,698	4.1328%	200,938	0	200,938	15,507	216,445
24 Legal	4,639	0.2533%	12,314	0	12,314	950	13,264
25 City Controller's Office	3,992	0.2179%	10,597	0	10,597	818	11,414
26 Health Administration	10,942	0.5974%	29,045	0	29,045	2,242	31,287
27 Planning & Dev Admin	1,323	0.0722%	3,512	0	3,512	271	3,783
29 CIP Sal Rec PWE	1,089	0.0595%	2,891	0	2,891	223	3,114
30 HPD Police Records	1,892	0.1033%	5,022	0	5,022	388	5,410
31 General Services	33,887	1.8501%	89,952	0	89,952	6,942	96,894
34 Finance Public Fin	376	0.0205%	998	0	998	77	1,075
35 Finance Treasury	1,431	0.0781%	3,799	0	3,799	293	4,092
36 ARA Regulatory	1,754	0.0958%	4,656	0	4,656	359	5,015
37 City Secretary	968	0.0528%	2,570	0	2,570	198	2,768
38 City Council	16,765	0.9153%	44,502	0	44,502	3,434	47,937
39 Police	184,383	10.0667%	489,439	0	489,439	37,772	527,211
40 Dept of Neighborhoods	9,909	0.5410%	26,303	0	26,303	2,030	28,333
41 Fire	173,399	9.4670%	460,282	0	460,282	35,522	495,804
43 Solid Waste	31,735	1.7326%	84,240	0	84,240	6,501	90,741
44 Houston Airport System (HAS)	102,917	5.6189%	273,190	0	273,190	21,083	294,273
45 Housing & Community Development	34,593	1.8887%	91,826	0	91,826	7,087	98,913
46 Library	22,922	1.2515%	60,846	0	60,846	4,696	65,541
47 Parks & Recreation	109,809	5.9952%	291,485	0	291,485	22,495	313,980
48 Health & Human Services Department	120,937	6.6027%	321,024	0	321,024	24,774	345,798

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Convention & Entertainment	6,954	0.3797%	\$18,459	\$0	\$18,459	\$1,425	\$19,884
50 Fleet Management	51,466	2.8099%	136,615	0	136,615	10,543	147,158
51 Planning & Development	4,855	0.2651%	12,887	0	12,887	995	13,882
52 General Debt	6,410	0.3500%	17,015	0	17,015	1,313	18,328
53 Finance Other	5,074	0.2770%	13,469	0	13,469	1,039	14,508
54 ARA Insurance	645	0.0352%	1,712	0	1,712	132	1,844
55 ARA BARC	12,179	0.6649%	32,329	0	32,329	2,495	34,824
56 ARA Parking	21,250	1.1602%	56,407	0	56,407	4,353	60,761
57 ARA Other	23,072	1.2597%	61,244	0	61,244	4,726	65,970
58 IT Public Services	313	0.0171%	831	0	831	64	895
59 Legal Insurance	7,253	0.3960%	19,253	0	19,253	1,486	20,739
60 Legal Wkr Comp	482	0.0263%	1,279	0	1,279	99	1,378
61 Mayor Cable TV	1,437	0.0785%	3,814	0	3,814	294	4,109
62 Mayor Other	17,056	0.9312%	45,275	0	45,275	3,494	48,769
63 TIRZ	957	0.0522%	2,540	0	2,540	196	2,736
64 HR Health Benefits	128,132	6.9956%	340,123	0	340,123	26,248	366,371
65 HR Long Term Disability	74	0.0040%	196	0	196	15	212
66 PWE Bldg Insp	33,772	1.8438%	89,647	0	89,647	6,918	96,565
67 PWE Stormwater	13,786	0.7527%	36,595	0	36,595	2,824	39,419
68 PWE DDSR	44,501	2.4296%	118,127	0	118,127	9,116	127,243
69 PWE Water & Sewer	216,608	11.8260%	574,979	0	574,979	44,373	619,353
70 PWE Houston Transtar	2,024	0.1105%	5,373	0	5,373	415	5,787
71 PWE Other	82,440	4.5009%	218,835	0	218,835	16,888	235,723
72 Houston Permit Center	4,840	0.2642%	12,848	0	12,848	991	13,839
73 CIP S/R Planning	595	0.0325%	1,579	0	1,579	122	1,701
74 CIP Sal Rec RE	2,846	0.1554%	7,555	0	7,555	583	8,138
75 CIP S/R Engrg	35,695	1.9488%	94,751	0	94,751	7,312	102,064
76 CIP S/R Constr	22,247	1.2146%	59,054	0	59,054	4,557	63,611
77 CIP S/R Eng/Const	1,286	0.0702%	3,414	0	3,414	263	3,677
78 CIP S/R Geo/Env	5,682	0.3102%	15,083	0	15,083	1,164	16,247
79 CIP S/R Other	3,507	0.1915%	9,309	0	9,309	718	10,028
80 CIP S/R GSD	9,014	0.4921%	23,927	0	23,927	1,847	25,774
93 HR-W.C.	12,435	0.6789%	33,008	0	33,008	2,547	35,556
94 HITS Other	30,213	1.6495%	80,200	0	80,200	6,189	86,389

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,831,618	100.0000%	4,861,975	0	4,861,975	361,141	5,223,116
Direct Bills					0		0
<hr/>							
Total					\$4,861,975		\$5,223,116

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	0	127,154	127,154
4 Finance Dir Office	121,762	14,876	11,603	5,941	154,182
5 Finance Financial Planning & Analysis	0	0	0	945	945
6 Finance City Council	0	0	0	1,298	1,298
7 Finance Reporting & Ops	0	0	0	4,478	4,478
8 Finance Internal Controls	0	0	0	964	964
9 Finance Grants	0	0	0	2,009	2,009
10 Finance Perform Mgmnt	0	0	0	953	953
11 Finance Strategic Purchasing	0	0	0	2,392	2,392
12 ARA Director Office	54,552	39,013	30,430	5,436	129,431
13 ARA Admin Svcs	0	0	0	1,147	1,147
14 ARA Operations	5,224	0	0	13,713	18,937
15 ARA Payroll Services	0	0	0	1,895	1,895
16 HITS CIO	242,821	40,490	31,582	7,000	321,894
17 HITS EAS	201	0	0	2,785	2,985
18 HITS EIS	5,526	0	0	4,258	9,783
19 HITS Radio	0	0	0	6,628	6,628
20 HITS Project Mgt Office	0	0	0	944	944
21 Office Business Opportunity	2,055	4,158	3,238	6,170	15,621
22 Mayor	13,583	18,339	14,278	10,437	56,636
23 Human Resources	122,017	56,829	44,246	216,445	439,537
24 Legal	2,283	22,390	17,433	13,264	55,370
25 City Controller's Office	1,027	0	0	11,414	12,442
26 Health Administration	21,573	172,298	134,149	31,287	359,307
27 Planning & Dev Admin	7,762	10,022	7,803	3,783	29,370
28 PWE Administration Indirect	85,606	355,045	276,433	0	717,084
29 CIP Sal Rec PWE	0	0	0	3,114	3,114
30 HPD Police Records	0	0	0	5,410	5,410
31 General Services	11,072	23,563	18,346	96,894	149,875
32 HEC	3,767	25,056	19,508	0	48,330
34 Finance Public Fin	0	0	0	1,075	1,075
35 Finance Treasury	0	0	0	4,092	4,092
36 ARA Regulatory	0	0	0	5,015	5,015
37 City Secretary	571	1,173	913	2,768	5,424
38 City Council	913	12,155	9,463	47,937	70,468
39 Police	2,283	213	166	527,211	529,873
40 Dept of Neighborhoods	4,452	15,460	12,037	28,333	60,281
41 Fire	37,324	454,522	353,884	495,804	1,341,534
42 Municipal Court	7,762	41,475	32,292	0	81,529
43 Solid Waste	13,355	47,659	37,107	90,741	188,861

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
44 Houston Airport System (HAS)	\$2,625	\$426	\$0	\$294,273	\$297,325
45 Housing & Community Development	12,213	17,059	13,282	98,913	141,467
46 Library	6,164	90,521	70,478	65,541	232,704
47 Parks & Recreation	9,930	72,822	56,698	313,980	453,429
48 Health & Human Services Department	0	0	0	345,798	345,798
49 Convention & Entertainment	0	0	0	19,884	19,884
50 Fleet Management	8,903	40,409	31,462	147,158	227,932
51 Planning & Development	0	0	0	13,882	13,882
52 General Debt	0	0	0	18,328	18,328
53 Finance Other	0	0	0	14,508	14,508
54 ARA Insurance	0	0	0	1,844	1,844
55 ARA BARC	4,223	0	0	34,824	39,047
56 ARA Parking	0	0	0	60,761	60,761
57 ARA Other	114	0	0	65,970	66,084
58 IT Public Services	0	0	0	895	895
59 Legal Insurance	0	0	0	20,739	20,739
60 Legal Wkr Comp	0	0	0	1,378	1,378
61 Mayor Cable TV	0	0	0	4,109	4,109
62 Mayor Other	0	0	0	48,769	48,769
63 TIRZ	0	0	0	2,736	2,736
64 HR Health Benefits	0	0	0	366,371	366,371
65 HR Long Term Disability	0	0	0	212	212
66 PWE Bldg Insp	0	0	0	96,565	96,565
67 PWE Stormwater	0	0	0	39,419	39,419
68 PWE DDSR	0	0	0	127,243	127,243
69 PWE Water & Sewer	0	0	0	619,353	619,353
70 PWE Houston Transtar	0	0	0	5,787	5,787
71 PWE Other	0	0	0	235,723	235,723
72 Houston Permit Center	0	0	0	13,839	13,839
73 CIP S/R Planning	0	0	0	1,701	1,701
74 CIP Sal Rec RE	0	0	0	8,138	8,138
75 CIP S/R Engrg	0	0	0	102,064	102,064
76 CIP S/R Constr	0	0	0	63,611	63,611
77 CIP S/R Eng/Const	0	0	0	3,677	3,677
78 CIP S/R Geo/Env	0	0	0	16,247	16,247
79 CIP S/R Other	0	0	0	10,028	10,028
80 CIP S/R GSD	0	0	0	25,774	25,774
93 HR-W.C.	0	0	0	35,556	35,556
94 HITS Other	0	0	0	86,389	86,389
95 Other	137,997	0	0	0	137,997

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Allocation Summary

Dept:18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
<hr/>					
Total	\$949,657	\$1,575,974	\$1,226,831	\$5,223,116	\$8,975,578

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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A. Department Costs

Dept:19 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
<hr/>				
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
<hr/>				
Department Cost Total		4,902,465	0	4,902,465
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		4,902,465	0	4,902,465
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,902,465		\$4,902,465
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$69,958	\$209	\$70,166
3 Memberships	2,379	7	2,386
3 Accounting & Consult	2,621	8	2,629
3 Other Misc	1,964	6	1,970
Subtotal - Non-Departmental-Gen Gov	76,922	230	77,152
5 Financial Plg & Analysis	2,611	118	2,729
Subtotal - Finance Financial Plg & Analysis	2,611	118	2,729
7 Gen Acctng	1,013	54	1,067
7 Auditing Svcs	1,402	0	1,402
7 Fin Operations	1,092	51	1,142
Subtotal - Finance Reporting & Ops	3,507	105	3,611
8 Internal Controls	3,275	92	3,367
Subtotal - Finance Internal Controls	3,275	92	3,367
9 Cost Accounting	412	23	434
9 Trust Funds Mgmt (TFM)	418	23	441
Subtotal - Finance Grants	830	46	875
10 Perf Mgt Svcs	1,578	60	1,638
Subtotal - Finance Perform Mgmnt	1,578	60	1,638
11 Purchasing	32,750	2,003	34,753
Subtotal - Finance Strategic Purchasing	32,750	2,003	34,753
14 Records	1,081	88	1,170
Subtotal - ARA Operations	1,081	88	1,170
15 Payroll Svcs	6,778	390	7,168
Subtotal - ARA Payroll Services	6,778	390	7,168
16 IT Dept Admin	311,123	0	311,123
16 IT Director	459,731	297,591	757,321

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - HITS CIO	\$770,853	\$297,591	\$1,068,444
18 Enterprise Optns	6,153	475	6,628
Subtotal - HITS EIS	6,153	475	6,628
20 IT Proj Mgt	0	3,102	3,102
Subtotal - HITS Project Mgt Office	0	3,102	3,102
21 Certification	0	2,111	2,111
21 External Affairs & Outreach	0	489	489
Subtotal - Office Business Opportunity	0	2,600	2,600
22 City Mayor Admin	0	4,752	4,752
Subtotal - Mayor	0	4,752	4,752
23 Personnel Svcs	0	2,493	2,493
Subtotal - Human Resources	0	2,493	2,493
25 Controller Fin Svcs	0	8,660	8,660
Subtotal - City Controller's Office	0	8,660	8,660
Total Incoming	906,337	322,804	1,229,141
C. Total Allocated		\$6,131,606	\$6,131,606
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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IT Radio Svcs Allocations

Dept:19 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	966	6.9089%	\$401,323	\$0	\$401,323	\$0	\$401,323
22 Mayor	6	0.0429%	2,493	0	2,493	149	2,641
26 Health Administration	82	0.5865%	34,067	0	34,067	2,034	36,100
31 General Services	64	0.4577%	26,589	0	26,589	1,587	28,176
32 HEC	44	0.3147%	18,280	0	18,280	1,091	19,371
39 Police	9,133	65.3197%	3,794,292	0	3,794,292	226,503	4,020,795
41 Fire	2,349	16.8002%	975,889	0	975,889	58,256	1,034,145
43 Solid Waste	565	4.0409%	234,728	0	234,728	14,012	248,741
47 Parks & Recreation	286	2.0455%	118,818	0	118,818	7,093	125,911
50 Fleet Management	36	0.2575%	14,956	0	14,956	893	15,849
56 ARA Parking	54	0.3862%	22,434	0	22,434	1,339	23,773
68 PWE DDSR	167	1.1944%	69,380	0	69,380	4,142	73,522
69 PWE Water & Sewer	208	1.4876%	86,413	0	86,413	5,159	91,572
95 Other	22	0.1573%	9,140	0	9,140	546	9,685
Subtotal	13,982	100.0000%	5,808,802	0	5,808,802	322,804	6,131,606
Direct Bills					0		0
Total					\$5,808,802		\$6,131,606

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:19 HITS Radio

Department	IT Radio Svcs	Total
0 Direct Billed	\$0	\$0
16 HITS CIO	401,323	401,323
22 Mayor	2,641	2,641
26 Health Administration	36,100	36,100
31 General Services	28,176	28,176
32 HEC	19,371	19,371
39 Police	4,020,795	4,020,795
41 Fire	1,034,145	1,034,145
43 Solid Waste	248,741	248,741
47 Parks & Recreation	125,911	125,911
50 Fleet Management	15,849	15,849
56 ARA Parking	23,773	23,773
68 PWE DDSR	73,522	73,522
69 PWE Water & Sewer	91,572	91,572
95 Other	9,685	9,685
Total	\$6,131,606	\$6,131,606

**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 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:20 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/>				
Department Cost Total		1,773,709	0	1,773,709
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,773,709	0	1,773,709
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,773,709		\$1,773,709
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
3 Insurance Retirees	\$29,539	\$88	\$29,627
3 Memberships	1,004	3	1,007
3 Accounting & Consult	373	1	374
3 Other Misc	710	2	713
Subtotal - Non-Departmental-Gen Gov	31,627	94	31,721
5 Financial Plg & Analysis	372	17	388
Subtotal - Finance Financial Plg & Analysis	372	17	388
7 Gen Acctng	144	8	152
7 Auditing Svcs	200	0	200
7 Fin Operations	395	18	413
Subtotal - Finance Reporting & Ops	739	26	765
8 Internal Controls	1,185	33	1,218
Subtotal - Finance Internal Controls	1,185	33	1,218
9 Cost Accounting	149	8	157
9 Trust Funds Mgmt (TFM)	151	8	160
Subtotal - Finance Grants	300	16	317
10 Perf Mgt Svcs	571	22	593
Subtotal - Finance Perform Mgmnt	571	22	593
11 Purchasing	437	27	463
Subtotal - Finance Strategic Purchasing	437	27	463
14 Records	457	37	494
Subtotal - ARA Operations	457	37	494
15 Payroll Svcs	2,862	165	3,026
Subtotal - ARA Payroll Services	2,862	165	3,026
16 IT Dept Admin	131,367	0	131,367
16 IT Director	194,115	125,654	319,768

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

Dept:20 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
Subtotal - HITS CIO	\$325,482	\$125,654	\$451,136
18 Enterprise Optns	876	68	944
Subtotal - HITS EIS	876	68	944
20 IT Proj Mgt	0	1,310	1,310
Subtotal - HITS Project Mgt Office	0	1,310	1,310
21 Certification	0	891	891
21 External Affairs & Outreach	0	206	206
Subtotal - Office Business Opportunity	0	1,098	1,098
22 City Mayor Admin	0	2,006	2,006
Subtotal - Mayor	0	2,006	2,006
23 Personnel Svcs	0	1,053	1,053
Subtotal - Human Resources	0	1,053	1,053
25 Controller Fin Svcs	0	1,233	1,233
Subtotal - City Controller's Office	0	1,233	1,233
Total Incoming	364,906	132,858	497,764
C. Total Allocated		\$2,271,473	\$2,271,473
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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IT Proj Mgt Allocations

Dept:20 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%	\$854	\$0	\$854	\$0	\$854
5 Finance Financial Planning & Analysis	13.30	0.0594%	1,271	0	1,271	0	1,271
6 Finance City Council	4.92	0.0220%	470	0	470	0	470
7 Finance Reporting & Ops	12.94	0.0578%	1,236	0	1,236	0	1,236
8 Finance Internal Controls	3.71	0.0166%	354	0	354	0	354
9 Finance Grants	9.04	0.0404%	864	0	864	0	864
10 Finance Perform Mgmnt	5.93	0.0265%	566	0	566	0	566
11 Finance Strategic Purchasing	41.43	0.1851%	3,958	0	3,958	0	3,958
12 ARA Director Office	4.21	0.0188%	402	0	402	0	402
13 ARA Admin Svcs	8.01	0.0358%	765	0	765	0	765
14 ARA Operations	98.03	0.4379%	9,365	0	9,365	0	9,365
15 ARA Payroll Services	47.70	0.2131%	4,557	0	4,557	0	4,557
16 HITS CIO	14.13	0.0631%	1,350	0	1,350	0	1,350
17 HITS EAS	28.06	0.1253%	2,681	0	2,681	0	2,681
18 HITS EIS	62.86	0.2808%	6,005	0	6,005	0	6,005
19 HITS Radio	32.47	0.1450%	3,102	0	3,102	0	3,102
20 HITS Project Mgt Office	13.71	0.0612%	1,310	0	1,310	0	1,310
21 Office Business Opportunity	30.08	0.1344%	2,874	0	2,874	182	3,055
22 Mayor	36.63	0.1636%	3,499	0	3,499	221	3,721
23 Human Resources	174.22	0.7782%	16,643	0	16,643	1,053	17,697
24 Legal	121.59	0.5431%	11,616	0	11,616	735	12,351
25 City Controller's Office	62.12	0.2775%	5,934	0	5,934	376	6,310
26 Health Administration	78.23	0.3495%	7,473	0	7,473	473	7,946
27 Planning & Dev Admin	13.09	0.0585%	1,251	0	1,251	79	1,330
29 CIP Sal Rec PWE	10.71	0.0478%	1,023	0	1,023	65	1,088
30 HPD Police Records	94.41	0.4217%	9,019	0	9,019	571	9,590
31 General Services	242.38	1.0827%	23,155	0	23,155	1,465	24,620
32 HEC	236.77	1.0576%	22,619	0	22,619	1,431	24,050
34 Finance Public Fin	6.51	0.0291%	622	0	622	39	661
35 Finance Treasury	4.35	0.0194%	416	0	416	26	442
36 ARA Regulatory	6.13	0.0274%	586	0	586	37	623
37 City Secretary	10.25	0.0458%	979	0	979	62	1,041
38 City Council	76.51	0.3418%	7,309	0	7,309	463	7,772
39 Police	6,700.04	29.9288%	640,062	0	640,062	40,504	680,566
40 Dept of Neighborhoods	154.20	0.6888%	14,731	0	14,731	932	15,663
41 Fire	4,366.21	19.5037%	417,109	0	417,109	26,395	443,504
42 Municipal Court	320.60	1.4321%	30,627	0	30,627	1,938	32,565
43 Solid Waste	478.44	2.1372%	45,706	0	45,706	2,892	48,598
44 Houston Airport System (HAS)	1,291.99	5.7713%	123,425	0	123,425	7,810	131,236
45 Housing & Community Development	164.80	0.7362%	15,744	0	15,744	996	16,740
46 Library	486.87	2.1748%	46,511	0	46,511	2,943	49,454
47 Parks & Recreation	767.02	3.4262%	73,274	0	73,274	4,637	77,911

CITY OF HOUSTON, TEXAS
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IT Proj Mgt Allocations

Dept:20 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%	\$109,651	\$0	\$109,651	\$6,939	\$116,589
49 Convention & Entertainment	17.16	0.0767%	1,639	0	1,639	104	1,743
50 Fleet Management	369.65	1.6512%	35,313	0	35,313	2,235	37,548
51 Planning & Development	66.95	0.2991%	6,396	0	6,396	405	6,801
53 Finance Other	42.59	0.1902%	4,069	0	4,069	257	4,326
54 ARA Insurance	5.01	0.0224%	479	0	479	30	509
55 ARA BARC	91.18	0.4073%	8,711	0	8,711	551	9,262
56 ARA Parking	70.66	0.3156%	6,750	0	6,750	427	7,177
57 ARA Other	39.15	0.1749%	3,740	0	3,740	237	3,977
58 IT Public Services	9.22	0.0412%	881	0	881	56	937
59 Legal Insurance	52.69	0.2354%	5,034	0	5,034	319	5,352
60 Legal Wkr Comp	2.00	0.0089%	191	0	191	12	203
61 Mayor Cable TV	16.78	0.0750%	1,603	0	1,603	101	1,704
62 Mayor Other	41.02	0.1832%	3,919	0	3,919	248	4,167
63 TIRZ	13.06	0.0583%	1,248	0	1,248	79	1,327
64 HR Health Benefits	47.94	0.2141%	4,580	0	4,580	290	4,870
66 PWE Bldg Insp	510.04	2.2783%	48,725	0	48,725	3,083	51,808
67 PWE Stormwater	337.24	1.5064%	32,217	0	32,217	2,039	34,256
68 PWE DDSR	512.48	2.2892%	48,958	0	48,958	3,098	52,056
69 PWE Water & Sewer	2,166.22	9.6764%	206,941	0	206,941	13,095	220,037
70 PWE Houston Transtar	7.28	0.0325%	695	0	695	44	739
71 PWE Other	18.49	0.0826%	1,766	0	1,766	112	1,878
72 Houston Permit Center	44.85	0.2003%	4,285	0	4,285	271	4,556
73 CIP S/R Planning	10.10	0.0451%	965	0	965	61	1,026
74 CIP Sal Rec RE	32.51	0.1452%	3,106	0	3,106	197	3,302
75 CIP S/R Engrg	99.06	0.4425%	9,463	0	9,463	599	10,062
76 CIP S/R Constr	106.72	0.4767%	10,195	0	10,195	645	10,840
77 CIP S/R Eng/Const	14.03	0.0627%	1,340	0	1,340	85	1,425
78 CIP S/R Geo/Env	11.54	0.0515%	1,102	0	1,102	70	1,172
79 CIP S/R Other	19.36	0.0865%	1,849	0	1,849	117	1,967
80 CIP S/R GSD	37.05	0.1655%	3,539	0	3,539	224	3,763
93 HR-W.C.	31.54	0.1409%	3,013	0	3,013	191	3,204
94 HITS Other	51.68	0.2309%	4,937	0	4,937	312	5,249
Subtotal	22,386.59	100.0000%	2,138,615	0	2,138,615	132,858	2,271,473
Direct Bills					0		0
Total					\$2,138,615		\$2,271,473

