

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**



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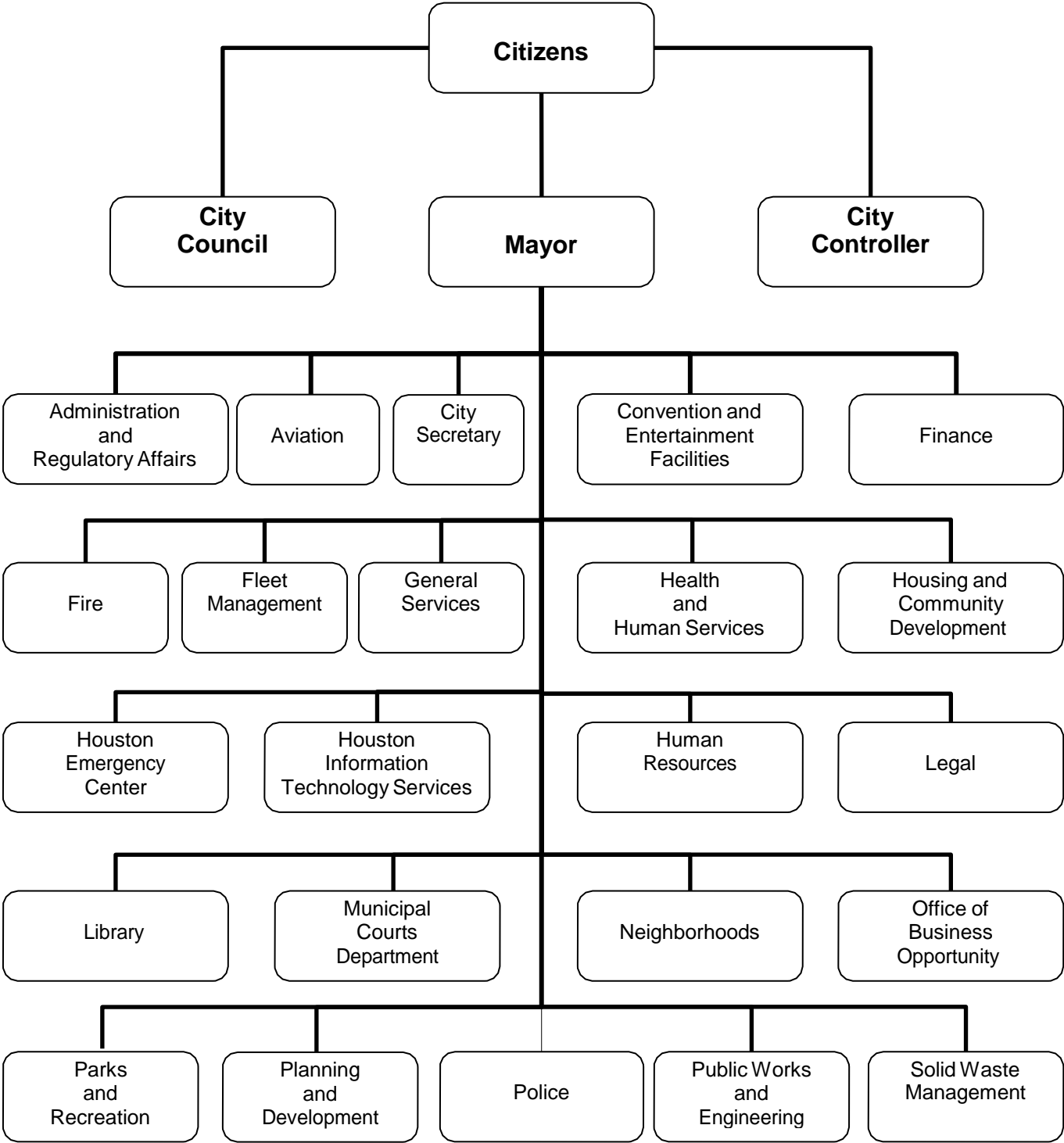
**City of Houston, Texas
FY 2018 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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SECTION I – ORGANIZATION CHART

ORGANIZATION CHART



SECTION II – OVERVIEW

**City of Houston, Texas
FY 2018 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures
or the Fiscal Year Ended
June 30, 2016**

OVERVIEW

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

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

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

¹ 2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 2016 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

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

ABBREVIATIONS

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

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

ROUNDING METHODOLOGY

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

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

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

SECTION III – SUMMARY OF ALLOCATED COSTS AND CAFR RECONCILIATION

City of Houston, Texas
FY 2018 Full Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2016

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	815,202,021	766,576,482	48,625,539	-	815,202,021	815,202,021	809,446,120	5,755,901	-
Dept of Neighborhoods (DON)	12,471,529	8,463,810	4,007,720	-	12,471,529	12,471,529	12,471,529	-	-
Houston Fire Department (HFD)	504,204,198	459,114,299	45,089,898	-	504,204,198	504,169,082	504,204,198	-	-
Houston Emergency Center (HEC)	10,495,106	-	-	10,495,106	-	-	-	-	-
Municipal Courts Department	27,703,603	22,466,048	5,107,090	130,465	27,573,138	27,573,138	27,573,138	-	-
Public Works & Engineering-PWE	30,989,891	1,162,916	28,302,575	1,524,400	29,465,491	29,227,353	29,465,491	-	-
Solid Waste Management	74,564,420	31,045,313	40,467,558	3,051,549	71,512,871	71,512,871	71,512,871	-	-
General Services Department	40,705,672	10,473,832	27,064,619	3,167,221	37,538,451	37,538,451	2,150	34,449,079	3,087,222
Housing and Community Devp.	489,712	125,982	363,730	-	489,712	489,712	489,712	-	-
Library	39,695,161	29,054,870	9,890,291	750,000	38,945,161	38,945,161	38,945,161	-	-
Parks & Recreation	70,169,414	39,932,932	29,071,207	1,165,275	69,004,139	69,004,139	69,004,139	-	-
Health Department	61,248,376	38,512,880	22,735,497	-	61,248,376	61,248,376	35,046,537	13,105,881	13,095,958
Mayor's Office	7,999,989	5,653,169	660,701	1,686,120	6,313,869	6,313,869	1,528,833	4,158,758	626,278
Business Opportunity	2,835,394	2,490,785	344,609	-	2,835,394	2,835,394	66	2,696,451	138,877
City Council	17,464,641	8,135,418	3,421,382	5,907,842	11,556,799	11,472,424	4,497,851	7,058,949	-
City Controller's Office	8,037,765	7,118,540	919,226	-	8,037,765	8,037,765	(1)	8,037,766	-
Finance	17,656,942	13,104,670	4,552,272	-	17,656,942	17,656,942	15,309	16,469,479	1,172,154
Admn. & Regulatory Affairs	29,241,234	15,544,003	4,173,338	9,523,893	19,717,341	19,717,341	5,159,704	13,899,109	658,528
Fleet Management Department	-	-	-	-	-	-	-	-	-
Houston Information Tech Svcs	22,273,983	17,177,731	5,096,252	-	22,273,983	22,273,983	79,724	22,194,259	-
Planning & Development	5,803,757	5,178,179	625,578	-	5,803,757	5,803,757	3,998,538	1,222,398	582,821
City Secretary	684,768	601,388	83,380	-	684,768	684,768	0	684,768	-
Human Resources Dept.	3,389,887	2,924,005	465,882	-	3,389,887	3,389,887	33,360	3,040,294	316,233
Legal Department	15,485,285	14,584,280	901,005	-	15,485,285	15,485,285	46,739	14,286,312	1,152,234
Citywide General Government	197,731,317	11,390,102	110,278,772	76,062,443	121,668,873	124,484,686	83,805,066	37,863,807	-
GRAND TOTAL	2,016,544,065	1,510,831,632	392,248,119	113,464,314	1,903,079,751	1,905,537,935	1,697,326,236	184,923,210	20,830,305
Cost Adjustment	Building Use							623,016	
Cost Adjustment	Equipment use							2,346,575	
Cost Adjustment	PWE Credit							(67,335)	
Unallocated Indirect fr disallow functions	Non-Dept							(999,048)	
Unallocated Indirect fr disallow functions	OBO							(45,252)	
Unallocated Indirect fr disallow functions	HR							(2,260,325)	
Unallocated Indirect fr disallow functions	Gen Svcs							(1,891,371)	
Summary Schedule Total								182,629,470	

**SECTION IV – FY 2018 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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37 IT Admin & Apps	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	416
37 IT Infrastructure	Number of HEC FTEs excl 911 network	COH FTE Report	417
37 Office Business Opp	Number of HEC FTEs	COH FTE Report	418
37 Mayor's Office	Expenditures of HEC departments	COH Expenditure Report	419
37 Human Resources	Number of HEC FTEs	COH FTE Report	420
37 City Sec Svcs	Expenditures of HEC departments	COH Expenditure Report	421
37 City Council Svcs	Number of HEC FTEs	COH FTE Report	422
37 City Controller	Expenditures of HEC departments	COH Expenditure Report	423
37 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	424
37 ARA Payroll Svcs	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	425
37 ARA Operations	Expenditures of HEC departments	COH Expenditure Report	426
37 Allocation Summary			427
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38 Department Costs			430
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38 General Fund Credit	Direct allocation to PWE Water & Sewer	Direct Allocation	432
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Department	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health Department
1 Building Depreciation	\$5,206	\$8,133	\$0	\$89,629	\$0	\$0	\$0	\$4,606	\$0	\$0
2 Equipment Depreciation	577,063	6,337	1,257,767	3,466	179,428	0	0	71,889	40,370	0
3 Non-Departmental-Gen Gov	12,389,887	575,779	2,903,725	939,901	2,884,617	310,123	51,707	1,575,361	2,187,356	1,831,940
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	234,470	11,479	228,548	37,880	46,783	128,826	41,479	32,810	143,260	167,239
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	109,535	0	26,317	0	91,592	144,130	89,773	102,836	136,425	4,258
8 Finance Reporting & Ops	353,669	12,502	372,826	42,246	78,262	308,092	43,000	111,067	237,359	153,967
9 Finance Internal Controls	315,302	5,000	197,622	11,070	28,641	0	192	13,595	27,700	14,038
10 Finance Grants	165,973	11,269	82,500	4,878	36,616	84,771	222,505	6,583	35,009	218,475
11 Finance Perform Mgmt	319,141	6,250	189,615	11,573	30,310	111,942	23,295	14,598	32,927	45,397
12 Finance Treasury	290,533	4,607	182,098	10,201	26,391	0	177	12,527	25,524	12,935
13 Finance Strategic Purchasing	558,827	132,436	95,562	293,436	274,739	698,015	327,194	200,991	267,468	453,917
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	114,568	0	0	0	0	0	0	0	0
16 ARA Operations	814,970	216,666	202,149	1,813,298	1,488,744	102,440	17,876	27,529	84,574	315,236
17 ARA Payroll Services	1,481,029	34,264	974,618	71,607	101,565	(53,827)	36,857	111,034	173,033	239,802
18 ARA Regulatory	424,457	6,731	266,037	14,903	38,557	0	258	18,301	37,290	18,898
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	1,273,966	26,315	868,073	1,194,910	112,825	218,488	45,699	110,485	175,614	278,929
21 HITS EIS	522,318	66,596	1,273,082	111,573	190,503	301,237	136,777	201,728	467,238	371,361
22 HITS Radio	4,078,544	0	1,116,584	0	261,826	0	0	0	129,113	0
23 HITS Project Mgmt Office	274,098	69,004	212,513	490,041	15,308	56,470	5,555	51,640	44,418	36,142
24 Office Business Opportunity	629,906	23,729	394,139	38,993	58,556	222,093	16,187	47,012	94,580	126,796
25 Mayor	1,489,480	34,460	980,179	72,016	102,145	276,468	37,067	111,668	174,021	241,170
26 Human Resources	878,798	15,935	1,095,387	34,918	74,605	136,923	20,136	68,394	154,830	139,737
27 Legal	914,147	529,059	427,309	6,914,757	114,973	128,244	26,355	81,152	295,580	75,446
28 City Secretary	191,217	3,745	113,610	6,934	18,161	67,071	13,957	8,747	19,728	27,200
29 City Council	2,606,515	51,043	1,548,643	94,519	247,552	914,261	190,254	119,230	268,920	370,773
30 City Controller's Office	1,085,380	41,646	909,059	126,329	175,657	518,616	151,354	115,028	464,479	550,756
31 Health Administration	0	0	0	0	0	0	0	0	0	14,968,913
32 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
33 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
34 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
35 HPD Police Records	104,203	0	532	0	0	0	0	0	21,797	0
36 General Services	14,274,069	26,906	6,324,137	315,976	29,140	456	0	5,730,200	356,264	5,641,463
37 HEC	0	0	0	0	0	0	0	0	0	0
38 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$46,362,701	\$2,034,458	\$22,242,628	\$12,745,054	\$6,707,495	\$4,674,840	\$1,497,656	\$8,949,011	\$6,094,879	\$26,304,791

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Department	Convention & Entertainment	Fleet Mgmt	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other
1 Building Depreciation	\$0	\$7,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	10,251	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	2,129	104,707	139,816	2,988	3,127	12,573	1,409	28,998	23,988	133,125
4 Finance Dir Office	0	0	0	0	0	1,022,450	0	0	0	0
5 Finance Financial Planning & Analysis	6,111	76,908	6,974	2,422	8,977	10,890	1,096	17,321	26,795	29,419
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	23,398	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	46,704	78,558	6,488	2,393	7,297	9,481	2,596	15,857	23,110	25,740
9 Finance Internal Controls	0	0	1,606	0	0	0	0	(0)	0	2,070
10 Finance Grants	7	8,460	2,088	429	0	665	1,725	1,798	1,344	2,198
11 Finance Perform Mgmt	18	29,726	2,062	1,068	0	1,585	4,295	4,477	3,347	4,600
12 Finance Treasury	0	0	1,480	0	0	0	0	(0)	0	1,907
13 Finance Strategic Purchasing	519	453,917	14,023	2,077	519	5,194	6,752	28,045	29,603	12,984
14 ARA Director Office	0	0	0	0	0	0	55,741	1,245,683	628,065	524,689
15 ARA Financial Svcs	0	0	0	0	0	0	8,717	194,811	124,315	82,056
16 ARA Operations	633	25,879	2,405	383	0	1,570	184	4,106	245,561	1,730
17 ARA Payroll Services	0	80,752	13,937	2,223	0	9,098	1,065	23,800	15,187	10,025
18 ARA Regulatory	0	0	2,162	0	0	0	0	(0)	0	2,787
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	1,322	87,177	17,676	34,389	0	7,575	898	26,655	12,155	42,459
21 HITS EIS	13,571	250,648	15,487	5,379	19,934	24,181	2,433	41,647	59,501	68,661
22 HITS Radio	0	17,995	0	0	0	0	0	0	24,293	0
23 HITS Project Mgmt Office	0	23,806	2,101	335	0	1,371	161	3,587	2,289	1,511
24 Office Business Opportunity	0	114,385	7,437	836	0	3,424	401	8,957	5,716	3,773
25 Mayor	0	81,213	14,017	2,235	0	9,150	1,071	23,935	15,274	10,082
26 Human Resources	191	48,979	5,545	6,732	0	3,371	395	8,818	5,627	3,714
27 Legal	0	28,502	0	0	0	0	0	0	10,518	0
28 City Secretary	11	17,811	1,235	640	0	950	2,573	2,683	2,005	2,756
29 City Council	151	242,782	16,841	8,719	0	12,947	35,078	36,568	27,334	37,573
30 City Controller's Office	18,115	264,124	23,175	8,480	26,576	34,182	8,509	56,768	83,430	92,732
31 Health Administration	0	0	0	0	0	0	0	0	0	0
32 Planning & Dev Admin	0	0	2,494,601	202,050	0	0	0	0	0	0
33 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
34 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
35 HPD Police Records	0	0	0	0	0	0	0	1,063	0	0
36 General Services	0	165,733	0	0	0	0	0	16,955	5,554	0
37 HEC	0	0	0	0	0	0	0	0	0	0
38 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$112,880	\$2,219,468	\$2,791,155	\$283,778	\$66,430	\$1,170,658	\$135,097	\$1,792,534	\$1,375,011	\$1,096,591

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Department	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater
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	904	14,650	650	4,982	14,959	33,533	66,857	29	127,881	75,240
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	57	9,030	583	2,310	15,881	1,299	159,933	82	46,217	20,402
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	57	9,149	508	2,450	14,672	1,056	182,985	215	46,022	21,722
9 Finance Internal Controls	28	0	0	0	0	0	0	0	0	0
10 Finance Grants	11	1,829	34	579	33,077	0	53,594	150	8,552	5,198
11 Finance Perform Mgmt	27	4,555	84	1,441	4,441	0	133,444	373	21,293	12,941
12 Finance Treasury	26	0	0	0	0	0	0	0	0	0
13 Finance Strategic Purchasing	0	25,448	0	9,348	147,497	1,039	49,339	519	66,478	41,548
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	35,437	79,971	22,930	0	0	0	0
16 ARA Operations	12	2,057	80	3,218	1,686	483	1,993	0	25,841	18,556
17 ARA Payroll Services	69	11,923	463	4,329	9,770	2,801	11,553	0	66,850	42,312
18 ARA Regulatory	38	0	0	0	0	0	0	0	0	0
19 HITS CIO	9,006	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	8,912	348	3,139	5,617	0	8,247	0	91,683	56,445
21 HITS EIS	126	20,051	1,296	5,130	35,265	2,884	355,139	183	102,626	45,304
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 HITS Project Mgmt Office	10	1,797	70	653	1,472	422	1,741	0	17,461	10,642
24 Office Business Opportunity	26	4,487	174	1,629	3,677	1,054	4,348	0	43,601	26,576
25 Mayor	70	11,991	466	4,354	203,061	2,817	11,618	0	116,511	71,015
26 Human Resources	26	4,418	172	1,604	3,620	1,038	4,280	0	70,750	49,414
27 Legal	0	0	0	0	0	172,188	0	0	32,232	5,938
28 City Secretary	16	2,729	50	864	2,661	0	79,954	224	12,758	7,754
29 City Council	217	37,203	686	11,772	36,268	0	1,089,871	3,050	173,905	105,697
30 City Controller's Office	200	32,317	1,830	8,607	52,459	3,844	637,068	702	162,926	76,265
31 Health Administration	0	0	0	0	0	0	0	0	0	0
32 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
33 PWE Administration Indirect	0	0	0	0	0	0	0	0	513,539	312,664
34 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
35 HPD Police Records	0	0	0	0	0	0	0	0	0	0
36 General Services	0	0	0	40,478	0	0	0	0	0	0
37 HEC	0	0	0	0	0	0	0	0	0	0
38 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$10,925	\$202,546	\$7,493	\$142,326	\$666,054	\$247,388	\$2,851,963	\$5,528	\$1,747,124	\$1,005,633

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Department	PWE DDSR	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const
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	126,544	542,356	2,879	92,297	12,598	2,970	8,529	30,878	28,004	3,979
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	69,825	261,898	3,263	89,734	6,475	960	3,195	25,220	15,880	1,611
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	232,159	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	67,645	394,316	3,079	79,259	6,240	1,004	3,262	22,259	14,518	1,870
9 Finance Internal Controls	0	0	0	11,832	0	0	0	0	0	0
10 Finance Grants	11,012	60,118	431	49,130	989	227	672	1,779	1,628	567
11 Finance Perform Mgmt	27,420	149,688	1,074	15,911	2,462	564	1,673	4,429	4,055	1,411
12 Finance Treasury	0	0	0	10,903	0	0	0	0	0	0
13 Finance Strategic Purchasing	144,900	720,347	25,968	17,658	33,239	1,039	1,039	2,077	8,310	1,558
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	30,505	124,372	312	495	1,849	471	1,326	3,950	4,018	611
17 ARA Payroll Services	65,439	283,442	1,806	2,871	10,719	2,732	7,686	22,897	23,290	3,542
18 ARA Regulatory	0	0	0	15,928	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	91,145	406,424	1,322	2,148	7,104	2,148	5,948	16,522	17,348	2,313
21 HITS EIS	155,050	581,555	7,246	199,258	14,377	2,132	7,096	56,002	35,262	3,578
22 HITS Radio	75,129	93,573	0	1,799	0	0	0	0	0	0
23 HITS Project Mgmt Office	15,967	117,967	272	433	1,616	412	1,158	3,451	3,510	534
24 Office Business Opportunity	39,872	175,965	680	1,080	4,034	1,028	2,893	8,617	8,766	1,333
25 Mayor	106,545	470,210	1,816	2,887	10,780	2,747	7,730	23,027	23,423	3,562
26 Human Resources	64,791	293,111	669	1,064	3,972	1,012	2,848	8,484	8,630	1,312
27 Legal	170,152	750,453	0	802,750	0	0	159,867	0	0	0
28 City Secretary	16,429	89,687	643	9,533	1,475	338	1,002	2,653	2,429	845
29 City Council	223,945	1,222,542	8,770	129,948	20,105	4,609	13,661	36,170	33,115	11,523
30 City Controller's Office	240,329	958,842	10,977	285,158	22,185	3,534	11,510	80,092	51,982	6,500
31 Health Administration	0	0	0	0	0	0	0	0	0	0
32 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
33 PWE Administration Indirect	543,872	2,668,665	14,942	156,567	52,112	12,692	36,502	103,557	101,127	22,806
34 CIP Sal Rec PWE	0	0	0	0	0	1,993	5,607	16,704	16,991	2,584
35 HPD Police Records	0	0	0	0	0	0	0	0	0	0
36 General Services	0	104,523	51,860	8,259	113,484	0	0	0	0	0
37 HEC	0	0	0	0	0	0	0	0	0	0
38 PWE General Fund Credit	0	(67,335)	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,286,518	\$10,634,878	\$138,009	\$1,986,903	\$325,815	\$42,613	\$283,205	\$468,767	\$402,286	\$72,040

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Department	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept
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	3,605	6,756	11,935	0	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	3,424	4,453	12,330	0	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	2,990	4,158	10,624	0	0	0	0	0	0	0
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	208	544	608	0	0	0	0	0	0	0
11 Finance Perform Mgmt	519	1,355	1,515	0	0	0	0	0	0	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strategic Purchasing	0	1,039	0	0	0	0	0	0	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	431	931	1,366	0	0	0	0	0	0	0
17 ARA Payroll Services	2,500	5,394	7,918	0	0	0	0	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	1,817	4,957	5,287	0	0	0	0	0	0	0
21 HITS EIS	7,604	9,889	27,379	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 HITS Project Mgmt Office	377	813	1,193	0	0	0	0	0	0	0
24 Office Business Opportunity	941	2,030	2,980	0	0	0	0	0	0	0
25 Mayor	2,515	5,425	7,963	0	0	0	0	0	0	0
26 Human Resources	926	1,999	2,934	0	0	0	0	0	0	0
27 Legal	0	0	0	0	0	0	0	0	0	0
28 City Secretary	311	812	908	0	0	0	0	0	0	0
29 City Council	4,237	11,069	12,371	0	0	0	0	0	0	0
30 City Controller's Office	10,774	14,846	38,359	0	0	0	0	0	0	0
31 Health Administration	0	0	0	0	0	0	0	0	0	0
32 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
33 PWE Administration Indirect	11,638	27,314	0	0	0	0	0	0	0	0
34 CIP Sal Rec PWE	1,824	3,935	0	0	0	0	0	0	0	0
35 HPD Police Records	0	0	0	0	0	0	0	0	0	0
36 General Services	0	0	0	0	0	0	0	0	0	0
37 HEC	0	0	0	20,789	142,513	357,075	170,481	31,612	13,759	30,216
38 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$56,642	\$107,720	\$145,670	\$20,789	\$142,513	\$357,075	\$170,481	\$31,612	\$13,759	\$30,216

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Department	HEC-Homeland Security	HEC-Off of Emg Mgmt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	HR-W.C.	HITS Other	Legal Other	Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,180	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	39	161	14,299	25,565	15	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	0	0	0	111	463	20,720	39,336	44	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	0	0	0	89	369	19,884	38,602	66	0	0
9 Finance Internal Controls	0	0	0	0	0	0	1	0	0	0
10 Finance Grants	0	0	0	(26)	(169)	3,076	8,478	30	0	0
11 Finance Perform Mgmt	0	0	0	(3)	(17)	7,660	16,693	76	0	0
12 Finance Treasury	0	0	0	0	0	0	1	0	0	0
13 Finance Strategic Purchasing	0	0	0	0	0	19,736	146,458	519	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	0	0	0	0	0	1,266	2,121	0	666,722	0
17 ARA Payroll Services	0	0	0	0	0	7,339	12,293	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	1	0	0	0
19 HITS CIO	0	0	0	0	0	0	1,594,148	0	0	0
20 HITS EAS	0	0	0	0	0	4,824	18,435	1,157	8,757	0
21 HITS EIS	0	0	0	0	0	46,009	87,347	98	118,424	0
22 HITS Radio	0	0	0	0	0	0	0	0	9,897	0
23 HITS Project Mgmt Office	0	0	0	0	0	1,106	1,853	0	0	0
24 Office Business Opportunity	0	0	0	0	0	2,762	4,627	0	331	0
25 Mayor	0	0	0	0	0	7,381	12,364	0	0	0
26 Human Resources	0	0	0	0	0	2,719	4,555	0	0	0
27 Legal	0	0	0	0	0	0	0	0	54,087	0
28 City Secretary	0	0	0	(2)	(10)	4,590	10,001	45	0	0
29 City Council	0	0	0	(22)	(143)	62,562	136,333	620	0	0
30 City Controller's Office	0	0	0	325	1,349	70,731	136,916	224	0	0
31 Health Administration	0	0	0	0	0	0	0	0	0	0
32 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
33 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
34 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
35 HPD Police Records	0	0	0	0	0	0	0	0	5,725,295	0
36 General Services	0	0	0	0	0	0	0	0	20,451	0
37 HEC	6,638	64,475	32,410	0	0	0	0	0	0	0
38 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$6,638	\$64,475	\$32,410	\$511	\$2,003	\$296,663	\$2,296,128	\$2,896	\$6,666,143	\$0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Summary Schedule

Department	Total
1 Building Depreciation	\$176,910
2 Equipment Depreciation	2,146,571
3 Non-Departmental-Gen Gov	27,356,351
4 Finance Dir Office	1,022,450
5 Finance Financial Planning & Analysis	2,074,424
6 Finance City Council	0
7 Finance Public Fin	960,423
8 Finance Reporting & Ops	2,880,284
9 Finance Internal Controls	628,697
10 Finance Grants	1,129,619
11 Finance Perform Mgmt	1,251,308
12 Finance Treasury	579,310
13 Finance Strategic Purchasing	5,321,322
14 ARA Director Office	2,454,178
15 ARA Financial Svcs	662,807
16 ARA Operations	6,260,607
17 ARA Payroll Services	3,936,009
18 ARA Regulatory	846,347
19 HITS CIO	1,603,155
20 HITS EAS	5,307,658
21 HITS EIS	6,070,162
22 HITS Radio	5,808,754
23 HITS Project Mgmt Office	1,475,279
24 Office Business Opportunity	2,140,432
25 Mayor	4,785,930
26 Human Resources	3,237,382
27 Legal	11,693,708
28 City Secretary	749,734
29 City Council	10,219,788
30 City Controller's Office	7,675,244
31 Health Administration	14,968,913
32 Planning & Dev Admin	2,696,651
33 PWE Administration Indirect	4,577,996
34 CIP Sal Rec PWE	49,638
35 HPD Police Records	5,852,890
36 General Services	33,225,907
37 HEC	869,968
38 PWE General Fund Credit	(67,335)
Total Current Allocations	<u>\$182,629,471</u>

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

**BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2016. Costs are allocated to user departments occupying City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

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	623,016	0	271,077	230,384	121,555
Subtotal - Services & Supplies		623,016	0	271,077	230,384	121,555
Department Cost Total		623,016	0	271,077	230,384	121,555
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		623,016	0	271,077	230,384	121,555
General Admin Distribution			0	0	0	0
Grand Total		\$623,016		\$271,077	\$230,384	\$121,555

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept: 1 Building Depreciation

No Indirect Costs

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**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

City Hall Allocations

Dept: 1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	16,035	17.1893%	\$46,596	\$0	\$46,596	\$0	\$46,596
19 HITS CIO	1,595	1.7098%	4,635	0	4,635	0	4,635
25 Mayor	27,300	29.2652%	79,331	0	79,331	0	79,331
30 City Controller's Office	23,567	25.2634%	68,483	0	68,483	0	68,483
36 General Services	1,570	1.6830%	4,562	0	4,562	0	4,562
39 Police	440	0.4717%	1,279	0	1,279	0	1,279
46 Library	1,585	1.6991%	4,606	0	4,606	0	4,606
97 Other	21,193	22.7186%	61,585	0	61,585	0	61,585
Subtotal	93,285	100.0000%	271,077	0	271,077	0	271,077
Direct Bills					0		0
Total					\$271,077		\$271,077

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

City Hall Annex Allocations

Dept: 1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	965	0.7676%	\$1,768	\$0	\$1,768	\$0	\$1,768
25 Mayor	8,889	7.0704%	16,289	0	16,289	0	16,289
27 Legal	63,910	50.8344%	117,114	0	117,114	0	117,114
28 City Secretary	5,540	4.4065%	10,152	0	10,152	0	10,152
29 City Council	19,707	15.6751%	36,113	0	36,113	0	36,113
36 General Services	18,043	14.3515%	33,064	0	33,064	0	33,064
40 Dept of Neighborhoods	4,438	3.5300%	8,133	0	8,133	0	8,133
50 Fleet Mgmt	3,905	3.1061%	7,156	0	7,156	0	7,156
97 Other	325	0.2585%	596	0	596	0	596
Subtotal	125,722	100.0000%	230,384	0	230,384	0	230,384
Direct Bills					0		0
Total					\$230,384		\$230,384

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
 4/25/2017

Muni Court Bldg Allocations

Dept: 1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 HITS CIO	13,160	17.7845%	\$21,618	\$0	\$21,618	\$0	\$21,618
27 Legal	3,884	5.2489%	6,380	0	6,380	0	6,380
39 Police	2,391	3.2312%	3,928	0	3,928	0	3,928
42 Municipal Court	54,562	73.7354%	89,629	0	89,629	0	89,629
Subtotal	73,997	100.0000%	121,555	0	121,555	0	121,555
Direct Bills					0		0
Total					\$121,555		\$121,555

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

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	46,596	1,768	0	48,364
19 HITS CIO	4,635	0	21,618	26,253
25 Mayor	79,331	16,289	0	95,620
27 Legal	0	117,114	6,380	123,495
28 City Secretary	0	10,152	0	10,152
29 City Council	0	36,113	0	36,113
30 City Controller's Office	68,483	0	0	68,483
36 General Services	4,562	33,064	0	37,626
39 Police	1,279	0	3,928	5,206
40 Dept of Neighborhoods	0	8,133	0	8,133
42 Municipal Court	0	0	89,629	89,629
46 Library	4,606	0	0	4,606
50 Fleet Mgmt	0	7,156	0	7,156
97 Other	61,585	596	0	62,180
Total	\$271,077	\$230,384	\$121,555	\$623,016

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

**EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2016. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

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	2,346,575	0	2,346,575
Subtotal - Services & Supplies		2,346,575	0	2,346,575
Department Cost Total		2,346,575	0	2,346,575
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,346,575	0	2,346,575
General Admin Distribution			0	0
Grand Total		\$2,346,575		\$2,346,575

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
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B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:2 Equipment Depreciation

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CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	4,790	0.2041%	\$4,790	\$0	\$4,790	\$0	\$4,790
19 HITS CIO	792	0.0338%	792	0	792	0	792
26 Human Resources	4,069	0.1734%	4,069	0	4,069	0	4,069
29 City Council	2,394	0.1020%	2,394	0	2,394	0	2,394
30 City Controller's Office	6,940	0.2958%	6,940	0	6,940	0	6,940
31 Health Administration	96,006	4.0913%	96,006	0	96,006	0	96,006
34 CIP Sal Rec PWE	56,554	2.4101%	56,554	0	56,554	0	56,554
36 General Services	28,459	1.2128%	28,459	0	28,459	0	28,459
39 Police	577,063	24.5917%	577,063	0	577,063	0	577,063
40 Dept of Neighborhoods	6,337	0.2701%	6,337	0	6,337	0	6,337
41 Fire	1,257,767	53.6001%	1,257,767	0	1,257,767	0	1,257,767
42 Municipal Court	3,466	0.1477%	3,466	0	3,466	0	3,466
43 Solid Waste	179,428	7.6464%	179,428	0	179,428	0	179,428
46 Library	71,889	3.0636%	71,889	0	71,889	0	71,889
47 Parks & Recreation	40,370	1.7204%	40,370	0	40,370	0	40,370
50 Fleet Mgmt	10,251	0.4368%	10,251	0	10,251	0	10,251
Subtotal	2,346,575	100.0000%	2,346,575	0	2,346,575	0	2,346,575
Direct Bills					0		0
Total					\$2,346,575		\$2,346,575

Basis Units: Current year depreciation by department

Source: Asset Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
14 ARA Director Office	4,790	4,790
19 HITS CIO	792	792
26 Human Resources	4,069	4,069
29 City Council	2,394	2,394
30 City Controller's Office	6,940	6,940
31 Health Administration	96,006	96,006
34 CIP Sal Rec PWE	56,554	56,554
36 General Services	28,459	28,459
39 Police	577,063	577,063
40 Dept of Neighborhoods	6,337	6,337
41 Fire	1,257,767	1,257,767
42 Municipal Court	3,466	3,466
43 Solid Waste	179,428	179,428
46 Library	71,889	71,889
47 Parks & Recreation	40,370	40,370
50 Fleet Mgmt	10,251	10,251
Total	\$2,346,575	\$2,346,575

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

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
Continued

- **Elections** – Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are allocated based on the number of FTE positions by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker are allocated to those departments based on their occupied square footage.
- **Department Specific** – The cost of specific services are allocated based on the dollars expended by department.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature are not allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	590,311	0	0	0	0	0	0	0	0
Other Interest	P	942,279	0	0	0	0	942,279	0	0	0
Hlth Ins Retire	P	11,357,244	0	11,357,244	0	0	0	0	0	0
Pension-Civilian	P	800	0	0	0	0	0	0	0	0
Health Ins-Act	P	32,057	0	0	0	0	0	0	0	0
Mgmt Consultant	P	1,308,888	0	0	0	828,880	0	0	0	0
Banking Services	P	41,119	0	0	0	0	0	41,119	0	0
Real Estate	P	4,192,087	0	0	0	0	0	0	0	0
Application Services	P	(6,605)	0	0	0	0	0	0	0	0
Ltd purpose	P	52,731,933	0	0	0	0	0	0	0	0
Criminal Intell	P	3,450	0	0	0	0	0	0	0	0
Tax Appraisal	P	9,439,412	0	0	0	0	0	0	0	0
Tax Refunds	P	354,031	0	0	0	0	0	0	0	0
Mgmt Initiative/Cons	P	(1,321,784)	0	0	0	0	0	0	0	0
Elections	P	2,523,514	0	0	0	0	0	0	0	2,523,514
Contributions	P	16,072,034	0	0	0	0	0	0	0	0
Membership	P	723,183	0	0	723,183	0	0	0	0	0
Voice Svcs	P	8,882	0	0	0	0	0	0	0	0
Legal Svcs	P	4,725,750	0	0	0	0	0	0	0	0
Metro Commut	P	684,780	0	0	0	0	0	684,780	0	0
Misc Other Svcs	P	4,677,094	0	0	0	0	0	0	0	0
Claims & Judgements	P	11,201,962	0	0	0	0	0	0	11,201,962	0
Other IntfdSvcs	P	1,380,015	0	0	0	0	0	0	0	0
Intfd Engr Services	P	6,436	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
Transfer to Spec Rev	P	22,261,367	0	0	0	0	0	0	0	0
Transfer to Component	P	25,786,968	0	0	0	0	0	0	0	0
Transfer to Ike Fund	P	12,866,088	0	0	0	0	0	0	0	0
Ch380 Trans Other Fd	P	15,148,020	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		197,731,315	0	11,357,244	723,183	828,880	942,279	725,899	11,201,962	2,523,514
Department Cost Total		197,731,315	0	11,357,244	723,183	828,880	942,279	725,899	11,201,962	2,523,514
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		197,731,315	0	11,357,244	723,183	828,880	942,279	725,899	11,201,962	2,523,514
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$197,731,315		\$11,357,244	\$723,183	\$828,880	\$942,279	\$725,899	\$11,201,962	\$2,523,514

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Pension	Health Insurance	Gen Govt
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
Advertising	P	590,311	0	0	0	0	0	590,311
Other Interest	P	942,279	0	0	0	0	0	0
Hlth Ins Retire	P	11,357,244	0	0	0	0	0	0
Pension-Civilian	P	800	0	0	0	800	0	0
Health Ins-Act	P	32,057	0	0	0	0	32,057	0
Mgmt Consultant	P	1,308,888	0	0	480,008	0	0	0
Banking Services	P	41,119	0	0	0	0	0	0
Real Estate	P	4,192,087	0	4,192,087	0	0	0	0
Application Services	P	(6,605)	0	0	0	0	0	(6,605)
Ltd purpose	P	52,731,933	0	0	0	0	0	52,731,933
Criminal Intell	P	3,450	0	0	3,450	0	0	0
Tax Appraisal	P	9,439,412	0	0	0	0	0	9,439,412
Tax Refunds	P	354,031	0	0	0	0	0	354,031
Mgmt Initiative/Cons	P	(1,321,784)	0	0	0	0	0	(1,321,784)
Elections	P	2,523,514	0	0	0	0	0	0
Contributions	P	16,072,034	0	0	0	0	0	16,072,034
Membership	P	723,183	0	0	0	0	0	0
Voice Svcs	P	8,882	0	0	0	0	0	8,882
Legal Svcs	P	4,725,750	4,725,750	0	0	0	0	0
Metro Commut	P	684,780	0	0	0	0	0	0
Misc Other Svcs	P	4,677,094	0	0	126,694	0	0	4,550,400
Claims & Judgements	P	11,201,962	0	0	0	0	0	0
Other IntfdSvcs	P	1,380,015	0	0	0	0	0	1,380,015
Intfd Engr Services	P	6,436	0	0	0	0	0	6,436

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Pension	Health Insurance	Gen Govt
Transfer to Spec Rev	P	22,261,367	0	0	0	0	0	22,261,367
Transfer to Component	P	25,786,968	0	0	0	0	0	25,786,968
Transfer to Ike Fund	P	12,866,088	0	0	0	0	0	12,866,088
Ch380 Trans Other Fd	P	15,148,020	0	0	0	0	0	15,148,020
Subtotal - Services & Supplies		197,731,315	4,725,750	4,192,087	610,152	800	32,057	159,867,508
Department Cost Total		197,731,315	4,725,750	4,192,087	610,152	800	32,057	159,867,508
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		197,731,315	4,725,750	4,192,087	610,152	800	32,057	159,867,508
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$197,731,315	\$4,725,750	\$4,192,087	\$610,152	\$800	\$32,057	\$159,867,508

not allocated

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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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	\$21,559	\$1,238	\$79	\$90	\$103	\$79	\$1,221	\$275	\$515
3 Interest Costs	0	50,737	2,914	186	213	242	186	2,874	648	1,213
3 Other Misc	0	39,086	2,245	143	164	186	143	2,214	499	934
Subtotal - Non-Departmental-Gen Gov	0	111,382	6,398	407	467	531	409	6,310	1,421	2,662
5 Financial Plg & Analysis	0	58,826	3,379	215	247	280	216	3,333	751	1,406
Subtotal - Finance Financial Plg & Analysis	0	58,826	3,379	215	247	280	216	3,333	751	1,406
8 Gen Acctng	0	27,477	1,578	100	115	131	101	1,557	351	657
8 Auditing Svcs	0	21,390	1,229	78	90	102	79	1,212	273	511
8 Fin Operations	0	14,050	807	51	59	67	52	796	179	336
Subtotal - Finance Reporting & Ops	0	62,917	3,614	230	264	300	231	3,564	803	1,504
9 Internal Controls	0	37,678	2,164	138	158	180	138	2,135	481	901
Subtotal - Finance Internal Controls	0	37,678	2,164	138	158	180	138	2,135	481	901
10 Grants Mgmt	0	43	2	0	0	0	0	2	1	1
10 Cost Accounting	0	4,671	268	17	20	22	17	265	60	112
10 Trust Funds Mgmt (TFM)	0	9,418	541	34	39	45	35	534	120	225
Subtotal - Finance Grants	0	14,132	812	52	59	67	52	801	180	338
11 Perf Mgmt Svcs	0	36,353	2,088	133	152	173	133	2,059	464	869
Subtotal - Finance Perform Mgmt	0	36,353	2,088	133	152	173	133	2,059	464	869
12 Treasury	0	33,293	1,912	122	140	159	122	1,886	425	796
Subtotal - Finance Treasury	0	33,293	1,912	122	140	159	122	1,886	425	796
13 Purchasing	0	45,882	2,635	168	192	219	168	2,599	586	1,097
Subtotal - Finance Strategic Purchasing	0	45,882	2,635	168	192	219	168	2,599	586	1,097
18 Franchise	0	49,804	2,861	182	209	237	183	2,822	636	1,190
Subtotal - ARA Regulatory	0	49,804	2,861	182	209	237	183	2,822	636	1,190
21 Enterprise Optns	0	129,567	7,442	474	543	617	476	7,340	1,654	3,097
Subtotal - HITS EIS	0	129,567	7,442	474	543	617	476	7,340	1,654	3,097
28 City Sec Svcs	0	21,259	1,221	78	89	101	78	1,204	271	508

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby
Subtotal - City Secretary	\$0	\$21,259	\$1,221	\$78	\$89	\$101	\$78	\$1,204	\$271	\$508
29 City Council Svcs	0	297,261	17,074	1,087	1,246	1,417	1,091	16,841	3,794	7,104
Subtotal - City Council	0	297,261	17,074	1,087	1,246	1,417	1,091	16,841	3,794	7,104
30 Controller Fin Svcs	0	180,407	10,362	660	756	860	662	10,220	2,302	4,312
30 Controller Treasury	0	45,375	2,606	166	190	216	167	2,571	579	1,084
Subtotal - City Controller's Office	0	225,781	12,968	826	946	1,076	829	12,791	2,881	5,396
36 Design & Const	0	111,532	6,406	408	468	532	409	6,319	1,423	2,666
Subtotal - General Services	0	111,532	6,406	408	468	532	409	6,319	1,423	2,666
Total Incoming	0	1,235,667	70,974	4,519	5,180	5,889	4,536	70,004	15,770	29,532
C. Total Allocated		\$198,966,982	\$11,428,218	\$727,702	\$834,060	\$948,168	\$730,435	\$11,271,966	\$2,539,284	\$4,755,282
			5.74%	0.37%	0.42%	0.48%	0.37%	5.67%	1.28%	2.39%