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:20 HITS Project Mgt Office

Department	IT Proj Mgt	Total
0 Direct Billed	\$0	\$0
4 Finance Dir Office	854	854
5 Finance Financial Planning & Analysis	1,271	1,271
6 Finance City Council	470	470
7 Finance Reporting & Ops	1,236	1,236
8 Finance Internal Controls	354	354
9 Finance Grants	864	864
10 Finance Perform Mgmt	566	566
11 Finance Strategic Purchasing	3,958	3,958
12 ARA Director Office	402	402
13 ARA Admin Svcs	765	765
14 ARA Operations	9,365	9,365
15 ARA Payroll Services	4,557	4,557
16 HITS CIO	1,350	1,350
17 HITS EAS	2,681	2,681
18 HITS EIS	6,005	6,005
19 HITS Radio	3,102	3,102
20 HITS Project Mgt Office	1,310	1,310
21 Office Business Opportunity	3,055	3,055
22 Mayor	3,721	3,721
23 Human Resources	17,697	17,697
24 Legal	12,351	12,351
25 City Controller's Office	6,310	6,310
26 Health Administration	7,946	7,946
27 Planning & Dev Admin	1,330	1,330
29 CIP Sal Rec PWE	1,088	1,088
30 HPD Police Records	9,590	9,590
31 General Services	24,620	24,620
32 HEC	24,050	24,050
34 Finance Public Fin	661	661
35 Finance Treasury	442	442
36 ARA Regulatory	623	623
37 City Secretary	1,041	1,041
38 City Council	7,772	7,772
39 Police	680,566	680,566
40 Dept of Neighborhoods	15,663	15,663
41 Fire	443,504	443,504
42 Municipal Court	32,565	32,565
43 Solid Waste	48,598	48,598
44 Houston Airport System (HAS)	131,236	131,236
45 Housing & Community Development	16,740	16,740

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:20 HITS Project Mgt Office

Department	IT Proj Mgt	Total
46 Library	\$49,454	\$49,454
47 Parks & Recreation	77,911	77,911
48 Health & Human Services Department	116,589	116,589
49 Convention & Entertainment	1,743	1,743
50 Fleet Management	37,548	37,548
51 Planning & Development	6,801	6,801
53 Finance Other	4,326	4,326
54 ARA Insurance	509	509
55 ARA BARC	9,262	9,262
56 ARA Parking	7,177	7,177
57 ARA Other	3,977	3,977
58 IT Public Services	937	937
59 Legal Insurance	5,352	5,352
60 Legal Wkr Comp	203	203
61 Mayor Cable TV	1,704	1,704
62 Mayor Other	4,167	4,167
63 TIRZ	1,327	1,327
64 HR Health Benefits	4,870	4,870
66 PWE Bldg Insp	51,808	51,808
67 PWE Stormwater	34,256	34,256
68 PWE DDSR	52,056	52,056
69 PWE Water & Sewer	220,037	220,037
70 PWE Houston Transtar	739	739
71 PWE Other	1,878	1,878
72 Houston Permit Center	4,556	4,556
73 CIP S/R Planning	1,026	1,026
74 CIP Sal Rec RE	3,302	3,302
75 CIP S/R Engrg	10,062	10,062
76 CIP S/R Constr	10,840	10,840
77 CIP S/R Eng/Const	1,425	1,425
78 CIP S/R Geo/Env	1,172	1,172
79 CIP S/R Other	1,967	1,967
80 CIP S/R GSD	3,763	3,763
93 HR-W.C.	3,204	3,204
94 HITS Other	5,249	5,249
Total	\$2,271,473	\$2,271,473

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN
OFFICE OF BUSINESS OPPORTUNITY
NATURE AND EXTENT OF SERVICES

FY 2015
6/6/2016

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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A. Department Costs

Dept:21 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	Non-GF
Personnel Costs									
Salaries	S1	2,512,216	669,452	812,357	382,422	180,037	155,746	188,060	124,142
Salary % Split			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
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
Department Cost Total		3,076,677	768,991	933,144	439,283	206,806	178,903	216,022	333,528
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,076,677	768,991	933,144	439,283	206,806	178,903	216,022	333,528
General Admin Distribution			(768,991)	338,999	159,586	75,130	64,993	78,478	51,805
Grand Total		\$3,076,677		\$1,272,143	\$598,869	\$281,936	\$243,897	\$294,500	\$385,333

not allocated

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:21 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	Non-GF
3 Insurance Retirees	\$60,499	\$180	\$26,750	\$12,593	\$5,928	\$5,129	\$6,193	\$4,088
3 Memberships	2,057	6	910	428	202	174	211	139
3 Accounting & Consult	2,440	7	1,079	508	239	207	250	165
3 Other Misc	1,099	3	486	229	108	93	112	74
3 Walker Rent	253,555	756	112,109	52,776	24,846	21,494	25,953	17,132
3 Dept Specific	45,000	134	19,897	9,367	4,410	3,815	4,606	3,041
Subtotal - Non-Departmental-Gen Gov	364,650	1,088	161,231	75,900	35,732	30,911	37,325	24,639
5 Financial Plg & Analysis	2,431	110	1,120	527	248	215	259	171
Subtotal - Finance Financial Plg & Analysis	2,431	110	1,120	527	248	215	259	171
7 Gen Acctng	943	50	438	206	97	84	101	67
7 Fixed Assets	413	22	192	90	42	37	44	29
7 Auditing Svcs	1,305	0	575	271	127	110	133	88
7 Fin Operations	685	32	316	149	70	61	73	48
Subtotal - Finance Reporting & Ops	3,346	104	1,521	716	337	292	352	232
8 Internal Controls	1,832	52	831	391	184	159	192	127
Subtotal - Finance Internal Controls	1,832	52	831	391	184	159	192	127
9 Cost Accounting	258	14	120	57	27	23	28	18
9 Trust Funds Mgmt (TFM)	263	14	122	57	27	23	28	19
Subtotal - Finance Grants	521	29	242	114	54	46	56	37
10 Perf Mgt Svcs	990	38	453	213	100	87	105	69
Subtotal - Finance Perform Mgmnt	990	38	453	213	100	87	105	69
11 Purchasing	4,367	267	2,043	962	453	392	473	312
Subtotal - Finance Strategic Purchasing	4,367	267	2,043	962	453	392	473	312
14 Mailroom	3,802	346	1,829	861	405	351	423	279
14 Property	206	9	95	44	21	18	22	14
14 Records	1,002	82	478	225	106	92	111	73
14 3-1-1 Svcs	2,582	210	1,230	579	273	236	285	188
Subtotal - ARA Operations	7,591	646	3,631	1,709	805	696	841	555
15 Payroll Svcs	6,279	361	2,927	1,378	649	561	678	447

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	Non-GF
Subtotal - ARA Payroll Services	\$6,279	\$361	\$2,927	\$1,378	\$649	\$561	\$678	\$447
17 Enterprise Appl	989	102	481	226	107	92	111	73
17 IT ERP	5,552	268	2,565	1,208	569	492	594	392
17 EGIS	162	10	76	36	17	15	18	12
Subtotal - HITS EAS	6,702	380	3,122	1,470	692	599	723	477
18 Client Svcs	1,808	246	906	426	201	174	210	138
18 NW Data	3,842	316	1,833	863	406	351	424	280
18 NW Voice	2,997	241	1,427	672	316	274	330	218
18 Enterprise Optns	5,728	442	2,720	1,281	603	522	630	416
Subtotal - HITS EIS	14,376	1,245	6,886	3,242	1,526	1,320	1,594	1,052
20 IT Proj Mgt	2,874	182	1,347	634	299	258	312	206
Subtotal - HITS Project Mgt Office	2,874	182	1,347	634	299	258	312	206
21 Certification	0	1,956	862	406	191	165	200	132
21 Reporting & Analytics	0	884	390	183	86	75	90	60
21 External Affairs & Outreach	0	453	200	94	44	38	46	31
Subtotal - Office Business Opportunity	0	3,293	1,451	683	322	278	336	222
22 City Mayor Admin	0	4,402	1,940	913	430	372	449	297
Subtotal - Mayor	0	4,402	1,940	913	430	372	449	297
23 Selection	0	3,390	1,495	704	331	287	346	228
23 Personnel Svcs	0	2,310	1,018	479	226	195	236	156
Subtotal - Human Resources	0	5,700	2,513	1,183	557	482	582	384
24 Legal Svcs	0	16,765	7,391	3,479	1,638	1,417	1,711	1,129
24 Inspector General	0	3,693	1,628	766	361	312	377	249
Subtotal - Legal	0	20,458	9,019	4,246	1,999	1,729	2,088	1,378
25 Controller Fin Svcs	0	8,062	3,554	1,673	788	681	823	543
Subtotal - City Controller's Office	0	8,062	3,554	1,673	788	681	823	543
31 Real Estate	0	9,023	3,978	1,872	882	763	921	608
Subtotal - General Services	0	9,023	3,978	1,872	882	763	921	608
Total Incoming	415,959	55,438	207,809	97,827	46,055	39,841	48,108	31,757
C. Total Allocated		\$3,548,074	\$1,479,951	\$696,696	\$327,991	\$283,738	\$342,608	\$417,090
			41.71%	19.64%	9.24%	8.00%	9.66%	11.76%

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Certification Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0399%	\$581	\$0	\$581	\$0	\$581
5 Finance Financial Planning & Analysis	13.30	0.0594%	865	0	865	0	865
6 Finance City Council	4.92	0.0220%	320	0	320	0	320
7 Finance Reporting & Ops	12.94	0.0578%	841	0	841	0	841
8 Finance Internal Controls	3.71	0.0166%	241	0	241	0	241
9 Finance Grants	9.04	0.0404%	588	0	588	0	588
10 Finance Perform Mgmnt	5.93	0.0265%	386	0	386	0	386
11 Finance Strategic Purchasing	41.43	0.1851%	2,694	0	2,694	0	2,694
12 ARA Director Office	4.21	0.0188%	274	0	274	0	274
13 ARA Admin Svcs	8.01	0.0358%	521	0	521	0	521
14 ARA Operations	98.03	0.4379%	6,374	0	6,374	0	6,374
15 ARA Payroll Services	47.70	0.2131%	3,101	0	3,101	0	3,101
16 HITS CIO	14.13	0.0631%	919	0	919	0	919
17 HITS EAS	28.06	0.1253%	1,824	0	1,824	0	1,824
18 HITS EIS	62.86	0.2808%	4,087	0	4,087	0	4,087
19 HITS Radio	32.47	0.1450%	2,111	0	2,111	0	2,111
20 HITS Project Mgt Office	13.71	0.0612%	891	0	891	0	891
21 Office Business Opportunity	30.08	0.1344%	1,956	0	1,956	0	1,956
22 Mayor	36.63	0.1636%	2,382	0	2,382	41	2,422
23 Human Resources	174.22	0.7782%	11,327	0	11,327	194	11,521
24 Legal	121.59	0.5431%	7,905	0	7,905	135	8,041
25 City Controller's Office	62.12	0.2775%	4,039	0	4,039	69	4,108
26 Health Administration	78.23	0.3495%	5,086	0	5,086	87	5,173
27 Planning & Dev Admin	13.09	0.0585%	851	0	851	15	866
29 CIP Sal Rec PWE	10.71	0.0478%	696	0	696	12	708
30 HPD Police Records	94.41	0.4217%	6,138	0	6,138	105	6,243
31 General Services	242.38	1.0827%	15,759	0	15,759	270	16,029
32 HEC	236.77	1.0576%	15,394	0	15,394	264	15,658
34 Finance Public Fin	6.51	0.0291%	423	0	423	7	431
35 Finance Treasury	4.35	0.0194%	283	0	283	5	288
36 ARA Regulatory	6.13	0.0274%	399	0	399	7	405
37 City Secretary	10.25	0.0458%	666	0	666	11	678
38 City Council	76.51	0.3418%	4,974	0	4,974	85	5,060
39 Police	6,700.04	29.9288%	435,617	0	435,617	7,461	443,078
40 Dept of Neighborhoods	154.20	0.6888%	10,026	0	10,026	172	10,197
41 Fire	4,366.21	19.5037%	283,879	0	283,879	4,862	288,740
42 Municipal Court	320.60	1.4321%	20,844	0	20,844	357	21,201
43 Solid Waste	478.44	2.1372%	31,107	0	31,107	533	31,640
44 Houston Airport System (HAS)	1,291.99	5.7713%	84,002	0	84,002	1,439	85,440
45 Housing & Community Development	164.80	0.7362%	10,715	0	10,715	184	10,898
46 Library	486.87	2.1748%	31,655	0	31,655	542	32,197
47 Parks & Recreation	767.02	3.4262%	49,869	0	49,869	854	50,724

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Certification Allocations

Dept:21 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%	\$74,627	\$0	\$74,627	\$1,278	\$75,905
49 Convention & Entertainment	17.16	0.0767%	1,116	0	1,116	19	1,135
50 Fleet Management	369.65	1.6512%	24,034	0	24,034	412	24,445
51 Planning & Development	66.95	0.2991%	4,353	0	4,353	75	4,427
53 Finance Other	42.59	0.1902%	2,769	0	2,769	47	2,817
54 ARA Insurance	5.01	0.0224%	326	0	326	6	331
55 ARA BARC	91.18	0.4073%	5,928	0	5,928	102	6,030
56 ARA Parking	70.66	0.3156%	4,594	0	4,594	79	4,673
57 ARA Other	39.15	0.1749%	2,545	0	2,545	44	2,589
58 IT Public Services	9.22	0.0412%	599	0	599	10	610
59 Legal Insurance	52.69	0.2354%	3,426	0	3,426	59	3,484
60 Legal Wkr Comp	2.00	0.0089%	130	0	130	2	132
61 Mayor Cable TV	16.78	0.0750%	1,091	0	1,091	19	1,110
62 Mayor Other	41.02	0.1832%	2,667	0	2,667	46	2,713
63 TIRZ	13.06	0.0583%	849	0	849	15	864
64 HR Health Benefits	47.94	0.2141%	3,117	0	3,117	53	3,170
66 PWE Bldg Insp	510.04	2.2783%	33,161	0	33,161	568	33,729
67 PWE Stormwater	337.24	1.5064%	21,926	0	21,926	376	22,302
68 PWE DDSR	512.48	2.2892%	33,320	0	33,320	571	33,891
69 PWE Water & Sewer	2,166.22	9.6764%	140,841	0	140,841	2,412	143,254
70 PWE Houston Transtar	7.28	0.0325%	473	0	473	8	481
71 PWE Other	18.49	0.0826%	1,202	0	1,202	21	1,223
72 Houston Permit Center	44.85	0.2003%	2,916	0	2,916	50	2,966
73 CIP S/R Planning	10.10	0.0451%	657	0	657	11	668
74 CIP Sal Rec RE	32.51	0.1452%	2,114	0	2,114	36	2,150
75 CIP S/R Engrg	99.06	0.4425%	6,441	0	6,441	110	6,551
76 CIP S/R Constr	106.72	0.4767%	6,939	0	6,939	119	7,057
77 CIP S/R Eng/Const	14.03	0.0627%	912	0	912	16	928
78 CIP S/R Geo/Env	11.54	0.0515%	750	0	750	13	763
79 CIP S/R Other	19.36	0.0865%	1,259	0	1,259	22	1,280
80 CIP S/R GSD	37.05	0.1655%	2,409	0	2,409	41	2,450
93 HR-W.C.	31.54	0.1409%	2,051	0	2,051	35	2,086
94 HITS Other	51.68	0.2309%	3,360	0	3,360	58	3,418
Subtotal	22,386.59	100.0000%	1,455,512	0	1,455,512	24,439	1,479,951
Direct Bills					0		0
Total					\$1,455,512		\$1,479,951

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

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Contract Compliance Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	26	1.8732%	\$12,835	\$0	\$12,835	\$0	\$12,835
11 Finance Strategic Purchasing	116	8.3573%	57,264	0	57,264	0	57,264
12 ARA Director Office	15	1.0807%	7,405	0	7,405	0	7,405
16 HITS CIO	22	1.5850%	10,860	0	10,860	0	10,860
22 Mayor	7	0.5043%	3,456	0	3,456	67	3,522
23 Human Resources	35	2.5216%	17,278	0	17,278	333	17,611
24 Legal	4	0.2882%	1,975	0	1,975	38	2,013
25 City Controller's Office	7	0.5043%	3,456	0	3,456	67	3,522
27 Planning & Dev Admin	2	0.1441%	987	0	987	19	1,006
28 PWE Administration Indirect	876	63.1124%	432,441	0	432,441	8,336	440,777
29 CIP Sal Rec PWE	0	0.0000%	0	(84,200)	(84,200)	0	(84,200)
31 General Services	176	12.6801%	86,883	0	86,883	1,675	88,558
39 Police	35	2.5216%	17,278	0	17,278	333	17,611
40 Dept of Neighborhoods	12	0.8646%	5,924	0	5,924	114	6,038
41 Fire	9	0.6484%	4,443	0	4,443	86	4,529
42 Municipal Court	9	0.6484%	4,443	0	4,443	86	4,529
43 Solid Waste	9	0.6484%	4,443	0	4,443	86	4,529
46 Library	1	0.0720%	494	0	494	10	503
47 Parks & Recreation	13	0.9366%	6,417	0	6,417	124	6,541
48 Health & Human Services Department	4	0.2882%	1,975	0	1,975	38	2,013
50 Fleet Management	10	0.7205%	4,937	0	4,937	95	5,032
Subtotal	1,388	100.0000%	685,191	(84,200)	600,991	11,505	612,496
Direct Bills					84,200		84,200
Total					\$685,191		\$696,696

Basis Units: Number of contracts monitored

Source: OBO Report

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Reporting & Analytics Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	388	0.7489%	\$2,416	\$0	\$2,416	\$0	\$2,416
11 Finance Strategic Purchasing	51	0.0984%	318	0	318	0	318
13 ARA Admin Svcs	1,077	2.0788%	6,706	0	6,706	0	6,706
16 HITS CIO	568	1.0964%	3,537	0	3,537	0	3,537
21 Office Business Opportunity	142	0.2741%	884	0	884	0	884
22 Mayor	808	1.5596%	5,031	0	5,031	88	5,119
23 Human Resources	874	1.6870%	5,442	0	5,442	95	5,537
24 Legal	3,135	6.0512%	19,520	0	19,520	342	19,862
25 City Controller's Office	252	0.4864%	1,569	0	1,569	28	1,597
28 PWE Administration Indirect	12,855	24.8128%	80,040	0	80,040	1,404	81,444
31 General Services	4,575	8.8307%	28,486	0	28,486	500	28,985
32 HEC	475	0.9168%	2,958	0	2,958	52	3,009
37 City Secretary	2	0.0039%	12	0	12	0	13
38 City Council	359	0.6929%	2,235	0	2,235	39	2,274
39 Police	3,214	6.2037%	20,012	0	20,012	351	20,363
40 Dept of Neighborhoods	461	0.8898%	2,870	0	2,870	50	2,921
41 Fire	2,303	4.4453%	14,339	0	14,339	252	14,591
42 Municipal Court	1,272	2.4552%	7,920	0	7,920	139	8,059
43 Solid Waste	714	1.3782%	4,446	0	4,446	78	4,524
44 Houston Airport System (HAS)	6,978	13.4690%	43,448	0	43,448	762	44,210
45 Housing & Community Development	404	0.7798%	2,515	0	2,515	44	2,560
46 Library	635	1.2257%	3,954	0	3,954	69	4,023
47 Parks & Recreation	3,883	7.4950%	24,177	0	24,177	424	24,601
48 Health & Human Services Department	3,050	5.8871%	18,990	0	18,990	333	19,324
50 Fleet Management	2,963	5.7192%	18,449	0	18,449	324	18,772
51 Planning & Development	231	0.4459%	1,438	0	1,438	25	1,464
95 Other	139	0.2683%	865	0	865	15	881
Subtotal	51,808	100.0000%	322,575	0	322,575	5,416	327,991
Direct Bills					0		0
Total					\$322,575		\$327,991

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

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Dept Services Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	21	8.4000%	\$23,440	\$0	\$23,440	\$0	\$23,440
11 Finance Strategic Purchasing	4	1.6000%	4,465	0	4,465	0	4,465
13 ARA Admin Svcs	14	5.6000%	15,627	0	15,627	0	15,627
16 HITS CIO	14	5.6000%	15,627	0	15,627	0	15,627
22 Mayor	5	2.0000%	5,581	0	5,581	119	5,700
23 Human Resources	4	1.6000%	4,465	0	4,465	95	4,560
24 Legal	6	2.4000%	6,697	0	6,697	143	6,840
28 PWE Administration Indirect	82	32.8000%	91,529	0	91,529	1,950	93,480
31 General Services	6	2.4000%	6,697	0	6,697	143	6,840
39 Police	66	26.4000%	73,670	0	73,670	1,570	75,240
41 Fire	12	4.8000%	13,395	0	13,395	285	13,680
43 Solid Waste	6	2.4000%	6,697	0	6,697	143	6,840
47 Parks & Recreation	1	0.4000%	1,116	0	1,116	24	1,140
48 Health & Human Services Department	5	2.0000%	5,581	0	5,581	119	5,700
50 Fleet Management	4	1.6000%	4,465	0	4,465	95	4,560
Subtotal	250	100.0000%	279,052	0	279,052	4,685	283,738
Direct Bills					0		0
Total					\$279,052		\$283,738

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

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External Affairs & Outreach Allocations

Dept:21 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%	200	0	200	0	200
6 Finance City Council	4.92	0.0220%	74	0	74	0	74
7 Finance Reporting & Ops	12.94	0.0578%	195	0	195	0	195
8 Finance Internal Controls	3.71	0.0166%	56	0	56	0	56
9 Finance Grants	9.04	0.0404%	136	0	136	0	136
10 Finance Perform Mgmnt	5.93	0.0265%	89	0	89	0	89
11 Finance Strategic Purchasing	41.43	0.1851%	624	0	624	0	624
12 ARA Director Office	4.21	0.0188%	63	0	63	0	63
13 ARA Admin Svcs	8.01	0.0358%	121	0	121	0	121
14 ARA Operations	98.03	0.4379%	1,475	0	1,475	0	1,475
15 ARA Payroll Services	47.70	0.2131%	718	0	718	0	718
16 HITS CIO	14.13	0.0631%	213	0	213	0	213
17 HITS EAS	28.06	0.1253%	422	0	422	0	422
18 HITS EIS	62.86	0.2808%	946	0	946	0	946
19 HITS Radio	32.47	0.1450%	489	0	489	0	489
20 HITS Project Mgt Office	13.71	0.0612%	206	0	206	0	206
21 Office Business Opportunity	30.08	0.1344%	453	0	453	0	453
22 Mayor	36.63	0.1636%	551	0	551	9	561
23 Human Resources	174.22	0.7782%	2,622	0	2,622	45	2,667
24 Legal	121.59	0.5431%	1,830	0	1,830	31	1,861
25 City Controller's Office	62.12	0.2775%	935	0	935	16	951
26 Health Administration	78.23	0.3495%	1,177	0	1,177	20	1,198
27 Planning & Dev Admin	13.09	0.0585%	197	0	197	3	200
29 CIP Sal Rec PWE	10.71	0.0478%	161	0	161	3	164
30 HPD Police Records	94.41	0.4217%	1,421	0	1,421	24	1,445
31 General Services	242.38	1.0827%	3,648	0	3,648	62	3,711
32 HEC	236.77	1.0576%	3,564	0	3,564	61	3,625
34 Finance Public Fin	6.51	0.0291%	98	0	98	2	100
35 Finance Treasury	4.35	0.0194%	65	0	65	1	67
36 ARA Regulatory	6.13	0.0274%	92	0	92	2	94
37 City Secretary	10.25	0.0458%	154	0	154	3	157
38 City Council	76.51	0.3418%	1,152	0	1,152	20	1,171
39 Police	6,700.04	29.9288%	100,845	0	100,845	1,727	102,572
40 Dept of Neighborhoods	154.20	0.6888%	2,321	0	2,321	40	2,361
41 Fire	4,366.21	19.5037%	65,718	0	65,718	1,126	66,843
42 Municipal Court	320.60	1.4321%	4,825	0	4,825	83	4,908
43 Solid Waste	478.44	2.1372%	7,201	0	7,201	123	7,325
44 Houston Airport System (HAS)	1,291.99	5.7713%	19,446	0	19,446	333	19,779
45 Housing & Community Development	164.80	0.7362%	2,480	0	2,480	42	2,523
46 Library	486.87	2.1748%	7,328	0	7,328	126	7,454
47 Parks & Recreation	767.02	3.4262%	11,545	0	11,545	198	11,742

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External Affairs & Outreach Allocations

Dept:21 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%	\$17,276	\$0	\$17,276	\$296	\$17,572
49 Convention & Entertainment	17.16	0.0767%	258	0	258	4	263
50 Fleet Management	369.65	1.6512%	5,564	0	5,564	95	5,659
51 Planning & Development	66.95	0.2991%	1,008	0	1,008	17	1,025
53 Finance Other	42.59	0.1902%	641	0	641	11	652
54 ARA Insurance	5.01	0.0224%	75	0	75	1	77
55 ARA BARC	91.18	0.4073%	1,372	0	1,372	24	1,396
56 ARA Parking	70.66	0.3156%	1,064	0	1,064	18	1,082
57 ARA Other	39.15	0.1749%	589	0	589	10	599
58 IT Public Services	9.22	0.0412%	139	0	139	2	141
59 Legal Insurance	52.69	0.2354%	793	0	793	14	807
60 Legal Wkr Comp	2.00	0.0089%	30	0	30	1	31
61 Mayor Cable TV	16.78	0.0750%	253	0	253	4	257
62 Mayor Other	41.02	0.1832%	617	0	617	11	628
63 TIRZ	13.06	0.0583%	197	0	197	3	200
64 HR Health Benefits	47.94	0.2141%	722	0	722	12	734
66 PWE Bldg Insp	510.04	2.2783%	7,677	0	7,677	131	7,808
67 PWE Stormwater	337.24	1.5064%	5,076	0	5,076	87	5,163
68 PWE DDSR	512.48	2.2892%	7,714	0	7,714	132	7,846
69 PWE Water & Sewer	2,166.22	9.6764%	32,605	0	32,605	558	33,163
70 PWE Houston Transtar	7.28	0.0325%	110	0	110	2	111
71 PWE Other	18.49	0.0826%	278	0	278	5	283
72 Houston Permit Center	44.85	0.2003%	675	0	675	12	687
73 CIP S/R Planning	10.10	0.0451%	152	0	152	3	155
74 CIP Sal Rec RE	32.51	0.1452%	489	0	489	8	498
75 CIP S/R Engrg	99.06	0.4425%	1,491	0	1,491	26	1,517
76 CIP S/R Constr	106.72	0.4767%	1,606	0	1,606	28	1,634
77 CIP S/R Eng/Const	14.03	0.0627%	211	0	211	4	215
78 CIP S/R Geo/Env	11.54	0.0515%	174	0	174	3	177
79 CIP S/R Other	19.36	0.0865%	291	0	291	5	296
80 CIP S/R GSD	37.05	0.1655%	558	0	558	10	567
93 HR-W.C.	31.54	0.1409%	475	0	475	8	483
94 HITS Other	51.68	0.2309%	778	0	778	13	791
Subtotal	22,386.59	100.0000%	336,950	0	336,950	5,658	342,608
Direct Bills					0		0
Total					\$336,950		\$342,608

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:21 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	581	12,835	2,416	23,440	135	0	39,407
5 Finance Financial Planning & Analysis	865	0	0	0	200	0	1,065
6 Finance City Council	320	0	0	0	74	0	394
7 Finance Reporting & Ops	841	0	0	0	195	0	1,036
8 Finance Internal Controls	241	0	0	0	56	0	297
9 Finance Grants	588	0	0	0	136	0	724
10 Finance Perform Mgmnt	386	0	0	0	89	0	475
11 Finance Strategic Purchasing	2,694	57,264	318	4,465	624	0	65,363
12 ARA Director Office	274	7,405	0	0	63	0	7,742
13 ARA Admin Svcs	521	0	6,706	15,627	121	0	22,974
14 ARA Operations	6,374	0	0	0	1,475	0	7,849
15 ARA Payroll Services	3,101	0	0	0	718	0	3,819
16 HITS CIO	919	10,860	3,537	15,627	213	0	31,155
17 HITS EAS	1,824	0	0	0	422	0	2,247
18 HITS EIS	4,087	0	0	0	946	0	5,033
19 HITS Radio	2,111	0	0	0	489	0	2,600
20 HITS Project Mgt Office	891	0	0	0	206	0	1,098
21 Office Business Opportunity	1,956	0	884	0	453	0	3,293
22 Mayor	2,422	3,522	5,119	5,700	561	0	17,324
23 Human Resources	11,521	17,611	5,537	4,560	2,667	0	41,897
24 Legal	8,041	2,013	19,862	6,840	1,861	0	38,617
25 City Controller's Office	4,108	3,522	1,597	0	951	0	10,178
26 Health Administration	5,173	0	0	0	1,198	0	6,371
27 Planning & Dev Admin	866	1,006	0	0	200	0	2,072
28 PWE Administration Indirect	0	440,777	81,444	93,480	0	0	615,700
29 CIP Sal Rec PWE	708	(84,200)	0	0	164	0	(83,328)
30 HPD Police Records	6,243	0	0	0	1,445	0	7,689
31 General Services	16,029	88,558	28,985	6,840	3,711	0	144,123
32 HEC	15,658	0	3,009	0	3,625	0	22,292
34 Finance Public Fin	431	0	0	0	100	0	530
35 Finance Treasury	288	0	0	0	67	0	354
36 ARA Regulatory	405	0	0	0	94	0	499
37 City Secretary	678	0	13	0	157	0	847
38 City Council	5,060	0	2,274	0	1,171	0	8,505
39 Police	443,078	17,611	20,363	75,240	102,572	0	658,864
40 Dept of Neighborhoods	10,197	6,038	2,921	0	2,361	0	21,517
41 Fire	288,740	4,529	14,591	13,680	66,843	0	388,383
42 Municipal Court	21,201	4,529	8,059	0	4,908	0	38,697
43 Solid Waste	31,640	4,529	4,524	6,840	7,325	0	54,856
44 Houston Airport System (HAS)	85,440	0	44,210	0	19,779	0	149,429

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:21 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	Non-GF	Total
45 Housing & Community Development	\$10,898	\$0	\$2,560	\$0	\$2,523	\$0	\$15,981
46 Library	32,197	503	4,023	0	7,454	0	44,177
47 Parks & Recreation	50,724	6,541	24,601	1,140	11,742	0	94,748
48 Health & Human Services Department	75,905	2,013	19,324	5,700	17,572	0	120,513
49 Convention & Entertainment	1,135	0	0	0	263	0	1,398
50 Fleet Management	24,445	5,032	18,772	4,560	5,659	0	58,468
51 Planning & Development	4,427	0	1,464	0	1,025	0	6,916
53 Finance Other	2,817	0	0	0	652	0	3,469
54 ARA Insurance	331	0	0	0	77	0	408
55 ARA BARC	6,030	0	0	0	1,396	0	7,426
56 ARA Parking	4,673	0	0	0	1,082	0	5,755
57 ARA Other	2,589	0	0	0	599	0	3,188
58 IT Public Services	610	0	0	0	141	0	751
59 Legal Insurance	3,484	0	0	0	807	0	4,291
60 Legal Wkr Comp	132	0	0	0	31	0	163
61 Mayor Cable TV	1,110	0	0	0	257	0	1,367
62 Mayor Other	2,713	0	0	0	628	0	3,341
63 TIRZ	864	0	0	0	200	0	1,064
64 HR Health Benefits	3,170	0	0	0	734	0	3,904
66 PWE Bldg Insp	33,729	0	0	0	7,808	0	41,538
67 PWE Stormwater	22,302	0	0	0	5,163	0	27,465
68 PWE DDSR	33,891	0	0	0	7,846	0	41,736
69 PWE Water & Sewer	143,254	0	0	0	33,163	0	176,417
70 PWE Houston Transtar	481	0	0	0	111	0	593
71 PWE Other	1,223	0	0	0	283	0	1,506
72 Houston Permit Center	2,966	0	0	0	687	0	3,653
73 CIP S/R Planning	668	0	0	0	155	0	823
74 CIP Sal Rec RE	2,150	0	0	0	498	0	2,648
75 CIP S/R Engrg	6,551	0	0	0	1,517	0	8,067
76 CIP S/R Constr	7,057	0	0	0	1,634	0	8,691
77 CIP S/R Eng/Const	928	0	0	0	215	0	1,143
78 CIP S/R Geo/Env	763	0	0	0	177	0	940
79 CIP S/R Other	1,280	0	0	0	296	0	1,577
80 CIP S/R GSD	2,450	0	0	0	567	0	3,017
93 HR-W.C.	2,086	0	0	0	483	0	2,569
94 HITS Other	3,418	0	0	0	791	0	4,209
95 Other	0	0	881	0	0	0	881
Total	\$1,479,951	\$696,696	\$327,991	\$283,738	\$342,608	\$0	\$3,130,984

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

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

- **City Administration** – Provides support functions necessary to fulfill the charter requirements of the Mayor and oversee departmental activity. It also provides timely and effective customer service to the public and City of Houston department. Its costs are allocated based on the number of the FTE positions per department.
- **Agenda Office** – Assists with processing contracts, awards, and ordinance amendments through efficient communication with City departments and City Council. Costs are allocated directly to City Council.
- **Intergovernmental Affairs** – Costs are allocated to Mayor Other in the plan.
- **Other Services** – Costs are allocated to Mayor Other in the plan.

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:22 Mayor

Description		Amount	General Admin	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
Personnel Costs							
Salaries	S1	2,735,457	0	1,886,006	226,249	292,845	330,357
Salary % Split			.00%	68.95%	8.27%	10.71%	12.08%
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
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)
Department Cost Total		3,858,609	0	2,972,526	370,721	515,363	(0)
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		3,858,609	0	2,972,526	370,721	515,363	(0)
General Admin Distribution			0	0	0	0	0
Grand Total		\$3,858,609		\$2,972,526	\$370,721	\$515,363	\$(0)

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda 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	235	54,575	6,547	8,474	9,560
3 Memberships	2,684	8	1,856	223	288	325
3 Accounting & Consult	4,128	13	2,855	342	443	500
3 Other Misc	1,806	6	1,249	150	194	219
Subtotal - Non-Departmental-Gen Gov	87,538	262	60,535	7,262	9,399	10,603
5 Financial Plg & Analysis	4,111	186	2,963	355	460	519
Subtotal - Finance Financial Plg & Analysis	4,111	186	2,963	355	460	519
7 Gen Acctng	1,596	85	1,159	139	180	203
7 Fixed Assets	1,527	80	1,109	133	172	194
7 Auditing Svcs	2,207	0	1,522	183	236	267
7 Fin Operations	1,004	47	724	87	112	127
Subtotal - Finance Reporting & Ops	6,334	212	4,513	541	701	791
8 Internal Controls	3,011	85	2,135	256	331	374
Subtotal - Finance Internal Controls	3,011	85	2,135	256	331	374
9 Cost Accounting	378	21	275	33	43	48
9 Trust Funds Mgmt (TFM)	385	21	280	34	43	49
Subtotal - Finance Grants	763	42	555	67	86	97
10 Perf Mgt Svcs	1,451	56	1,039	125	161	182
Subtotal - Finance Perform Mgmt	1,451	56	1,039	125	161	182
11 Purchasing	7,423	454	5,431	652	843	951
Subtotal - Finance Strategic Purchasing	7,423	454	5,431	652	843	951
13 Budgeting & Accounting Support	56,875	7,132	44,130	5,294	6,852	7,730
13 Accounts Payable	30,386	3,786	23,561	2,826	3,658	4,127
Subtotal - ARA Admin Svcs	87,261	10,918	67,691	8,120	10,511	11,857
14 Mailroom	7,824	713	5,886	706	914	1,031

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
14 Property	\$762	\$31	\$547	\$66	\$85	\$96
14 Records	1,220	100	910	109	141	159
14 3-1-1 Svcs	22,562	1,831	16,819	2,018	2,611	2,946
Subtotal - ARA Operations	32,368	2,675	24,161	2,898	3,752	4,232
15 Payroll Svcs	7,646	440	5,575	669	866	977
Subtotal - ARA Payroll Services	7,646	440	5,575	669	866	977
17 Enterprise Appl	7,099	735	5,401	648	839	946
17 IT ERP	16,828	811	12,162	1,459	1,888	2,130
17 EGIS	322	20	236	28	37	41
Subtotal - HITS EAS	24,248	1,566	17,798	2,135	2,764	3,118
18 Client Svcs	11,955	1,628	9,365	1,123	1,454	1,640
18 NW Data	16,945	1,394	12,644	1,517	1,963	2,215
18 NW Voice	13,217	1,061	9,844	1,181	1,529	1,724
18 Enterprise Optns	9,689	748	7,196	863	1,117	1,260
Subtotal - HITS EIS	51,806	4,830	39,049	4,684	6,063	6,840
19 IT Radio Svcs	2,493	149	1,821	218	283	319
Subtotal - HITS Radio	2,493	149	1,821	218	283	319
20 IT Proj Mgt	3,499	221	2,565	308	398	449
Subtotal - HITS Project Mgt Office	3,499	221	2,565	308	398	449
21 Certification	2,382	41	1,670	200	259	293
21 Contract Compliance	3,456	67	2,428	291	377	425
21 Reporting & Analytics	5,031	88	3,529	423	548	618
21 Dept Services	5,581	119	3,930	471	610	688
21 External Affairs & Outreach	551	9	387	46	60	68
Subtotal - Office Business Opportunity	17,000	324	11,945	1,433	1,855	2,092
22 City Mayor Admin	0	5,360	3,696	443	574	647
Subtotal - Mayor	0	5,360	3,696	443	574	647
23 Selection	0	6,027	4,156	499	645	728

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
23 Personnel Svcs	\$0	\$2,813	\$1,939	\$233	\$301	\$340
Subtotal - Human Resources	0	8,840	6,095	731	946	1,068
24 Legal Svcs	0	347,644	239,689	28,754	37,217	41,984
24 Inspector General	0	3,693	2,546	305	395	446
Subtotal - Legal	0	351,337	242,235	29,059	37,612	42,430
25 Controller Fin Svcs	0	13,636	9,401	1,128	1,460	1,647
Subtotal - City Controller's Office	0	13,636	9,401	1,128	1,460	1,647
31 Design & Const	0	39	27	3	4	5
31 Building Svcs	0	130,337	89,863	10,780	13,953	15,741
31 Utilities	0	78,542	54,152	6,496	8,408	9,485
31 Real Estate	0	26,101	17,996	2,159	2,794	3,152
Subtotal - General Services	0	235,020	162,038	19,438	25,160	28,383
Total Incoming	440,155	636,612	742,395	89,059	115,274	130,040
C. Total Allocated		\$4,935,376	\$3,714,920	\$459,780	\$630,636	\$130,039
		75.27%	9.32%	12.78%	2.63%	

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0399%	\$1,308	\$0	\$1,308	\$0	\$1,308
5 Finance Financial Planning & Analysis	13.30	0.0594%	1,946	0	1,946	0	1,946
6 Finance City Council	4.92	0.0220%	720	0	720	0	720
7 Finance Reporting & Ops	12.94	0.0578%	1,894	0	1,894	0	1,894
8 Finance Internal Controls	3.71	0.0166%	543	0	543	0	543
9 Finance Grants	9.04	0.0404%	1,323	0	1,323	0	1,323
10 Finance Perform Mgmnt	5.93	0.0265%	868	0	868	0	868
11 Finance Strategic Purchasing	41.43	0.1851%	6,063	0	6,063	0	6,063
12 ARA Director Office	4.21	0.0188%	616	0	616	0	616
13 ARA Admin Svcs	8.01	0.0358%	1,172	0	1,172	0	1,172
14 ARA Operations	98.03	0.4379%	14,345	0	14,345	0	14,345
15 ARA Payroll Services	47.70	0.2131%	6,980	0	6,980	0	6,980
16 HITS CIO	14.13	0.0631%	2,068	0	2,068	0	2,068
17 HITS EAS	28.06	0.1253%	4,106	0	4,106	0	4,106
18 HITS EIS	62.86	0.2808%	9,199	0	9,199	0	9,199
19 HITS Radio	32.47	0.1450%	4,752	0	4,752	0	4,752
20 HITS Project Mgt Office	13.71	0.0612%	2,006	0	2,006	0	2,006
21 Office Business Opportunity	30.08	0.1344%	4,402	0	4,402	0	4,402
22 Mayor	36.63	0.1636%	5,360	0	5,360	0	5,360
23 Human Resources	174.22	0.7782%	25,495	0	25,495	3,490	28,985
24 Legal	121.59	0.5431%	17,793	0	17,793	2,436	20,229
25 City Controller's Office	62.12	0.2775%	9,090	0	9,090	1,244	10,335
26 Health Administration	78.23	0.3495%	11,448	0	11,448	1,567	13,015
27 Planning & Dev Admin	13.09	0.0585%	1,916	0	1,916	262	2,178
29 CIP Sal Rec PWE	10.71	0.0478%	1,567	0	1,567	215	1,782
30 HPD Police Records	94.41	0.4217%	13,816	0	13,816	1,891	15,707
31 General Services	242.38	1.0827%	35,469	0	35,469	4,855	40,325
32 HEC	236.77	1.0576%	34,648	0	34,648	4,743	39,391
34 Finance Public Fin	6.51	0.0291%	953	0	953	130	1,083
35 Finance Treasury	4.35	0.0194%	637	0	637	87	724
36 ARA Regulatory	6.13	0.0274%	897	0	897	123	1,020
37 City Secretary	10.25	0.0458%	1,500	0	1,500	205	1,705
38 City Council	76.51	0.3418%	11,196	0	11,196	1,533	12,729
39 Police	6,700.04	29.9288%	980,467	0	980,467	134,219	1,114,686
40 Dept of Neighborhoods	154.20	0.6888%	22,565	0	22,565	3,089	25,654
41 Fire	4,366.21	19.5037%	638,940	0	638,940	87,466	726,407
42 Municipal Court	320.60	1.4321%	46,916	0	46,916	6,422	53,338
43 Solid Waste	478.44	2.1372%	70,014	0	70,014	9,584	79,598
44 Houston Airport System (HAS)	1,291.99	5.7713%	189,067	0	189,067	25,882	214,948
45 Housing & Community Development	164.80	0.7362%	24,116	0	24,116	3,301	27,418
46 Library	486.87	2.1748%	71,247	0	71,247	9,753	81,001
47 Parks & Recreation	767.02	3.4262%	112,244	0	112,244	15,365	127,609

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health & Human Services Department	1,147.80	5.1272%	\$167,966	\$0	\$167,966	\$22,993	\$190,960
49 Convention & Entertainment	17.16	0.0767%	2,511	0	2,511	344	2,855
50 Fleet Management	369.65	1.6512%	54,094	0	54,094	7,405	61,499
51 Planning & Development	66.95	0.2991%	9,797	0	9,797	1,341	11,138
53 Finance Other	42.59	0.1902%	6,233	0	6,233	853	7,086
54 ARA Insurance	5.01	0.0224%	733	0	733	100	834
55 ARA BARC	91.18	0.4073%	13,343	0	13,343	1,827	15,170
56 ARA Parking	70.66	0.3156%	10,340	0	10,340	1,415	11,756
57 ARA Other	39.15	0.1749%	5,729	0	5,729	784	6,513
58 IT Public Services	9.22	0.0412%	1,349	0	1,349	185	1,534
59 Legal Insurance	52.69	0.2354%	7,711	0	7,711	1,056	8,766
60 Legal Wkr Comp	2.00	0.0089%	293	0	293	40	333
61 Mayor Cable TV	16.78	0.0750%	2,456	0	2,456	336	2,792
62 Mayor Other	41.02	0.1832%	6,003	0	6,003	822	6,824
63 TIRZ	13.06	0.0583%	1,911	0	1,911	262	2,173
64 HR Health Benefits	47.94	0.2141%	7,015	0	7,015	960	7,976
66 PWE Bldg Insp	510.04	2.2783%	74,638	0	74,638	10,217	84,855
67 PWE Stormwater	337.24	1.5064%	49,351	0	49,351	6,756	56,107
68 PWE DDSR	512.48	2.2892%	74,995	0	74,995	10,266	85,261
69 PWE Water & Sewer	2,166.22	9.6764%	316,999	0	316,999	43,395	360,394
70 PWE Houston Transtar	7.28	0.0325%	1,065	0	1,065	146	1,211
71 PWE Other	18.49	0.0826%	2,706	0	2,706	370	3,076
72 Houston Permit Center	44.85	0.2003%	6,563	0	6,563	898	7,462
73 CIP S/R Planning	10.10	0.0451%	1,478	0	1,478	202	1,680
74 CIP Sal Rec RE	32.51	0.1452%	4,757	0	4,757	651	5,409
75 CIP S/R Engrg	99.06	0.4425%	14,496	0	14,496	1,984	16,481
76 CIP S/R Constr	106.72	0.4767%	15,617	0	15,617	2,138	17,755
77 CIP S/R Eng/Const	14.03	0.0627%	2,053	0	2,053	281	2,334
78 CIP S/R Geo/Env	11.54	0.0515%	1,689	0	1,689	231	1,920
79 CIP S/R Other	19.36	0.0865%	2,833	0	2,833	388	3,221
80 CIP S/R GSD	37.05	0.1655%	5,422	0	5,422	742	6,164
93 HR-W.C.	31.54	0.1409%	4,615	0	4,615	632	5,247
94 HITS Other	51.68	0.2309%	7,563	0	7,563	1,035	8,598
Subtotal	22,386.59	100.0000%	3,275,998	0	3,275,998	438,922	3,714,920
Direct Bills					0		0
Total					\$3,275,998		\$3,714,920

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

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Agenda Office Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 City Council	100	100.0000%	\$407,126	\$0	\$407,126	\$52,654	\$459,780
Subtotal	100	100.0000%	407,126	0	407,126	52,654	459,780
Direct Bills					0		0
Total					\$407,126		\$459,780

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

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I Gov Relats Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000%	\$562,484	\$0	\$562,484	\$68,153	\$630,636
Subtotal	100	100.0000%	562,484	0	562,484	68,153	630,636
Direct Bills					0		0
Total					\$562,484		\$630,636
Basis Units: Direct allocation to Mayor other							
Source: Direct Allocation							

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Other Svcs Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000%	\$53,157	\$0	\$53,157	\$76,883	\$130,039
Subtotal	100	100.0000%	53,157	0	53,157	76,883	130,039
Direct Bills					0		0
Total					\$53,157		\$130,039

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

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Allocation Summary

Dept:22 Mayor

Department	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	1,308	0	0	0	1,308
5 Finance Financial Planning & Analysis	1,946	0	0	0	1,946
6 Finance City Council	720	0	0	0	720
7 Finance Reporting & Ops	1,894	0	0	0	1,894
8 Finance Internal Controls	543	0	0	0	543
9 Finance Grants	1,323	0	0	0	1,323
10 Finance Perform Mgmt	868	0	0	0	868
11 Finance Strategic Purchasing	6,063	0	0	0	6,063
12 ARA Director Office	616	0	0	0	616
13 ARA Admin Svcs	1,172	0	0	0	1,172
14 ARA Operations	14,345	0	0	0	14,345
15 ARA Payroll Services	6,980	0	0	0	6,980
16 HITS CIO	2,068	0	0	0	2,068
17 HITS EAS	4,106	0	0	0	4,106
18 HITS EIS	9,199	0	0	0	9,199
19 HITS Radio	4,752	0	0	0	4,752
20 HITS Project Mgt Office	2,006	0	0	0	2,006
21 Office Business Opportunity	4,402	0	0	0	4,402
22 Mayor	5,360	0	0	0	5,360
23 Human Resources	28,985	0	0	0	28,985
24 Legal	20,229	0	0	0	20,229
25 City Controller's Office	10,335	0	0	0	10,335
26 Health Administration	13,015	0	0	0	13,015
27 Planning & Dev Admin	2,178	0	0	0	2,178
29 CIP Sal Rec PWE	1,782	0	0	0	1,782
30 HPD Police Records	15,707	0	0	0	15,707
31 General Services	40,325	0	0	0	40,325
32 HEC	39,391	0	0	0	39,391
34 Finance Public Fin	1,083	0	0	0	1,083
35 Finance Treasury	724	0	0	0	724
36 ARA Regulatory	1,020	0	0	0	1,020
37 City Secretary	1,705	0	0	0	1,705
38 City Council	12,729	459,780	0	0	472,509
39 Police	1,114,686	0	0	0	1,114,686
40 Dept of Neighborhoods	25,654	0	0	0	25,654
41 Fire	726,407	0	0	0	726,407
42 Municipal Court	53,338	0	0	0	53,338
43 Solid Waste	79,598	0	0	0	79,598
44 Houston Airport System (HAS)	214,948	0	0	0	214,948
45 Housing & Community Development	27,418	0	0	0	27,418