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

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Walker Rent	Dept Specific	Pension	Health Insurance	Gen Govt
3 Accounting & Consult	\$0	\$21,559	\$457	\$67	\$0	\$3	\$17,431
3 Interest Costs	0	50,737	1,076	157	0	8	41,021
3 Other Misc	0	39,086	829	121	0	6	31,601
Subtotal - Non-Departmental-Gen Gov	0	111,382	2,361	344	0	18	90,053
5 Financial Plg & Analysis	0	58,826	1,247	182	0	10	47,561
Subtotal - Finance Financial Plg & Analysis	0	58,826	1,247	182	0	10	47,561
8 Gen Acctng	0	27,477	583	85	0	4	22,216
8 Auditing Svcs	0	21,390	453	66	0	3	17,294
8 Fin Operations	0	14,050	298	43	0	2	11,359
Subtotal - Finance Reporting & Ops	0	62,917	1,334	194	0	10	50,869
9 Internal Controls	0	37,678	799	116	0	6	30,463
Subtotal - Finance Internal Controls	0	37,678	799	116	0	6	30,463
10 Grants Mgmt	0	43	1	0	0	0	35
10 Cost Accounting	0	4,671	99	14	0	1	3,777
10 Trust Funds Mgmt (TFM)	0	9,418	200	29	0	2	7,615
Subtotal - Finance Grants	0	14,132	300	44	0	2	11,426
11 Perf Mgmt Svcs	0	36,353	771	112	0	6	29,392
Subtotal - Finance Perform Mgmt	0	36,353	771	112	0	6	29,392
12 Treasury	0	33,293	706	103	0	5	26,918
Subtotal - Finance Treasury	0	33,293	706	103	0	5	26,918
13 Purchasing	0	45,882	973	142	0	7	37,096
Subtotal - Finance Strategic Purchasing	0	45,882	973	142	0	7	37,096
18 Franchise	0	49,804	1,056	154	0	8	40,267
Subtotal - ARA Regulatory	0	49,804	1,056	154	0	8	40,267
21 Enterprise Optns	0	129,567	2,747	400	1	21	104,756
Subtotal - HITS EIS	0	129,567	2,747	400	1	21	104,756
28 City Sec Svcs	0	21,259	451	66	0	3	17,188

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

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Walker Rent	Dept Specific	Pension	Health Insurance	Gen Govt
Subtotal - City Secretary	\$0	\$21,259	\$451	\$66	\$0	\$3	\$17,188
29 City Council Svcs	0	297,261	6,302	917	1	48	240,338
Subtotal - City Council	0	297,261	6,302	917	1	48	240,338
30 Controller Fin Svcs	0	180,407	3,825	557	1	29	145,860
30 Controller Treasury	0	45,375	962	140	0	7	36,686
Subtotal - City Controller's Office	0	225,781	4,787	697	1	37	182,546
36 Design & Const	0	111,532	2,365	344	0	18	90,175
Subtotal - General Services	0	111,532	2,365	344	0	18	90,175
Total Incoming	0	1,235,667	26,197	3,813	5	200	999,048
C. Total Allocated		\$198,966,982	\$4,218,284	\$613,965	\$805	\$32,257	\$160,866,556
			2.12%	0.31%	0.00%	0.02%	80.85%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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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	9.40	0.2022%	\$22,966	\$0	\$22,966	\$144	\$23,110
5 Finance Financial Planning & Analysis	13.90	0.2990%	33,961	0	33,961	212	34,173
6 Finance City Council	5.00	0.1076%	12,216	0	12,216	76	12,292
7 Finance Public Fin	5.90	0.1269%	14,415	0	14,415	90	14,505
8 Finance Reporting & Ops	11.90	0.2560%	29,074	0	29,074	182	29,256
9 Finance Internal Controls	2.70	0.0581%	6,597	0	6,597	41	6,638
10 Finance Grants	8.30	0.1786%	20,279	0	20,279	127	20,405
11 Finance Perform Mgmt	5.20	0.1119%	12,705	0	12,705	79	12,784
12 Finance Treasury	4.20	0.0904%	10,261	0	10,261	64	10,326
13 Finance Strategic Purchasing	40.30	0.8669%	98,461	0	98,461	615	99,077
14 ARA Director Office	5.10	0.1097%	12,460	0	12,460	78	12,538
15 ARA Financial Svcs	6.10	0.1312%	14,904	0	14,904	93	14,997
16 ARA Operations	95.50	2.0544%	233,326	0	233,326	1,458	234,784
17 ARA Payroll Services	47.30	1.0175%	115,564	0	115,564	722	116,286
18 ARA Regulatory	7.20	0.1549%	17,591	0	17,591	110	17,701
19 HITS CIO	13.10	0.2818%	32,006	0	32,006	200	32,206
20 HITS EAS	32.80	0.7056%	80,137	0	80,137	501	80,638
21 HITS EIS	64.60	1.3897%	157,831	0	157,831	986	158,817
22 HITS Radio	30.10	0.6475%	73,541	0	73,541	460	74,000
23 HITS Project Mgmt Office	13.70	0.2947%	33,472	0	33,472	209	33,681
24 Office Business Opportunity	28.20	0.6066%	68,898	0	68,898	431	69,329
25 Mayor	37.40	0.8046%	91,376	0	91,376	571	91,947
26 Human Resources	33.20	0.7142%	81,114	0	81,114	507	81,621
27 Legal	120.00	2.5815%	293,185	0	293,185	1,832	295,017
28 City Secretary	9.10	0.1958%	22,233	0	22,233	139	22,372
29 City Council	77.60	1.6694%	189,593	0	189,593	1,185	190,778
30 City Controller's Office	60.30	1.2972%	147,325	0	147,325	921	148,246
31 Health Administration	60.30	1.2972%	147,325	0	147,325	921	148,246
32 Planning & Dev Admin	11.60	0.2495%	28,341	0	28,341	177	28,518
35 HPD Police Records	87.20	1.8759%	213,048	0	213,048	1,331	214,379
36 General Services	133.30	2.8676%	325,679	0	325,679	2,035	327,715
39 Police	1,015.40	21.8436%	2,480,832	0	2,480,832	15,503	2,496,335
40 Dept of Neighborhoods	105.90	2.2782%	258,736	0	258,736	1,617	260,352
41 Fire	111.40	2.3965%	272,173	0	272,173	1,701	273,874
42 Municipal Court	290.50	6.2493%	709,751	0	709,751	4,435	714,187
43 Solid Waste	436.30	9.3858%	1,065,971	0	1,065,971	6,661	1,072,632
45 Housing & Community Development	0.50	0.0108%	1,222	0	1,222	8	1,229
46 Library	466.00	10.0247%	1,138,534	0	1,138,534	7,115	1,145,649
47 Parks & Recreation	643.40	13.8410%	1,571,959	0	1,571,959	9,824	1,581,782
48 Health Department	382.70	8.2328%	935,015	0	935,015	5,843	940,858
51 Planning & Development Other	47.90	1.0304%	117,030	0	117,030	731	117,761
58 ARA Other	43.20	0.9293%	105,547	0	105,547	660	106,206

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
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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
59 IT Public Services	0.30	0.0065%	\$733	\$0	\$733	\$5	\$738
64 TIRZ	12.10	0.2603%	29,563	0	29,563	185	29,748
72 PWE Other	12.40	0.2668%	30,296	0	30,296	189	30,485
Subtotal	4,648.50	100.0000%	11,357,244	0	11,357,244	70,974	11,428,218
Direct Bills					0		0
Total					\$11,357,244		\$11,428,218

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	9.40	0.0673%	\$487	\$0	\$487	\$3	\$490
5 Finance Financial Planning & Analysis	13.90	0.0995%	720	0	720	4	724
6 Finance City Council	5.00	0.0358%	259	0	259	2	260
7 Finance Public Fin	5.90	0.0422%	305	0	305	2	307
8 Finance Reporting & Ops	11.90	0.0852%	616	0	616	4	620
9 Finance Internal Controls	2.70	0.0193%	140	0	140	1	141
10 Finance Grants	8.30	0.0594%	430	0	430	3	432
11 Finance Perform Mgmt	5.20	0.0372%	269	0	269	2	271
12 Finance Treasury	4.20	0.0301%	217	0	217	1	219
13 Finance Strategic Purchasing	40.30	0.2885%	2,086	0	2,086	13	2,099
14 ARA Director Office	5.10	0.0365%	264	0	264	2	266
15 ARA Financial Svcs	6.10	0.0437%	316	0	316	2	318
16 ARA Operations	95.50	0.6836%	4,944	0	4,944	31	4,975
17 ARA Payroll Services	47.30	0.3386%	2,449	0	2,449	15	2,464
18 ARA Regulatory	7.20	0.0515%	373	0	373	2	375
19 HITS CIO	13.10	0.0938%	678	0	678	4	682
20 HITS EAS	32.80	0.2348%	1,698	0	1,698	11	1,709
21 HITS EIS	64.60	0.4624%	3,344	0	3,344	21	3,365
22 HITS Radio	30.10	0.2155%	1,558	0	1,558	10	1,568
23 HITS Project Mgmt Office	13.70	0.0981%	709	0	709	4	714
24 Office Business Opportunity	28.20	0.2019%	1,460	0	1,460	9	1,469
25 Mayor	37.40	0.2677%	1,936	0	1,936	12	1,948
26 Human Resources	33.20	0.2377%	1,719	0	1,719	11	1,729
27 Legal	120.00	0.8590%	6,212	0	6,212	39	6,251
28 City Secretary	9.10	0.0651%	471	0	471	3	474
29 City Council	77.60	0.5555%	4,017	0	4,017	25	4,042
30 City Controller's Office	60.30	0.4316%	3,122	0	3,122	20	3,141
31 Health Administration	60.30	0.4316%	3,122	0	3,122	20	3,141
32 Planning & Dev Admin	11.60	0.0830%	601	0	601	4	604
35 HPD Police Records	88.97	0.6369%	4,606	0	4,606	29	4,635
36 General Services	133.30	0.9542%	6,901	0	6,901	43	6,944
39 Police	6,236.47	44.6428%	322,849	0	322,849	2,018	324,867
40 Dept of Neighborhoods	105.90	0.7581%	5,482	0	5,482	34	5,516
41 Fire	4,209.76	30.1349%	217,931	0	217,931	1,362	219,293
42 Municipal Court	290.50	2.0795%	15,039	0	15,039	94	15,133
43 Solid Waste	436.30	3.1232%	22,586	0	22,586	141	22,728
45 Housing & Community Development	0.50	0.0036%	26	0	26	0	26
46 Library	466.00	3.3358%	24,124	0	24,124	151	24,275
47 Parks & Recreation	643.40	4.6057%	33,308	0	33,308	208	33,516
48 Health Department	382.70	2.7395%	19,812	0	19,812	124	19,935
51 Planning & Development Other	47.90	0.3429%	2,480	0	2,480	15	2,495
58 ARA Other	43.20	0.3092%	2,236	0	2,236	14	2,250

CITY OF HOUSTON, TEXAS
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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 IT Public Services	0.30	0.0021%	\$16	\$0	\$16	\$0	\$16
64 TIRZ	12.10	0.0866%	626	0	626	4	630
72 PWE Other	12.40	0.0888%	642	0	642	4	646
Subtotal	13,969.70	100.0000%	723,183	0	723,183	4,519	727,702
Direct Bills					0		0
Total					\$723,183		\$727,702

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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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	50,604	2.6010%	\$21,559	\$0	\$21,559	\$0	\$21,559
4 Finance Dir Office	2,080	0.1069%	886	0	886	6	892
5 Finance Financial Planning & Analysis	405	0.0208%	173	0	173	1	174
6 Finance City Council	514	0.0264%	219	0	219	1	220
7 Finance Public Fin	390	0.0200%	166	0	166	1	167
8 Finance Reporting & Ops	1,239	0.0637%	528	0	528	3	531
9 Finance Internal Controls	377	0.0194%	161	0	161	1	162
10 Finance Grants	780	0.0401%	332	0	332	2	334
11 Finance Perform Mgmt	308	0.0158%	131	0	131	1	132
12 Finance Treasury	1,451	0.0746%	618	0	618	4	622
13 Finance Strategic Purchasing	1,284	0.0660%	547	0	547	4	551
14 ARA Director Office	2,801	0.1440%	1,193	0	1,193	8	1,201
15 ARA Financial Svcs	548	0.0282%	233	0	233	1	235
16 ARA Operations	4,487	0.2306%	1,912	0	1,912	12	1,924
17 ARA Payroll Services	730	0.0375%	311	0	311	2	313
18 ARA Regulatory	1,958	0.1006%	834	0	834	5	840
19 HITS CIO	2,397	0.1232%	1,021	0	1,021	7	1,028
20 HITS EAS	1,048	0.0539%	446	0	446	3	449
21 HITS EIS	1,698	0.0873%	723	0	723	5	728
22 HITS Radio	2,455	0.1262%	1,046	0	1,046	7	1,053
23 HITS Project Mgmt Office	565	0.0290%	241	0	241	2	242
24 Office Business Opportunity	2,657	0.1366%	1,132	0	1,132	7	1,139
25 Mayor	4,264	0.2192%	1,817	0	1,817	12	1,828
26 Human Resources	86,469	4.4444%	36,839	0	36,839	236	37,075
27 Legal	5,095	0.2619%	2,171	0	2,171	14	2,185
28 City Secretary	1,021	0.0525%	435	0	435	3	438
29 City Council	18,802	0.9664%	8,010	0	8,010	51	8,062
30 City Controller's Office	4,657	0.2394%	1,984	0	1,984	13	1,997
31 Health Administration	10,133	0.5208%	4,317	0	4,317	28	4,345
32 Planning & Dev Admin	1,549	0.0796%	660	0	660	4	664
34 CIP Sal Rec PWE	1,205	0.0619%	513	0	513	3	517
35 HPD Police Records	2,009	0.1033%	856	0	856	5	861
36 General Services	36,571	1.8797%	15,580	0	15,580	100	15,680
37 HEC	7,745	0.3981%	3,300	0	3,300	21	3,321
39 Police	190,486	9.7907%	81,153	0	81,153	521	81,674
40 Dept of Neighborhoods	9,326	0.4793%	3,973	0	3,973	25	3,999
41 Fire	185,675	9.5434%	79,103	0	79,103	508	79,611
42 Municipal Court	30,774	1.5817%	13,111	0	13,111	84	13,195
43 Solid Waste	38,007	1.9535%	16,192	0	16,192	104	16,296
44 Houston Airport System (HAS)	104,660	5.3794%	44,588	0	44,588	286	44,875
45 Housing & Community Development	33,698	1.7320%	14,356	0	14,356	92	14,449
46 Library	26,655	1.3700%	11,356	0	11,356	73	11,429

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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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	116,386	5.9821%	\$49,584	\$0	\$49,584	\$318	\$49,902
48 Health Department	135,867	6.9834%	57,884	0	57,884	371	58,255
49 Convention & Entertainment	4,965	0.2552%	2,115	0	2,115	14	2,129
50 Fleet Mgmt	62,481	3.2114%	26,619	0	26,619	171	26,790
51 Planning & Development Other	5,666	0.2912%	2,414	0	2,414	15	2,429
52 Planning & Development Spec Rev	1,968	0.1012%	838	0	838	5	844
53 General Debt	7,293	0.3748%	3,107	0	3,107	20	3,127
54 Finance Other	8,847	0.4547%	3,769	0	3,769	24	3,793
55 ARA Insurance	890	0.0457%	379	0	379	2	382
56 ARA BARC	14,072	0.7233%	5,995	0	5,995	38	6,034
57 ARA Parking	21,769	1.1189%	9,274	0	9,274	60	9,334
58 ARA Other	23,900	1.2284%	10,182	0	10,182	65	10,247
59 IT Public Services	46	0.0024%	20	0	20	0	20
60 Legal Insurance	7,336	0.3771%	3,125	0	3,125	20	3,145
61 Legal Wkr Comp	474	0.0244%	202	0	202	1	203
62 Mayor Cable TV	1,877	0.0965%	800	0	800	5	805
63 Mayor Other	12,902	0.6631%	5,497	0	5,497	35	5,532
64 TIRZ	1,055	0.0542%	449	0	449	3	452
65 HR Health Benefits	129,932	6.6783%	55,355	0	55,355	355	55,710
66 HR Long Term Disability	67	0.0034%	29	0	29	0	29
67 PWE Bldg Insp	37,547	1.9299%	15,996	0	15,996	103	16,099
68 PWE Stormwater	16,575	0.8519%	7,061	0	7,061	45	7,107
69 PWE DDSR	56,727	2.9157%	24,167	0	24,167	155	24,323
70 PWE Water & Sewer	212,769	10.9360%	90,646	0	90,646	582	91,228
71 PWE Houston Transtar	2,651	0.1363%	1,129	0	1,129	7	1,137
72 PWE Other	72,901	3.7470%	31,058	0	31,058	199	31,257
73 Houston Permit Center	5,260	0.2704%	2,241	0	2,241	14	2,255
74 CIP S/R Planning	780	0.0401%	332	0	332	2	334
75 CIP Sal Rec RE	2,596	0.1334%	1,106	0	1,106	7	1,113
76 CIP S/R Engrg	20,489	1.0531%	8,729	0	8,729	56	8,785
77 CIP S/R Constr	12,901	0.6631%	5,496	0	5,496	35	5,531
78 CIP S/R Eng/Const	1,309	0.0673%	558	0	558	4	561
79 CIP S/R Geol/Env	2,782	0.1430%	1,185	0	1,185	8	1,193
80 CIP S/R Other	3,618	0.1860%	1,541	0	1,541	10	1,551
81 CIP S/R GSD	10,017	0.5149%	4,268	0	4,268	27	4,295
92 Hurricane Ike Aid & Recovery	90	0.0046%	38	0	38	0	39
93 ARRA Reimbursement Fund	376	0.0193%	160	0	160	1	161
94 HR-W.C.	16,833	0.8652%	7,171	0	7,171	46	7,217
95 HITS Other	31,957	1.6425%	13,615	0	13,615	87	13,702
96 Legal Other	36	0.0019%	15	0	15	0	15

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,945,584	100.0000%	828,880	0	828,880	5,180	834,060
Direct Bills					0		0
Total					\$828,880		\$834,060

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,167,388	5.3845%	\$50,737	\$0	\$50,737	\$0	\$50,737
4 Finance Dir Office	1,905,424	0.1045%	985	0	985	7	991
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	1,015	0	1,015	7	1,022
6 Finance City Council	533,992	0.0293%	276	0	276	2	278
7 Finance Public Fin	974,093	0.0534%	503	0	503	3	507
8 Finance Reporting & Ops	2,909,088	0.1596%	1,504	0	1,504	10	1,513
9 Finance Internal Controls	640,593	0.0351%	331	0	331	2	333
10 Finance Grants	938,647	0.0515%	485	0	485	3	488
11 Finance Perform Mgmt	1,255,606	0.0689%	649	0	649	4	653
12 Finance Treasury	1,674,089	0.0918%	865	0	865	6	871
13 Finance Strategic Purchasing	4,846,486	0.2658%	2,505	0	2,505	17	2,521
14 ARA Director Office	1,798,062	0.0986%	929	0	929	6	935
15 ARA Financial Svcs	920,137	0.0505%	476	0	476	3	479
16 ARA Operations	6,947,416	0.3811%	3,591	0	3,591	24	3,614
17 ARA Payroll Services	4,060,011	0.2227%	2,098	0	2,098	14	2,112
18 ARA Regulatory	832,011	0.0456%	430	0	430	3	433
19 HITS CIO	3,346,331	0.1835%	1,730	0	1,730	11	1,741
20 HITS EAS	5,265,189	0.2888%	2,721	0	2,721	18	2,739
21 HITS EIS	6,827,521	0.3745%	3,529	0	3,529	23	3,552
22 HITS Radio	5,193,707	0.2849%	2,684	0	2,684	18	2,702
23 HITS Project Mgmt Office	1,561,510	0.0856%	807	0	807	5	812
24 Office Business Opportunity	2,835,331	0.1555%	1,465	0	1,465	10	1,475
25 Mayor	4,785,036	0.2625%	2,473	0	2,473	16	2,489
26 Human Resources	3,356,527	0.1841%	1,735	0	1,735	11	1,746
27 Legal	15,438,547	0.8468%	7,979	0	7,979	53	8,032
28 City Secretary	684,768	0.0376%	354	0	354	2	356
29 City Council	11,503,541	0.6310%	5,946	0	5,946	39	5,985
30 City Controller's Office	8,037,765	0.4409%	4,154	0	4,154	27	4,182
31 Health Administration	13,219,230	0.7251%	6,832	0	6,832	45	6,877
32 Planning & Dev Admin	1,805,219	0.0990%	933	0	933	6	939
35 HPD Police Records	5,755,901	0.3157%	2,975	0	2,975	20	2,995
36 General Services	37,536,301	2.0589%	19,400	0	19,400	128	19,528
39 Police	785,188,622	43.0677%	405,818	0	405,818	2,680	408,499
40 Dept of Neighborhoods	12,451,930	0.6830%	6,436	0	6,436	43	6,478
41 Fire	492,132,575	26.9936%	254,355	0	254,355	1,680	256,035
42 Municipal Court	27,568,067	1.5121%	14,248	0	14,248	94	14,342
43 Solid Waste	71,324,756	3.9122%	36,864	0	36,864	243	37,107
45 Housing & Community Development	477,819	0.0262%	247	0	247	2	249
46 Library	33,855,000	1.8570%	17,498	0	17,498	116	17,613
47 Parks & Recreation	68,980,819	3.7836%	35,652	0	35,652	235	35,888
48 Health Department	34,959,031	1.9175%	18,068	0	18,068	119	18,188
51 Planning & Development Other	3,998,538	0.2193%	2,067	0	2,067	14	2,080

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	235	0.0000%	\$0	\$0	\$0	\$0	\$0
56 ARA BARC	(15)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	5,155,065	0.2828%	2,664	0	2,664	18	2,682
59 IT Public Services	69,435	0.0038%	36	0	36	0	36
72 PWE Other	29,465,491	1.6162%	15,229	0	15,229	101	15,330
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	942,279	0	942,279	5,889	948,168
Direct Bills					0		0
Total					\$942,279		\$948,168

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	98,167,388	5.3845%	\$39,086	\$0	\$39,086	\$0	\$39,086
4 Finance Dir Office	1,905,424	0.1045%	759	0	759	5	764
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	782	0	782	5	787
6 Finance City Council	533,992	0.0293%	213	0	213	1	214
7 Finance Public Fin	974,093	0.0534%	388	0	388	3	390
8 Finance Reporting & Ops	2,909,088	0.1596%	1,158	0	1,158	8	1,166
9 Finance Internal Controls	640,593	0.0351%	255	0	255	2	257
10 Finance Grants	938,647	0.0515%	374	0	374	2	376
11 Finance Perform Mgmt	1,255,606	0.0689%	500	0	500	3	503
12 Finance Treasury	1,674,089	0.0918%	667	0	667	4	671
13 Finance Strategic Purchasing	4,846,486	0.2658%	1,930	0	1,930	13	1,942
14 ARA Director Office	1,798,062	0.0986%	716	0	716	5	721
15 ARA Financial Svcs	920,137	0.0505%	366	0	366	2	369
16 ARA Operations	6,947,416	0.3811%	2,766	0	2,766	18	2,784
17 ARA Payroll Services	4,060,011	0.2227%	1,617	0	1,617	11	1,627
18 ARA Regulatory	832,011	0.0456%	331	0	331	2	333
19 HITS CIO	3,346,331	0.1835%	1,332	0	1,332	9	1,341
20 HITS EAS	5,265,189	0.2888%	2,096	0	2,096	14	2,110
21 HITS EIS	6,827,521	0.3745%	2,718	0	2,718	18	2,736
22 HITS Radio	5,193,707	0.2849%	2,068	0	2,068	14	2,082
23 HITS Project Mgmt Office	1,561,510	0.0856%	622	0	622	4	626
24 Office Business Opportunity	2,835,331	0.1555%	1,129	0	1,129	7	1,136
25 Mayor	4,785,036	0.2625%	1,905	0	1,905	13	1,918
26 Human Resources	3,356,527	0.1841%	1,336	0	1,336	9	1,345
27 Legal	15,438,547	0.8468%	6,147	0	6,147	41	6,188
28 City Secretary	684,768	0.0376%	273	0	273	2	274
29 City Council	11,503,541	0.6310%	4,580	0	4,580	30	4,610
30 City Controller's Office	8,037,765	0.4409%	3,200	0	3,200	21	3,221
31 Health Administration	13,219,230	0.7251%	5,263	0	5,263	35	5,298
32 Planning & Dev Admin	1,805,219	0.0990%	719	0	719	5	724
35 HPD Police Records	5,755,901	0.3157%	2,292	0	2,292	15	2,307
36 General Services	37,536,301	2.0589%	14,945	0	14,945	99	15,044
39 Police	785,188,622	43.0677%	312,628	0	312,628	2,065	314,693
40 Dept of Neighborhoods	12,451,930	0.6830%	4,958	0	4,958	33	4,991
41 Fire	492,132,575	26.9936%	195,946	0	195,946	1,294	197,240
42 Municipal Court	27,568,067	1.5121%	10,976	0	10,976	72	11,049
43 Solid Waste	71,324,756	3.9122%	28,398	0	28,398	188	28,586
45 Housing & Community Development	477,819	0.0262%	190	0	190	1	192
46 Library	33,855,000	1.8570%	13,480	0	13,480	89	13,569
47 Parks & Recreation	68,980,819	3.7836%	27,465	0	27,465	181	27,647
48 Health Department	34,959,031	1.9175%	13,919	0	13,919	92	14,011
51 Planning & Development Other	3,998,538	0.2193%	1,592	0	1,592	11	1,603

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	235	0.0000%	\$0	\$0	\$0	\$0	\$0
56 ARA BARC	(15)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	5,155,065	0.2828%	2,053	0	2,053	14	2,066
59 IT Public Services	69,435	0.0038%	28	0	28	0	28
72 PWE Other	29,465,491	1.6162%	11,732	0	11,732	77	11,809
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	725,899	0	725,899	4,536	730,435
Direct Bills					0		0
Total					\$725,899		\$730,435

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Claims & Judge Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	25,197.35	1.4562%	\$163,127	\$0	\$163,127	\$1,019	\$164,146
19 HITS CIO	9,373.66	0.5417%	60,685	0	60,685	379	61,064
36 General Services	14,272.15	0.8248%	92,397	0	92,397	577	92,975
39 Police	1,125,398.99	65.0402%	7,285,783	0	7,285,783	45,530	7,331,314
40 Dept of Neighborhoods	40,000.00	2.3117%	258,958	0	258,958	1,618	260,577
41 Fire	143,876.40	8.3151%	931,449	0	931,449	5,821	937,270
43 Solid Waste	203,849.19	11.7811%	1,319,711	0	1,319,711	8,247	1,327,958
46 Library	39,250.00	2.2684%	254,103	0	254,103	1,588	255,691
47 Parks & Recreation	44,771.94	2.5875%	289,852	0	289,852	1,811	291,663
48 Health Department	84,322.11	4.8732%	545,898	0	545,898	3,411	549,309
Subtotal	1,730,311.79	100.0000%	11,201,962	0	11,201,962	70,004	11,271,966
Direct Bills					0		0
Total					\$11,201,962		\$11,271,966

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

Source: Legal Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Elections Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 Mayor	1	5.5556%	\$140,195	\$0	\$140,195	\$876	\$141,071
29 City Council	16	88.8889%	2,243,124	0	2,243,124	14,018	2,257,141
30 City Controller's Office	1	5.5556%	140,195	0	140,195	876	141,071
Subtotal	18	100.0000%	2,523,514	0	2,523,514	15,770	2,539,284
Direct Bills					0		0
Total					\$2,523,514		\$2,539,284

Basis Units: Number of elected officials

Source: City Charter

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$2,087	\$0	\$2,087	\$13	\$2,100
5 Finance Financial Planning & Analysis	13.90	0.0653%	3,086	0	3,086	19	3,105
6 Finance City Council	5.00	0.0235%	1,110	0	1,110	7	1,117
7 Finance Public Fin	5.90	0.0277%	1,310	0	1,310	8	1,318
8 Finance Reporting & Ops	11.90	0.0559%	2,642	0	2,642	17	2,658
9 Finance Internal Controls	2.70	0.0127%	599	0	599	4	603
10 Finance Grants	8.30	0.0390%	1,843	0	1,843	12	1,854
11 Finance Perform Mgmt	5.20	0.0244%	1,154	0	1,154	7	1,162
12 Finance Treasury	4.20	0.0197%	932	0	932	6	938
13 Finance Strategic Purchasing	40.30	0.1893%	8,947	0	8,947	56	9,002
14 ARA Director Office	5.10	0.0240%	1,132	0	1,132	7	1,139
15 ARA Financial Svcs	6.10	0.0287%	1,354	0	1,354	8	1,363
16 ARA Operations	95.50	0.4486%	21,201	0	21,201	132	21,333
17 ARA Payroll Services	47.30	0.2222%	10,501	0	10,501	66	10,566
18 ARA Regulatory	7.20	0.0338%	1,598	0	1,598	10	1,608
19 HITS CIO	13.10	0.0615%	2,908	0	2,908	18	2,926
20 HITS EAS	32.80	0.1541%	7,282	0	7,282	46	7,327
21 HITS EIS	64.60	0.3035%	14,341	0	14,341	90	14,431
22 HITS Radio	30.10	0.1414%	6,682	0	6,682	42	6,724
23 HITS Project Mgmt Office	13.70	0.0644%	3,041	0	3,041	19	3,060
24 Office Business Opportunity	30.20	0.1419%	6,704	0	6,704	42	6,746
25 Mayor	37.20	0.1748%	8,258	0	8,258	52	8,310
26 Human Resources	181.90	0.8545%	40,382	0	40,382	252	40,634
27 Legal	120.00	0.5637%	26,640	0	26,640	166	26,806
28 City Secretary	9.10	0.0427%	2,020	0	2,020	13	2,033
29 City Council	77.60	0.3645%	17,227	0	17,227	108	17,335
30 City Controller's Office	60.30	0.2833%	13,387	0	13,387	84	13,470
31 Health Administration	60.30	0.2833%	13,387	0	13,387	84	13,470
32 Planning & Dev Admin	11.60	0.0545%	2,575	0	2,575	16	2,591
34 CIP Sal Rec PWE	7.60	0.0357%	1,687	0	1,687	11	1,698
35 HPD Police Records	88.97	0.4179%	19,751	0	19,751	123	19,875
36 General Services	225.90	1.0612%	50,150	0	50,150	313	50,463
37 HEC	229.20	1.0767%	50,882	0	50,882	318	51,200
39 Police	6,397.15	30.0515%	1,420,159	0	1,420,159	8,875	1,429,034
40 Dept of Neighborhoods	148.00	0.6953%	32,856	0	32,856	205	33,061
41 Fire	4,209.76	19.7759%	934,562	0	934,562	5,840	940,402
42 Municipal Court	309.30	1.4530%	68,664	0	68,664	429	69,093
43 Solid Waste	438.70	2.0609%	97,391	0	97,391	609	97,999
44 Houston Airport System (HAS)	1,187.40	5.5780%	263,601	0	263,601	1,647	265,249
45 Housing & Community Development	159.20	0.7479%	35,342	0	35,342	221	35,563
46 Library	479.60	2.2530%	106,471	0	106,471	665	107,136
47 Parks & Recreation	747.40	3.5110%	165,922	0	165,922	1,037	166,959

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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4/25/2017

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$229,946	\$0	\$229,946	\$1,437	\$231,383
50 Fleet Mgmt	348.80	1.6385%	77,433	0	77,433	484	77,917
51 Planning & Development Other	60.20	0.2828%	13,364	0	13,364	84	13,448
52 Planning & Development Spec Rev	9.60	0.0451%	2,131	0	2,131	13	2,145
54 Finance Other	39.30	0.1846%	8,725	0	8,725	55	8,779
55 ARA Insurance	4.60	0.0216%	1,021	0	1,021	6	1,028
56 ARA BARC	102.80	0.4829%	22,821	0	22,821	143	22,964
57 ARA Parking	65.60	0.3082%	14,563	0	14,563	91	14,654
58 ARA Other	43.30	0.2034%	9,613	0	9,613	60	9,673
59 IT Public Services	0.30	0.0014%	67	0	67	0	67
60 Legal Insurance	51.50	0.2419%	11,433	0	11,433	71	11,504
61 Legal Wkr Comp	2.00	0.0094%	444	0	444	3	447
62 Mayor Cable TV	18.70	0.0878%	4,151	0	4,151	26	4,177
63 Mayor Other	42.20	0.1982%	9,368	0	9,368	59	9,427
64 TIRZ	12.10	0.0568%	2,686	0	2,686	17	2,703
65 HR Health Benefits	49.90	0.2344%	11,078	0	11,078	69	11,147
67 PWE Bldg Insp	500.40	2.3507%	111,088	0	111,088	694	111,782
68 PWE Stormwater	305.00	1.4328%	67,710	0	67,710	423	68,133
69 PWE DDSR	457.60	2.1496%	101,587	0	101,587	635	102,221
70 PWE Water & Sewer	2,019.50	9.4869%	448,327	0	448,327	2,802	451,128
71 PWE Houston Transtar	7.80	0.0366%	1,732	0	1,732	11	1,742
72 PWE Other	12.40	0.0583%	2,753	0	2,753	17	2,770
73 Houston Permit Center	46.30	0.2175%	10,279	0	10,279	64	10,343
74 CIP S/R Planning	11.80	0.0554%	2,620	0	2,620	16	2,636
75 CIP Sal Rec RE	33.20	0.1560%	7,370	0	7,370	46	7,416
76 CIP S/R Engrg	98.90	0.4646%	21,956	0	21,956	137	22,093
77 CIP S/R Constr	100.60	0.4726%	22,333	0	22,333	140	22,473
78 CIP S/R Eng/Const	15.30	0.0719%	3,397	0	3,397	21	3,418
79 CIP S/R Geo/Env	10.80	0.0507%	2,398	0	2,398	15	2,413
80 CIP S/R Other	23.30	0.1095%	5,173	0	5,173	32	5,205
81 CIP S/R GSD	34.20	0.1607%	7,592	0	7,592	47	7,640
94 HR-W.C.	31.70	0.1489%	7,037	0	7,037	44	7,081
95 HITS Other	53.10	0.2494%	11,788	0	11,788	74	11,862
Subtotal	21,287.28	100.0000%	4,725,750	0	4,725,750	29,532	4,755,282
Direct Bills					0		0
Total					\$4,725,750		\$4,755,282

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

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%	\$558,692	\$0	\$558,692	\$3,491	\$562,184
14 ARA Director Office	22,950	11.9244%	499,883	0	499,883	3,124	503,006
16 ARA Operations	10,820	5.6219%	235,674	0	235,674	1,473	237,147
19 HITS CIO	35,725	18.5621%	778,140	0	778,140	4,863	783,002
24 Office Business Opportunity	11,675	6.0661%	254,298	0	254,298	1,589	255,887
26 Human Resources	31,605	16.4214%	688,400	0	688,400	4,302	692,702
32 Planning & Dev Admin	30,542	15.8691%	665,247	0	665,247	4,157	669,404
36 General Services	5,965	3.0993%	129,926	0	129,926	812	130,738
42 Municipal Court	4,695	2.4394%	102,264	0	102,264	639	102,903
43 Solid Waste	12,835	6.6688%	279,564	0	279,564	1,747	281,311
Subtotal	192,462	100.0000%	4,192,087	0	4,192,087	26,197	4,218,284
Direct Bills					0		0
Total					\$4,192,087		\$4,218,284

Basis Units: Square footage per dept General Fund departments

Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	166,758	27.3306%	\$166,758	\$0	\$166,758	\$1,042	\$167,800
27 Legal	313,250	51.3397%	313,250	0	313,250	1,958	315,208
29 City Council	126,694	20.7643%	126,694	0	126,694	792	127,486
39 Police	3,450	0.5654%	3,450	0	3,450	22	3,472
Subtotal	610,152	100.0000%	610,152	0	610,152	3,813	613,965
Direct Bills					0		0
Total					\$610,152		\$613,965

Basis Units: Dollars expended per department

Source: Expenses

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Pension Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Dept of Neighborhoods	100	100.0000%	\$800	\$0	\$800	\$5	\$805
Subtotal	100	100.0000%	800	0	800	5	805
Direct Bills					0		0
Total					\$800		\$805

Basis Units: Direct allocation to DON
Source: Direct Allocation

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Health Insurance Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 City Council	100	100.0000%	\$32,057	\$0	\$32,057	\$200	\$32,257
Subtotal	100	100.0000%	32,057	0	32,057	200	32,257
Direct Bills					0		0
Total					\$32,057		\$32,257

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svc/Lobby	Walker Rent	Dept Specific
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	21,559	50,737	39,086	0	0	0	0	0
4 Finance Dir Office	23,110	490	892	991	764	0	0	2,100	562,184	0
5 Finance Financial Planning & Analysis	34,173	724	174	1,022	787	0	0	3,105	0	0
6 Finance City Council	12,292	260	220	278	214	0	0	1,117	0	0
7 Finance Public Fin	14,505	307	167	507	390	0	0	1,318	0	0
8 Finance Reporting & Ops	29,256	620	531	1,513	1,166	0	0	2,658	0	0
9 Finance Internal Controls	6,638	141	162	333	257	0	0	603	0	0
10 Finance Grants	20,405	432	334	488	376	0	0	1,854	0	0
11 Finance Perform Mgmt	12,784	271	132	653	503	0	0	1,162	0	0
12 Finance Treasury	10,326	219	622	871	671	0	0	938	0	0
13 Finance Strategic Purchasing	99,077	2,099	551	2,521	1,942	0	0	9,002	0	0
14 ARA Director Office	12,538	266	1,201	935	721	164,146	0	1,139	503,006	167,800
15 ARA Financial Svcs	14,997	318	235	479	369	0	0	1,363	0	0
16 ARA Operations	234,784	4,975	1,924	3,614	2,784	0	0	21,333	237,147	0
17 ARA Payroll Services	116,286	2,464	313	2,112	1,627	0	0	10,566	0	0
18 ARA Regulatory	17,701	375	840	433	333	0	0	1,608	0	0
19 HITS CIO	32,206	682	1,028	1,741	1,341	61,064	0	2,926	783,002	0
20 HITS EAS	80,638	1,709	449	2,739	2,110	0	0	7,327	0	0
21 HITS EIS	158,817	3,365	728	3,552	2,736	0	0	14,431	0	0
22 HITS Radio	74,000	1,568	1,053	2,702	2,082	0	0	6,724	0	0
23 HITS Project Mgmt Office	33,681	714	242	812	626	0	0	3,060	0	0
24 Office Business Opportunity	69,329	1,469	1,139	1,475	1,136	0	0	6,746	255,887	0
25 Mayor	91,947	1,948	1,828	2,489	1,918	0	141,071	8,310	0	0
26 Human Resources	81,621	1,729	37,075	1,746	1,345	0	0	40,634	692,702	0
27 Legal	295,017	6,251	2,185	8,032	6,188	0	0	26,806	0	315,208
28 City Secretary	22,372	474	438	356	274	0	0	2,033	0	0
29 City Council	190,778	4,042	8,062	5,985	4,610	0	2,257,141	17,335	0	127,486
30 City Controller's Office	148,246	3,141	1,997	4,182	3,221	0	141,071	13,470	0	0
31 Health Administration	148,246	3,141	4,345	6,877	5,298	0	0	13,470	0	0
32 Planning & Dev Admin	28,518	604	664	939	724	0	0	2,591	669,404	0
34 CIP Sal Rec PWE	0	0	517	0	0	0	0	1,698	0	0
35 HPD Police Records	214,379	4,635	861	2,995	2,307	0	0	19,875	0	0
36 General Services	327,715	6,944	15,680	19,528	15,044	92,975	0	50,463	130,738	0
37 HEC	0	0	3,321	0	0	0	0	51,200	0	0
39 Police	2,496,335	324,867	81,674	408,499	314,693	7,331,314	0	1,429,034	0	3,472
40 Dept of Neighborhoods	260,352	5,516	3,999	6,478	4,991	260,577	0	33,061	0	0
41 Fire	273,874	219,293	79,611	256,035	197,240	937,270	0	940,402	0	0
42 Municipal Court	714,187	15,133	13,195	14,342	11,049	0	0	69,093	102,903	0
43 Solid Waste	1,072,632	22,728	16,296	37,107	28,586	1,327,958	0	97,999	281,311	0
44 Houston Airport System (HAS)	0	0	44,875	0	0	0	0	265,249	0	0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	\$1,229	\$26	\$14,449	\$249	\$192	\$0	\$0	\$35,563	\$0	\$0
46 Library	1,145,649	24,275	11,429	17,613	13,569	255,691	0	107,136	0	0
47 Parks & Recreation	1,581,782	33,516	49,902	35,888	27,647	291,663	0	166,959	0	0
48 Health Department	940,858	19,935	58,255	18,188	14,011	549,309	0	231,383	0	0
49 Convention & Entertainment	0	0	2,129	0	0	0	0	0	0	0
50 Fleet Mgmt	0	0	26,790	0	0	0	0	77,917	0	0
51 Planning & Development Other	117,761	2,495	2,429	2,080	1,603	0	0	13,448	0	0
52 Planning & Development Spec Rev	0	0	844	0	0	0	0	2,145	0	0
53 General Debt	0	0	3,127	0	0	0	0	0	0	0
54 Finance Other	0	0	3,793	0	0	0	0	8,779	0	0
55 ARA Insurance	0	0	382	0	0	0	0	1,028	0	0
56 ARA BARC	0	0	6,034	(0)	(0)	0	0	22,964	0	0
57 ARA Parking	0	0	9,334	0	0	0	0	14,654	0	0
58 ARA Other	106,206	2,250	10,247	2,682	2,066	0	0	9,673	0	0
59 IT Public Services	738	16	20	36	28	0	0	67	0	0
60 Legal Insurance	0	0	3,145	0	0	0	0	11,504	0	0
61 Legal Wkr Comp	0	0	203	0	0	0	0	447	0	0
62 Mayor Cable TV	0	0	805	0	0	0	0	4,177	0	0
63 Mayor Other	0	0	5,532	0	0	0	0	9,427	0	0
64 TIRZ	29,748	630	452	0	0	0	0	2,703	0	0
65 HR Health Benefits	0	0	55,710	0	0	0	0	11,147	0	0
66 HR Long Term Disability	0	0	29	0	0	0	0	0	0	0
67 PWE Bldg Insp	0	0	16,099	0	0	0	0	111,782	0	0
68 PWE Stormwater	0	0	7,107	0	0	0	0	68,133	0	0
69 PWE DDSR	0	0	24,323	0	0	0	0	102,221	0	0
70 PWE Water & Sewer	0	0	91,228	0	0	0	0	451,128	0	0
71 PWE Houston Transtar	0	0	1,137	0	0	0	0	1,742	0	0
72 PWE Other	30,485	646	31,257	15,330	11,809	0	0	2,770	0	0
73 Houston Permit Center	0	0	2,255	0	0	0	0	10,343	0	0
74 CIP S/R Planning	0	0	334	0	0	0	0	2,636	0	0
75 CIP Sal Rec RE	0	0	1,113	0	0	0	0	7,416	0	0
76 CIP S/R Engrg	0	0	8,785	0	0	0	0	22,093	0	0
77 CIP S/R Constr	0	0	5,531	0	0	0	0	22,473	0	0
78 CIP S/R Eng/Const	0	0	561	0	0	0	0	3,418	0	0
79 CIP S/R Geo/Env	0	0	1,193	0	0	0	0	2,413	0	0
80 CIP S/R Other	0	0	1,551	0	0	0	0	5,205	0	0
81 CIP S/R GSD	0	0	4,295	0	0	0	0	7,640	0	0
92 Hurricane Ike Aid & Recovery	0	0	39	0	0	0	0	0	0	0
93 ARRA Reimbursement Fund	0	0	161	0	0	0	0	0	0	0
94 HR-W.C.	0	0	7,217	0	0	0	0	7,081	0	0
95 HITS Other	0	0	13,702	1	1	0	0	11,862	0	0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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
96 Legal Other	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,428,218	\$727,702	\$834,060	\$948,168	\$730,435	\$11,271,966	\$2,539,284	\$4,755,282	\$4,218,284	\$613,965