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Allocation Summary

Dept:22 Mayor

Department	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs	Total
46 Library	\$81,001	\$0	\$0	\$0	\$81,001
47 Parks & Recreation	127,609	0	0	0	127,609
48 Health & Human Services Department	190,960	0	0	0	190,960
49 Convention & Entertainment	2,855	0	0	0	2,855
50 Fleet Management	61,499	0	0	0	61,499
51 Planning & Development	11,138	0	0	0	11,138
53 Finance Other	7,086	0	0	0	7,086
54 ARA Insurance	834	0	0	0	834
55 ARA BARC	15,170	0	0	0	15,170
56 ARA Parking	11,756	0	0	0	11,756
57 ARA Other	6,513	0	0	0	6,513
58 IT Public Services	1,534	0	0	0	1,534
59 Legal Insurance	8,766	0	0	0	8,766
60 Legal Wkr Comp	333	0	0	0	333
61 Mayor Cable TV	2,792	0	0	0	2,792
62 Mayor Other	6,824	0	630,636	130,039	767,500
63 TIRZ	2,173	0	0	0	2,173
64 HR Health Benefits	7,976	0	0	0	7,976
66 PWE Bldg Insp	84,855	0	0	0	84,855
67 PWE Stormwater	56,107	0	0	0	56,107
68 PWE DDSR	85,261	0	0	0	85,261
69 PWE Water & Sewer	360,394	0	0	0	360,394
70 PWE Houston Transtar	1,211	0	0	0	1,211
71 PWE Other	3,076	0	0	0	3,076
72 Houston Permit Center	7,462	0	0	0	7,462
73 CIP S/R Planning	1,680	0	0	0	1,680
74 CIP Sal Rec RE	5,409	0	0	0	5,409
75 CIP S/R Engrg	16,481	0	0	0	16,481
76 CIP S/R Constr	17,755	0	0	0	17,755
77 CIP S/R Eng/Const	2,334	0	0	0	2,334
78 CIP S/R Geo/Env	1,920	0	0	0	1,920
79 CIP S/R Other	3,221	0	0	0	3,221
80 CIP S/R GSD	6,164	0	0	0	6,164
93 HR-W.C.	5,247	0	0	0	5,247
94 HITS Other	8,598	0	0	0	8,598
Total	\$3,714,920	\$459,780	\$630,636	\$130,039	\$4,935,376

**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 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.

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A. Department Costs

Dept:23 Human Resources

Description		Amount	General Admin	Selection	Personnel Svcs	Classified Testing	Non-GF
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
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
Department Cost Total		35,534,839	537,783	846,669	1,494,762	396,168	32,259,457
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		35,534,839	537,783	846,669	1,494,762	396,168	32,259,457
General Admin Distribution			(537,783)	30,179	49,737	12,382	445,484
Grand Total		\$35,534,839		\$876,848	\$1,544,499	\$408,550	\$32,704,941
							not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified 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	206	3,882	6,397	1,593	57,300
3 Memberships	2,345	7	132	218	54	1,948
3 Accounting & Consult	85,607	262	4,819	7,942	1,977	71,131
3 Other Misc	1,312	4	74	122	30	1,090
3 Walker Rent	686,389	2,047	38,633	63,670	15,851	570,281
Subtotal - Non-Departmental-Gen Gov	844,620	2,526	47,540	78,348	19,505	701,751
5 Financial Plg & Analysis	85,262	3,854	5,001	8,242	2,052	73,821
Subtotal - Finance Financial Plg & Analysis	85,262	3,854	5,001	8,242	2,052	73,821
7 Gen Acctng	33,091	1,761	1,956	3,223	802	28,871
7 Fixed Assets	372	20	22	36	9	324
7 Auditing Svcs	45,777	0	2,569	4,234	1,054	37,921
7 Fin Operations	7,914	367	465	766	191	6,860
Subtotal - Finance Reporting & Ops	87,154	2,148	5,011	8,259	2,056	73,975
8 Internal Controls	2,188	62	126	208	52	1,863
Subtotal - Finance Internal Controls	2,188	62	126	208	52	1,863
9 Cost Accounting	2,983	165	177	291	72	2,608
9 Trust Funds Mgmt (TFM)	3,032	165	179	296	74	2,649
Subtotal - Finance Grants	6,015	331	356	587	146	5,257
10 Perf Mgt Svcs	11,437	438	666	1,098	273	9,836
Subtotal - Finance Perform Mgmnt	11,437	438	666	1,098	273	9,836
11 Purchasing	64,190	3,926	3,822	6,300	1,568	56,425
Subtotal - Finance Strategic Purchasing	64,190	3,926	3,822	6,300	1,568	56,425
14 Mailroom	23,717	2,160	1,452	2,393	596	21,436
14 Property	185	8	11	18	4	160
14 Records	5,802	475	352	580	145	5,199

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
14 3-1-1 Svcs	\$25,409	\$2,063	\$1,542	\$2,541	\$633	\$22,756
Subtotal - ARA Operations	55,113	4,705	3,357	5,532	1,377	49,552
15 Payroll Svcs	36,367	2,091	2,158	3,557	885	31,858
Subtotal - ARA Payroll Services	36,367	2,091	2,158	3,557	885	31,858
17 Enterprise Appl	157,674	16,324	9,764	16,092	4,006	144,135
17 IT ERP	47,536	2,291	2,796	4,608	1,147	41,275
17 EGIS *	998	63	47	64	19	929
Subtotal - HITS EAS	206,207	18,677	12,608	20,764	5,173	186,339
18 Client Svcs	107,396	14,621	6,847	11,285	2,809	101,076
18 NW Data	52,510	4,319	3,189	5,256	1,308	47,075
18 NW Voice	40,957	3,289	2,483	4,092	1,019	36,652
18 Enterprise Optns	200,938	15,507	12,146	20,018	4,984	179,297
Subtotal - HITS EIS	401,801	37,736	24,666	40,651	10,120	364,100
20 IT Proj Mgt	16,643	1,053	993	1,637	407	14,659
Subtotal - HITS Project Mgt Office	16,643	1,053	993	1,637	407	14,659
21 Certification	11,327	194	647	1,066	265	9,544
21 Contract Compliance	17,278	333	988	1,629	405	14,588
21 Reporting & Analytics	5,442	95	311	512	127	4,587
21 Dept Services	4,465	95	256	422	105	3,777
21 External Affairs & Outreach	2,622	45	150	247	61	2,209
Subtotal - Office Business Opportunity	41,134	763	2,351	3,875	965	34,706
22 City Mayor Admin	25,495	3,490	1,627	2,681	667	24,010
Subtotal - Mayor	25,495	3,490	1,627	2,681	667	24,010
23 Selection	0	15,068	846	1,394	347	12,482
23 Personnel Svcs	0	13,379	751	1,237	308	11,083
Subtotal - Human Resources	0	28,447	1,596	2,631	655	23,565
24 Legal Svcs	0	88,659	4,975	8,200	2,041	73,443

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
24 Inspector General	\$0	\$23,388	\$1,312	\$2,163	\$538	\$19,374
Subtotal - Legal	0	112,047	6,288	10,363	2,580	92,817
25 Controller Fin Svcs	0	282,790	15,870	26,154	6,511	234,255
Subtotal - City Controller's Office	0	282,790	15,870	26,154	6,511	234,255
31 Design & Const	0	28	2	3	1	24
31 Real Estate	0	24,426	1,371	2,259	562	20,233
Subtotal - General Services	0	24,454	1,372	2,262	563	20,257
Total Incoming	1,888,775	529,537	135,698	223,624	55,676	2,003,314
C. Total Allocated		\$37,953,151	\$1,012,546	\$1,768,123	\$464,226	\$34,708,255
			2.67%	4.66%	1.22%	91.45%

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Selection Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	58	1.1115%	\$10,925	\$0	\$10,925	\$0	\$10,925
12 ARA Director Office	330	6.3243%	62,157	0	62,157	0	62,157
16 HITS CIO	61	1.1690%	11,490	0	11,490	0	11,490
21 Office Business Opportunity	18	0.3450%	3,390	0	3,390	0	3,390
22 Mayor	32	0.6133%	6,027	0	6,027	0	6,027
23 Human Resources	80	1.5332%	15,068	0	15,068	0	15,068
24 Legal	39	0.7474%	7,346	0	7,346	250	7,596
25 City Controller's Office	34	0.6516%	6,404	0	6,404	218	6,622
28 PWE Administration Indirect	9	0.1725%	1,695	0	1,695	58	1,753
29 CIP Sal Rec PWE	101	1.9356%	19,024	0	19,024	647	19,671
31 General Services	38	0.7282%	7,157	0	7,157	243	7,401
32 HEC	44	0.8432%	8,288	0	8,288	282	8,569
37 City Secretary	2	0.0383%	377	0	377	13	390
38 City Council	143	2.7405%	26,935	0	26,935	916	27,851
39 Police	613	11.7478%	115,461	0	115,461	3,927	119,388
40 Dept of Neighborhoods	24	0.4599%	4,520	0	4,520	154	4,674
41 Fire	816	15.6382%	153,697	0	153,697	5,227	158,924
42 Municipal Court	37	0.7091%	6,969	0	6,969	237	7,206
43 Solid Waste	186	3.5646%	35,034	0	35,034	1,191	36,225
44 Houston Airport System (HAS)	121	2.3189%	22,791	0	22,791	775	23,566
45 Housing & Community Development	52	0.9966%	9,794	0	9,794	333	10,127
46 Library	189	3.6221%	35,599	0	35,599	1,211	36,810
47 Parks & Recreation	574	11.0004%	108,115	0	108,115	3,677	111,792
48 Health & Human Services Department	295	5.6535%	55,564	0	55,564	1,890	57,454
50 Fleet Management	83	1.5906%	15,633	0	15,633	532	16,165
51 Planning & Development	32	0.6133%	6,027	0	6,027	205	6,232
66 PWE Bldg Insp	270	5.1744%	50,856	0	50,856	1,730	52,585
67 PWE Stormwater	133	2.5489%	25,051	0	25,051	852	25,903
68 PWE DDSR	195	3.7371%	36,729	0	36,729	1,249	37,978
69 PWE Water & Sewer	609	11.6711%	114,708	0	114,708	3,901	118,609
Subtotal	5,218	100.0000%	982,831	0	982,831	29,716	1,012,546
Direct Bills					0		0
Total					\$982,831		\$1,012,546

Basis Units: Number of selections per department

Source: Selection Analysis

CITY OF HOUSTON, TEXAS
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Personnel Svcs Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.94	0.0399%	\$687	\$0	\$687	\$0	\$687
5 Finance Financial Planning & Analysis	13.30	0.0594%	1,021	0	1,021	0	1,021
6 Finance City Council	4.92	0.0220%	378	0	378	0	378
7 Finance Reporting & Ops	12.94	0.0578%	994	0	994	0	994
8 Finance Internal Controls	3.71	0.0166%	285	0	285	0	285
9 Finance Grants	9.04	0.0404%	694	0	694	0	694
10 Finance Perform Mgmnt	5.93	0.0265%	455	0	455	0	455
11 Finance Strategic Purchasing	41.43	0.1851%	3,182	0	3,182	0	3,182
12 ARA Director Office	4.21	0.0188%	323	0	323	0	323
13 ARA Admin Svcs	8.01	0.0358%	615	0	615	0	615
14 ARA Operations	98.03	0.4379%	7,528	0	7,528	0	7,528
15 ARA Payroll Services	47.70	0.2131%	3,663	0	3,663	0	3,663
16 HITS CIO	14.13	0.0631%	1,085	0	1,085	0	1,085
17 HITS EAS	28.06	0.1253%	2,155	0	2,155	0	2,155
18 HITS EIS	62.86	0.2808%	4,827	0	4,827	0	4,827
19 HITS Radio	32.47	0.1450%	2,493	0	2,493	0	2,493
20 HITS Project Mgt Office	13.71	0.0612%	1,053	0	1,053	0	1,053
21 Office Business Opportunity	30.08	0.1344%	2,310	0	2,310	0	2,310
22 Mayor	36.63	0.1636%	2,813	0	2,813	0	2,813
23 Human Resources	174.22	0.7782%	13,379	0	13,379	0	13,379
24 Legal	121.59	0.5431%	9,337	0	9,337	274	9,611
25 City Controller's Office	62.12	0.2775%	4,770	0	4,770	140	4,910
26 Health Administration	78.23	0.3495%	6,008	0	6,008	176	6,184
27 Planning & Dev Admin	13.09	0.0585%	1,005	0	1,005	29	1,035
29 CIP Sal Rec PWE	10.71	0.0478%	822	0	822	24	847
30 HPD Police Records	94.41	0.4217%	7,250	0	7,250	213	7,463
31 General Services	242.38	1.0827%	18,613	0	18,613	546	19,159
32 HEC	236.77	1.0576%	18,182	0	18,182	533	18,716
34 Finance Public Fin	6.51	0.0291%	500	0	500	15	515
35 Finance Treasury	4.35	0.0194%	334	0	334	10	344
36 ARA Regulatory	6.13	0.0274%	471	0	471	14	485
37 City Secretary	10.25	0.0458%	787	0	787	23	810
38 City Council	76.51	0.3418%	5,875	0	5,875	172	6,048
39 Police	6,700.04	29.9288%	514,521	0	514,521	15,095	529,617
40 Dept of Neighborhoods	154.20	0.6888%	11,842	0	11,842	347	12,189
41 Fire	4,366.21	19.5037%	335,298	0	335,298	9,837	345,135
42 Municipal Court	320.60	1.4321%	24,620	0	24,620	722	25,342
43 Solid Waste	478.44	2.1372%	36,741	0	36,741	1,078	37,819
44 Houston Airport System (HAS)	1,291.99	5.7713%	99,217	0	99,217	2,911	102,128
45 Housing & Community Development	164.80	0.7362%	12,656	0	12,656	371	13,027
46 Library	486.87	2.1748%	37,389	0	37,389	1,097	38,486
47 Parks & Recreation	767.02	3.4262%	58,902	0	58,902	1,728	60,630

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Personnel Svcs Allocations

Dept:23 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%	\$88,144	\$0	\$88,144	\$2,586	\$90,730
49 Convention & Entertainment	17.16	0.0767%	1,318	0	1,318	39	1,356
50 Fleet Management	369.65	1.6512%	28,387	0	28,387	833	29,220
51 Planning & Development	66.95	0.2991%	5,141	0	5,141	151	5,292
53 Finance Other	42.59	0.1902%	3,271	0	3,271	96	3,367
54 ARA Insurance	5.01	0.0224%	385	0	385	11	396
55 ARA BARC	91.18	0.4073%	7,002	0	7,002	205	7,207
56 ARA Parking	70.66	0.3156%	5,426	0	5,426	159	5,585
57 ARA Other	39.15	0.1749%	3,006	0	3,006	88	3,095
58 IT Public Services	9.22	0.0412%	708	0	708	21	729
59 Legal Insurance	52.69	0.2354%	4,046	0	4,046	119	4,165
60 Legal Wkr Comp	2.00	0.0089%	154	0	154	5	158
61 Mayor Cable TV	16.78	0.0750%	1,289	0	1,289	38	1,326
62 Mayor Other	41.02	0.1832%	3,150	0	3,150	92	3,242
63 TIRZ	13.06	0.0583%	1,003	0	1,003	29	1,032
64 HR Health Benefits	47.94	0.2141%	3,681	0	3,681	108	3,790
66 PWE Bldg Insp	510.04	2.2783%	39,168	0	39,168	1,149	40,317
67 PWE Stormwater	337.24	1.5064%	25,898	0	25,898	760	26,658
68 PWE DDSR	512.48	2.2892%	39,355	0	39,355	1,155	40,510
69 PWE Water & Sewer	2,166.22	9.6764%	166,352	0	166,352	4,881	171,233
70 PWE Houston Transtar	7.28	0.0325%	559	0	559	16	575
71 PWE Other	18.49	0.0826%	1,420	0	1,420	42	1,462
72 Houston Permit Center	44.85	0.2003%	3,444	0	3,444	101	3,545
73 CIP S/R Planning	10.10	0.0451%	776	0	776	23	798
74 CIP Sal Rec RE	32.51	0.1452%	2,497	0	2,497	73	2,570
75 CIP S/R Engrg	99.06	0.4425%	7,607	0	7,607	223	7,830
76 CIP S/R Constr	106.72	0.4767%	8,195	0	8,195	240	8,436
77 CIP S/R Eng/Const	14.03	0.0627%	1,077	0	1,077	32	1,109
78 CIP S/R Geo/Env	11.54	0.0515%	886	0	886	26	912
79 CIP S/R Other	19.36	0.0865%	1,487	0	1,487	44	1,530
80 CIP S/R GSD	37.05	0.1655%	2,845	0	2,845	83	2,929
93 HR-W.C.	31.54	0.1409%	2,422	0	2,422	71	2,493
94 HITS Other	51.68	0.2309%	3,969	0	3,969	116	4,085
Subtotal	22,386.59	100.0000%	1,719,151	0	1,719,151	48,972	1,768,123
Direct Bills					0		0
Total					\$1,719,151		\$1,768,123

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

CITY OF HOUSTON, TEXAS
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FY 2015
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Classified Testing Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Police	424	22.9686%	\$103,826	\$0	\$103,826	\$2,800	\$106,626
41 Fire	1,422	77.0314%	348,208	0	348,208	9,392	357,600
Subtotal	1,846	100.0000%	452,034	0	452,034	12,192	464,226
Direct Bills					0		0
Total					\$452,034		\$464,226

Basis Units: Number of classified employees tested

Source: HR Testing Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:23 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	10,925	687	0	0	11,611
5 Finance Financial Planning & Analysis	0	1,021	0	0	1,021
6 Finance City Council	0	378	0	0	378
7 Finance Reporting & Ops	0	994	0	0	994
8 Finance Internal Controls	0	285	0	0	285
9 Finance Grants	0	694	0	0	694
10 Finance Perform Mgmt	0	455	0	0	455
11 Finance Strategic Purchasing	0	3,182	0	0	3,182
12 ARA Director Office	62,157	323	0	0	62,480
13 ARA Admin Svcs	0	615	0	0	615
14 ARA Operations	0	7,528	0	0	7,528
15 ARA Payroll Services	0	3,663	0	0	3,663
16 HITS CIO	11,490	1,085	0	0	12,575
17 HITS EAS	0	2,155	0	0	2,155
18 HITS EIS	0	4,827	0	0	4,827
19 HITS Radio	0	2,493	0	0	2,493
20 HITS Project Mgt Office	0	1,053	0	0	1,053
21 Office Business Opportunity	3,390	2,310	0	0	5,700
22 Mayor	6,027	2,813	0	0	8,840
23 Human Resources	15,068	13,379	0	0	28,447
24 Legal	7,596	9,611	0	0	17,207
25 City Controller's Office	6,622	4,910	0	0	11,532
26 Health Administration	0	6,184	0	0	6,184
27 Planning & Dev Admin	0	1,035	0	0	1,035
28 PWE Administration Indirect	1,753	0	0	0	1,753
29 CIP Sal Rec PWE	19,671	847	0	0	20,517
30 HPD Police Records	0	7,463	0	0	7,463
31 General Services	7,401	19,159	0	0	26,560
32 HEC	8,569	18,716	0	0	27,285
34 Finance Public Fin	0	515	0	0	515
35 Finance Treasury	0	344	0	0	344
36 ARA Regulatory	0	485	0	0	485
37 City Secretary	390	810	0	0	1,200
38 City Council	27,851	6,048	0	0	33,898
39 Police	119,388	529,617	106,626	0	755,631
40 Dept of Neighborhoods	4,674	12,189	0	0	16,863
41 Fire	158,924	345,135	357,600	0	861,659
42 Municipal Court	7,206	25,342	0	0	32,549
43 Solid Waste	36,225	37,819	0	0	74,044
44 Houston Airport System (HAS)	23,566	102,128	0	0	125,694

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:23 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
45 Housing & Community Development	\$10,127	\$13,027	\$0	\$0	\$23,154
46 Library	36,810	38,486	0	0	75,295
47 Parks & Recreation	111,792	60,630	0	0	172,422
48 Health & Human Services Department	57,454	90,730	0	0	148,184
49 Convention & Entertainment	0	1,356	0	0	1,356
50 Fleet Management	16,165	29,220	0	0	45,385
51 Planning & Development	6,232	5,292	0	0	11,524
53 Finance Other	0	3,367	0	0	3,367
54 ARA Insurance	0	396	0	0	396
55 ARA BARC	0	7,207	0	0	7,207
56 ARA Parking	0	5,585	0	0	5,585
57 ARA Other	0	3,095	0	0	3,095
58 IT Public Services	0	729	0	0	729
59 Legal Insurance	0	4,165	0	0	4,165
60 Legal Wkr Comp	0	158	0	0	158
61 Mayor Cable TV	0	1,326	0	0	1,326
62 Mayor Other	0	3,242	0	0	3,242
63 TIRZ	0	1,032	0	0	1,032
64 HR Health Benefits	0	3,790	0	0	3,790
66 PWE Bldg Insp	52,585	40,317	0	0	92,902
67 PWE Stormwater	25,903	26,658	0	0	52,561
68 PWE DDSR	37,978	40,510	0	0	78,488
69 PWE Water & Sewer	118,609	171,233	0	0	289,841
70 PWE Houston Transtar	0	575	0	0	575
71 PWE Other	0	1,462	0	0	1,462
72 Houston Permit Center	0	3,545	0	0	3,545
73 CIP S/R Planning	0	798	0	0	798
74 CIP Sal Rec RE	0	2,570	0	0	2,570
75 CIP S/R Engrg	0	7,830	0	0	7,830
76 CIP S/R Constr	0	8,436	0	0	8,436
77 CIP S/R Eng/Const	0	1,109	0	0	1,109
78 CIP S/R Geo/Env	0	912	0	0	912
79 CIP S/R Other	0	1,530	0	0	1,530
80 CIP S/R GSD	0	2,929	0	0	2,929
93 HR-W.C.	0	2,493	0	0	2,493
94 HITS Other	0	4,085	0	0	4,085
Total	\$1,012,546	\$1,768,123	\$464,226	\$0	\$3,244,896

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:24 Legal

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General	Other
<hr/>							
Personnel Costs							
Salaries	S1	9,811,110	1,743,000	3,930,160	749,330	626,886	2,761,735
<i>Salary % Split</i>			<i>17.77%</i>	<i>40.06%</i>	<i>7.64%</i>	<i>6.39%</i>	<i>28.15%</i>
Benefits	P	4,258,986	759,968	1,687,041	337,779	288,709	1,185,489
Subtotal - Personnel Costs		14,070,096	2,502,968	5,617,201	1,087,109	915,595	3,947,224
<hr/>							
Services & Supplies Cost							
Supplies	P	318,059	318,059	0	0	0	0
Services	P	649,318	525,206	70,944	3	3,312	49,853
Subtotal - Services & Supplies		967,377	843,265	70,944	3	3,312	49,853
<hr/>							
Department Cost Total		15,037,473	3,346,233	5,688,145	1,087,112	918,907	3,997,077
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		15,037,473	3,346,233	5,688,145	1,087,112	918,907	3,997,077
<hr/>							
General Admin Distribution			(3,346,233)	1,630,026	310,783	260,000	1,145,424
<hr/>							
Grand Total		\$15,037,473		\$7,318,171	\$1,397,895	\$1,178,907	\$5,142,501
<hr/>							
not allocated							