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Pension	Health Insurance	Gen Govt	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	0	111,382
4 Finance Dir Office	0	0	0	590,530
5 Finance Financial Planning & Analysis	0	0	0	39,984
6 Finance City Council	0	0	0	14,382
7 Finance Public Fin	0	0	0	17,195
8 Finance Reporting & Ops	0	0	0	35,745
9 Finance Internal Controls	0	0	0	8,133
10 Finance Grants	0	0	0	23,891
11 Finance Perform Mgmt	0	0	0	15,505
12 Finance Treasury	0	0	0	13,647
13 Finance Strategic Purchasing	0	0	0	115,193
14 ARA Director Office	0	0	0	851,753
15 ARA Financial Svcs	0	0	0	17,760
16 ARA Operations	0	0	0	506,562
17 ARA Payroll Services	0	0	0	133,368
18 ARA Regulatory	0	0	0	21,290
19 HITS CIO	0	0	0	883,991
20 HITS EAS	0	0	0	94,972
21 HITS EIS	0	0	0	183,630
22 HITS Radio	0	0	0	88,128
23 HITS Project Mgmt Office	0	0	0	39,136
24 Office Business Opportunity	0	0	0	337,182
25 Mayor	0	0	0	249,512
26 Human Resources	0	0	0	856,853
27 Legal	0	0	0	659,686
28 City Secretary	0	0	0	25,947
29 City Council	0	32,257	0	2,647,696
30 City Controller's Office	0	0	0	315,329
31 Health Administration	0	0	0	181,377
32 Planning & Dev Admin	0	0	0	703,445
34 CIP Sal Rec PWE	0	0	0	2,214
35 HPD Police Records	0	0	0	245,051
36 General Services	0	0	0	659,087
37 HEC	0	0	0	54,521
39 Police	0	0	0	12,389,887
40 Dept of Neighborhoods	805	0	0	575,779
41 Fire	0	0	0	2,903,725
42 Municipal Court	0	0	0	939,901
43 Solid Waste	0	0	0	2,884,617
44 Houston Airport System (HAS)	0	0	0	310,123

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Pension	Health Insurance	Gen Govt	Total
45 Housing & Community Development	\$0	\$0	\$0	\$51,707
46 Library	0	0	0	1,575,361
47 Parks & Recreation	0	0	0	2,187,356
48 Health Department	0	0	0	1,831,940
49 Convention & Entertainment	0	0	0	2,129
50 Fleet Mgmt	0	0	0	104,707
51 Planning & Development Other	0	0	0	139,816
52 Planning & Development Spec Rev	0	0	0	2,988
53 General Debt	0	0	0	3,127
54 Finance Other	0	0	0	12,573
55 ARA Insurance	0	0	0	1,409
56 ARA BARC	0	0	0	28,998
57 ARA Parking	0	0	0	23,988
58 ARA Other	0	0	0	133,125
59 IT Public Services	0	0	0	904
60 Legal Insurance	0	0	0	14,650
61 Legal Wkr Comp	0	0	0	650
62 Mayor Cable TV	0	0	0	4,982
63 Mayor Other	0	0	0	14,959
64 TIRZ	0	0	0	33,533
65 HR Health Benefits	0	0	0	66,857
66 HR Long Term Disability	0	0	0	29
67 PWE Bldg Insp	0	0	0	127,881
68 PWE Stormwater	0	0	0	75,240
69 PWE DDSR	0	0	0	126,544
70 PWE Water & Sewer	0	0	0	542,356
71 PWE Houston Transtar	0	0	0	2,879
72 PWE Other	0	0	0	92,297
73 Houston Permit Center	0	0	0	12,598
74 CIP S/R Planning	0	0	0	2,970
75 CIP Sal Rec RE	0	0	0	8,529
76 CIP S/R Engrg	0	0	0	30,878
77 CIP S/R Constr	0	0	0	28,004
78 CIP S/R Eng/Const	0	0	0	3,979
79 CIP S/R Geo/Env	0	0	0	3,605
80 CIP S/R Other	0	0	0	6,756
81 CIP S/R GSD	0	0	0	11,935
92 Hurricane Ike Aid & Recovery	0	0	0	39
93 ARRA Reimbursement Fund	0	0	0	161
94 HR-W.C.	0	0	0	14,299
95 HITS Other	0	0	0	25,565

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Pension	Health Insurance	Gen Govt	Total
96 Legal Other	\$0	\$0	\$0	\$15
Total	\$805	\$32,257	\$0	\$38,100,426

**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 supported.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
<hr/>				
Personnel Costs				
Salaries	S1	878,271	0	878,271
Salary % Split			.00%	100.00%
Benefits	S	388,156	0	388,156
Subtotal - Personnel Costs		1,266,427	0	1,266,427
<hr/>				
Services & Supplies Cost				
Supplies	S	32,633	0	32,633
Temp Personnel Svcs	S	31,385	0	31,385
Application Svcs	S	186,212	0	186,212
Intfd HR Client Svcs	S	82,446	0	82,446
Other Svcs	S	306,321	0	306,321
Subtotal - Services & Supplies		638,997	0	638,997
<hr/>				
Department Cost Total		1,905,424	0	1,905,424
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,905,424	0	1,905,424
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,905,424		\$1,905,424
		<hr/> <hr/>		

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
1 City Hall	\$46,596	\$0	\$46,596
1 City Hall Annex	1,768	0	1,768
Subtotal - Building Depreciation	48,364	0	48,364
3 Insurance Retirees	22,966	144	23,110
3 Memberships	487	3	490
3 Accounting & Consult	886	6	892
3 Interest Costs	985	7	991
3 Other Misc	759	5	764
3 Non-Dpt. Legal Svcs/Lobby	2,087	13	2,100
3 Walker Rent	558,692	3,491	562,184
Subtotal - Non-Departmental-Gen Gov	586,861	3,668	590,530
5 Financial Plg & Analysis	0	2,418	2,418
Subtotal - Finance Financial Plg & Analysis	0	2,418	2,418
8 Gen Acctng	0	1,129	1,129
8 Fixed Assets	0	6,945	6,945
8 Auditing Svcs	0	879	879
8 Fin Operations	0	272	272
Subtotal - Finance Reporting & Ops	0	9,225	9,225
9 Internal Controls	0	731	731
Subtotal - Finance Internal Controls	0	731	731
10 Cost Accounting	0	90	90
10 Trust Funds Mgmt (TFM)	0	182	182
Subtotal - Finance Grants	0	273	273
11 Perf Mgmt Svcs	0	704	704
Subtotal - Finance Perform Mgmt	0	704	704
12 Treasury	0	646	646
Subtotal - Finance Treasury	0	646	646
13 Purchasing	0	4,830	4,830

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
Subtotal - Finance Strategic Purchasing	\$0	\$4,830	\$4,830
16 Mailroom	0	17,372	17,372
16 Records	0	347	347
16 3-1-1 Svcs	0	2,223	2,223
Subtotal - ARA Operations	0	19,943	19,943
17 Payroll Svcs	0	2,043	2,043
Subtotal - ARA Payroll Services	0	2,043	2,043
18 Franchise	0	967	967
Subtotal - ARA Regulatory	0	967	967
20 Enterprise Appl	0	112,788	112,788
20 IT ERP	0	1,107	1,107
20 EGIS	0	651	651
Subtotal - HITS EAS	0	114,547	114,547
21 Client Svcs	0	116,940	116,940
21 NW Data	0	21,049	21,049
21 NW Voice	0	9,772	9,772
21 Enterprise Optns	0	5,326	5,326
Subtotal - HITS EIS	0	153,087	153,087
23 Enterprise Project Mgmt	0	308	308
Subtotal - HITS Project Mgmt Office	0	308	308
24 Certification	0	564	564
24 Contract Compliance	0	13,913	13,913
24 Reporting & Analytics	0	2,972	2,972
24 Dept Services	0	26,066	26,066
24 External Affairs & Outreach	0	233	233
Subtotal - Office Business Opportunity	0	43,748	43,748
25 City Mayor Admin	0	1,757	1,757

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
25 I Gov Relats	\$0	\$136	\$136
Subtotal - Mayor	0	1,893	1,893
26 Selection	0	7,342	7,342
26 Personnel Svcs	0	779	779
Subtotal - Human Resources	0	8,120	8,120
27 Legal Svcs	0	495,641	495,641
27 Inspector General	0	26,258	26,258
Subtotal - Legal	0	521,900	521,900
28 City Sec Svcs	0	411	411
Subtotal - City Secretary	0	411	411
29 City Council Svcs	0	5,753	5,753
Subtotal - City Council	0	5,753	5,753
30 Controller Fin Svcs	0	7,415	7,415
30 Controller Treasury	0	878	878
Subtotal - City Controller's Office	0	8,293	8,293
36 Design & Const	0	87	87
36 Building Svcs	0	56,429	56,429
36 Utilities	0	27,281	27,281
36 Real Estate	0	28,506	28,506
Subtotal - General Services	0	112,302	112,302
Total Incoming	635,226	1,015,810	1,651,036
C. Total Allocated		<u>\$3,556,460</u>	<u>\$3,556,460</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	13.90	10.1683%	\$258,340	\$0	\$258,340	\$103,290	\$361,630
6 Finance City Council	5.00	3.6576%	92,928	0	92,928	37,155	130,083
7 Finance Public Fin	5.90	4.3160%	109,655	0	109,655	43,843	153,498
8 Finance Reporting & Ops	11.90	8.7052%	221,168	0	221,168	88,428	309,597
9 Finance Internal Controls	2.70	1.9751%	50,181	0	50,181	20,064	70,245
10 Finance Grants	8.30	6.0717%	154,260	0	154,260	61,677	215,937
11 Finance Perform Mgmt	5.20	3.8040%	96,645	0	96,645	38,641	135,286
12 Finance Treasury	4.20	3.0724%	78,059	0	78,059	31,210	109,269
13 Finance Strategic Purchasing	40.30	29.4806%	748,999	0	748,999	299,467	1,048,466
54 Finance Other	39.30	28.7491%	730,414	0	730,414	292,036	1,022,450
Subtotal	136.70	100.0000%	2,540,650	0	2,540,650	1,015,810	3,556,460
Direct Bills					0		0
Total					\$2,540,650		\$3,556,460

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
5 Finance Financial Planning & Analysis	361,630	361,630
6 Finance City Council	130,083	130,083
7 Finance Public Fin	153,498	153,498
8 Finance Reporting & Ops	309,597	309,597
9 Finance Internal Controls	70,245	70,245
10 Finance Grants	215,937	215,937
11 Finance Perform Mgmt	135,286	135,286
12 Finance Treasury	109,269	109,269
13 Finance Strategic Purchasing	1,048,466	1,048,466
54 Finance Other	1,022,450	1,022,450
Total	\$3,556,460	\$3,556,460

**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 activities are allocated based on the number of revenue, expenditure, and purchasing transactions by department.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:5 Finance Financial Planning & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
Personnel Costs				
Salaries	S1	1,270,917	0	1,270,917
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	672,178	0	672,178
Subtotal - Personnel Costs		1,943,095	0	1,943,095
Services & Supplies Cost				
Supplies	S	6,667	0	6,667
Services	S	13,851	0	13,851
Subtotal - Services & Supplies		20,518	0	20,518
Department Cost Total		1,963,613	0	1,963,613
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,963,613	0	1,963,613
General Admin Distribution			0	0
Grand Total		<u>\$1,963,613</u>		<u>\$1,963,613</u>

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Financial Planning & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$33,961	\$212	\$34,173
3 Memberships	720	4	724
3 Accounting & Consult	173	1	174
3 Interest Costs	1,015	7	1,022
3 Other Misc	782	5	787
3 Non-Dpt. Legal Svcs/Lobby	3,086	19	3,105
Subtotal - Non-Departmental-Gen Gov	39,735	249	39,984
4 Finance Dept Admin	258,340	103,290	361,630
Subtotal - Finance Dir Office	258,340	103,290	361,630
5 Financial Plg & Analysis	0	471	471
Subtotal - Finance Financial Plg & Analysis	0	471	471
8 Gen Acctng	0	220	220
8 Auditing Svcs	0	171	171
8 Fin Operations	0	280	280
Subtotal - Finance Reporting & Ops	0	671	671
9 Internal Controls	0	754	754
Subtotal - Finance Internal Controls	0	754	754
10 Cost Accounting	0	93	93
10 Trust Funds Mgmt (TFM)	0	188	188
Subtotal - Finance Grants	0	281	281
11 Perf Mgmt Svcs	0	725	725
Subtotal - Finance Perform Mgmt	0	725	725
12 Treasury	0	666	666
Subtotal - Finance Treasury	0	666	666
13 Purchasing	0	483	483
Subtotal - Finance Strategic Purchasing	0	483	483
16 Records	0	513	513

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Financial Planning & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
Subtotal - ARA Operations	\$0	\$513	\$513
17 Payroll Svcs	0	3,021	3,021
Subtotal - ARA Payroll Services	0	3,021	3,021
18 Franchise	0	996	996
Subtotal - ARA Regulatory	0	996	996
20 IT ERP	0	2,056	2,056
Subtotal - HITS EAS	0	2,056	2,056
21 Enterprise Optns	0	1,037	1,037
Subtotal - HITS EIS	0	1,037	1,037
23 Enterprise Project Mgmt	0	456	456
Subtotal - HITS Project Mgmt Office	0	456	456
24 Certification	0	835	835
24 External Affairs & Outreach	0	345	345
Subtotal - Office Business Opportunity	0	1,180	1,180
25 City Mayor Admin	0	2,598	2,598
25 I Gov Relats	0	201	201
Subtotal - Mayor	0	2,799	2,799
26 Personnel Svcs	0	1,152	1,152
Subtotal - Human Resources	0	1,152	1,152
28 City Sec Svcs	0	424	424
Subtotal - City Secretary	0	424	424
29 City Council Svcs	0	5,929	5,929
Subtotal - City Council	0	5,929	5,929
30 Controller Fin Svcs	0	1,444	1,444

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Financial Planning & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
30 Controller Treasury	\$0	\$905	\$905
Subtotal - City Controller's Office	0	2,349	2,349
Total Incoming	298,075	129,502	427,576
C. Total Allocated		<u>\$2,391,189</u>	<u>\$2,391,189</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	50,604	2.6010%	\$58,826	\$0	\$58,826	\$0	\$58,826
4 Finance Dir Office	2,080	0.1069%	2,418	0	2,418	0	2,418
5 Finance Financial Planning & Analysis	405	0.0208%	471	0	471	0	471
6 Finance City Council	514	0.0264%	598	0	598	35	633
7 Finance Public Fin	390	0.0200%	453	0	453	27	480
8 Finance Reporting & Ops	1,239	0.0637%	1,440	0	1,440	85	1,525
9 Finance Internal Controls	377	0.0194%	438	0	438	26	464
10 Finance Grants	780	0.0401%	907	0	907	53	960
11 Finance Perform Mgmt	308	0.0158%	358	0	358	21	379
12 Finance Treasury	1,451	0.0746%	1,687	0	1,687	99	1,786
13 Finance Strategic Purchasing	1,284	0.0660%	1,493	0	1,493	88	1,580
14 ARA Director Office	2,801	0.1440%	3,256	0	3,256	192	3,448
15 ARA Financial Svcs	548	0.0282%	637	0	637	37	675
16 ARA Operations	4,487	0.2306%	5,216	0	5,216	307	5,523
17 ARA Payroll Services	730	0.0375%	849	0	849	50	899
18 ARA Regulatory	1,958	0.1006%	2,276	0	2,276	134	2,410
19 HITS CIO	2,397	0.1232%	2,786	0	2,786	164	2,950
20 HITS EAS	1,048	0.0539%	1,218	0	1,218	72	1,290
21 HITS EIS	1,698	0.0873%	1,974	0	1,974	116	2,090
22 HITS Radio	2,455	0.1262%	2,854	0	2,854	168	3,022
23 HITS Project Mgmt Office	565	0.0290%	657	0	657	39	695
24 Office Business Opportunity	2,657	0.1366%	3,089	0	3,089	182	3,271
25 Mayor	4,264	0.2192%	4,957	0	4,957	292	5,249
26 Human Resources	86,469	4.4444%	100,518	0	100,518	5,917	106,435
27 Legal	5,095	0.2619%	5,923	0	5,923	349	6,271
28 City Secretary	1,021	0.0525%	1,187	0	1,187	70	1,257
29 City Council	18,802	0.9664%	21,857	0	21,857	1,287	23,143
30 City Controller's Office	4,657	0.2394%	5,414	0	5,414	319	5,732
31 Health Administration	10,133	0.5208%	11,779	0	11,779	693	12,473
32 Planning & Dev Admin	1,549	0.0796%	1,801	0	1,801	106	1,907
34 CIP Sal Rec PWE	1,205	0.0619%	1,401	0	1,401	82	1,483
35 HPD Police Records	2,009	0.1033%	2,335	0	2,335	137	2,473
36 General Services	36,571	1.8797%	42,513	0	42,513	2,503	45,015
37 HEC	7,745	0.3981%	9,003	0	9,003	530	9,533
39 Police	190,486	9.7907%	221,435	0	221,435	13,035	234,470
40 Dept of Neighborhoods	9,326	0.4793%	10,841	0	10,841	638	11,479
41 Fire	185,675	9.5434%	215,842	0	215,842	12,706	228,548
42 Municipal Court	30,774	1.5817%	35,774	0	35,774	2,106	37,880
43 Solid Waste	38,007	1.9535%	44,182	0	44,182	2,601	46,783
44 Houston Airport System (HAS)	104,660	5.3794%	121,664	0	121,664	7,162	128,826
45 Housing & Community Development	33,698	1.7320%	39,173	0	39,173	2,306	41,479
46 Library	26,655	1.3700%	30,986	0	30,986	1,824	32,810

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	116,386	5.9821%	\$135,296	\$0	\$135,296	\$7,964	\$143,260
48 Health Department	135,867	6.9834%	157,942	0	157,942	9,297	167,239
49 Convention & Entertainment	4,965	0.2552%	5,772	0	5,772	340	6,111
50 Fleet Mgmt	62,481	3.2114%	72,632	0	72,632	4,276	76,908
51 Planning & Development Other	5,666	0.2912%	6,587	0	6,587	388	6,974
52 Planning & Development Spec Rev	1,968	0.1012%	2,288	0	2,288	135	2,422
53 General Debt	7,293	0.3748%	8,478	0	8,478	499	8,977
54 Finance Other	8,847	0.4547%	10,284	0	10,284	605	10,890
55 ARA Insurance	890	0.0457%	1,035	0	1,035	61	1,096
56 ARA BARC	14,072	0.7233%	16,358	0	16,358	963	17,321
57 ARA Parking	21,769	1.1189%	25,306	0	25,306	1,490	26,795
58 ARA Other	23,900	1.2284%	27,783	0	27,783	1,635	29,419
59 IT Public Services	46	0.0024%	53	0	53	3	57
60 Legal Insurance	7,336	0.3771%	8,528	0	8,528	502	9,030
61 Legal Wkr Comp	474	0.0244%	551	0	551	32	583
62 Mayor Cable TV	1,877	0.0965%	2,182	0	2,182	128	2,310
63 Mayor Other	12,902	0.6631%	14,998	0	14,998	883	15,881
64 TIRZ	1,055	0.0542%	1,226	0	1,226	72	1,299
65 HR Health Benefits	129,932	6.6783%	151,042	0	151,042	8,891	159,933
66 HR Long Term Disability	67	0.0034%	78	0	78	5	82
67 PWE Bldg Insp	37,547	1.9299%	43,647	0	43,647	2,569	46,217
68 PWE Stormwater	16,575	0.8519%	19,268	0	19,268	1,134	20,402
69 PWE DDSR	56,727	2.9157%	65,944	0	65,944	3,882	69,825
70 PWE Water & Sewer	212,769	10.9360%	247,338	0	247,338	14,560	261,898
71 PWE Houston Transtar	2,651	0.1363%	3,082	0	3,082	181	3,263
72 PWE Other	72,901	3.7470%	84,745	0	84,745	4,989	89,734
73 Houston Permit Center	5,260	0.2704%	6,115	0	6,115	360	6,475
74 CIP S/R Planning	780	0.0401%	907	0	907	53	960
75 CIP Sal Rec RE	2,596	0.1334%	3,018	0	3,018	178	3,195
76 CIP S/R Engrg	20,489	1.0531%	23,818	0	23,818	1,402	25,220
77 CIP S/R Constr	12,901	0.6631%	14,997	0	14,997	883	15,880
78 CIP S/R Eng/Const	1,309	0.0673%	1,522	0	1,522	90	1,611
79 CIP S/R Geo/Env	2,782	0.1430%	3,234	0	3,234	190	3,424
80 CIP S/R Other	3,618	0.1860%	4,206	0	4,206	248	4,453
81 CIP S/R GSD	10,017	0.5149%	11,644	0	11,644	685	12,330
92 Hurricane Ike Aid & Recovery	90	0.0046%	105	0	105	6	111
93 ARRA Reimbursement Fund	376	0.0193%	437	0	437	26	463
94 HR-W.C.	16,833	0.8652%	19,568	0	19,568	1,152	20,720
95 HITS Other	31,957	1.6425%	37,149	0	37,149	2,187	39,336
96 Legal Other	36	0.0019%	42	0	42	2	44

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Financial Plg & Analysis Allocations

Dept:5 Finance Financial Planning & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,945,584	100.0000%	2,261,688	0	2,261,688	129,502	2,391,189
Direct Bills					0		0
Total					\$2,261,688		\$2,391,189

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	58,826	58,826
4 Finance Dir Office	2,418	2,418
5 Finance Financial Planning & Analysis	471	471
6 Finance City Council	633	633
7 Finance Public Fin	480	480
8 Finance Reporting & Ops	1,525	1,525
9 Finance Internal Controls	464	464
10 Finance Grants	960	960
11 Finance Perform Mgmt	379	379
12 Finance Treasury	1,786	1,786
13 Finance Strategic Purchasing	1,580	1,580
14 ARA Director Office	3,448	3,448
15 ARA Financial Svcs	675	675
16 ARA Operations	5,523	5,523
17 ARA Payroll Services	899	899
18 ARA Regulatory	2,410	2,410
19 HITS CIO	2,950	2,950
20 HITS EAS	1,290	1,290
21 HITS EIS	2,090	2,090
22 HITS Radio	3,022	3,022
23 HITS Project Mgmt Office	695	695
24 Office Business Opportunity	3,271	3,271
25 Mayor	5,249	5,249
26 Human Resources	106,435	106,435
27 Legal	6,271	6,271
28 City Secretary	1,257	1,257
29 City Council	23,143	23,143
30 City Controller's Office	5,732	5,732
31 Health Administration	12,473	12,473
32 Planning & Dev Admin	1,907	1,907
34 CIP Sal Rec PWE	1,483	1,483
35 HPD Police Records	2,473	2,473
36 General Services	45,015	45,015
37 HEC	9,533	9,533
39 Police	234,470	234,470
40 Dept of Neighborhoods	11,479	11,479
41 Fire	228,548	228,548
42 Municipal Court	37,880	37,880
43 Solid Waste	46,783	46,783
44 Houston Airport System (HAS)	128,826	128,826

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
45 Housing & Community Development	\$41,479	\$41,479
46 Library	32,810	32,810
47 Parks & Recreation	143,260	143,260
48 Health Department	167,239	167,239
49 Convention & Entertainment	6,111	6,111
50 Fleet Mgmt	76,908	76,908
51 Planning & Development Other	6,974	6,974
52 Planning & Development Spec Rev	2,422	2,422
53 General Debt	8,977	8,977
54 Finance Other	10,890	10,890
55 ARA Insurance	1,096	1,096
56 ARA BARC	17,321	17,321
57 ARA Parking	26,795	26,795
58 ARA Other	29,419	29,419
59 IT Public Services	57	57
60 Legal Insurance	9,030	9,030
61 Legal Wkr Comp	583	583
62 Mayor Cable TV	2,310	2,310
63 Mayor Other	15,881	15,881
64 TIRZ	1,299	1,299
65 HR Health Benefits	159,933	159,933
66 HR Long Term Disability	82	82
67 PWE Bldg Insp	46,217	46,217
68 PWE Stormwater	20,402	20,402
69 PWE DDSR	69,825	69,825
70 PWE Water & Sewer	261,898	261,898
71 PWE Houston Transtar	3,263	3,263
72 PWE Other	89,734	89,734
73 Houston Permit Center	6,475	6,475
74 CIP S/R Planning	960	960
75 CIP Sal Rec RE	3,195	3,195
76 CIP S/R Engrg	25,220	25,220
77 CIP S/R Constr	15,880	15,880
78 CIP S/R Eng/Const	1,611	1,611
79 CIP S/R Geo/Env	3,424	3,424
80 CIP S/R Other	4,453	4,453
81 CIP S/R GSD	12,330	12,330
92 Hurricane Ike Aid & Recovery	111	111
93 ARRA Reimbursement Fund	463	463
94 HR-W.C.	20,720	20,720
95 HITS Other	39,336	39,336

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
96 Legal Other	\$44	\$44
Total	<u>\$2,391,189</u>	<u>\$2,391,189</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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
<hr/>				
Personnel Costs				
Salaries	S1	327,513	0	327,513
Salary % Split			.00%	100.00%
Benefits	S	142,807	0	142,807
Subtotal - Personnel Costs		470,320	0	470,320
<hr/>				
Services & Supplies Cost				
Supplies	S	1,547	0	1,547
Services	S	4,156	0	4,156
Intfd HR Client Svcs	S	57,970	0	57,970
Subtotal - Services & Supplies		63,673	0	63,673
<hr/>				
Department Cost Total		533,993	0	533,993
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		533,993	0	533,993
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$533,993		\$533,993
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$12,216	\$76	\$12,292
3 Memberships	259	2	260
3 Accounting & Consult	219	1	220
3 Interest Costs	276	2	278
3 Other Misc	213	1	214
3 Non-Dpt. Legal Svcs/Lobby	1,110	7	1,117
Subtotal - Non-Departmental-Gen Gov	14,292	90	14,382
4 Finance Dept Admin	92,928	37,155	130,083
Subtotal - Finance Dir Office	92,928	37,155	130,083
5 Financial Plg & Analysis	598	35	633
Subtotal - Finance Financial Plg & Analysis	598	35	633
8 Gen Acctng	0	279	279
8 Auditing Svcs	0	217	217
8 Fin Operations	0	76	76
Subtotal - Finance Reporting & Ops	0	573	573
9 Internal Controls	0	205	205
Subtotal - Finance Internal Controls	0	205	205
10 Cost Accounting	0	25	25
10 Trust Funds Mgmt (TFM)	0	51	51
Subtotal - Finance Grants	0	76	76
11 Perf Mgmt Svcs	0	197	197
Subtotal - Finance Perform Mgmt	0	197	197
12 Treasury	0	181	181
Subtotal - Finance Treasury	0	181	181
13 Purchasing	0	966	966
Subtotal - Finance Strategic Purchasing	0	966	966
16 Records	0	185	185

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Subtotal - ARA Operations	\$0	\$185	\$185
17 Payroll Svcs	0	1,087	1,087
Subtotal - ARA Payroll Services	0	1,087	1,087
18 Franchise	0	271	271
Subtotal - ARA Regulatory	0	271	271
20 IT ERP	0	791	791
Subtotal - HITS EAS	0	791	791
21 Enterprise Optns	0	1,316	1,316
Subtotal - HITS EIS	0	1,316	1,316
23 Enterprise Project Mgmt	0	164	164
Subtotal - HITS Project Mgmt Office	0	164	164
24 Certification	0	300	300
24 External Affairs & Outreach	0	124	124
Subtotal - Office Business Opportunity	0	424	424
25 City Mayor Admin	0	935	935
25 I Gov Relats	0	72	72
Subtotal - Mayor	0	1,007	1,007
26 Personnel Svcs	0	414	414
Subtotal - Human Resources	0	414	414
28 City Sec Svcs	0	115	115
Subtotal - City Secretary	0	115	115
29 City Council Svcs	0	1,612	1,612
Subtotal - City Council	0	1,612	1,612
30 Controller Fin Svcs	0	1,832	1,832

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
30 Controller Treasury	\$0	\$246	\$246
Subtotal - City Controller's Office	0	2,079	2,079
Total Incoming	107,818	48,942	156,760
C. Total Allocated		<u>\$690,753</u>	<u>\$690,753</u>
		100.00%	

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
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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
29 City Council	100	100.0000%	\$641,811	\$0	\$641,811	\$48,942	\$690,753
Subtotal	100	100.0000%	641,811	0	641,811	48,942	690,753
Direct Bills					0		0
Total					\$641,811		\$690,753

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
29 City Council	690,753	690,753
Total	\$690,753	\$690,753

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

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

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:7 Finance Public Fin

Description		Amount	General Admin	Debt Svc	Capital Projects
<hr/>					
Personnel Costs					
Salaries	S1	626,988	0	269,417	357,571
Salary % Split			.00%	42.97%	57.03%
Benefits	S	272,284	0	117,000	155,284
Subtotal - Personnel Costs		899,272	0	386,417	512,855
<hr/>					
Services & Supplies Cost					
Supplies	S	4,697	0	2,018	2,679
Services	S	70,124	0	30,132	39,992
Deduct Direct Bill (Personnel Cost)	P	(19,925)	0	(19,925)	0
Subtotal - Services & Supplies		54,896	0	12,226	42,670
<hr/>					
Department Cost Total		954,168	0	398,643	555,525
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		954,168	0	398,643	555,525
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$954,168		\$398,643	\$555,525
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CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3 Insurance Retirees	\$14,415	\$90	\$6,233	\$8,272
3 Memberships	305	2	132	175
3 Accounting & Consult	166	1	72	95
3 Interest Costs	503	3	218	289
3 Other Misc	388	3	168	223
3 Non-Dpt. Legal Svcs/Lobby	1,310	8	566	752
Subtotal - Non-Departmental-Gen Gov	17,088	107	7,389	9,806
4 Finance Dept Admin	109,655	43,843	65,958	87,540
Subtotal - Finance Dir Office	109,655	43,843	65,958	87,540
5 Financial Plg & Analysis	453	27	206	274
Subtotal - Finance Financial Plg & Analysis	453	27	206	274
8 Gen Acctng	0	212	91	121
8 Auditing Svcs	0	165	71	94
8 Fin Operations	0	139	60	79
Subtotal - Finance Reporting & Ops	0	516	222	294
9 Internal Controls	0	374	161	213
Subtotal - Finance Internal Controls	0	374	161	213
10 Cost Accounting	0	46	20	26
10 Trust Funds Mgmt (TFM)	0	93	40	53
Subtotal - Finance Grants	0	139	60	79
11 Perf Mgmt Svcs	0	360	155	205
Subtotal - Finance Perform Mgmt	0	360	155	205
12 Treasury	0	330	142	188
Subtotal - Finance Treasury	0	330	142	188
13 Purchasing	0	1,449	623	826
Subtotal - Finance Strategic Purchasing	0	1,449	623	826
16 Records	0	218	94	124

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
Subtotal - ARA Operations	\$0	\$218	\$94	\$124
17 Payroll Svcs	0	1,282	551	731
Subtotal - ARA Payroll Services	0	1,282	551	731
18 Franchise	0	494	212	282
Subtotal - ARA Regulatory	0	494	212	282
20 IT ERP	0	1,107	476	631
Subtotal - HITS EAS	0	1,107	476	631
21 Enterprise Optns	0	999	429	569
Subtotal - HITS EIS	0	999	429	569
23 Enterprise Project Mgmt	0	194	83	110
Subtotal - HITS Project Mgmt Office	0	194	83	110
24 Certification	0	354	152	202
24 External Affairs & Outreach	0	146	63	84
Subtotal - Office Business Opportunity	0	501	215	286
25 City Mayor Admin	0	1,103	474	629
25 I Gov Relats	0	85	37	49
Subtotal - Mayor	0	1,188	510	678
26 Personnel Svcs	0	489	210	279
Subtotal - Human Resources	0	489	210	279
28 City Sec Svcs	0	210	90	120
Subtotal - City Secretary	0	210	90	120
29 City Council Svcs	0	2,941	1,264	1,677
Subtotal - City Council	0	2,941	1,264	1,677
30 Controller Fin Svcs	0	1,390	597	793

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
30 Controller Treasury	\$0	\$449	\$193	\$256
Subtotal - City Controller's Office	0	1,839	790	1,049
Total Incoming	127,196	58,606	79,839	105,963
C. Total Allocated		<u>\$1,139,970</u>	<u>\$478,482</u>	<u>\$661,488</u>
			41.97%	58.03%

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Debt Svc Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Police	4.13	4.1300%	\$18,721	\$0	\$18,721	\$1,040	\$19,761
41 Fire	5.50	5.5000%	24,931	0	24,931	1,385	26,317
43 Solid Waste	0.38	0.3800%	1,723	0	1,723	96	1,818
44 Houston Airport System (HAS)	23.21	23.2100%	105,211	0	105,211	5,845	111,056
46 Library	2.73	2.7300%	12,375	0	12,375	687	13,063
47 Parks & Recreation	9.75	9.7500%	44,197	0	44,197	2,455	46,652
48 Health Department	0.89	0.8900%	4,034	0	4,034	224	4,258
49 Convention & Entertainment	4.89	4.8900%	22,166	0	22,166	1,231	23,398
70 PWE Water & Sewer	48.52	48.5200%	219,941	0	219,941	12,219	232,159
Subtotal	100.00	100.0000%	453,299	0	453,299	25,183	478,482
Direct Bills					0		0
Total					\$453,299		\$478,482

Basis Units: Percentage of effort
Source: Finance Department

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Capital Projects Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 Health Administration	13.57	13.5714%	\$85,237	\$0	\$85,237	\$4,536	\$89,773
33 PWE Administration Indirect	13.57	13.5714%	85,237	0	85,237	4,536	89,773
39 Police	13.57	13.5714%	85,237	0	85,237	4,536	89,773
43 Solid Waste	13.57	13.5714%	85,237	0	85,237	4,536	89,773
44 Houston Airport System (HAS)	5.00	5.0000%	31,403	0	31,403	1,671	33,074
45 Housing & Community Development	13.57	13.5714%	85,237	0	85,237	4,536	89,773
46 Library	13.57	13.5714%	85,237	0	85,237	4,536	89,773
47 Parks & Recreation	13.57	13.5714%	85,237	0	85,237	4,536	89,773
Subtotal	100.00	100.0000%	628,065	0	628,065	33,423	661,488
Direct Bills					0		0
Total					\$628,065		\$661,488

Basis Units: Percentage of effort
Source: Finance Department

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept: 7 Finance Public Fin

Department	Debt Svc	Capital Projects	Total
0 Direct Billed	\$0	\$0	\$0
31 Health Administration	0	89,773	89,773
33 PWE Administration Indirect	0	89,773	89,773
39 Police	19,761	89,773	109,535
41 Fire	26,317	0	26,317
43 Solid Waste	1,818	89,773	91,592
44 Houston Airport System (HAS)	111,056	33,074	144,130
45 Housing & Community Development	0	89,773	89,773
46 Library	13,063	89,773	102,836
47 Parks & Recreation	46,652	89,773	136,425
48 Health Department	4,258	0	4,258
49 Convention & Entertainment	23,398	0	23,398
70 PWE Water & Sewer	232,159	0	232,159
Total	\$478,482	\$661,488	\$1,139,970

FINANCE – FINANCIAL REPORTING AND OPERATIONS NATURE AND EXTENT OF SERVICES

The Financial Reporting and Operations division 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 for all funds excluding enterprise are allocated based upon number of revenue, expenditure, and purchasing transactions.
- **Auditing Services - Enterprise Funds** – Costs associated with the annual audit for enterprise funds are allocated based upon the percentage of audit hours.
- **Financial Operations (Accounts Receivable)** – Costs associated with the financial operations are allocated based upon operating expenditures.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:8 Finance Reporting & Ops

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs								
Salaries	S1	995,571	0	517,560	210,203	0	0	267,808
<i>Salary % Split</i>			<i>.00%</i>	<i>51.99%</i>	<i>21.11%</i>	<i>.00%</i>	<i>.00%</i>	<i>26.90%</i>
Benefits	P	465,302	0	242,293	105,948	0	0	117,061
Subtotal - Personnel Costs		1,460,873	0	759,853	316,151	0	0	384,869
Services & Supplies Cost								
Supplies	P	13,127	0	8,445	3,430	0	0	1,252
Services	P	290,053	0	153,937	62,520	0	0	73,596
Audit	P	1,145,034	0	0	0	686,104	458,930	0
Subtotal - Services & Supplies		1,448,214	0	162,382	65,950	686,104	458,930	74,848
Department Cost Total		2,909,087	0	922,235	382,101	686,104	458,930	459,717
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		2,909,087	0	922,235	382,101	686,104	458,930	459,717
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$2,909,087		\$922,235	\$382,101	\$686,104	\$458,930	\$459,717

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
3 Insurance Retirees	\$29,074	\$182	\$15,209	\$6,177	\$0	\$0	\$7,870
3 Memberships	616	4	322	131	0	0	167
3 Accounting & Consult	528	3	276	112	0	0	143
3 Interest Costs	1,504	10	787	320	0	0	407
3 Other Misc	1,158	8	606	246	0	0	314
3 Non-Dpt. Legal Svcs/Lobby	2,642	17	1,382	561	0	0	715
Subtotal - Non-Departmental-Gen Gov	35,522	223	18,582	7,547	0	0	9,615
4 Finance Dept Admin	221,168	88,428	160,948	65,368	0	0	83,281
Subtotal - Finance Dir Office	221,168	88,428	160,948	65,368	0	0	83,281
5 Financial Plg & Analysis	1,440	85	793	322	0	0	410
Subtotal - Finance Financial Plg & Analysis	1,440	85	793	322	0	0	410
8 Gen Acctng	0	673	350	142	0	0	181
8 Auditing Svcs	0	524	272	111	0	0	141
8 Fin Operations	0	415	216	88	0	0	112
Subtotal - Finance Reporting & Ops	0	1,612	838	340	0	0	434
9 Internal Controls	0	1,117	580	236	0	0	300
Subtotal - Finance Internal Controls	0	1,117	580	236	0	0	300
10 Cost Accounting	0	138	72	29	0	0	37
10 Trust Funds Mgmt (TFM)	0	278	145	59	0	0	75
Subtotal - Finance Grants	0	416	216	88	0	0	112
11 Perf Mgmt Svcs	0	1,074	558	227	0	0	289
Subtotal - Finance Perform Mgmt	0	1,074	558	227	0	0	289
12 Treasury	0	987	513	208	0	0	265
Subtotal - Finance Treasury	0	987	513	208	0	0	265
13 Purchasing	0	3,381	1,758	714	0	0	909
Subtotal - Finance Strategic Purchasing	0	3,381	1,758	714	0	0	909
16 Records	0	439	228	93	0	0	118

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
Subtotal - ARA Operations	\$0	\$439	\$228	\$93	\$0	\$0	\$118
17 Payroll Svcs	0	2,587	1,345	546	0	0	696
Subtotal - ARA Payroll Services	0	2,587	1,345	546	0	0	696
18 Franchise	0	1,476	767	312	0	0	397
Subtotal - ARA Regulatory	0	1,476	767	312	0	0	397
20 IT ERP	0	1,898	987	401	0	0	511
Subtotal - HITS EAS	0	1,898	987	401	0	0	511
21 Enterprise Optns	0	3,172	1,649	670	0	0	853
Subtotal - HITS EIS	0	3,172	1,649	670	0	0	853
23 Enterprise Project Mgmt	0	391	203	82	0	0	105
Subtotal - HITS Project Mgmt Office	0	391	203	82	0	0	105
24 Certification	0	715	371	151	0	0	192
24 External Affairs & Outreach	0	295	154	62	0	0	79
Subtotal - Office Business Opportunity	0	1,010	525	213	0	0	272
25 City Mayor Admin	0	2,224	1,156	470	0	0	598
25 I Gov Relats	0	172	89	36	0	0	46
Subtotal - Mayor	0	2,396	1,246	506	0	0	645
26 Personnel Svcs	0	986	513	208	0	0	265
Subtotal - Human Resources	0	986	513	208	0	0	265
28 City Sec Svcs	0	628	327	133	0	0	169
Subtotal - City Secretary	0	628	327	133	0	0	169
29 City Council Svcs	0	8,783	4,566	1,854	0	0	2,363
Subtotal - City Council	0	8,783	4,566	1,854	0	0	2,363
30 Controller Fin Svcs	0	4,417	2,296	933	0	0	1,188

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
30 Controller Treasury	\$0	\$1,341	\$697	\$283	\$0	\$0	\$361
Subtotal - City Controller's Office	0	5,758	2,993	1,216	0	0	1,549
Total Incoming	258,130	126,846	200,135	81,283	0	0	103,558
C. Total Allocated		<u>\$3,294,063</u>	<u>\$1,122,370</u>	<u>\$463,384</u>	<u>\$686,104</u>	<u>\$458,930</u>	<u>\$563,275</u>
			34.07%	14.07%	20.83%	13.93%	17.10%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6010%	\$27,477	\$0	\$27,477	\$0	\$27,477
4 Finance Dir Office	2,080	0.1069%	1,129	0	1,129	0	1,129
5 Finance Financial Planning & Analysis	405	0.0208%	220	0	220	0	220
6 Finance City Council	514	0.0264%	279	0	279	0	279
7 Finance Public Fin	390	0.0200%	212	0	212	0	212
8 Finance Reporting & Ops	1,239	0.0637%	673	0	673	0	673
9 Finance Internal Controls	377	0.0194%	205	0	205	13	218
10 Finance Grants	780	0.0401%	424	0	424	27	451
11 Finance Perform Mgmt	308	0.0158%	167	0	167	11	178
12 Finance Treasury	1,451	0.0746%	788	0	788	51	838
13 Finance Strategic Purchasing	1,284	0.0660%	697	0	697	45	742
14 ARA Director Office	2,801	0.1440%	1,521	0	1,521	98	1,619
15 ARA Financial Svcs	548	0.0282%	298	0	298	19	317
16 ARA Operations	4,487	0.2306%	2,436	0	2,436	157	2,593
17 ARA Payroll Services	730	0.0375%	396	0	396	25	422
18 ARA Regulatory	1,958	0.1006%	1,063	0	1,063	68	1,131
19 HITS CIO	2,397	0.1232%	1,302	0	1,302	84	1,385
20 HITS EAS	1,048	0.0539%	569	0	569	37	606
21 HITS EIS	1,698	0.0873%	922	0	922	59	981
22 HITS Radio	2,455	0.1262%	1,333	0	1,333	86	1,419
23 HITS Project Mgmt Office	565	0.0290%	307	0	307	20	326
24 Office Business Opportunity	2,657	0.1366%	1,443	0	1,443	93	1,535
25 Mayor	4,264	0.2192%	2,315	0	2,315	149	2,464
26 Human Resources	86,469	4.4444%	46,952	0	46,952	3,016	49,968
27 Legal	5,095	0.2619%	2,767	0	2,767	178	2,944
28 City Secretary	1,021	0.0525%	554	0	554	36	590
29 City Council	18,802	0.9664%	10,209	0	10,209	656	10,865
30 City Controller's Office	4,657	0.2394%	2,529	0	2,529	162	2,691
31 Health Administration	10,133	0.5208%	5,502	0	5,502	353	5,856
32 Planning & Dev Admin	1,549	0.0796%	841	0	841	54	895
34 CIP Sal Rec PWE	1,205	0.0619%	654	0	654	42	696
35 HPD Police Records	2,009	0.1033%	1,091	0	1,091	70	1,161
36 General Services	36,571	1.8797%	19,858	0	19,858	1,276	21,133
37 HEC	7,745	0.3981%	4,205	0	4,205	270	4,476
39 Police	190,486	9.7907%	103,431	0	103,431	6,645	110,076
40 Dept of Neighborhoods	9,326	0.4793%	5,064	0	5,064	325	5,389
41 Fire	185,675	9.5434%	100,819	0	100,819	6,477	107,296
42 Municipal Court	30,774	1.5817%	16,710	0	16,710	1,074	17,783
43 Solid Waste	38,007	1.9535%	20,637	0	20,637	1,326	21,963
44 Houston Airport System (HAS)	104,660	5.3794%	56,829	0	56,829	3,651	60,480
45 Housing & Community Development	33,698	1.7320%	18,298	0	18,298	1,176	19,473
46 Library	26,655	1.3700%	14,473	0	14,473	930	15,403