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
1 City Hall Annex	\$116,887	\$0	\$56,938	\$10,856	\$9,082	\$40,011
1 Muni Court Bldg	6,380	0	3,108	593	496	2,184
Subtotal - Building Depreciation	123,267	0	60,046	11,448	9,578	42,194
3 Insurance Retirees	261,884	781	127,950	24,395	20,409	89,911
3 Memberships	8,905	27	4,351	830	694	3,057
3 Accounting & Consult	5,246	16	2,563	489	409	1,801
3 Other Misc	6,023	19	2,943	561	469	2,068
Subtotal - Non-Departmental-Gen Gov	282,058	842	137,807	26,275	21,981	96,838
5 Financial Plg & Analysis	5,225	236	2,660	507	424	1,869
Subtotal - Finance Financial Plg & Analysis	5,225	236	2,660	507	424	1,869
7 Gen Acctng	2,028	108	1,040	198	166	731
7 Fixed Assets	991	52	508	97	81	357
7 Auditing Svcs	2,805	0	1,367	261	218	960
7 Fin Operations	3,349	155	1,707	325	272	1,200
Subtotal - Finance Reporting & Ops	9,173	315	4,622	881	737	3,248
8 Internal Controls	10,045	283	5,031	959	802	3,535
Subtotal - Finance Internal Controls	10,045	283	5,031	959	802	3,535
9 Cost Accounting	1,262	70	649	124	104	456
9 Trust Funds Mgmt (TFM)	1,283	70	659	126	105	463
Subtotal - Finance Grants	2,546	140	1,308	249	209	919
10 Perf Mgt Svcs	4,840	185	2,448	467	390	1,720
Subtotal - Finance Perform Mgmnt	4,840	185	2,448	467	390	1,720
11 Purchasing	4,803	294	2,483	473	396	1,745
Subtotal - Finance Strategic Purchasing	4,803	294	2,483	473	396	1,745
14 Mailroom	18,456	1,681	9,809	1,870	1,565	6,893
14 Property	494	20	251	48	40	176
14 Records	4,049	331	2,134	407	340	1,499

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
14 3-1-1 Svcs	\$6,214	\$504	\$3,273	\$624	\$522	\$2,300
Subtotal - ARA Operations	29,214	2,537	15,467	2,949	2,467	10,869
15 Payroll Svcs	25,381	1,460	13,075	2,493	2,085	9,188
Subtotal - ARA Payroll Services	25,381	1,460	13,075	2,493	2,085	9,188
17 Enterprise Appl	4,627	479	2,487	474	397	1,748
17 IT ERP	32,616	1,572	16,653	3,175	2,656	11,702
17 EGIS	657	41	340	65	54	239
Subtotal - HITS EAS	37,900	2,092	19,481	3,714	3,107	13,690
18 Client Svcs	2,009	274	1,112	212	177	781
18 NW Data	20,689	1,702	10,907	2,080	1,740	7,664
18 NW Voice	16,137	1,296	8,492	1,619	1,355	5,967
18 Enterprise Optns	12,314	950	6,461	1,232	1,031	4,540
Subtotal - HITS EIS	51,149	4,221	26,972	5,143	4,302	18,953
20 IT Proj Mgt	11,616	735	6,016	1,147	960	4,228
Subtotal - HITS Project Mgt Office	11,616	735	6,016	1,147	960	4,228
21 Certification	7,905	135	3,917	747	625	2,752
21 Contract Compliance	1,975	38	980	187	156	689
21 Reporting & Analytics	19,520	342	9,675	1,845	1,543	6,799
21 Dept Services	6,697	143	3,332	635	531	2,341
21 External Affairs & Outreach	1,830	31	907	173	145	637
Subtotal - Office Business Opportunity	37,927	690	18,811	3,587	3,001	13,219
22 City Mayor Admin	17,793	2,436	9,854	1,879	1,572	6,924
Subtotal - Mayor	17,793	2,436	9,854	1,879	1,572	6,924
23 Selection	7,346	250	3,700	705	590	2,600
23 Personnel Svcs	9,337	274	4,682	893	747	3,290
Subtotal - Human Resources	16,683	524	8,382	1,598	1,337	5,890
24 Legal Svcs	0	1,378,850	671,669	128,061	107,136	471,984

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
24 Inspector General	\$0	\$7,386	\$3,598	\$686	\$574	\$2,528
Subtotal - Legal	0	1,386,235	675,267	128,747	107,709	474,512
25 Controller Fin Svcs	0	17,330	8,442	1,610	1,347	5,932
Subtotal - City Controller's Office	0	17,330	8,442	1,610	1,347	5,932
30 Records Mgt	0	232,948	113,474	21,635	18,100	79,739
Subtotal - HPD Police Records	0	232,948	113,474	21,635	18,100	79,739
31 Design & Const	0	35	17	3	3	12
31 Building Svcs	0	209,623	102,112	19,469	16,288	71,755
31 Utilities	0	126,322	61,534	11,732	9,815	43,240
31 Real Estate	0	71,939	35,043	6,681	5,590	24,625
Subtotal - General Services	0	407,918	198,706	37,886	31,695	139,631
Total Incoming	669,620	2,061,422	1,330,352	253,647	212,200	934,843
C. Total Allocated		\$17,768,515	\$8,648,523	\$1,651,542	\$1,391,106	\$6,077,343
			48.67%	9.29%	7.83%	34.20%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Legal Svcs Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,288	4.4239%	\$338,181	\$0	\$338,181	\$0	\$338,181
12 ARA Director Office	4,217	5.6739%	433,732	0	433,732	0	433,732
16 HITS CIO	3,042	4.0929%	312,879	0	312,879	0	312,879
21 Office Business Opportunity	163	0.2193%	16,765	0	16,765	0	16,765
22 Mayor	3,380	4.5477%	347,644	0	347,644	0	347,644
23 Human Resources	862	1.1598%	88,659	0	88,659	0	88,659
24 Legal	13,406	18.0375%	1,378,850	0	1,378,850	0	1,378,850
25 City Controller's Office	637	0.8571%	65,517	0	65,517	13,916	79,434
26 Health Administration	2,664	3.5844%	274,001	0	274,001	58,199	332,199
27 Planning & Dev Admin	5,214	7.0153%	536,277	0	536,277	113,907	650,183
28 PWE Administration Indirect	3,311	4.4549%	340,547	0	340,547	72,333	412,880
31 General Services	2,001	2.6923%	205,809	0	205,809	43,714	249,524
32 HEC	508	0.6835%	52,249	0	52,249	11,098	63,347
37 City Secretary	444	0.5974%	45,667	0	45,667	9,700	55,367
38 City Council	633	0.8517%	65,106	0	65,106	13,829	78,935
39 Police	5,623	7.5656%	578,343	0	578,343	122,842	701,185
40 Dept of Neighborhoods	5,222	7.0261%	537,099	0	537,099	114,081	651,181
41 Fire	677	0.9109%	69,632	0	69,632	14,790	84,422
42 Municipal Court	98	0.1319%	10,080	0	10,080	2,141	12,221
43 Solid Waste	520	0.6996%	53,484	0	53,484	11,360	64,844
44 Houston Airport System (HAS)	853	1.1477%	87,734	0	87,734	18,635	106,369
45 Housing & Community Development	17	0.0229%	1,749	0	1,749	371	2,120
46 Library	369	0.4965%	37,953	0	37,953	8,061	46,014
47 Parks & Recreation	1,636	2.2012%	168,268	0	168,268	35,741	204,008
49 Convention & Entertainment	61	0.0821%	6,274	0	6,274	1,333	7,607
50 Fleet Management	97	0.1305%	9,977	0	9,977	2,119	12,096
56 ARA Parking	238	0.3202%	24,479	0	24,479	5,199	29,678
66 PWE Bldg Insp	458	0.6162%	47,107	0	47,107	10,006	57,112
67 PWE Stormwater	438	0.5893%	45,050	0	45,050	9,569	54,618
68 PWE DDSR	3,241	4.3607%	333,347	0	333,347	70,804	404,151
69 PWE Water & Sewer	1,737	2.3371%	178,656	0	178,656	37,947	216,603
71 PWE Other	7,831	10.5364%	805,443	0	805,443	171,078	976,522
74 CIP Sal Rec RE	190	0.2556%	19,542	0	19,542	4,151	23,693
95 Other	1,247	1.6778%	128,258	0	128,258	27,242	155,500

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Legal Svcs Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	74,323	100.0000%	7,644,357	0	7,644,357	1,004,165	8,648,523
Direct Bills					0		0
Total					\$7,644,357		\$8,648,523

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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PWE Legal Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 PWE Water & Sewer	816,282.93	74.6125%	\$1,089,407	\$(816,283)	\$273,124	\$142,850	\$415,974
74 CIP Sal Rec RE	277,746.74	25.3875%	370,679	(277,747)	92,933	48,606	141,538
Subtotal	1,094,029.67	100.0000%	1,460,086	(1,094,030)	366,057	191,456	557,512
Direct Bills					1,094,030		1,094,030
Total					\$1,460,086		\$1,651,542

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Inspector General Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	0.30	0.3000%	\$3,693	\$0	\$3,693	\$0	\$3,693
12 ARA Director Office	1.60	1.6000%	19,695	0	19,695	0	19,695
16 HITS CIO	2.50	2.5000%	30,773	0	30,773	0	30,773
21 Office Business Opportunity	0.30	0.3000%	3,693	0	3,693	0	3,693
22 Mayor	0.30	0.3000%	3,693	0	3,693	0	3,693
23 Human Resources	1.90	1.9000%	23,388	0	23,388	0	23,388
24 Legal	0.60	0.6000%	7,386	0	7,386	0	7,386
28 PWE Administration Indirect	31.70	31.7000%	390,207	0	390,207	54,891	445,098
31 General Services	2.20	2.2000%	27,081	0	27,081	3,809	30,890
32 HEC	1.60	1.6000%	19,695	0	19,695	2,771	22,465
37 City Secretary	0.30	0.3000%	3,693	0	3,693	519	4,212
38 City Council	0.60	0.6000%	7,386	0	7,386	1,039	8,425
39 Police	0.30	0.3000%	3,693	0	3,693	519	4,212
40 Dept of Neighborhoods	2.20	2.2000%	27,081	0	27,081	3,809	30,890
41 Fire	23.90	23.9000%	294,194	0	294,194	41,385	335,578
42 Municipal Court	0.90	0.9000%	11,078	0	11,078	1,558	12,637
43 Solid Waste	4.30	4.3000%	52,930	0	52,930	7,446	60,376
44 Houston Airport System (HAS)	5.90	5.9000%	72,625	0	72,625	10,216	82,842
45 Housing & Community Development	1.20	1.2000%	14,771	0	14,771	2,078	16,849
46 Library	4.00	4.0000%	49,237	0	49,237	6,926	56,164
47 Parks & Recreation	3.10	3.1000%	38,159	0	38,159	5,368	43,527
48 Health & Human Services Department	1.60	1.6000%	19,695	0	19,695	2,771	22,465
50 Fleet Management	2.20	2.2000%	27,081	0	27,081	3,809	30,890
69 PWE Water & Sewer	6.50	6.5000%	80,011	0	80,011	11,255	91,266
Subtotal	100.00	100.0000%	1,230,936	0	1,230,936	160,171	1,391,106
Direct Bills					0		0
Total					\$1,230,936		\$1,391,106

Basis Units: % of complaints investigated
Source: Complaint Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:24 Legal

Department	Legal Svcs	PWE Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$1,094,030	\$0	\$0	\$1,094,030
4 Finance Dir Office	338,181	0	3,693	0	341,874
12 ARA Director Office	433,732	0	19,695	0	453,427
16 HITS CIO	312,879	0	30,773	0	343,653
21 Office Business Opportunity	16,765	0	3,693	0	20,458
22 Mayor	347,644	0	3,693	0	351,337
23 Human Resources	88,659	0	23,388	0	112,047
24 Legal	1,378,850	0	7,386	0	1,386,235
25 City Controller's Office	79,434	0	0	0	79,434
26 Health Administration	332,199	0	0	0	332,199
27 Planning & Dev Admin	650,183	0	0	0	650,183
28 PWE Administration Indirect	412,880	0	445,098	0	857,978
31 General Services	249,524	0	30,890	0	280,414
32 HEC	63,347	0	22,465	0	85,813
37 City Secretary	55,367	0	4,212	0	59,579
38 City Council	78,935	0	8,425	0	87,359
39 Police	701,185	0	4,212	0	705,398
40 Dept of Neighborhoods	651,181	0	30,890	0	682,071
41 Fire	84,422	0	335,578	0	420,000
42 Municipal Court	12,221	0	12,637	0	24,857
43 Solid Waste	64,844	0	60,376	0	125,220
44 Houston Airport System (HAS)	106,369	0	82,842	0	189,210
45 Housing & Community Development	2,120	0	16,849	0	18,969
46 Library	46,014	0	56,164	0	102,178
47 Parks & Recreation	204,008	0	43,527	0	247,535
48 Health & Human Services Department	0	0	22,465	0	22,465
49 Convention & Entertainment	7,607	0	0	0	7,607
50 Fleet Management	12,096	0	30,890	0	42,986
56 ARA Parking	29,678	0	0	0	29,678
66 PWE Bldg Insp	57,112	0	0	0	57,112
67 PWE Stormwater	54,618	0	0	0	54,618
68 PWE DDSR	404,151	0	0	0	404,151
69 PWE Water & Sewer	216,603	415,974	91,266	0	723,843
71 PWE Other	976,522	0	0	0	976,522
74 CIP Sal Rec RE	23,693	141,538	0	0	165,231
95 Other	155,500	0	0	0	155,500
Total	\$8,648,523	\$1,651,542	\$1,391,106	\$0	\$11,691,171

**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 number of revenue, expenditure, and purchasing transactions per department.
- **Treasury** – Costs of the City Controller's treasury activities are not allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:25 City Controller's Office

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,982,457	956,150	3,296,612	729,695
<i>Salary % Split</i>			<i>19.19%</i>	<i>66.16%</i>	<i>14.65%</i>
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
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
Department Cost Total		8,135,146	1,670,502	5,242,210	1,222,434
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		8,135,146	1,670,502	5,242,210	1,222,434
General Admin Distribution			(1,670,502)	1,367,754	302,748
Grand Total		\$8,135,146		\$6,609,964	\$1,525,182
					not allocated

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:25 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	399	109,910	24,328
3 Memberships	4,551	14	3,737	827
3 Accounting & Consult	4,515	14	3,708	821
3 Other Misc	3,259	10	2,676	592
Subtotal - Non-Departmental-Gen Gov	146,164	437	120,032	26,569
5 Financial Plg & Analysis	4,496	203	3,848	852
Subtotal - Finance Financial Plg & Analysis	4,496	203	3,848	852
7 Gen Acctng	1,745	93	1,505	333
7 Fixed Assets	9,990	525	8,610	1,906
7 Auditing Svcs	2,414	0	1,977	438
7 Fin Operations	1,812	84	1,552	344
Subtotal - Finance Reporting & Ops	15,961	702	13,644	3,020
8 Internal Controls	5,434	153	4,575	1,013
Subtotal - Finance Internal Controls	5,434	153	4,575	1,013
9 Cost Accounting	683	38	590	131
9 Trust Funds Mgmt (TFM)	694	38	599	133
Subtotal - Finance Grants	1,377	76	1,189	263
10 Perf Mgt Svcs	2,618	100	2,226	493
Subtotal - Finance Perform Mgmnt	2,618	100	2,226	493
11 Purchasing	47,596	2,911	41,354	9,154
Subtotal - Finance Strategic Purchasing	47,596	2,911	41,354	9,154
14 Mailroom	7,898	719	7,055	1,562

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:25 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
14 Property	\$4,983	\$206	\$4,248	\$940
14 Records	2,069	169	1,832	406
14 3-1-1 Svcs	2,523	205	2,233	494
Subtotal - ARA Operations	17,472	1,299	15,369	3,402
15 Payroll Svcs	12,967	746	11,228	2,485
Subtotal - ARA Payroll Services	12,967	746	11,228	2,485
17 IT ERP	11,624	560	9,976	2,208
17 EGIS	366	23	318	70
Subtotal - HITS EAS	11,989	583	10,294	2,279
18 Client Svcs	904	123	841	186
18 Enterprise Optns	10,597	818	9,346	2,069
Subtotal - HITS EIS	11,501	941	10,187	2,255
20 IT Proj Mgt	5,934	376	5,166	1,144
Subtotal - HITS Project Mgt Office	5,934	376	5,166	1,144
21 Certification	4,039	69	3,364	745
21 Contract Compliance	3,456	67	2,884	638
21 Reporting & Analytics	1,569	28	1,307	289
21 External Affairs & Outreach	935	16	779	172
Subtotal - Office Business Opportunity	9,998	179	8,333	1,845
22 City Mayor Admin	9,090	1,244	8,462	1,873
Subtotal - Mayor	9,090	1,244	8,462	1,873
23 Selection	6,404	218	5,422	1,200
23 Personnel Svcs	4,770	140	4,020	890
Subtotal - Human Resources	11,174	358	9,442	2,090
24 Legal Svcs	65,517	13,916	65,038	14,396
Subtotal - Legal	65,517	13,916	65,038	14,396
25 Controller Fin Svcs	0	14,913	12,210	2,703

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:25 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - City Controller's Office	\$0	\$14,913	\$12,210	\$2,703
31 Building Svcs	0	72,872	59,665	13,207
31 Utilities	0	43,913	35,955	7,958
31 Real Estate	0	14,295	11,704	2,591
Subtotal - General Services	0	131,079	107,324	23,756
Total Incoming	454,930	170,217	511,850	113,296
C. Total Allocated		<u>\$8,760,293</u>	<u>\$7,121,814</u>	<u>\$1,638,478</u>
			81.30%	18.70%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Controller Fin Svcs Allocations

Dept:25 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%	\$178,951	\$0	\$178,951	\$0	\$178,951
4 Finance Dir Office	2,238	0.1197%	8,361	0	8,361	0	8,361
5 Finance Financial Planning & Analysis	356	0.0190%	1,330	0	1,330	0	1,330
6 Finance City Council	489	0.0262%	1,827	0	1,827	0	1,827
7 Finance Reporting & Ops	1,687	0.0903%	6,302	0	6,302	0	6,302
8 Finance Internal Controls	363	0.0194%	1,356	0	1,356	0	1,356
9 Finance Grants	757	0.0405%	2,828	0	2,828	0	2,828
10 Finance Perform Mgmnt	359	0.0192%	1,341	0	1,341	0	1,341
11 Finance Strategic Purchasing	901	0.0482%	3,366	0	3,366	0	3,366
12 ARA Director Office	2,048	0.1096%	7,651	0	7,651	0	7,651
13 ARA Admin Svcs	432	0.0231%	1,614	0	1,614	0	1,614
14 ARA Operations	5,166	0.2764%	19,299	0	19,299	0	19,299
15 ARA Payroll Services	714	0.0382%	2,667	0	2,667	0	2,667
16 HITS CIO	2,637	0.1411%	9,851	0	9,851	0	9,851
17 HITS EAS	1,049	0.0561%	3,919	0	3,919	0	3,919
18 HITS EIS	1,604	0.0858%	5,992	0	5,992	0	5,992
19 HITS Radio	2,318	0.1240%	8,660	0	8,660	0	8,660
20 HITS Project Mgt Office	330	0.0177%	1,233	0	1,233	0	1,233
21 Office Business Opportunity	2,158	0.1155%	8,062	0	8,062	0	8,062
22 Mayor	3,650	0.1953%	13,636	0	13,636	0	13,636
23 Human Resources	75,698	4.0500%	282,790	0	282,790	0	282,790
24 Legal	4,639	0.2482%	17,330	0	17,330	0	17,330
25 City Controller's Office	3,992	0.2136%	14,913	0	14,913	0	14,913
26 Health Administration	10,942	0.5854%	40,877	0	40,877	893	41,770
27 Planning & Dev Admin	1,323	0.0708%	4,942	0	4,942	108	5,050
29 CIP Sal Rec PWE	1,089	0.0583%	4,068	0	4,068	89	4,157
30 HPD Police Records	1,892	0.1012%	7,068	0	7,068	154	7,222
31 General Services	33,887	1.8130%	126,594	0	126,594	2,766	129,360
32 HEC	7,566	0.4048%	28,265	0	28,265	618	28,882
34 Finance Public Fin	376	0.0201%	1,405	0	1,405	31	1,435
35 Finance Treasury	1,431	0.0766%	5,346	0	5,346	117	5,463
36 ARA Regulatory	1,754	0.0938%	6,553	0	6,553	143	6,696
37 City Secretary	968	0.0518%	3,616	0	3,616	79	3,695
38 City Council	16,765	0.8970%	62,630	0	62,630	1,368	63,998
39 Police	184,383	9.8649%	688,811	0	688,811	15,049	703,860
40 Dept of Neighborhoods	9,909	0.5302%	37,018	0	37,018	809	37,826
41 Fire	173,399	9.2772%	647,778	0	647,778	14,152	661,930
42 Municipal Court	29,358	1.5707%	109,675	0	109,675	2,396	112,071
43 Solid Waste	31,735	1.6979%	118,554	0	118,554	2,590	121,145
44 Houston Airport System (HAS)	102,917	5.5063%	384,474	0	384,474	8,400	392,873
45 Housing & Community Development	34,593	1.8508%	129,231	0	129,231	2,823	132,055
46 Library	22,922	1.2264%	85,631	0	85,631	1,871	87,502

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015

6/6/2016

Controller Fin Svcs Allocations

Dept:25 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	109,809	5.8750%	\$410,221	\$0	\$410,221	\$8,962	\$419,183
48 Health & Human Services Department	120,937	6.4704%	451,792	0	451,792	9,870	461,663
49 Convention & Entertainment	6,954	0.3721%	25,979	0	25,979	568	26,546
50 Fleet Management	51,466	2.7535%	192,265	0	192,265	4,200	196,465
51 Planning & Development	4,855	0.2598%	18,137	0	18,137	396	18,533
52 General Debt	6,410	0.3429%	23,946	0	23,946	523	24,469
53 Finance Other	5,074	0.2715%	18,955	0	18,955	414	19,369
54 ARA Insurance	645	0.0345%	2,410	0	2,410	53	2,462
55 ARA BARC	12,179	0.6516%	45,498	0	45,498	994	46,492
56 ARA Parking	21,250	1.1369%	79,385	0	79,385	1,734	81,119
57 ARA Other	23,072	1.2344%	86,192	0	86,192	1,883	88,075
58 IT Public Services	313	0.0167%	1,169	0	1,169	26	1,195
59 Legal Insurance	7,253	0.3881%	27,095	0	27,095	592	27,687
60 Legal Wkr Comp	482	0.0258%	1,801	0	1,801	39	1,840
61 Mayor Cable TV	1,437	0.0769%	5,368	0	5,368	117	5,486
62 Mayor Other	17,056	0.9125%	63,717	0	63,717	1,392	65,109
63 TIRZ	957	0.0512%	3,575	0	3,575	78	3,653
64 HR Health Benefits	128,132	6.8553%	478,671	0	478,671	10,458	489,129
65 HR Long Term Disability	74	0.0040%	276	0	276	6	282
66 PWE Bldg Insp	33,772	1.8069%	126,164	0	126,164	2,756	128,921
67 PWE Stormwater	13,786	0.7376%	51,501	0	51,501	1,125	52,626
68 PWE DDSR	44,501	2.3809%	166,245	0	166,245	3,632	169,877
69 PWE Water & Sewer	216,608	11.5890%	809,196	0	809,196	17,679	826,875
70 PWE Houston Transtar	2,024	0.1083%	7,561	0	7,561	165	7,726
71 PWE Other	82,440	4.4107%	307,976	0	307,976	6,728	314,705
72 Houston Permit Center	4,840	0.2590%	18,081	0	18,081	395	18,476
73 CIP S/R Planning	595	0.0318%	2,223	0	2,223	49	2,271
74 CIP Sal Rec RE	2,846	0.1523%	10,632	0	10,632	232	10,864
75 CIP S/R Engrg	35,695	1.9098%	133,348	0	133,348	2,913	136,261
76 CIP S/R Constr	22,247	1.1903%	83,110	0	83,110	1,816	84,925
77 CIP S/R Eng/Const	1,286	0.0688%	4,804	0	4,804	105	4,909
78 CIP S/R Geo/Env	5,682	0.3040%	21,227	0	21,227	464	21,690
79 CIP S/R Other	3,507	0.1876%	13,101	0	13,101	286	13,388
80 CIP S/R GSD	9,014	0.4823%	33,674	0	33,674	736	34,410
91 Hurricane Ike Aid & Recovery	93	0.0050%	347	0	347	8	355
92 ARRA Reimbursement Fund	446	0.0239%	1,666	0	1,666	36	1,703
93 HR-W.C.	12,435	0.6653%	46,454	0	46,454	1,015	47,469
94 HITS Other	30,213	1.6165%	112,869	0	112,869	2,466	115,335

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Controller Fin Svcs Allocations