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	116,386	5.9821%	\$63,196	\$0	\$63,196	\$4,060	\$67,256
48 Health Department	135,867	6.9834%	73,774	0	73,774	4,740	78,514
49 Convention & Entertainment	4,965	0.2552%	2,696	0	2,696	173	2,869
50 Fleet Mgmt	62,481	3.2114%	33,926	0	33,926	2,180	36,106
51 Planning & Development Other	5,666	0.2912%	3,077	0	3,077	198	3,274
52 Planning & Development Spec Rev	1,968	0.1012%	1,069	0	1,069	69	1,137
53 General Debt	7,293	0.3748%	3,960	0	3,960	254	4,214
54 Finance Other	8,847	0.4547%	4,804	0	4,804	309	5,112
55 ARA Insurance	890	0.0457%	483	0	483	31	514
56 ARA BARC	14,072	0.7233%	7,641	0	7,641	491	8,132
57 ARA Parking	21,769	1.1189%	11,820	0	11,820	759	12,580
58 ARA Other	23,900	1.2284%	12,977	0	12,977	834	13,811
59 IT Public Services	46	0.0024%	25	0	25	2	27
60 Legal Insurance	7,336	0.3771%	3,983	0	3,983	256	4,239
61 Legal Wkr Comp	474	0.0244%	257	0	257	17	274
62 Mayor Cable TV	1,877	0.0965%	1,019	0	1,019	65	1,085
63 Mayor Other	12,902	0.6631%	7,006	0	7,006	450	7,456
64 TIRZ	1,055	0.0542%	573	0	573	37	610
65 HR Health Benefits	129,932	6.6783%	70,551	0	70,551	4,533	75,084
66 HR Long Term Disability	67	0.0034%	36	0	36	2	39
67 PWE Bldg Insp	37,547	1.9299%	20,388	0	20,388	1,310	21,697
68 PWE Stormwater	16,575	0.8519%	9,000	0	9,000	578	9,578
69 PWE DDSR	56,727	2.9157%	30,802	0	30,802	1,979	32,781
70 PWE Water & Sewer	212,769	10.9360%	115,531	0	115,531	7,422	122,953
71 PWE Houston Transtar	2,651	0.1363%	1,439	0	1,439	92	1,532
72 PWE Other	72,901	3.7470%	39,584	0	39,584	2,543	42,127
73 Houston Permit Center	5,260	0.2704%	2,856	0	2,856	183	3,040
74 CIP S/R Planning	780	0.0401%	424	0	424	27	451
75 CIP Sal Rec RE	2,596	0.1334%	1,410	0	1,410	91	1,500
76 CIP S/R Engrg	20,489	1.0531%	11,125	0	11,125	715	11,840
77 CIP S/R Constr	12,901	0.6631%	7,005	0	7,005	450	7,455
78 CIP S/R Eng/Const	1,309	0.0673%	711	0	711	46	756
79 CIP S/R Geo/Env	2,782	0.1430%	1,511	0	1,511	97	1,608
80 CIP S/R Other	3,618	0.1860%	1,965	0	1,965	126	2,091
81 CIP S/R GSD	10,017	0.5149%	5,439	0	5,439	349	5,789
92 Hurricane Ike Aid & Recovery	90	0.0046%	49	0	49	3	52
93 ARRA Reimbursement Fund	376	0.0193%	204	0	204	13	217
94 HR-W.C.	16,833	0.8652%	9,140	0	9,140	587	9,727
95 HITS Other	31,957	1.6425%	17,352	0	17,352	1,115	18,467
96 Legal Other	36	0.0019%	20	0	20	1	21

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,945,584	100.0000%	1,056,427	0	1,056,427	65,942	1,122,370
Direct Bills					0		0
<hr/>							
Total					\$1,056,427		\$1,122,370

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Fixed Assets Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	214	1.5906%	\$6,945	\$0	\$6,945	\$0	\$6,945
14 ARA Director Office	439	3.2630%	14,246	0	14,246	888	15,134
19 HITS CIO	877	6.5185%	28,460	0	28,460	1,774	30,234
24 Office Business Opportunity	10	0.0743%	325	0	325	20	345
25 Mayor	38	0.2824%	1,233	0	1,233	77	1,310
26 Human Resources	8	0.0595%	260	0	260	16	276
27 Legal	24	0.1784%	779	0	779	49	827
29 City Council	106	0.7879%	3,440	0	3,440	214	3,654
30 City Controller's Office	78	0.5798%	2,531	0	2,531	158	2,689
31 Health Administration	419	3.1143%	13,597	0	13,597	848	14,445
32 Planning & Dev Admin	58	0.4311%	1,882	0	1,882	117	2,000
36 General Services	314	2.3339%	10,190	0	10,190	635	10,825
37 HEC	3	0.0223%	97	0	97	6	103
39 Police	1,055	7.8415%	34,236	0	34,236	2,134	36,370
40 Dept of Neighborhoods	20	0.1487%	649	0	649	40	689
41 Fire	3,242	24.0969%	105,208	0	105,208	6,558	111,766
42 Municipal Court	199	1.4791%	6,458	0	6,458	403	6,860
43 Solid Waste	818	6.0800%	26,545	0	26,545	1,655	28,200
45 Housing & Community Development	1	0.0074%	32	0	32	2	34
46 Library	2,280	16.9466%	73,989	0	73,989	4,612	78,601
47 Parks & Recreation	3,128	23.2496%	101,508	0	101,508	6,327	107,836
50 Fleet Mgmt	123	0.9142%	3,992	0	3,992	249	4,240
Subtotal	13,454	100.0000%	436,602	0	436,602	26,782	463,384
Direct Bills					0		0
Total					\$436,602		\$463,384

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

Source: Asset Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Auditing Svcs Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	3.1176%	\$21,390	\$0	\$21,390	\$0	\$21,390
4 Finance Dir Office	2,080	0.1281%	879	0	879	0	879
5 Finance Financial Planning & Analysis	405	0.0250%	171	0	171	0	171
6 Finance City Council	514	0.0317%	217	0	217	0	217
7 Finance Public Fin	390	0.0240%	165	0	165	0	165
8 Finance Reporting & Ops	1,239	0.0763%	524	0	524	0	524
9 Finance Internal Controls	377	0.0232%	159	0	159	0	159
10 Finance Grants	780	0.0481%	330	0	330	0	330
11 Finance Perform Mgmt	308	0.0190%	130	0	130	0	130
12 Finance Treasury	1,451	0.0894%	613	0	613	0	613
13 Finance Strategic Purchasing	1,284	0.0791%	543	0	543	0	543
14 ARA Director Office	2,801	0.1726%	1,184	0	1,184	0	1,184
15 ARA Financial Svcs	548	0.0338%	232	0	232	0	232
16 ARA Operations	4,487	0.2764%	1,897	0	1,897	0	1,897
17 ARA Payroll Services	730	0.0450%	309	0	309	0	309
18 ARA Regulatory	1,958	0.1206%	828	0	828	0	828
19 HITS CIO	2,397	0.1477%	1,013	0	1,013	0	1,013
20 HITS EAS	1,048	0.0646%	443	0	443	0	443
21 HITS EIS	1,698	0.1046%	718	0	718	0	718
22 HITS Radio	2,455	0.1512%	1,038	0	1,038	0	1,038
23 HITS Project Mgmt Office	565	0.0348%	239	0	239	0	239
24 Office Business Opportunity	2,657	0.1637%	1,123	0	1,123	0	1,123
25 Mayor	4,264	0.2627%	1,802	0	1,802	0	1,802
26 Human Resources	86,469	5.3271%	36,549	0	36,549	0	36,549
27 Legal	5,095	0.3139%	2,154	0	2,154	0	2,154
28 City Secretary	1,021	0.0629%	432	0	432	0	432
29 City Council	18,802	1.1583%	7,947	0	7,947	0	7,947
30 City Controller's Office	4,657	0.2869%	1,968	0	1,968	0	1,968
31 Health Administration	10,133	0.6243%	4,283	0	4,283	0	4,283
32 Planning & Dev Admin	1,549	0.0954%	655	0	655	0	655
34 CIP Sal Rec PWE	1,205	0.0742%	509	0	509	0	509
35 HPD Police Records	2,009	0.1238%	849	0	849	0	849
36 General Services	36,571	2.2530%	15,458	0	15,458	0	15,458
37 HEC	7,745	0.4771%	3,274	0	3,274	0	3,274
39 Police	190,486	11.7353%	80,516	0	80,516	0	80,516
40 Dept of Neighborhoods	9,326	0.5745%	3,942	0	3,942	0	3,942
41 Fire	185,675	11.4389%	78,483	0	78,483	0	78,483
42 Municipal Court	30,774	1.8959%	13,008	0	13,008	0	13,008
43 Solid Waste	38,007	2.3415%	16,065	0	16,065	0	16,065
45 Housing & Community Development	33,698	2.0760%	14,244	0	14,244	0	14,244
46 Library	26,655	1.6421%	11,267	0	11,267	0	11,267
47 Parks & Recreation	116,386	7.1702%	49,195	0	49,195	0	49,195

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Auditing Svcs Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	135,867	8.3704%	\$57,429	\$0	\$57,429	\$0	\$57,429
50 Fleet Mgmt	62,481	3.8493%	26,410	0	26,410	0	26,410
51 Planning & Development Other	5,666	0.3491%	2,395	0	2,395	0	2,395
52 Planning & Development Spec Rev	1,968	0.1212%	832	0	832	0	832
53 General Debt	7,293	0.4493%	3,083	0	3,083	0	3,083
54 Finance Other	8,847	0.5450%	3,740	0	3,740	0	3,740
55 ARA Insurance	890	0.0548%	376	0	376	0	376
56 ARA BARC	14,072	0.8669%	5,948	0	5,948	0	5,948
57 ARA Parking	21,769	1.3411%	9,202	0	9,202	0	9,202
58 ARA Other	23,900	1.4724%	10,102	0	10,102	0	10,102
59 IT Public Services	46	0.0028%	19	0	19	0	19
60 Legal Insurance	7,336	0.4519%	3,101	0	3,101	0	3,101
61 Legal Wkr Comp	474	0.0292%	200	0	200	0	200
62 Mayor Cable TV	1,877	0.1156%	793	0	793	0	793
63 Mayor Other	12,902	0.7949%	5,454	0	5,454	0	5,454
64 TIRZ	1,055	0.0650%	446	0	446	0	446
65 HR Health Benefits	129,932	8.0047%	54,921	0	54,921	0	54,921
66 HR Long Term Disability	67	0.0041%	28	0	28	0	28
67 PWE Bldg Insp	37,547	2.3132%	15,871	0	15,871	0	15,871
68 PWE Stormwater	16,575	1.0211%	7,006	0	7,006	0	7,006
69 PWE DDSR	56,727	3.4948%	23,978	0	23,978	0	23,978
71 PWE Houston Transtar	2,651	0.1633%	1,121	0	1,121	0	1,121
72 PWE Other	72,901	4.4912%	30,814	0	30,814	0	30,814
73 Houston Permit Center	5,260	0.3241%	2,223	0	2,223	0	2,223
74 CIP S/R Planning	780	0.0481%	330	0	330	0	330
75 CIP Sal Rec RE	2,596	0.1599%	1,097	0	1,097	0	1,097
76 CIP S/R Engrg	20,489	1.2623%	8,660	0	8,660	0	8,660
77 CIP S/R Constr	12,901	0.7948%	5,453	0	5,453	0	5,453
78 CIP S/R Eng/Const	1,309	0.0806%	553	0	553	0	553
79 CIP S/R Geo/Env	2,782	0.1714%	1,176	0	1,176	0	1,176
80 CIP S/R Other	3,618	0.2229%	1,529	0	1,529	0	1,529
81 CIP S/R GSD	10,017	0.6171%	4,234	0	4,234	0	4,234
92 Hurricane Ike Aid & Recovery	90	0.0055%	38	0	38	0	38
93 ARRA Reimbursement Fund	376	0.0232%	159	0	159	0	159
94 HR-W.C.	16,833	1.0370%	7,115	0	7,115	0	7,115
95 HITS Other	31,957	1.9688%	13,508	0	13,508	0	13,508
96 Legal Other	36	0.0022%	15	0	15	0	15

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Auditing Svcs Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,623,190	100.0000%	686,104	0	686,104	0	686,104
Direct Bills					0		0
<hr/>							
Total					\$686,104		\$686,104

Basis Units: Number of rev, exp, & purch transactions excluding enterprise

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Auditing Svcs - Enterprise Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 Houston Airport System (HAS)	44.27	44.2700%	\$203,168	\$0	\$203,168	\$0	\$203,168
49 Convention & Entertainment	9.55	9.5500%	43,828	0	43,828	0	43,828
70 PWE Water & Sewer	46.18	46.1800%	211,934	0	211,934	0	211,934
Subtotal	100.00	100.0000%	458,930	0	458,930	0	458,930
Direct Bills					0		0
Total					\$458,930		\$458,930

Basis Units: Percentage of enterprise audit hours

Source: Finance Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Fin Operations Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$14,050	\$0	\$14,050	\$0	\$14,050
4 Finance Dir Office	1,905,424	0.0514%	272	0	272	0	272
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	280	0	280	0	280
6 Finance City Council	533,992	0.0144%	76	0	76	0	76
7 Finance Public Fin	974,093	0.0263%	139	0	139	0	139
8 Finance Reporting & Ops	2,909,088	0.0785%	415	0	415	0	415
9 Finance Internal Controls	640,593	0.0173%	91	0	91	6	97
10 Finance Grants	938,647	0.0253%	134	0	134	9	143
11 Finance Perform Mgmt	1,255,606	0.0339%	179	0	179	12	191
12 Finance Treasury	1,674,089	0.0451%	239	0	239	16	255
13 Finance Strategic Purchasing	4,846,486	0.1307%	692	0	692	46	738
14 ARA Director Office	1,798,062	0.0485%	257	0	257	17	274
15 ARA Financial Svcs	920,137	0.0248%	131	0	131	9	140
16 ARA Operations	6,947,416	0.1874%	991	0	991	66	1,057
17 ARA Payroll Services	4,060,011	0.1095%	579	0	579	38	618
18 ARA Regulatory	832,011	0.0224%	119	0	119	8	127
19 HITS CIO	3,346,331	0.0902%	478	0	478	32	509
20 HITS EAS	5,265,189	0.1420%	751	0	751	50	801
21 HITS EIS	6,827,521	0.1841%	974	0	974	65	1,039
22 HITS Radio	5,193,707	0.1401%	741	0	741	49	790
23 HITS Project Mgmt Office	1,561,510	0.0421%	223	0	223	15	238
24 Office Business Opportunity	2,988,806	0.0806%	427	0	427	28	455
25 Mayor	4,785,036	0.1290%	683	0	683	45	728
26 Human Resources	38,460,762	1.0372%	5,488	0	5,488	364	5,853
27 Legal	15,438,547	0.4163%	2,203	0	2,203	146	2,349
28 City Secretary	684,768	0.0185%	98	0	98	6	104
29 City Council	11,503,541	0.3102%	1,642	0	1,642	109	1,751
30 City Controller's Office	8,037,765	0.2168%	1,147	0	1,147	76	1,223
31 Health Administration	13,219,230	0.3565%	1,886	0	1,886	125	2,012
32 Planning & Dev Admin	1,805,219	0.0487%	258	0	258	17	275
34 CIP Sal Rec PWE	1,356,270	0.0366%	194	0	194	13	206
35 HPD Police Records	5,755,901	0.1552%	821	0	821	55	876
36 General Services	161,405,267	4.3527%	23,032	0	23,032	1,529	24,562
37 HEC	25,210,466	0.6799%	3,598	0	3,598	239	3,836
39 Police	832,638,637	22.4542%	118,817	0	118,817	7,889	126,706
40 Dept of Neighborhoods	16,305,320	0.4397%	2,327	0	2,327	154	2,481
41 Fire	494,706,436	13.3410%	70,594	0	70,594	4,687	75,282
42 Municipal Court	30,193,520	0.8142%	4,309	0	4,309	286	4,595
43 Solid Waste	79,079,316	2.1326%	11,285	0	11,285	749	12,034
44 Houston Airport System (HAS)	292,056,357	7.8760%	41,676	0	41,676	2,767	44,443
45 Housing & Community Development	60,775,871	1.6390%	8,673	0	8,673	576	9,249
46 Library	38,087,425	1.0271%	5,435	0	5,435	361	5,796

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$12,259	\$0	\$12,259	\$814	\$13,073
48 Health Department	118,441,639	3.1941%	16,902	0	16,902	1,122	18,024
49 Convention & Entertainment	48,093	0.0013%	7	0	7	0	7
50 Fleet Mgmt	77,555,599	2.0915%	11,067	0	11,067	735	11,802
51 Planning & Development Other	5,379,797	0.1451%	768	0	768	51	819
52 Planning & Development Spec Rev	2,785,279	0.0751%	397	0	397	26	424
54 Finance Other	4,135,876	0.1115%	590	0	590	39	629
55 ARA Insurance	11,205,577	0.3022%	1,599	0	1,599	106	1,705
56 ARA BARC	11,681,336	0.3150%	1,667	0	1,667	111	1,778
57 ARA Parking	8,731,693	0.2355%	1,246	0	1,246	83	1,329
58 ARA Other	12,002,644	0.3237%	1,713	0	1,713	114	1,826
59 IT Public Services	69,435	0.0019%	10	0	10	1	11
60 Legal Insurance	11,884,202	0.3205%	1,696	0	1,696	113	1,808
61 Legal Wkr Comp	218,984	0.0059%	31	0	31	2	33
62 Mayor Cable TV	3,760,371	0.1014%	537	0	537	36	572
63 Mayor Other	11,585,699	0.3124%	1,653	0	1,653	110	1,763
65 HR Health Benefits	348,153,892	9.3888%	49,681	0	49,681	3,299	52,980
66 HR Long Term Disability	974,342	0.0263%	139	0	139	9	148
67 PWE Bldg Insp	55,553,170	1.4981%	7,927	0	7,927	526	8,454
68 PWE Stormwater	33,764,267	0.9105%	4,818	0	4,818	320	5,138
69 PWE DDSR	71,538,275	1.9292%	10,208	0	10,208	678	10,886
70 PWE Water & Sewer	390,535,249	10.5318%	55,729	0	55,729	3,700	59,429
71 PWE Houston Transtar	2,801,648	0.0756%	400	0	400	27	426
72 PWE Other	41,511,242	1.1195%	5,924	0	5,924	393	6,317
73 Houston Permit Center	6,422,462	0.1732%	916	0	916	61	977
74 CIP S/R Planning	1,472,336	0.0397%	210	0	210	14	224
75 CIP Sal Rec RE	4,363,889	0.1177%	623	0	623	41	664
76 CIP S/R Engrg	11,554,339	0.3116%	1,649	0	1,649	109	1,758
77 CIP S/R Constr	10,578,425	0.2853%	1,510	0	1,510	100	1,610
78 CIP S/R Eng/Const	3,680,898	0.0993%	525	0	525	35	560
79 CIP S/R Geo/Env	1,353,558	0.0365%	193	0	193	13	206
80 CIP S/R Other	3,536,025	0.0954%	505	0	505	34	538
81 CIP S/R GSD	3,951,922	0.1066%	564	0	564	37	601
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(1)	0	(1)	(0)	(1)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(6)	0	(6)	(0)	(7)
94 HR-W.C.	19,985,105	0.5389%	2,852	0	2,852	189	3,041
95 HITS Other	43,550,771	1.1745%	6,215	0	6,215	413	6,627
96 Legal Other	197,995	0.0053%	28	0	28	2	30

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	529,154	0	529,154	34,121	563,275
Direct Bills					0		0
Total					\$529,154		\$563,275