Dept:25 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,869,081	100.0000%	6,982,446	0	6,982,446	139,368	7,121,814
Direct Bills					0		0
<hr/>							
Total					\$6,982,446		\$7,121,814
<hr/>							

Basis Units: Number of rev, exp, & purch transactions per dept

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	178,951	0	178,951
4 Finance Dir Office	8,361	0	8,361
5 Finance Financial Planning & Analysis	1,330	0	1,330
6 Finance City Council	1,827	0	1,827
7 Finance Reporting & Ops	6,302	0	6,302
8 Finance Internal Controls	1,356	0	1,356
9 Finance Grants	2,828	0	2,828
10 Finance Perform Mgmt	1,341	0	1,341
11 Finance Strategic Purchasing	3,366	0	3,366
12 ARA Director Office	7,651	0	7,651
13 ARA Admin Svcs	1,614	0	1,614
14 ARA Operations	19,299	0	19,299
15 ARA Payroll Services	2,667	0	2,667
16 HITS CIO	9,851	0	9,851
17 HITS EAS	3,919	0	3,919
18 HITS EIS	5,992	0	5,992
19 HITS Radio	8,660	0	8,660
20 HITS Project Mgt Office	1,233	0	1,233
21 Office Business Opportunity	8,062	0	8,062
22 Mayor	13,636	0	13,636
23 Human Resources	282,790	0	282,790
24 Legal	17,330	0	17,330
25 City Controller's Office	14,913	0	14,913
26 Health Administration	41,770	0	41,770
27 Planning & Dev Admin	5,050	0	5,050
29 CIP Sal Rec PWE	4,157	0	4,157
30 HPD Police Records	7,222	0	7,222
31 General Services	129,360	0	129,360
32 HEC	28,882	0	28,882
34 Finance Public Fin	1,435	0	1,435
35 Finance Treasury	5,463	0	5,463
36 ARA Regulatory	6,696	0	6,696
37 City Secretary	3,695	0	3,695
38 City Council	63,998	0	63,998
39 Police	703,860	0	703,860
40 Dept of Neighborhoods	37,826	0	37,826
41 Fire	661,930	0	661,930
42 Municipal Court	112,071	0	112,071
43 Solid Waste	121,145	0	121,145
44 Houston Airport System (HAS)	392,873	0	392,873

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
45 Housing & Community Development	\$132,055	\$0	\$132,055
46 Library	87,502	0	87,502
47 Parks & Recreation	419,183	0	419,183
48 Health & Human Services Department	461,663	0	461,663
49 Convention & Entertainment	26,546	0	26,546
50 Fleet Management	196,465	0	196,465
51 Planning & Development	18,533	0	18,533
52 General Debt	24,469	0	24,469
53 Finance Other	19,369	0	19,369
54 ARA Insurance	2,462	0	2,462
55 ARA BARC	46,492	0	46,492
56 ARA Parking	81,119	0	81,119
57 ARA Other	88,075	0	88,075
58 IT Public Services	1,195	0	1,195
59 Legal Insurance	27,687	0	27,687
60 Legal Wkr Comp	1,840	0	1,840
61 Mayor Cable TV	5,486	0	5,486
62 Mayor Other	65,109	0	65,109
63 TIRZ	3,653	0	3,653
64 HR Health Benefits	489,129	0	489,129
65 HR Long Term Disability	282	0	282
66 PWE Bldg Insp	128,921	0	128,921
67 PWE Stormwater	52,626	0	52,626
68 PWE DDSR	169,877	0	169,877
69 PWE Water & Sewer	826,875	0	826,875
70 PWE Houston Transtar	7,726	0	7,726
71 PWE Other	314,705	0	314,705
72 Houston Permit Center	18,476	0	18,476
73 CIP S/R Planning	2,271	0	2,271
74 CIP Sal Rec RE	10,864	0	10,864
75 CIP S/R Engrg	136,261	0	136,261
76 CIP S/R Constr	84,925	0	84,925
77 CIP S/R Eng/Const	4,909	0	4,909
78 CIP S/R Geo/Env	21,690	0	21,690
79 CIP S/R Other	13,388	0	13,388
80 CIP S/R GSD	34,410	0	34,410
91 Hurricane Ike Aid & Recovery	355	0	355
92 ARRA Reimbursement Fund	1,703	0	1,703
93 HR-W.C.	47,469	0	47,469
94 HITS Other	115,335	0	115,335

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
<hr/>			
Total	<u>\$7,121,814</u>	<u>\$0</u>	<u>\$7,121,814</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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:26 Health Administration

Description		Amount	General Admin	Health Admin
<hr/>				
Personnel Costs				
Salaries	S1	4,525,893	0	4,525,893
Salary % Split			.00%	100.00%
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/>				
Department Cost Total		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/>				
Total Costs After Adjustments		12,800,086	0	12,800,086
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$12,800,086</u>		<u>\$12,800,086</u>

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:26 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	503	169,052
3 Memberships	5,731	17	5,748
3 Accounting & Consult	12,374	38	12,412
3 Other Misc	5,181	16	5,198
Subtotal - Non-Departmental-Gen Gov	191,836	574	192,410
5 Financial Plg & Analysis	12,324	557	12,881
Subtotal - Finance Financial Plg & Analysis	12,324	557	12,881
7 Gen Acctng	4,783	255	5,038
7 Fixed Assets	17,091	899	17,990
7 Auditing Svcs	6,617	0	6,617
7 Fin Operations	2,881	134	3,014
Subtotal - Finance Reporting & Ops	31,372	1,287	32,659
8 Internal Controls	8,641	244	8,884
Subtotal - Finance Internal Controls	8,641	244	8,884
9 Cost Accounting	1,086	60	1,146
9 Trust Funds Mgmt (TFM)	1,104	60	1,164
Subtotal - Finance Grants	2,190	120	2,310
10 Perf Mgt Svcs	4,163	159	4,323
Subtotal - Finance Perform Mgmnt	4,163	159	4,323
11 Purchasing	38,426	2,350	40,777
Subtotal - Finance Strategic Purchasing	38,426	2,350	40,777
14 Property	8,524	352	8,876
14 Records	2,605	213	2,818
Subtotal - ARA Operations	11,129	565	11,694
15 Payroll Svcs	16,330	939	17,269

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:26 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - ARA Payroll Services	\$16,330	\$939	\$17,269
18 Client Svcs	18,988	2,585	21,573
18 NW Data	159,203	13,095	172,298
18 NW Voice	124,178	9,971	134,149
18 Enterprise Optns	29,045	2,242	31,287
Subtotal - HITS EIS	331,414	27,893	359,307
19 IT Radio Svcs	34,067	2,034	36,100
Subtotal - HITS Radio	34,067	2,034	36,100
20 IT Proj Mgt	7,473	473	7,946
Subtotal - HITS Project Mgt Office	7,473	473	7,946
21 Certification	5,086	87	5,173
21 External Affairs & Outreach	1,177	20	1,198
Subtotal - Office Business Opportunity	6,264	107	6,371
22 City Mayor Admin	11,448	1,567	13,015
Subtotal - Mayor	11,448	1,567	13,015
23 Personnel Svcs	6,008	176	6,184
Subtotal - Human Resources	6,008	176	6,184
24 Legal Svcs	274,001	58,199	332,199
Subtotal - Legal	274,001	58,199	332,199
25 Controller Fin Svcs	40,877	893	41,770
Subtotal - City Controller's Office	40,877	893	41,770
31 Real Estate	0	415,493	415,493
Subtotal - General Services	0	415,493	415,493
Total Incoming	1,144,827	513,630	1,658,457
C. Total Allocated		\$14,458,543	\$14,458,543
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Health Admin Allocations

Dept:26 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health & Human Services Department	100	100.0000%	\$13,944,913	\$0	\$13,944,913	\$513,630	\$14,458,543
Subtotal	100	100.0000%	13,944,913	0	13,944,913	513,630	14,458,543
Direct Bills					0		0
Total					\$13,944,913		\$14,458,543

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:26 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
48 Health & Human Services Department	14,458,543	14,458,543
Total	<u><u>\$14,458,543</u></u>	<u><u>\$14,458,543</u></u>

PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:27 Planning & Dev Admin

Description		Amount	General Admin	Planning Admin
<hr/>				
Personnel Costs				
Salaries	S1	956,521	0	956,521
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	442,935	0	442,935
Subtotal - Personnel Costs		1,399,456	0	1,399,456
<hr/>				
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
<hr/>				
Department Cost Total		1,891,304	0	1,891,304
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,891,304	0	1,891,304
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,891,304		\$1,891,304
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
3 Insurance Retirees	\$28,203	\$84	\$28,287
3 Memberships	959	3	962
3 Accounting & Consult	1,496	5	1,501
3 Other Misc	758	2	760
3 Walker Rent	663,303	1,978	665,281
Subtotal - Non-Departmental-Gen Gov	694,719	2,072	696,790
5 Financial Plg & Analysis	1,490	67	1,557
Subtotal - Finance Financial Plg & Analysis	1,490	67	1,557
7 Gen Acctng	578	31	609
7 Fixed Assets	2,436	128	2,564
7 Auditing Svcs	800	0	800
7 Fin Operations	421	20	441
Subtotal - Finance Reporting & Ops	4,235	178	4,414
8 Internal Controls	1,263	36	1,299
Subtotal - Finance Internal Controls	1,263	36	1,299
9 Cost Accounting	159	9	168
9 Trust Funds Mgmt (TFM)	161	9	170
Subtotal - Finance Grants	320	18	338
10 Perf Mgt Svcs	609	23	632
Subtotal - Finance Perform Mgmt	609	23	632
11 Purchasing	13,973	855	14,828
Subtotal - Finance Strategic Purchasing	13,973	855	14,828
14 Mailroom	9,933	905	10,838
14 Property	1,215	50	1,265
14 Records	436	36	472
Subtotal - ARA Operations	11,584	991	12,575
15 Payroll Svcs	2,732	157	2,890

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
Subtotal - ARA Payroll Services	\$2,732	\$157	\$2,890
17 Enterprise Appl	12,623	1,307	13,930
17 IT ERP	13,879	669	14,548
17 EGIS	54,150	3,404	57,554
Subtotal - HITS EAS	80,652	5,379	86,031
18 Client Svcs	6,832	930	7,762
18 NW Data	9,261	762	10,022
18 NW Voice	7,223	580	7,803
18 Enterprise Optns	3,512	271	3,783
Subtotal - HITS EIS	26,827	2,543	29,370
20 IT Proj Mgt	1,251	79	1,330
Subtotal - HITS Project Mgt Office	1,251	79	1,330
21 Certification	851	15	866
21 Contract Compliance	987	19	1,006
21 External Affairs & Outreach	197	3	200
Subtotal - Office Business Opportunity	2,035	37	2,072
22 City Mayor Admin	1,916	262	2,178
Subtotal - Mayor	1,916	262	2,178
23 Personnel Svcs	1,005	29	1,035
Subtotal - Human Resources	1,005	29	1,035
24 Legal Svcs	536,277	113,907	650,183
Subtotal - Legal	536,277	113,907	650,183
25 Controller Fin Svcs	4,942	108	5,050
Subtotal - City Controller's Office	4,942	108	5,050
31 Real Estate	0	23,604	23,604
Subtotal - General Services	0	23,604	23,604
Total Incoming	1,385,831	150,345	1,536,175
C. Total Allocated		\$3,427,479	\$3,427,479
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Planning Admin Allocations

Dept:27 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development	100	100.0000%	\$3,277,135	\$0	\$3,277,135	\$150,345	\$3,427,479
Subtotal	100	100.0000%	3,277,135	0	3,277,135	150,345	3,427,479
Direct Bills					0		0
Total					\$3,277,135		\$3,427,479

Basis Units: Direct allocation to Planning & Development
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:27 Planning & Dev Admin

Department	Planning Admin	Total
0 Direct Billed	\$0	\$0
51 Planning & Development	3,427,479	3,427,479
Total	<u><u>\$3,427,479</u></u>	<u><u>\$3,427,479</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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:28 PWE Administration Indirect

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Custom%)

Dept:28 PWE Administration Indirect

Department	First Incoming	Second Incoming	Adm-Exp	Adm FTE
14 Mailroom	\$98,230	\$8,947	\$53,589	\$53,589
14 3-1-1 Svcs	1,178,679	95,677	637,178	637,178
Subtotal - ARA Operations	1,276,909	104,624	690,767	690,767
17 Enterprise Appl	79,810	8,263	44,036	44,036
17 IT ERP	643,292	30,998	337,145	337,145
17 EGIS	280	18	149	149
Subtotal - HITS EAS	723,382	39,279	381,330	381,330
18 Client Svcs	75,348	10,258	42,803	42,803
18 NW Data	328,061	26,984	177,523	177,523
18 NW Voice	255,886	20,547	138,217	138,217
Subtotal - HITS EIS	659,295	57,789	358,542	358,542
21 Contract Compliance	432,441	8,336	220,388	220,388
21 Reporting & Analytics	80,040	1,404	40,722	40,722
21 Dept Services	91,529	1,950	46,740	46,740
Subtotal - Office Business Opportunity	604,010	11,691	307,850	307,850
23 Selection	1,695	58	876	876
Subtotal - Human Resources	1,695	58	876	876
24 Legal Svcs	340,547	72,333	206,440	206,440
24 Inspector General	390,207	54,891	222,549	222,549
Subtotal - Legal	730,753	127,224	428,989	428,989
30 Records Mgt	0	94,214	47,107	47,107
Subtotal - HPD Police Records	0	94,214	47,107	47,107
31 In-House Renov	0	8,712	4,356	4,356
31 Real Estate	0	133,314	66,657	66,657
31 Building Svcs Reimb	0	26,608	13,304	13,304
Subtotal - General Services	0	168,633	84,317	84,317
Total Incoming	3,996,044	603,512	2,299,778	2,299,778
C. Total Allocated		\$4,599,557	\$2,299,778	\$2,299,778
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Adm-Exp Allocations

Dept:28 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 CIP Sal Rec PWE	1,712,696	0.2636%	\$5,267	\$0	\$5,267	\$795	\$6,063
66 PWE Bldg Insp	52,984,878	8.1555%	162,949	0	162,949	24,610	187,559
67 PWE Stormwater	31,227,914	4.8067%	96,038	0	96,038	14,504	110,542
68 PWE DDSR	71,714,145	11.0384%	220,549	0	220,549	33,309	253,858
69 PWE Water & Sewer	400,079,632	61.5810%	1,230,401	0	1,230,401	185,824	1,416,226
70 PWE Houston Transtar	2,684,129	0.4131%	8,255	0	8,255	1,247	9,501
71 PWE Other	48,119,371	7.4066%	147,986	0	147,986	22,350	170,336
72 Houston Permit Center	6,246,325	0.9614%	19,210	0	19,210	2,901	22,111
73 CIP S/R Planning	1,189,808	0.1831%	3,659	0	3,659	553	4,212
74 CIP Sal Rec RE	4,308,394	0.6632%	13,250	0	13,250	2,001	15,251
75 CIP S/R Engrg	11,372,311	1.7504%	34,974	0	34,974	5,282	40,256
76 CIP S/R Constr	10,209,546	1.5715%	31,398	0	31,398	4,742	36,140
77 CIP S/R Eng/Const	3,476,361	0.5351%	10,691	0	10,691	1,615	12,306
78 CIP S/R Geo/Env	1,350,022	0.2078%	4,152	0	4,152	627	4,779
79 CIP S/R Other	3,005,151	0.4626%	9,242	0	9,242	1,396	10,638
Subtotal	649,680,683	100.0000%	1,998,022	0	1,998,022	301,756	2,299,778
Direct Bills					0		0
Total					\$1,998,022		\$2,299,778

Basis Units: PWE operating expenses
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Adm FTE Allocations

Dept:28 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 CIP Sal Rec PWE	10.71	0.2746%	\$5,486	\$0	\$5,486	\$829	\$6,315
66 PWE Bldg Insp	510.04	13.0758%	261,258	0	261,258	39,457	300,715
67 PWE Stormwater	337.24	8.6458%	172,745	0	172,745	26,089	198,834
68 PWE DDSR	512.48	13.1384%	262,508	0	262,508	39,646	302,154
69 PWE Water & Sewer	2,166.22	55.5351%	1,109,604	0	1,109,604	167,581	1,277,185
70 PWE Houston Transtar	7.28	0.1866%	3,729	0	3,729	563	4,292
71 PWE Other	18.49	0.4740%	9,471	0	9,471	1,430	10,902
72 Houston Permit Center	44.85	1.1498%	22,974	0	22,974	3,470	26,443
73 CIP S/R Planning	10.10	0.2589%	5,174	0	5,174	781	5,955
74 CIP Sal Rec RE	32.51	0.8335%	16,653	0	16,653	2,515	19,168
75 CIP S/R Engrg	99.06	2.5396%	50,742	0	50,742	7,663	58,405
76 CIP S/R Constr	106.72	2.7360%	54,665	0	54,665	8,256	62,921
77 CIP S/R Eng/Const	14.03	0.3597%	7,187	0	7,187	1,085	8,272
78 CIP S/R Geo/Env	11.54	0.2958%	5,911	0	5,911	893	6,804
79 CIP S/R Other	19.36	0.4963%	9,917	0	9,917	1,498	11,414
Subtotal	3,900.63	100.0000%	1,998,022	0	1,998,022	301,756	2,299,778
Direct Bills					0		0
Total					\$1,998,022		\$2,299,778

Basis Units: PWE FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:28 PWE Administration Indirect

Department	Adm-Exp	Adm FTE	Total
0 Direct Billed	\$0	\$0	\$0
29 CIP Sal Rec PWE	6,063	6,315	12,377
66 PWE Bldg Insp	187,559	300,715	488,274
67 PWE Stormwater	110,542	198,834	309,376
68 PWE DDSR	253,858	302,154	556,012
69 PWE Water & Sewer	1,416,226	1,277,185	2,693,411
70 PWE Houston Transtar	9,501	4,292	13,794
71 PWE Other	170,336	10,902	181,237
72 Houston Permit Center	22,111	26,443	48,554
73 CIP S/R Planning	4,212	5,955	10,167
74 CIP Sal Rec RE	15,251	19,168	34,419
75 CIP S/R Engrg	40,256	58,405	98,661
76 CIP S/R Constr	36,140	62,921	99,062
77 CIP S/R Eng/Const	12,306	8,272	20,578
78 CIP S/R Geo/Env	4,779	6,804	11,583
79 CIP S/R Other	10,638	11,414	22,052
Total	\$2,299,778	\$2,299,778	\$4,599,557

**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
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FY 2015
6/6/2016

A. Department Costs

Dept:29 CIP Sal Rec PWE

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Custom%)

Dept:29 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	4	1,235
Subtotal - Non-Departmental-Gen Gov	1,232	4	1,235
5 Financial Plg & Analysis	1,227	55	1,282
Subtotal - Finance Financial Plg & Analysis	1,227	55	1,282
7 Gen Acctng	476	25	501
7 Auditing Svcs	659	0	659
7 Fin Operations	381	18	399
Subtotal - Finance Reporting & Ops	1,516	43	1,559
9 Cost Accounting	144	8	152
9 Trust Funds Mgmt (TFM)	146	8	154
Subtotal - Finance Grants	290	16	306
10 Perf Mgt Svcs	551	21	572
Subtotal - Finance Perform Mgmnt	551	21	572
11 Purchasing	2,183	134	2,317
Subtotal - Finance Strategic Purchasing	2,183	134	2,317
14 Records	357	29	386
Subtotal - ARA Operations	357	29	386
15 Payroll Svcs	(23,062)	129	(22,934)
Subtotal - ARA Payroll Services	(23,062)	129	(22,934)
17 EGIS	6,164	387	6,551
Subtotal - HITS EAS	6,164	387	6,551
18 Enterprise Optns	2,891	223	3,114
Subtotal - HITS EIS	2,891	223	3,114
20 IT Proj Mgt	1,023	65	1,088

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

B. Incoming Costs - (Default Spread Custom%)

Dept:29 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
Subtotal - HITS Project Mgt Office	\$1,023	\$65	\$1,088
21 Certification	696	12	708
21 Contract Compliance	(84,200)	0	(84,200)
21 External Affairs & Outreach	161	3	164
Subtotal - Office Business Opportunity	(83,342)	15	(83,328)
22 City Mayor Admin	1,567	215	1,782
Subtotal - Mayor	1,567	215	1,782
23 Selection	19,024	647	19,671
23 Personnel Svcs	822	24	847
Subtotal - Human Resources	19,846	671	20,517
25 Controller Fin Svcs	4,068	89	4,157
Subtotal - City Controller's Office	4,068	89	4,157
28 Adm-Exp	5,267	795	6,063
28 Adm FTE	5,486	829	6,315
Subtotal - PWE Administration Indirect	10,753	1,624	12,377
Total Incoming	5,547	3,719	9,266
C. Total Allocated		\$9,266	\$9,266
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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CIP Admin Svcs Allocations

Dept:29 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 CIP S/R Planning	10.10	3.4433%	\$191	\$0	\$191	\$128	\$319
74 CIP Sal Rec RE	32.51	11.0835%	615	0	615	412	1,027
75 CIP S/R Engrg	99.06	33.7720%	1,873	0	1,873	1,256	3,129
76 CIP S/R Constr	106.72	36.3835%	2,018	0	2,018	1,353	3,371
77 CIP S/R Eng/Const	14.03	4.7832%	265	0	265	178	443
78 CIP S/R Geo/Env	11.54	3.9343%	218	0	218	146	365
79 CIP S/R Other	19.36	6.6003%	366	0	366	245	612
Subtotal	293.32	100.0000%	5,547	0	5,547	3,719	9,266
Direct Bills					0		0
Total					\$5,547		\$9,266

Basis Units: Number of FTEs supported in CIP Sal Rec

Source: COH FTE Report

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Allocation Summary

Dept:29 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
73 CIP S/R Planning	319	319
74 CIP Sal Rec RE	1,027	1,027
75 CIP S/R Engrg	3,129	3,129
76 CIP S/R Constr	3,371	3,371
77 CIP S/R Eng/Const	443	443
78 CIP S/R Geo/Env	365	365
79 CIP S/R Other	612	612
Total	\$9,266	\$9,266

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:30 HPD Police Records

Description		Amount	General Admin	Records Mgt
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
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
Department Cost Total		5,491,372	0	5,491,372
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,491,372	0	5,491,372
General Admin Distribution			0	0
Grand Total		\$5,491,372		\$5,491,372

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:30 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
3 Insurance Retirees	\$199,079	\$594	\$199,673
3 Memberships	6,917	21	6,937
3 Accounting & Consult	2,140	7	2,146
3 Other Misc	2,200	7	2,206
Subtotal - Non-Departmental-Gen Gov	210,335	628	210,962
5 Financial Plg & Analysis	2,131	96	2,227
Subtotal - Finance Financial Plg & Analysis	2,131	96	2,227
7 Gen Acctng	827	44	871
7 Auditing Svcs	1,144	0	1,144
7 Fin Operations	1,223	57	1,280
Subtotal - Finance Reporting & Ops	3,194	101	3,295
8 Internal Controls	3,668	103	3,771
Subtotal - Finance Internal Controls	3,668	103	3,771
9 Cost Accounting	461	26	487
9 Trust Funds Mgmt (TFM)	469	26	494
Subtotal - Finance Grants	930	51	981
10 Perf Mgt Svcs	1,767	68	1,835
Subtotal - Finance Perform Mgmnt	1,767	68	1,835
11 Purchasing	437	27	463
Subtotal - Finance Strategic Purchasing	437	27	463
14 Records	3,144	257	3,401
Subtotal - ARA Operations	3,144	257	3,401
15 Payroll Svcs	19,707	1,133	20,841
Subtotal - ARA Payroll Services	19,707	1,133	20,841
18 Enterprise Optns	5,022	388	5,410
Subtotal - HITS EIS	5,022	388	5,410
20 IT Proj Mgt	9,019	571	9,590

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:30 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
Subtotal - HITS Project Mgt Office	\$9,019	\$571	\$9,590
21 Certification	6,138	105	6,243
21 External Affairs & Outreach	1,421	24	1,445
Subtotal - Office Business Opportunity	7,559	129	7,689
22 City Mayor Admin	13,816	1,891	15,707
Subtotal - Mayor	13,816	1,891	15,707
23 Personnel Svcs	7,250	213	7,463
Subtotal - Human Resources	7,250	213	7,463
25 Controller Fin Svcs	7,068	154	7,222
Subtotal - City Controller's Office	7,068	154	7,222
Total Incoming	295,048	5,810	300,858
C. Total Allocated		\$5,792,230	\$5,792,230
			100.00%

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Records Mgt Allocations

Dept:30 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 Legal	450	4.0258%	\$232,948	\$0	\$232,948	\$0	\$232,948
28 PWE Administration Indirect	182	1.6282%	94,214	0	94,214	0	94,214
39 Police	200	1.7892%	103,532	0	103,532	110	103,642
47 Parks & Recreation	31	0.2773%	16,048	0	16,048	17	16,065
95 Other	10,315	92.2795%	5,339,678	0	5,339,678	5,683	5,345,361
Subtotal	11,178	100.0000%	5,786,420	0	5,786,420	5,810	5,792,230
Direct Bills					0		0
Total					\$5,786,420		\$5,792,230

Basis Units: Number of reports issued per department

Source: Police Department Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:30 HPD Police Records

Department	Records Mgt	Total
0 Direct Billed	\$0	\$0
24 Legal	232,948	232,948
28 PWE Administration Indirect	94,214	94,214
39 Police	103,642	103,642
47 Parks & Recreation	16,065	16,065
95 Other	5,345,361	5,345,361
Total	\$5,792,230	\$5,792,230

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 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:31 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	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
Services & Supplies Cost										
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
Department Cost Total		167,595,170	1,596,340	556,729	18,223,565	12,006,387	404,507	2,891,350	0	8,557,326
Adjustments to Cost										
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
Total Costs After Adjustments		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
Grand Total		\$44,236,204		\$580,530	\$18,951,012	\$12,006,387	\$437,128	\$2,990,755	\$33,785	\$9,236,607
										not allocated

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

Dept:31 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	904	4,532	138,504	0	6,211	18,926	6,433	129,333
3 Memberships	10,303	31	154	4,709	0	211	644	219	4,397
3 Accounting & Consult	38,323	117	573	17,517	0	786	2,394	814	16,357
3 Other Misc	15,233	48	228	6,964	0	312	952	323	6,503
3 Walker Rent	129,546	386	1,937	59,210	0	2,655	8,091	2,750	55,289
Subtotal - Non-Departmental-Gen Gov	496,441	1,486	7,424	226,904	0	10,175	31,006	10,538	211,880
5 Financial Plg & Analysis	38,168	1,725	595	18,179	0	815	2,484	844	16,976
Subtotal - Finance Financial Plg & Analysis	38,168	1,725	595	18,179	0	815	2,484	844	16,976
7 Gen Acctng	14,814	789	233	7,110	0	319	972	330	6,639
7 Fixed Assets	12,426	653	195	5,960	0	267	814	277	5,566
7 Auditing Svcs	20,493	0	306	9,338	0	419	1,276	434	8,720
7 Fin Operations	37,006	1,717	577	17,646	0	791	2,411	820	16,478
Subtotal - Finance Reporting & Ops	84,739	3,159	1,311	40,055	0	1,796	5,473	1,860	37,403
8 Internal Controls	25,404	716	389	11,903	0	534	1,626	553	11,115
Subtotal - Finance Internal Controls	25,404	716	389	11,903	0	534	1,626	553	11,115
9 Grants Mgmt	29	2	0	14	0	1	2	1	13
9 Cost Accounting	13,950	774	220	6,710	0	301	917	312	6,265
9 Trust Funds Mgmt (TFM)	14,179	772	223	6,813	0	306	931	316	6,362
Subtotal - Finance Grants	28,159	1,547	443	13,537	0	607	1,850	629	12,641
10 Perf Mgt Svcs	53,482	2,046	828	25,304	0	1,135	3,458	1,175	23,628
Subtotal - Finance Perform Mgmnt	53,482	2,046	828	25,304	0	1,135	3,458	1,175	23,628
11 Purchasing	398,674	24,383	6,308	192,786	0	8,645	26,344	8,954	180,021

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

Dept:31 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
Subtotal - Finance Strategic Purchasing	\$398,674	\$24,383	\$6,308	\$192,786	\$0	\$8,645	\$26,344	\$8,954	\$180,021
14 Mailroom	11,405	1,039	186	5,671	0	254	775	263	5,295
14 Property	6,197	256	96	2,941	0	132	402	137	2,746
14 Records	8,072	660	130	3,979	0	178	544	185	3,716
14 3-1-1 Svcs	4,903	398	79	2,415	0	108	330	112	2,256
Subtotal - ARA Operations	30,577	2,353	491	15,006	0	673	2,051	697	14,012
15 Payroll Svcs	50,595	2,910	798	24,382	0	1,093	3,332	1,132	22,767
Subtotal - ARA Payroll Services	50,595	2,910	798	24,382	0	1,093	3,332	1,132	22,767
17 Enterprise Appl	71,985	7,453	1,184	36,199	0	1,623	4,947	1,681	33,802
17 IT ERP	46,495	2,240	727	22,208	0	996	3,035	1,031	20,738
17 EGIS	1,385	87	22	671	0	30	92	31	626
Subtotal - HITS EAS	119,864	9,780	1,933	59,079	0	2,649	8,073	2,744	55,167
18 Client Svcs	9,745	1,327	165	5,045	0	226	689	234	4,711
18 NW Data	21,772	1,791	351	10,738	0	482	1,467	499	10,027
18 NW Voice	16,982	1,364	274	8,360	0	375	1,142	388	7,807
18 Enterprise Optns	89,952	6,942	1,445	44,154	0	1,980	6,034	2,051	41,231
Subtotal - HITS EIS	138,451	11,423	2,235	68,297	0	3,063	9,333	3,172	63,775
19 IT Radio Svcs	26,589	1,587	420	12,840	0	576	1,755	596	11,990
Subtotal - HITS Radio	26,589	1,587	420	12,840	0	576	1,755	596	11,990
20 IT Proj Mgt	23,155	1,465	367	11,219	0	503	1,533	521	10,476
Subtotal - HITS Project Mgt Office	23,155	1,465	367	11,219	0	503	1,533	521	10,476
21 Certification	15,759	270	239	7,304	0	328	998	339	6,821
21 Contract Compliance	86,883	1,675	1,320	40,356	0	1,810	5,515	1,874	37,683
21 Reporting & Analytics	28,486	500	432	13,209	0	592	1,805	613	12,334
21 Dept Services	6,697	143	102	3,117	0	140	426	145	2,911
21 External Affairs & Outreach	3,648	62	55	1,691	0	76	231	79	1,579
Subtotal - Office Business Opportunity	141,473	2,650	2,149	65,676	0	2,945	8,975	3,050	61,328
22 City Mayor Admin	35,469	4,855	601	18,376	0	824	2,511	853	17,159

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

B. Incoming Costs - (Default Spread Salary%)

Dept:31 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Subtotal - Mayor	\$35,469	\$4,855	\$601	\$18,376	\$0	\$824	\$2,511	\$853	\$17,159
23 Selection	7,157	243	110	3,373	0	151	461	157	3,149
23 Personnel Svcs	18,613	546	286	8,731	0	392	1,193	405	8,153
Subtotal - Human Resources	25,771	790	396	12,103	0	543	1,654	562	11,302
24 Legal Svcs	205,809	43,714	3,720	113,707	0	5,099	15,538	5,281	106,178
24 Inspector General	27,081	3,809	461	14,077	0	631	1,924	654	13,144
Subtotal - Legal	232,890	47,524	4,181	127,784	0	5,730	17,461	5,935	119,323
25 Controller Fin Svcs	126,594	2,766	1,929	58,949	0	2,643	8,055	2,738	55,046
Subtotal - City Controller's Office	126,594	2,766	1,929	58,949	0	2,643	8,055	2,738	55,046
31 Design & Const	0	20,759	310	9,460	0	424	1,293	439	8,833
31 Building Svcs	0	488,748	7,287	222,721	0	9,988	30,435	10,344	207,974
31 Utilities	0	294,525	4,391	134,214	0	6,019	18,340	6,233	125,327
31 In-House Renov	0	7,256	108	3,307	0	148	452	154	3,088
31 Real Estate	0	77,272	1,152	35,213	0	1,579	4,812	1,635	32,881
Subtotal - General Services	0	888,560	13,248	404,914	0	18,158	55,331	18,805	378,104
Total Incoming	2,134,997	1,011,725	46,918	1,433,952	0	64,303	195,948	66,597	1,339,005
C. Total Allocated	\$47,382,927 \$627,448 \$20,384,964 \$12,006,387 \$501,431 \$3,186,703 \$100,382 \$10,575,612								
	1.32% 43.02% 25.34% 1.06% 6.73% 0.21% 22.32%								

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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Design & Const Allocations

Dept:31 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%	\$30,040	\$0	\$30,040	\$0	\$30,040
4 Finance Dir Office	3,490.63	0.0841%	515	0	515	0	515
16 HITS CIO	4,662.69	0.1124%	688	0	688	0	688
22 Mayor	262.95	0.0063%	39	0	39	0	39
23 Human Resources	192.83	0.0046%	28	0	28	0	28
24 Legal	233.89	0.0056%	35	0	35	0	35
31 General Services	140,659.37	3.3900%	20,759	0	20,759	0	20,759
32 HEC	7,560.72	0.1822%	1,116	0	1,116	30	1,146
39 Police	400,788.01	9.6592%	59,150	0	59,150	1,593	60,742
41 Fire	434,520.57	10.4722%	64,128	0	64,128	1,727	65,854
42 Municipal Court	1,552.69	0.0374%	229	0	229	6	235
43 Solid Waste	182,825.14	4.4062%	26,982	0	26,982	726	27,708
45 Housing & Community Development	2,843.36	0.0685%	420	0	420	11	431
46 Library	425,333.35	10.2508%	62,772	0	62,772	1,690	64,462
47 Parks & Recreation	1,182,801.31	28.5062%	174,561	0	174,561	4,700	179,261
48 Health & Human Services Department	787,525.38	18.9798%	116,225	0	116,225	3,129	119,355
50 Fleet Management	1,041.37	0.0251%	154	0	154	4	158
51 Planning & Development	1,614.24	0.0389%	238	0	238	6	245
55 ARA BARC	2,439.40	0.0588%	360	0	360	10	370
56 ARA Parking	124.31	0.0030%	18	0	18	0	19
64 HR Health Benefits	201.60	0.0049%	30	0	30	1	31
66 PWE Bldg Insp	420.33	0.0101%	62	0	62	2	64
67 PWE Stormwater	2,513.56	0.0606%	371	0	371	10	381
68 PWE DDSR	4,359.16	0.1051%	643	0	643	17	661
69 PWE Water & Sewer	193,899.09	4.6731%	28,616	0	28,616	770	29,387
70 PWE Houston Transtar	1,369.11	0.0330%	202	0	202	5	207
71 PWE Other	162,495.81	3.9162%	23,982	0	23,982	646	24,627
Subtotal	4,149,280.69	100.0000%	612,363	0	612,363	15,085	627,448
Direct Bills					0		0
Total					\$612,363		\$627,448

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Building Svcs Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	4,699	0.0383%	\$7,621	\$0	\$7,621	\$0	\$7,621
12 ARA Director Office	165,584	1.3479%	268,560	0	268,560	0	268,560
16 HITS CIO	82,023	0.6677%	133,033	0	133,033	0	133,033
22 Mayor	80,361	0.6542%	130,337	0	130,337	0	130,337
24 Legal	129,246	1.0521%	209,623	0	209,623	0	209,623
25 City Controller's Office	44,930	0.3657%	72,872	0	72,872	0	72,872
31 General Services	301,344	2.4531%	488,748	0	488,748	0	488,748
32 HEC	91,057	0.7412%	147,685	0	147,685	3,658	151,343
37 City Secretary	10,562	0.0860%	17,130	0	17,130	424	17,555
38 City Council	37,571	0.3058%	60,936	0	60,936	1,509	62,446
39 Police	4,963,260	40.4031%	8,049,877	0	8,049,877	199,392	8,249,269
40 Dept of Neighborhoods	8,461	0.0689%	13,723	0	13,723	340	14,063
41 Fire	2,056,981	16.7447%	3,336,203	0	3,336,203	82,636	3,418,840
42 Municipal Court	104,020	0.8468%	168,709	0	168,709	4,179	172,888
46 Library	2,009,678	16.3596%	3,259,483	0	3,259,483	80,736	3,340,219
47 Parks & Recreation	61,870	0.5036%	100,347	0	100,347	2,486	102,832
48 Health & Human Services Department	2,109,896	17.1755%	3,422,026	0	3,422,026	84,762	3,506,788
50 Fleet Management	7,445	0.0606%	12,075	0	12,075	299	12,374
61 Mayor Cable TV	15,376	0.1252%	24,938	0	24,938	618	25,556
Subtotal	12,284,364	100.0000%	19,923,924	0	19,923,924	461,040	20,384,964
Direct Bills					0		0
Total					\$19,923,924		\$20,384,964

Basis Units: GSD expenditures per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Utilities Allocations

Dept:31 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
12 ARA Director Office	210,919	1.3479%	161,837	0	161,837	0	161,837
16 HITS CIO	104,481	0.6677%	80,168	0	80,168	0	80,168
22 Mayor	102,363	0.6542%	78,542	0	78,542	0	78,542
24 Legal	164,633	1.0521%	126,322	0	126,322	0	126,322
25 City Controller's Office	57,231	0.3657%	43,913	0	43,913	0	43,913
31 General Services	383,850	2.4531%	294,525	0	294,525	0	294,525
32 HEC	115,987	0.7412%	88,996	0	88,996	0	88,996
37 City Secretary	13,454	0.0860%	10,323	0	10,323	0	10,323
38 City Council	47,857	0.3058%	36,720	0	36,720	0	36,720
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
Subtotal	15,647,729	100.0000%	12,006,387	0	12,006,387	0	12,006,387
Direct Bills					0		0
Total					\$12,006,387		\$12,006,387

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

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

In-House Renov Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 PWE Administration Indirect	68,061.55	1.8122%	\$8,712	\$0	\$8,712	\$0	\$8,712
31 General Services	56,688.58	1.5093%	7,256	0	7,256	0	7,256
32 HEC	13,493.64	0.3593%	1,727	0	1,727	77	1,804
39 Police	721,253.92	19.2035%	92,322	0	92,322	4,107	96,429
41 Fire	2,577,308.99	68.6213%	329,901	0	329,901	14,675	344,576
48 Health & Human Services Department	49,584.76	1.3202%	6,347	0	6,347	282	6,629
50 Fleet Management	860.73	0.0229%	110	0	110	5	115
51 Planning & Development	5,629.16	0.1499%	721	0	721	32	753
55 ARA BARC	60,006.82	1.5977%	7,681	0	7,681	342	8,023
70 PWE Houston Transtar	202,955.69	5.4037%	25,979	0	25,979	1,156	27,134
Subtotal	3,755,843.84	100.0000%	480,757	0	480,757	20,675	501,431
Direct Bills					0		0
Total					\$480,757		\$501,431

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Real Estate Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	74,475	0.8951%	\$27,960	\$0	\$27,960	\$0	\$27,960
12 ARA Director Office	50,054	0.6016%	18,792	0	18,792	0	18,792
14 ARA Operations	47,273	0.5682%	17,748	0	17,748	0	17,748
16 HITS CIO	122,883	1.4769%	46,134	0	46,134	0	46,134
21 Office Business Opportunity	24,033	0.2888%	9,023	0	9,023	0	9,023
22 Mayor	69,524	0.8356%	26,101	0	26,101	0	26,101
23 Human Resources	65,060	0.7819%	24,426	0	24,426	0	24,426
24 Legal	191,616	2.3030%	71,939	0	71,939	0	71,939
25 City Controller's Office	38,076	0.4576%	14,295	0	14,295	0	14,295
26 Health Administration	1,106,710	13.3013%	415,493	0	415,493	0	415,493
27 Planning & Dev Admin	62,871	0.7556%	23,604	0	23,604	0	23,604
28 PWE Administration Indirect	355,095	4.2678%	133,314	0	133,314	0	133,314
31 General Services	205,823	2.4737%	77,272	0	77,272	0	77,272
32 HEC	41,591	0.4999%	15,615	0	15,615	444	16,058
37 City Secretary	16,137	0.1939%	6,058	0	6,058	172	6,230
38 City Council	57,403	0.6899%	21,551	0	21,551	612	22,163
39 Police	2,604,633	31.3045%	977,859	0	977,859	27,780	1,005,640
40 Dept of Neighborhoods	12,927	0.1554%	4,853	0	4,853	138	4,991
41 Fire	1,078,954	12.9677%	405,073	0	405,073	11,508	416,580
42 Municipal Court	109,905	1.3209%	41,262	0	41,262	1,172	42,434
43 Solid Waste	26,421	0.3175%	9,919	0	9,919	282	10,201
46 Library	1,055,118	12.6812%	396,124	0	396,124	11,254	407,377
47 Parks & Recreation	32,453	0.3900%	12,184	0	12,184	346	12,530
50 Fleet Management	376,039	4.5195%	141,177	0	141,177	4,011	145,187
55 ARA BARC	47,319	0.5687%	17,765	0	17,765	505	18,270
56 ARA Parking	11,400	0.1370%	4,280	0	4,280	122	4,402
69 PWE Water & Sewer	120,033	1.4426%	45,064	0	45,064	1,280	46,344
70 PWE Houston Transtar	54,000	0.6490%	20,273	0	20,273	576	20,849
72 Houston Permit Center	187,000	2.2475%	70,206	0	70,206	1,994	72,200
88 HEC-Homeland Security	18,412	0.2213%	6,912	0	6,912	196	7,109
95 Other	57,076	0.6860%	21,428	0	21,428	609	22,037
Subtotal	8,320,314	100.0000%	3,123,702	0	3,123,702	63,001	3,186,703
Direct Bills					0		0
Total					\$3,123,702		\$3,186,703

Basis Units: Square footage maintained by GSD
Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Building Svcs Reimb Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 PWE Administration Indirect	792,578	33.6934%	\$26,608	\$0	\$26,608	\$0	\$26,608
50 Fleet Management	75,506	3.2098%	2,535	0	2,535	1,037	3,571
56 ARA Parking	14,393	0.6119%	483	0	483	198	681
70 PWE Houston Transtar	512,245	21.7761%	17,197	0	17,197	7,032	24,229
72 Houston Permit Center	957,602	40.7088%	32,148	0	32,148	13,146	45,294
Subtotal	2,352,324	100.0000%	78,970	0	78,970	21,412	100,382
Direct Bills					0		0
Total					\$78,970		\$100,382

Basis Units: Dollar expenses/revenues

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:31 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	30,040	0	0	0	0	0	0	30,040
4 Finance Dir Office	515	7,621	4,593	0	27,960	0	0	40,690
12 ARA Director Office	0	268,560	161,837	0	18,792	0	0	449,188
14 ARA Operations	0	0	0	0	17,748	0	0	17,748
16 HITS CIO	688	133,033	80,168	0	46,134	0	0	260,022
21 Office Business Opportunity	0	0	0	0	9,023	0	0	9,023
22 Mayor	39	130,337	78,542	0	26,101	0	0	235,020
23 Human Resources	28	0	0	0	24,426	0	0	24,454
24 Legal	35	209,623	126,322	0	71,939	0	0	407,918
25 City Controller's Office	0	72,872	43,913	0	14,295	0	0	131,079
26 Health Administration	0	0	0	0	415,493	0	0	415,493
27 Planning & Dev Admin	0	0	0	0	23,604	0	0	23,604
28 PWE Administration Indirect	0	0	0	8,712	133,314	26,608	0	168,633
31 General Services	20,759	488,748	294,525	7,256	77,272	0	0	888,560
32 HEC	1,146	151,343	88,996	1,804	16,058	0	0	259,347
37 City Secretary	0	17,555	10,323	0	6,230	0	0	34,108
38 City Council	0	62,446	36,720	0	22,163	0	0	121,329
39 Police	60,742	8,249,269	4,850,950	96,429	1,005,640	0	0	14,263,029
40 Dept of Neighborhoods	0	14,063	8,269	0	4,991	0	0	27,323
41 Fire	65,854	3,418,840	2,010,435	344,576	416,580	0	0	6,256,285
42 Municipal Court	235	172,888	101,666	0	42,434	0	0	317,224
43 Solid Waste	27,708	0	0	0	10,201	0	0	37,909
45 Housing & Community Development	431	0	0	0	0	0	0	431
46 Library	64,462	3,340,219	1,964,202	0	407,377	0	0	5,776,260
47 Parks & Recreation	179,261	102,832	60,470	0	12,530	0	0	355,094
48 Health & Human Services Department	119,355	3,506,788	2,062,153	6,629	0	0	0	5,694,924
50 Fleet Management	158	12,374	7,276	115	145,187	3,571	0	168,682
51 Planning & Development	245	0	0	753	0	0	0	997
55 ARA BARC	370	0	0	8,023	18,270	0	0	26,662
56 ARA Parking	19	0	0	0	4,402	681	0	5,101
61 Mayor Cable TV	0	25,556	15,027	0	0	0	0	40,583
64 HR Health Benefits	31	0	0	0	0	0	0	31
66 PWE Bldg Insp	64	0	0	0	0	0	0	64
67 PWE Stormwater	381	0	0	0	0	0	0	381
68 PWE DDSR	661	0	0	0	0	0	0	661
69 PWE Water & Sewer	29,387	0	0	0	46,344	0	0	75,731
70 PWE Houston Transtar	207	0	0	27,134	20,849	24,229	0	72,420
71 PWE Other	24,627	0	0	0	0	0	0	24,627
72 Houston Permit Center	0	0	0	0	72,200	45,294	0	117,494
88 HEC-Homeland Security	0	0	0	0	7,109	0	0	7,109

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

Allocation Summary

Dept:31 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
95 Other	\$0	\$0	\$0	\$0	\$22,037	\$0	\$0	\$22,037
Total	\$627,448	\$20,384,964	\$12,006,387	\$501,431	\$3,186,703	\$100,382	\$0	\$36,807,315

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
6/6/2016

A. Department Costs

Dept:32 HEC

Description		Amount	General Admin	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
Department Cost Total		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:32 HEC

Description		Amount	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
Department Cost Total		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

FY 2015
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A. Department Costs

Dept:32 HEC

Description		Amount	City Council Svcs	City Controller	Fin Operations	ARA Ctrl PR	ARA Svcs
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
Department Cost Total		0	0	0	0	0	0
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2017 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
3 Accounting & Consult *	\$8,556	\$26	\$0	\$0	\$0	\$8,583	\$0	\$0	\$0	\$0
Subtotal - Non-Departmental-Gen Gov	8,556	26	0	0	0	8,583	0	0	0	0
5 Financial Plg & Analysis	8,522	385	8,907	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	8,522	385	8,907	0	0	0	0	0	0	0
7 Gen Acctng *	3,307	176	0	0	0	0	0	0	0	3,484
7 Fixed Assets *	124	7	0	0	0	0	0	0	0	130
7 Auditing Svcs *	4,575	0	0	0	0	0	0	0	0	4,575
7 Fin Operations *	5,357	249	0	0	0	0	0	0	0	0
Subtotal - Finance Reporting & Ops	13,363	431	0	0	0	0	0	0	0	8,189
9 Grants Mgmt	715	39	754	0	0	0	0	0	0	0
9 Cost Accounting *	2,019	112	0	0	0	0	0	0	2,131	0
9 Trust Funds Mgmt (TFM)	2,052	112	2,164	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,787	262	2,918	0	0	0	0	0	2,131	0
10 Perf Mgt Svcs *	7,741	296	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,741	296	0	0	0	0	0	0	0	0
11 Purchasing *	6,113	374	0	0	0	0	0	6,487	0	0
Subtotal - Finance Strategic Purchasing	6,113	374	0	0	0	0	0	6,487	0	0
14 Property *	62	3	0	0	0	0	0	0	0	0
14 Records *	7,885	645	0	0	0	0	0	0	0	0
14 3-1-1 Svcs *	408	33	0	0	0	0	441	0	0	0
Subtotal - ARA Operations	8,354	681	0	0	0	0	441	0	0	0
15 Payroll Svcs *	49,424	2,842	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	49,424	2,842	0	0	0	0	0	0	0	0
17 Enterprise Appl *	5,642	584	0	0	0	0	0	0	0	0
17 IT ERP *	40,770	1,965	0	0	0	0	0	0	0	0
17 EGIS	1,321	83	1,404	0	0	0	0	0	0	0
Subtotal - HITS EAS	47,732	2,632	1,404	0	0	0	0	0	0	0
18 Client Svcs *	3,315	451	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
18 NW Data *	\$23,151	\$1,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 NW Voice *	18,058	1,450	0	0	0	0	0	0	0	0
Subtotal - HITS EIS	44,525	3,806	0	0	0	0	0	0	0	0
19 IT Radio Svcs *	18,280	1,091	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	18,280	1,091	0	0	0	0	0	0	0	0
20 IT Proj Mgt *	22,619	1,431	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgt Office	22,619	1,431	0	0	0	0	0	0	0	0
21 Certification *	15,394	264	0	0	0	0	0	0	0	0
21 Reporting & Analytics	2,958	52	3,009	0	0	0	0	0	0	0
21 External Affairs & Outreach *	3,564	61	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	21,915	377	3,009	0	0	0	0	0	0	0
22 City Mayor Admin *	34,648	4,743	0	0	0	0	0	0	0	0
Subtotal - Mayor	34,648	4,743	0	0	0	0	0	0	0	0
23 Selection *	8,288	282	0	0	0	0	0	0	0	0
23 Personnel Svcs *	18,182	533	0	0	0	0	0	0	0	0
Subtotal - Human Resources	26,470	815	0	0	0	0	0	0	0	0
24 Legal Svcs *	52,249	11,098	0	63,347	0	0	0	0	0	0
24 Inspector General *	19,695	2,771	0	0	22,465	0	0	0	0	0
Subtotal - Legal	71,944	13,868	0	63,347	22,465	0	0	0	0	0
25 Controller Fin Svcs *	28,265	618	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	28,265	618	0	0	0	0	0	0	0	0
31 Design & Const	1,116	30	1,146	0	0	0	0	0	0	0
31 Building Svcs *	147,685	3,658	151,343	0	0	0	0	0	0	0
31 Utilities *	88,996	0	88,996	0	0	0	0	0	0	0
31 In-House Renov	1,727	77	1,804	0	0	0	0	0	0	0
31 Real Estate *	15,615	444	16,058	0	0	0	0	0	0	0
Subtotal - General Services	255,138	4,209	259,347	0	0	0	0	0	0	0
Total Incoming	678,398	38,887	275,585	63,347	22,465	8,583	441	6,487	2,131	8,189
C. Total Allocated		\$717,285	\$275,585	\$63,347	\$22,465	\$8,583	\$441	\$6,487	\$2,131	\$8,189
			38.42%	8.83%	3.13%	1.20%	0.06%	0.90%	0.30%	1.14%

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
3 Accounting & Consult *	\$8,556	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Non-Departmental-Gen Gov	8,556	26	0	0	0	0	0	0	0	0
5 Financial Plg & Analysis	8,522	385	0	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	8,522	385	0	0	0	0	0	0	0	0
7 Gen Acctng *	3,307	176	0	0	0	0	0	0	0	0
7 Fixed Assets *	124	7	0	0	0	0	0	0	0	0
7 Auditing Svcs *	4,575	0	0	0	0	0	0	0	0	0
7 Fin Operations *	5,357	249	0	0	0	0	0	0	0	0
Subtotal - Finance Reporting & Ops	13,363	431	0	0	0	0	0	0	0	0
9 Grants Mgmt	715	39	0	0	0	0	0	0	0	0
9 Cost Accounting *	2,019	112	0	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,052	112	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,787	262	0	0	0	0	0	0	0	0
10 Perf Mgt Svcs *	7,741	296	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,741	296	0	0	0	0	0	0	0	0
11 Purchasing *	6,113	374	0	0	0	0	0	0	0	0
Subtotal - Finance Strategic Purchasing	6,113	374	0	0	0	0	0	0	0	0
14 Property *	62	3	0	0	0	0	0	0	0	0
14 Records *	7,885	645	0	0	0	0	0	0	0	0
14 3-1-1 Svcs *	408	33	0	0	0	0	0	0	0	0
Subtotal - ARA Operations	8,354	681	0	0	0	0	0	0	0	0
15 Payroll Svcs *	49,424	2,842	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	49,424	2,842	0	0	0	0	0	0	0	0
17 Enterprise Appl *	5,642	584	0	6,226	0	0	0	0	0	0
17 IT ERP *	40,770	1,965	0	42,734	0	0	0	0	0	0
17 EGIS	1,321	83	0	0	0	0	0	0	0	0
Subtotal - HITS EAS	47,732	2,632	0	48,960	0	0	0	0	0	0
18 Client Svcs *	3,315	451	0	0	3,767	0	0	0	0	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
18 NW Data *	\$23,151	\$1,904	\$0	\$0	\$25,056	\$0	\$0	\$0	\$0	\$0
18 NW Voice *	18,058	1,450	0	0	19,508	0	0	0	0	0
Subtotal - HITS EIS	44,525	3,806	0	0	48,330	0	0	0	0	0
19 IT Radio Svcs *	18,280	1,091	0	0	19,371	0	0	0	0	0
Subtotal - HITS Radio	18,280	1,091	0	0	19,371	0	0	0	0	0
20 IT Proj Mgt *	22,619	1,431	0	0	24,050	0	0	0	0	0
Subtotal - HITS Project Mgt Office	22,619	1,431	0	0	24,050	0	0	0	0	0
21 Certification *	15,394	264	0	0	0	15,658	0	0	0	0
21 Reporting & Analytics	2,958	52	0	0	0	0	0	0	0	0
21 External Affairs & Outreach *	3,564	61	0	0	0	3,625	0	0	0	0
Subtotal - Office Business Opportunity	21,915	377	0	0	0	19,283	0	0	0	0
22 City Mayor Admin *	34,648	4,743	0	0	0	0	39,391	0	0	0
Subtotal - Mayor	34,648	4,743	0	0	0	0	39,391	0	0	0
23 Selection *	8,288	282	0	0	0	0	0	8,569	0	0
23 Personnel Svcs *	18,182	533	0	0	0	0	0	18,716	0	0
Subtotal - Human Resources	26,470	815	0	0	0	0	0	27,285	0	0
24 Legal Svcs *	52,249	11,098	0	0	0	0	0	0	0	0
24 Inspector General *	19,695	2,771	0	0	0	0	0	0	0	0
Subtotal - Legal	71,944	13,868	0	0	0	0	0	0	0	0
25 Controller Fin Svcs *	28,265	618	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	28,265	618	0	0	0	0	0	0	0	0
31 Design & Const	1,116	30	0	0	0	0	0	0	0	0
31 Building Svcs *	147,685	3,658	0	0	0	0	0	0	0	0
31 Utilities *	88,996	0	0	0	0	0	0	0	0	0
31 In-House Renov	1,727	77	0	0	0	0	0	0	0	0
31 Real Estate *	15,615	444	0	0	0	0	0	0	0	0
Subtotal - General Services	255,138	4,209	0	0	0	0	0	0	0	0
Total Incoming	678,398	38,887	0	48,960	91,752	19,283	39,391	27,285	0	0
C. Total Allocated		\$717,285	\$0	\$48,960	\$91,752	\$19,283	\$39,391	\$27,285	\$0	\$0
			38.42%	6.83%	12.79%	2.69%	5.49%	3.80%		

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	ARA Ctrl PR	ARA Svcs
3 Accounting & Consult *	\$8,556	\$26	\$0	\$0	\$0	\$0
Subtotal - Non-Departmental-Gen Gov	8,556	26	0	0	0	0
5 Financial Plg & Analysis	8,522	385	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	8,522	385	0	0	0	0
7 Gen Acctng *	3,307	176	0	0	0	0
7 Fixed Assets *	124	7	0	0	0	0
7 Auditing Svcs *	4,575	0	0	0	0	0
7 Fin Operations *	5,357	249	0	5,605	0	0
Subtotal - Finance Reporting & Ops	13,363	431	0	5,605	0	0
9 Grants Mgmt	715	39	0	0	0	0
9 Cost Accounting *	2,019	112	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,052	112	0	0	0	0
Subtotal - Finance Grants	4,787	262	0	0	0	0
10 Perf Mgt Svcs *	7,741	296	0	8,038	0	0
Subtotal - Finance Perform Mgmnt	7,741	296	0	8,038	0	0
11 Purchasing *	6,113	374	0	0	0	0
Subtotal - Finance Strategic Purchasing	6,113	374	0	0	0	0
14 Property *	62	3	0	0	0	64
14 Records *	7,885	645	0	0	0	8,530
14 3-1-1 Svcs *	408	33	0	0	0	0
Subtotal - ARA Operations	8,354	681	0	0	0	8,594
15 Payroll Svcs *	49,424	2,842	0	0	52,266	0
Subtotal - ARA Payroll Services	49,424	2,842	0	0	52,266	0
17 Enterprise Appl *	5,642	584	0	0	0	0
17 IT ERP *	40,770	1,965	0	0	0	0
17 EGIS	1,321	83	0	0	0	0
Subtotal - HITS EAS	47,732	2,632	0	0	0	0
18 Client Svcs *	3,315	451	0	0	0	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	ARA Ctrl PR	ARA Svcs
18 NW Data *	\$23,151	\$1,904	\$0	\$0	\$0	\$0
18 NW Voice *	18,058	1,450	0	0	0	0
Subtotal - HITS EIS	44,525	3,806	0	0	0	0
19 IT Radio Svcs *	18,280	1,091	0	0	0	0
Subtotal - HITS Radio	18,280	1,091	0	0	0	0
20 IT Proj Mgt *	22,619	1,431	0	0	0	0
Subtotal - HITS Project Mgt Office	22,619	1,431	0	0	0	0
21 Certification *	15,394	264	0	0	0	0
21 Reporting & Analytics	2,958	52	0	0	0	0
21 External Affairs & Outreach *	3,564	61	0	0	0	0
Subtotal - Office Business Opportunity	21,915	377	0	0	0	0
22 City Mayor Admin *	34,648	4,743	0	0	0	0
Subtotal - Mayor	34,648	4,743	0	0	0	0
23 Selection *	8,288	282	0	0	0	0
23 Personnel Svcs *	18,182	533	0	0	0	0
Subtotal - Human Resources	26,470	815	0	0	0	0
24 Legal Svcs *	52,249	11,098	0	0	0	0
24 Inspector General *	19,695	2,771	0	0	0	0
Subtotal - Legal	71,944	13,868	0	0	0	0
25 Controller Fin Svcs *	28,265	618	28,882	0	0	0
Subtotal - City Controller's Office	28,265	618	28,882	0	0	0
31 Design & Const	1,116	30	0	0	0	0
31 Building Svcs *	147,685	3,658	0	0	0	0
31 Utilities *	88,996	0	0	0	0	0
31 In-House Renov	1,727	77	0	0	0	0
31 Real Estate *	15,615	444	0	0	0	0
Subtotal - General Services	255,138	4,209	0	0	0	0
Total Incoming	678,398	38,887	28,882	13,643	52,266	8,594
C. Total Allocated		\$717,285	\$28,882	\$13,643	\$52,266	\$8,594
		4.03%	1.90%	7.29%	1.20%	

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General Svcs Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-IT	28,269	21.4159%	\$57,974	\$0	\$57,974	\$1,045	\$59,019
83 HEC-911 Network	41,591	31.5083%	85,295	0	85,295	1,537	86,832
85 HEC-HFD	14,178	10.7409%	29,076	0	29,076	524	29,600
86 HEC-Harris County	6,171	4.6750%	12,655	0	12,655	228	12,884
87 HEC-Genl Svcs Dept	13,552	10.2667%	27,792	0	27,792	501	28,293
88 HEC-Homeland Security	2,977	2.2553%	6,105	0	6,105	110	6,215
89 HEC-Off of Emg Mgt	10,726	8.1258%	21,997	0	21,997	396	22,393
90 HEC-HPD	14,536	11.0121%	29,810	0	29,810	537	30,348
Subtotal	132,000	100.0000%	270,706	0	270,706	4,879	275,585
Direct Bills					0		0
Total					\$270,706		\$275,585

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

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Legal 911 Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-911 Network	100	100.0000%	\$52,249	\$0	\$52,249	\$11,098	\$63,347
Subtotal	100	100.0000%	52,249	0	52,249	11,098	63,347
Direct Bills					0		0
Total					\$52,249		\$63,347

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

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Legal OIG Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	2.0823%	\$410	\$0	\$410	\$58	\$468
83 HEC-911 Network	157.67	66.5949%	13,116	0	13,116	1,845	14,961
84 HEC-Police Call Talkers	66.03	27.8890%	5,493	0	5,493	773	6,265
89 HEC-Off of Emg Mgt	8.13	3.4339%	676	0	676	95	771
Subtotal	236.76	100.0000%	19,695	0	19,695	2,771	22,465
Direct Bills					0		0
Total					\$19,695		\$22,465

Basis Units: Number of HEC FTEs

Source: COH FTE Report

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Citywide Gen Gove Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$337	\$0	\$337	\$1	\$338
82 HEC-IT	5,135,564	21.3510%	1,827	0	1,827	6	1,832
83 HEC-911 Network	12,251,221	50.9341%	4,358	0	4,358	13	4,371
84 HEC-Police Call Talkers	4,430,592	18.4201%	1,576	0	1,576	5	1,581
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	458	0	458	1	460
Subtotal	24,053,066	100.0000%	8,556	0	8,556	26	8,583
Direct Bills					0		0
Total					\$8,556		\$8,583

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA 311 Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	2.0823%	\$8	\$0	\$8	\$1	\$9
83 HEC-911 Network	157.67	66.5949%	272	0	272	22	294
84 HEC-Police Call Talkers	66.03	27.8890%	114	0	114	9	123
89 HEC-Off of Emg Mgt	8.13	3.4339%	14	0	14	1	15
Subtotal	236.76	100.0000%	408	0	408	33	441
Direct Bills					0		0
Total					\$408		\$441

Basis Units: Number of HEC FTEs
Source: COH FTE Report

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ARA Purchasing Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$241	\$0	\$241	\$15	\$256
82 HEC-IT	5,135,564	21.3510%	1,305	0	1,305	80	1,385
83 HEC-911 Network	12,251,221	50.9341%	3,114	0	3,114	190	3,304
84 HEC-Police Call Talkers	4,430,592	18.4201%	1,126	0	1,126	69	1,195
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	327	0	327	20	347
Subtotal	24,053,066	100.0000%	6,113	0	6,113	374	6,487
Direct Bills					0		0
Total					\$6,113		\$6,487

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Grants Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	8.0279%	\$162	\$0	\$162	\$9	\$171
82 HEC-IT	5,135,564	43.5149%	879	0	879	49	927
84 HEC-Police Call Talkers	4,430,592	37.5415%	758	0	758	42	800
89 HEC-Off of Emg Mgt	1,288,254	10.9157%	220	0	220	12	233
Subtotal	11,801,845	100.0000%	2,019	0	2,019	112	2,131
Direct Bills					0		0
Total					\$2,019		\$2,131

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

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Fin Gen Acctg Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$315	\$0	\$315	\$7	\$323
82 HEC-IT	5,135,564	21.3510%	1,710	0	1,710	39	1,748
83 HEC-911 Network	12,251,221	50.9341%	4,078	0	4,078	93	4,171
84 HEC-Police Call Talkers	4,430,592	18.4201%	1,475	0	1,475	34	1,508
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	429	0	429	10	439
Subtotal	24,053,066	100.0000%	8,007	0	8,007	183	8,189
Direct Bills					0		0
Total					\$8,007		\$8,189

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Office Budget Allocations

Dept:32 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
Subtotal	24,053,066	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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IT Admin & Apps Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	8.0279%	\$3,726	\$0	\$3,726	\$205	\$3,930
82 HEC-IT	5,135,564	43.5149%	20,196	0	20,196	1,109	21,305
84 HEC-Police Call Talkers	4,430,592	37.5415%	17,424	0	17,424	957	18,380
89 HEC-Off of Emg Mgt	1,288,254	10.9157%	5,066	0	5,066	278	5,344
Subtotal	11,801,845	100.0000%	46,411	0	46,411	2,549	48,960
Direct Bills					0		0
Total					\$46,411		\$48,960

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

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IT Infrastructure Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	6.2334%	\$5,325	\$0	\$5,325	\$394	\$5,719
84 HEC-Police Call Talkers	66.03	83.4872%	71,318	0	71,318	5,283	76,601
89 HEC-Off of Emg Mgt	8.13	10.2794%	8,781	0	8,781	651	9,432
Subtotal	79.09	100.0000%	85,423	0	85,423	6,328	91,752
Direct Bills					0		0
Total					\$85,423		\$91,752

Basis Units: Number of HEC FTEs excl 911 network

Source: COH FTE Report

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Office Business Opp Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	2.0823%	\$395	\$0	\$395	\$7	\$402
83 HEC-911 Network	157.67	66.5949%	12,625	0	12,625	216	12,841
84 HEC-Police Call Talkers	66.03	27.8890%	5,287	0	5,287	91	5,378
89 HEC-Off of Emg Mgt	8.13	3.4339%	651	0	651	11	662
Subtotal	236.76	100.0000%	18,958	0	18,958	325	19,283
Direct Bills					0		0
Total					\$18,958		\$19,283

Basis Units: Number of HEC FTEs
Source: COH FTE Report

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Mayor's Office Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$1,365	\$0	\$1,365	\$187	\$1,552
82 HEC-IT	5,135,564	21.3510%	7,398	0	7,398	1,013	8,410
83 HEC-911 Network	12,251,221	50.9341%	17,648	0	17,648	2,416	20,064
84 HEC-Police Call Talkers	4,430,592	18.4201%	6,382	0	6,382	874	7,256
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	1,856	0	1,856	254	2,110
Subtotal	24,053,066	100.0000%	34,648	0	34,648	4,743	39,391
Direct Bills					0		0
Total					\$34,648		\$39,391

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Human Resources Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	2.0823%	\$551	\$0	\$551	\$17	\$568
83 HEC-911 Network	157.67	66.5949%	17,628	0	17,628	543	18,171
84 HEC-Police Call Talkers	66.03	27.8890%	7,382	0	7,382	227	7,610
89 HEC-Off of Emg Mgt	8.13	3.4339%	909	0	909	28	937
Subtotal	236.76	100.0000%	26,470	0	26,470	815	27,285
Direct Bills					0		0
Total					\$26,470		\$27,285

Basis Units: Number of HEC FTEs

Source: COH FTE Report

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City Sec Svcs Allocations

Dept:32 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
Subtotal	24,053,066	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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City Council Svcs Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	4.93	2.0823%	\$0	\$0	\$0	\$0	\$0
83 HEC-911 Network	157.67	66.5949%	0	0	0	0	0
84 HEC-Police Call Talkers	66.03	27.8890%	0	0	0	0	0
89 HEC-Off of Emg Mgt	8.13	3.4339%	0	0	0	0	0
Subtotal	236.76	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Number of HEC FTEs

Source: COH FTE Report

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City Controller Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$1,113	\$0	\$1,113	\$24	\$1,138
82 HEC-IT	5,135,564	21.3510%	6,035	0	6,035	132	6,167
83 HEC-911 Network	12,251,221	50.9341%	14,396	0	14,396	315	14,711
84 HEC-Police Call Talkers	4,430,592	18.4201%	5,206	0	5,206	114	5,320
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	1,514	0	1,514	33	1,547
Subtotal	24,053,066	100.0000%	28,265	0	28,265	618	28,882
Direct Bills					0		0
Total					\$28,265		\$28,882

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Operations Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$516	\$0	\$516	\$21	\$537
82 HEC-IT	5,135,564	21.3510%	2,797	0	2,797	116	2,913
83 HEC-911 Network	12,251,221	50.9341%	6,671	0	6,671	277	6,949
84 HEC-Police Call Talkers	4,430,592	18.4201%	2,413	0	2,413	100	2,513
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	702	0	702	29	731
Subtotal	24,053,066	100.0000%	13,098	0	13,098	545	13,643
Direct Bills					0		0
Total					\$13,098		\$13,643

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA Ctrl PR Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	8.0279%	\$3,968	\$0	\$3,968	\$228	\$4,196
82 HEC-IT	5,135,564	43.5149%	21,507	0	21,507	1,237	22,744
84 HEC-Police Call Talkers	4,430,592	37.5415%	18,554	0	18,554	1,067	19,622
89 HEC-Off of Emg Mgt	1,288,254	10.9157%	5,395	0	5,395	310	5,705
Subtotal	11,801,845	100.0000%	49,424	0	49,424	2,842	52,266
Direct Bills					0		0
Total					\$49,424		\$52,266

Basis Units: Expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

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ARA Svcs Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	947,435	3.9389%	\$313	\$0	\$313	\$26	\$339
82 HEC-IT	5,135,564	21.3510%	1,697	0	1,697	138	1,835
83 HEC-911 Network	12,251,221	50.9341%	4,048	0	4,048	330	4,377
84 HEC-Police Call Talkers	4,430,592	18.4201%	1,464	0	1,464	119	1,583
89 HEC-Off of Emg Mgt	1,288,254	5.3559%	426	0	426	35	460
Subtotal	24,053,066	100.0000%	7,947	0	7,947	648	8,594
Direct Bills					0		0
Total					\$7,947		\$8,594

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Allocation Summary

Dept:32 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	468	338	9	256	171	323	0	3,930
82 HEC-IT	59,019	0	0	1,832	0	1,385	927	1,748	0	21,305
83 HEC-911 Network	86,832	63,347	14,961	4,371	294	3,304	0	4,171	0	0
84 HEC-Police Call Talkers	0	0	6,265	1,581	123	1,195	800	1,508	0	18,380
85 HEC-HFD	29,600	0	0	0	0	0	0	0	0	0
86 HEC-Harris County	12,884	0	0	0	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	28,293	0	0	0	0	0	0	0	0	0
88 HEC-Homeland Security	6,215	0	0	0	0	0	0	0	0	0
89 HEC-Off of Emg Mgt	22,393	0	771	460	15	347	233	439	0	5,344
90 HEC-HPD	30,348	0	0	0	0	0	0	0	0	0
Total	\$275,585	\$63,347	\$22,465	\$8,583	\$441	\$6,487	\$2,131	\$8,189	\$0	\$48,960

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Allocation Summary

Dept:32 HEC

Department	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller	Fin Operations	ARA Ctrl PR	ARA Svcs
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	5,719	402	1,552	568	0	0	1,138	537	4,196	339
82 HEC-IT	0	0	8,410	0	0	0	6,167	2,913	22,744	1,835
83 HEC-911 Network	0	12,841	20,064	18,171	0	0	14,711	6,949	0	4,377
84 HEC-Police Call Talkers	76,601	5,378	7,256	7,610	0	0	5,320	2,513	19,622	1,583
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	9,432	662	2,110	937	0	0	1,547	731	5,705	460
90 HEC-HPD	0	0	0	0	0	0	0	0	0	0
Total	\$91,752	\$19,283	\$39,391	\$27,285	\$0	\$0	\$28,882	\$13,643	\$52,266	\$8,594

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Allocation Summary

Dept:32 HEC

Department	Total
0 Direct Billed	\$0
81 HEC-Director	19,945
82 HEC-IT	128,286
83 HEC-911 Network	254,394
84 HEC-Police Call Talkers	155,735
85 HEC-HFD	29,600
86 HEC-Harris County	12,884
87 HEC-Genl Svcs Dept	28,293
88 HEC-Homeland Security	6,215
89 HEC-Off of Emg Mgt	51,586
90 HEC-HPD	30,348
Total	<u>\$717,285</u>

**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.

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A. Department Costs

Dept:33 PWE General Fund Credit

Description		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund Fund 8300	P	(104,667)	0	(104,667)
Subtotal - Services & Supplies		(104,667)	0	(104,667)
Department Cost Total		(104,667)	0	(104,667)
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		(104,667)	0	(104,667)
General Admin Distribution			0	0
Grand Total		<u><u>\$(104,667)</u></u>	<u><u>\$(104,667)</u></u>	

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B. Incoming Costs - (Default Spread Custom%)

Dept:33 PWE General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:33 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)
Subtotal	100	100.0000%	(104,667)	0	(104,667)	0	(104,667)
Direct Bills					0		0
Total					\$(104,667)		\$(104,667)

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

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Allocation Summary

Dept:33 PWE General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
69 PWE Water & Sewer	(104,667)	(104,667)
Total	<u><u>\$(104,667)</u></u>	<u><u>\$(104,667)</u></u>