Basis Units: FY2016 expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:8 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	27,477	0	21,390	0	14,050	62,917
4 Finance Dir Office	1,129	6,945	879	0	272	9,225
5 Finance Financial Planning & Analysis	220	0	171	0	280	671
6 Finance City Council	279	0	217	0	76	573
7 Finance Public Fin	212	0	165	0	139	516
8 Finance Reporting & Ops	673	0	524	0	415	1,612
9 Finance Internal Controls	218	0	159	0	97	475
10 Finance Grants	451	0	330	0	143	923
11 Finance Perform Mgmt	178	0	130	0	191	499
12 Finance Treasury	838	0	613	0	255	1,707
13 Finance Strategic Purchasing	742	0	543	0	738	2,022
14 ARA Director Office	1,619	15,134	1,184	0	274	18,210
15 ARA Financial Svcs	317	0	232	0	140	688
16 ARA Operations	2,593	0	1,897	0	1,057	5,547
17 ARA Payroll Services	422	0	309	0	618	1,348
18 ARA Regulatory	1,131	0	828	0	127	2,086
19 HITS CIO	1,385	30,234	1,013	0	509	33,142
20 HITS EAS	606	0	443	0	801	1,850
21 HITS EIS	981	0	718	0	1,039	2,738
22 HITS Radio	1,419	0	1,038	0	790	3,247
23 HITS Project Mgmt Office	326	0	239	0	238	803
24 Office Business Opportunity	1,535	345	1,123	0	455	3,458
25 Mayor	2,464	1,310	1,802	0	728	6,305
26 Human Resources	49,968	276	36,549	0	5,853	92,646
27 Legal	2,944	827	2,154	0	2,349	8,275
28 City Secretary	590	0	432	0	104	1,126
29 City Council	10,865	3,654	7,947	0	1,751	24,217
30 City Controller's Office	2,691	2,689	1,968	0	1,223	8,572
31 Health Administration	5,856	14,445	4,283	0	2,012	26,595
32 Planning & Dev Admin	895	2,000	655	0	275	3,824
34 CIP Sal Rec PWE	696	0	509	0	206	1,412
35 HPD Police Records	1,161	0	849	0	876	2,886
36 General Services	21,133	10,825	15,458	0	24,562	71,978
37 HEC	4,476	103	3,274	0	3,836	11,689
39 Police	110,076	36,370	80,516	0	126,706	353,669
40 Dept of Neighborhoods	5,389	689	3,942	0	2,481	12,502
41 Fire	107,296	111,766	78,483	0	75,282	372,826
42 Municipal Court	17,783	6,860	13,008	0	4,595	42,246
43 Solid Waste	21,963	28,200	16,065	0	12,034	78,262
44 Houston Airport System (HAS)	60,480	0	0	203,168	44,443	308,092

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:8 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations	Total
45 Housing & Community Development	\$19,473	\$34	\$14,244	\$0	\$9,249	\$43,000
46 Library	15,403	78,601	11,267	0	5,796	111,067
47 Parks & Recreation	67,256	107,836	49,195	0	13,073	237,359
48 Health Department	78,514	0	57,429	0	18,024	153,967
49 Convention & Entertainment	2,869	0	0	43,828	7	46,704
50 Fleet Mgmt	36,106	4,240	26,410	0	11,802	78,558
51 Planning & Development Other	3,274	0	2,395	0	819	6,488
52 Planning & Development Spec Rev	1,137	0	832	0	424	2,393
53 General Debt	4,214	0	3,083	0	0	7,297
54 Finance Other	5,112	0	3,740	0	629	9,481
55 ARA Insurance	514	0	376	0	1,705	2,596
56 ARA BARC	8,132	0	5,948	0	1,778	15,857
57 ARA Parking	12,580	0	9,202	0	1,329	23,110
58 ARA Other	13,811	0	10,102	0	1,826	25,740
59 IT Public Services	27	0	19	0	11	57
60 Legal Insurance	4,239	0	3,101	0	1,808	9,149
61 Legal Wkr Comp	274	0	200	0	33	508
62 Mayor Cable TV	1,085	0	793	0	572	2,450
63 Mayor Other	7,456	0	5,454	0	1,763	14,672
64 TIRZ	610	0	446	0	0	1,056
65 HR Health Benefits	75,084	0	54,921	0	52,980	182,985
66 HR Long Term Disability	39	0	28	0	148	215
67 PWE Bldg Insp	21,697	0	15,871	0	8,454	46,022
68 PWE Stormwater	9,578	0	7,006	0	5,138	21,722
69 PWE DDSR	32,781	0	23,978	0	10,886	67,645
70 PWE Water & Sewer	122,953	0	0	211,934	59,429	394,316
71 PWE Houston Transtar	1,532	0	1,121	0	426	3,079
72 PWE Other	42,127	0	30,814	0	6,317	79,259
73 Houston Permit Center	3,040	0	2,223	0	977	6,240
74 CIP S/R Planning	451	0	330	0	224	1,004
75 CIP Sal Rec RE	1,500	0	1,097	0	664	3,262
76 CIP S/R Engrg	11,840	0	8,660	0	1,758	22,259
77 CIP S/R Constr	7,455	0	5,453	0	1,610	14,518
78 CIP S/R Eng/Const	756	0	553	0	560	1,870
79 CIP S/R Geo/Env	1,608	0	1,176	0	206	2,990
80 CIP S/R Other	2,091	0	1,529	0	538	4,158
81 CIP S/R GSD	5,789	0	4,234	0	601	10,624
92 Hurricane Ike Aid & Recovery	52	0	38	0	(1)	89
93 ARRA Reimbursement Fund	217	0	159	0	(7)	369
94 HR-W.C.	9,727	0	7,115	0	3,041	19,884
95 HITS Other	18,467	0	13,508	0	6,627	38,602

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Allocation Summary

Dept:8 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations	Total
96 Legal Other	\$21	\$0	\$15	\$0	\$30	\$66
Total	\$1,122,370	\$463,384	\$686,104	\$458,930	\$563,275	\$3,294,063

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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A. Department Costs

Dept:9 Finance Internal Controls

Description		Amount	General Admin	Internal Controls
<hr/>				
Personnel Costs				
Salaries	S1	171,580	0	171,580
Salary % Split			.00%	100.00%
Benefits	S	131,394	0	131,394
Subtotal - Personnel Costs		302,974	0	302,974
<hr/>				
Services & Supplies Cost				
Supplies	S	132	0	132
Services	S	1,437	0	1,437
Mgmt Consulting Svcs	S	336,050	0	336,050
Subtotal - Services & Supplies		337,619	0	337,619
<hr/>				
Department Cost Total		640,593	0	640,593
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		640,593	0	640,593
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$640,593		\$640,593
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
3 Insurance Retirees	\$6,597	\$41	\$6,638
3 Memberships	140	1	141
3 Accounting & Consult	161	1	162
3 Interest Costs	331	2	333
3 Other Misc	255	2	257
3 Non-Dpt. Legal Svcs/Lobby	599	4	603
Subtotal - Non-Departmental-Gen Gov	8,083	51	8,133
4 Finance Dept Admin	50,181	20,064	70,245
Subtotal - Finance Dir Office	50,181	20,064	70,245
5 Financial Plg & Analysis	438	26	464
Subtotal - Finance Financial Plg & Analysis	438	26	464
8 Gen Acctng	205	13	218
8 Auditing Svcs	159	0	159
8 Fin Operations	91	6	97
Subtotal - Finance Reporting & Ops	455	19	475
9 Internal Controls	0	246	246
Subtotal - Finance Internal Controls	0	246	246
10 Cost Accounting	0	30	30
10 Trust Funds Mgmt (TFM)	0	61	61
Subtotal - Finance Grants	0	92	92
11 Perf Mgmt Svcs	0	237	237
Subtotal - Finance Perform Mgmt	0	237	237
12 Treasury	0	217	217
Subtotal - Finance Treasury	0	217	217
13 Purchasing	0	2,415	2,415
Subtotal - Finance Strategic Purchasing	0	2,415	2,415
16 Records	0	100	100

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
Subtotal - ARA Operations	\$0	\$100	\$100
17 Payroll Svcs	0	587	587
Subtotal - ARA Payroll Services	0	587	587
18 Franchise	0	325	325
Subtotal - ARA Regulatory	0	325	325
20 IT ERP	0	316	316
Subtotal - HITS EAS	0	316	316
21 Enterprise Optns	0	965	965
Subtotal - HITS EIS	0	965	965
23 Enterprise Project Mgmt	0	89	89
Subtotal - HITS Project Mgmt Office	0	89	89
24 Certification	0	162	162
24 External Affairs & Outreach	0	67	67
Subtotal - Office Business Opportunity	0	229	229
25 City Mayor Admin	0	505	505
25 I Gov Relats	0	39	39
Subtotal - Mayor	0	544	544
26 Personnel Svcs	0	224	224
Subtotal - Human Resources	0	224	224
28 City Sec Svcs	0	138	138
Subtotal - City Secretary	0	138	138
29 City Council Svcs	0	1,934	1,934
Subtotal - City Council	0	1,934	1,934
30 Controller Fin Svcs	0	1,344	1,344

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
30 Controller Treasury	\$0	\$295	\$295
Subtotal - City Controller's Office	0	1,639	1,639
Total Incoming	59,157	30,455	89,613
C. Total Allocated		<u>\$730,206</u>	<u>\$730,206</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Internal Controls Allocations

Dept:9 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,167,388	5.3845%	\$37,678	\$0	\$37,678	\$0	\$37,678
4 Finance Dir Office	1,905,424	0.1045%	731	0	731	0	731
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	754	0	754	0	754
6 Finance City Council	533,992	0.0293%	205	0	205	0	205
7 Finance Public Fin	974,093	0.0534%	374	0	374	0	374
8 Finance Reporting & Ops	2,909,088	0.1596%	1,117	0	1,117	0	1,117
9 Finance Internal Controls	640,593	0.0351%	246	0	246	0	246
10 Finance Grants	938,647	0.0515%	360	0	360	17	377
11 Finance Perform Mgmt	1,255,606	0.0689%	482	0	482	22	504
12 Finance Treasury	1,674,089	0.0918%	643	0	643	30	672
13 Finance Strategic Purchasing	4,846,486	0.2658%	1,860	0	1,860	86	1,946
14 ARA Director Office	1,798,062	0.0986%	690	0	690	32	722
15 ARA Financial Svcs	920,137	0.0505%	353	0	353	16	369
16 ARA Operations	6,947,416	0.3811%	2,667	0	2,667	123	2,790
17 ARA Payroll Services	4,060,011	0.2227%	1,558	0	1,558	72	1,630
18 ARA Regulatory	832,011	0.0456%	319	0	319	15	334
19 HITS CIO	3,346,331	0.1835%	1,284	0	1,284	59	1,344
20 HITS EAS	5,265,189	0.2888%	2,021	0	2,021	93	2,114
21 HITS EIS	6,827,521	0.3745%	2,621	0	2,621	121	2,742
22 HITS Radio	5,193,707	0.2849%	1,993	0	1,993	92	2,086
23 HITS Project Mgmt Office	1,561,510	0.0856%	599	0	599	28	627
24 Office Business Opportunity	2,835,331	0.1555%	1,088	0	1,088	50	1,139
25 Mayor	4,785,036	0.2625%	1,837	0	1,837	85	1,921
26 Human Resources	3,356,527	0.1841%	1,288	0	1,288	60	1,348
27 Legal	15,438,547	0.8468%	5,926	0	5,926	274	6,200
28 City Secretary	684,768	0.0376%	263	0	263	12	275
29 City Council	11,503,541	0.6310%	4,415	0	4,415	204	4,619
30 City Controller's Office	8,037,765	0.4409%	3,085	0	3,085	143	3,228
31 Health Administration	13,219,230	0.7251%	5,074	0	5,074	235	5,308
32 Planning & Dev Admin	1,805,219	0.0990%	693	0	693	32	725
35 HPD Police Records	5,755,901	0.3157%	2,209	0	2,209	102	2,311
36 General Services	37,536,301	2.0589%	14,407	0	14,407	666	15,073
39 Police	785,188,622	43.0677%	301,367	0	301,367	13,935	315,302
40 Dept of Neighborhoods	12,451,930	0.6830%	4,779	0	4,779	221	5,000
41 Fire	492,132,575	26.9936%	188,888	0	188,888	8,734	197,622
42 Municipal Court	27,568,067	1.5121%	10,581	0	10,581	489	11,070
43 Solid Waste	71,324,756	3.9122%	27,375	0	27,375	1,266	28,641
45 Housing & Community Development	477,819	0.0262%	183	0	183	8	192
46 Library	33,855,000	1.8570%	12,994	0	12,994	601	13,595
47 Parks & Recreation	68,980,819	3.7836%	26,476	0	26,476	1,224	27,700
48 Health Department	34,959,031	1.9175%	13,418	0	13,418	620	14,038
51 Planning & Development Other	3,998,538	0.2193%	1,535	0	1,535	71	1,606

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Internal Controls Allocations

Dept:9 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	235	0.0000%	\$0	\$0	\$0	\$0	\$0
56 ARA BARC	(15)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	5,155,065	0.2828%	1,979	0	1,979	91	2,070
59 IT Public Services	69,435	0.0038%	27	0	27	1	28
72 PWE Other	29,465,491	1.6162%	11,309	0	11,309	523	11,832
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	699,750	0	699,750	30,455	730,206
Direct Bills					0		0
Total					\$699,750		\$730,206

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:9 Finance Internal Controls

Department	Internal Controls	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	37,678	37,678
4 Finance Dir Office	731	731
5 Finance Financial Planning & Analysis	754	754
6 Finance City Council	205	205
7 Finance Public Fin	374	374
8 Finance Reporting & Ops	1,117	1,117
9 Finance Internal Controls	246	246
10 Finance Grants	377	377
11 Finance Perform Mgmt	504	504
12 Finance Treasury	672	672
13 Finance Strategic Purchasing	1,946	1,946
14 ARA Director Office	722	722
15 ARA Financial Svcs	369	369
16 ARA Operations	2,790	2,790
17 ARA Payroll Services	1,630	1,630
18 ARA Regulatory	334	334
19 HITS CIO	1,344	1,344
20 HITS EAS	2,114	2,114
21 HITS EIS	2,742	2,742
22 HITS Radio	2,086	2,086
23 HITS Project Mgmt Office	627	627
24 Office Business Opportunity	1,139	1,139
25 Mayor	1,921	1,921
26 Human Resources	1,348	1,348
27 Legal	6,200	6,200
28 City Secretary	275	275
29 City Council	4,619	4,619
30 City Controller's Office	3,228	3,228
31 Health Administration	5,308	5,308
32 Planning & Dev Admin	725	725
35 HPD Police Records	2,311	2,311
36 General Services	15,073	15,073
39 Police	315,302	315,302
40 Dept of Neighborhoods	5,000	5,000
41 Fire	197,622	197,622
42 Municipal Court	11,070	11,070
43 Solid Waste	28,641	28,641
45 Housing & Community Development	192	192
46 Library	13,595	13,595
47 Parks & Recreation	27,700	27,700

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:9 Finance Internal Controls

Department	Internal Controls	Total
48 Health Department	\$14,038	\$14,038
51 Planning & Development Other	1,606	1,606
54 Finance Other	0	0
56 ARA BARC	(0)	(0)
58 ARA Other	2,070	2,070
59 IT Public Services	28	28
72 PWE Other	11,832	11,832
95 HITS Other	1	1
Total	\$730,206	\$730,206

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

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

- **Cost Accounting** – The Cost Accounting section within Grants Management is responsible for the Cost Allocation Plan, the cost of service study and maintaining the city fee schedule. Costs are allocated based on the operating expenditures by department.
- **Trust Funds Management (TFM)** – Provides education and services to more than 23,000 employees, retirees, and their families on retirement security with the administration of the defined contribution plan. In addition TFM is responsible for the fiscal monitoring and financial reporting of Local Government Corporations. Costs are allocated based on the operating expenditures by department.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept: 10 Finance Grants

Description		Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Personnel Costs						
Salaries	S1	613,509	0	311,582	93,193	208,734
Salary % Split			.00%	50.79%	15.19%	34.02%
Benefits	P	278,506	0	149,652	44,760	84,094
Subtotal - Personnel Costs		892,015	0	461,234	137,953	292,828
Services & Supplies Cost						
Supplies	P	2,145	0	1,651	494	0
Services	P	44,487	0	33,796	10,108	583
Subtotal - Services & Supplies		46,632	0	35,447	10,602	583
Department Cost Total		938,647	0	496,681	148,555	293,411
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		938,647	0	496,681	148,555	293,411
General Admin Distribution			0	0	0	0
Grand Total		\$938,647		\$496,681	\$148,555	\$293,411

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

Dept: 10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3 Insurance Retirees	\$20,279	\$127	\$10,363	\$3,100	\$6,943
3 Memberships	430	3	220	66	147
3 Accounting & Consult	332	2	170	51	114
3 Interest Costs	485	3	248	74	166
3 Other Misc	374	2	191	57	128
3 Non-Dpt. Legal Svcs/Lobby	1,843	12	942	282	631
Subtotal - Non-Departmental-Gen Gov	23,742	149	12,133	3,629	8,128
4 Finance Dept Admin	154,260	61,677	109,668	32,801	73,468
Subtotal - Finance Dir Office	154,260	61,677	109,668	32,801	73,468
5 Financial Plg & Analysis	907	53	488	146	327
Subtotal - Finance Financial Plg & Analysis	907	53	488	146	327
8 Gen Acctng	424	27	229	68	153
8 Auditing Svcs	330	0	167	50	112
8 Fin Operations	134	9	73	22	49
Subtotal - Finance Reporting & Ops	887	36	469	140	314
9 Internal Controls	360	17	191	57	128
Subtotal - Finance Internal Controls	360	17	191	57	128
10 Cost Accounting	0	45	23	7	15
10 Trust Funds Mgmt (TFM)	0	90	46	14	31
Subtotal - Finance Grants	0	134	68	20	46
11 Perf Mgmt Svcs	0	347	176	53	118
Subtotal - Finance Perform Mgmt	0	347	176	53	118
12 Treasury	0	318	162	48	108
Subtotal - Finance Treasury	0	318	162	48	108
13 Purchasing	0	966	491	147	329
Subtotal - Finance Strategic Purchasing	0	966	491	147	329
16 Records	0	306	156	47	104

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Subtotal - ARA Operations	\$0	\$306	\$156	\$47	\$104
17 Payroll Svcs	0	1,804	916	274	614
Subtotal - ARA Payroll Services	0	1,804	916	274	614
18 Franchise	0	476	242	72	162
Subtotal - ARA Regulatory	0	476	242	72	162
20 IT ERP	0	1,424	723	216	484
Subtotal - HITS EAS	0	1,424	723	216	484
21 Enterprise Optns	0	1,997	1,014	303	679
Subtotal - HITS EIS	0	1,997	1,014	303	679
23 Enterprise Project Mgmt	0	272	138	41	93
Subtotal - HITS Project Mgmt Office	0	272	138	41	93
24 Certification	0	498	253	76	170
24 External Affairs & Outreach	0	206	105	31	70
Subtotal - Office Business Opportunity	0	704	358	107	240
25 City Mayor Admin	0	1,551	788	236	528
25 I Gov Relats	0	120	61	18	41
Subtotal - Mayor	0	1,671	849	254	569
26 Personnel Svcs	0	688	349	104	234
Subtotal - Human Resources	0	688	349	104	234
28 City Sec Svcs	0	203	103	31	69
Subtotal - City Secretary	0	203	103	31	69
29 City Council Svcs	0	2,834	1,439	430	964
Subtotal - City Council	0	2,834	1,439	430	964
30 Controller Fin Svcs	0	2,781	1,412	422	946

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Salary%)

Dept: 10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
30 Controller Treasury	\$0	\$433	\$220	\$66	\$147
Subtotal - City Controller's Office	0	3,213	1,632	488	1,093
Total Incoming	180,157	79,290	131,765	39,410	88,271
C. Total Allocated		<u>\$1,198,094</u>	<u>\$628,446</u>	<u>\$187,965</u>	<u>\$381,682</u>
			52.45%	15.69%	31.86%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Grants Mgmt Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	12,862	0.0073%	\$43	\$0	\$43	\$0	\$43
36 General Services	115,197	0.0651%	383	0	383	26	409
37 HEC	260,834	0.1473%	866	0	866	59	926
39 Police	10,651,490	6.0147%	35,377	0	35,377	2,422	37,800
40 Dept of Neighborhoods	2,468,073	1.3937%	8,197	0	8,197	561	8,759
41 Fire	1,788,403	1.0099%	5,940	0	5,940	407	6,347
42 Municipal Court	64,789	0.0366%	215	0	215	15	230
43 Solid Waste	6,887,656	3.8894%	22,876	0	22,876	1,566	24,443
44 Houston Airport System (HAS)	11,218,891	6.3351%	37,262	0	37,262	2,551	39,813
45 Housing & Community Development	60,063,174	33.9168%	199,491	0	199,491	13,659	213,150
46 Library	202,974	0.1146%	674	0	674	46	720
47 Parks & Recreation	6,138,641	3.4664%	20,389	0	20,389	1,396	21,785
48 Health Department	56,426,016	31.8629%	187,410	0	187,410	12,832	200,242
50 Fleet Mgmt	(980,115)	-0.5535%	(3,255)	0	(3,255)	(223)	(3,478)
51 Planning & Development Other	355,023	0.2005%	1,179	0	1,179	81	1,260
54 Finance Other	7,885	0.0045%	26	0	26	2	28
58 ARA Other	98,864	0.0558%	328	0	328	22	351
63 Mayor Other	8,818,284	4.9796%	29,289	0	29,289	2,005	31,294
72 PWE Other	12,043,491	6.8008%	40,001	0	40,001	2,739	42,739
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0040%	(23)	0	(23)	(2)	(25)
93 ARRA Reimbursement Fund	(45,535)	-0.0257%	(151)	0	(151)	(10)	(162)
95 HITS Other	499,984	0.2823%	1,661	0	1,661	114	1,774
Subtotal	177,089,848	100.0000%	588,177	0	588,177	40,269	628,446
Direct Bills					0		0
Total					\$588,177		\$628,446

Basis Units: FY2016 Grant Funds expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Cost Accounting Allocations

Dept: 10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$4,671	\$0	\$4,671	\$0	\$4,671
4 Finance Dir Office	1,905,424	0.0514%	90	0	90	0	90
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	93	0	93	0	93
6 Finance City Council	533,992	0.0144%	25	0	25	0	25
7 Finance Public Fin	974,093	0.0263%	46	0	46	0	46
8 Finance Reporting & Ops	2,909,088	0.0785%	138	0	138	0	138
9 Finance Internal Controls	640,593	0.0173%	30	0	30	0	30
10 Finance Grants	938,647	0.0253%	45	0	45	0	45
11 Finance Perform Mgmt	1,255,606	0.0339%	60	0	60	4	64
12 Finance Treasury	1,674,089	0.0451%	79	0	79	6	85
13 Finance Strategic Purchasing	4,846,486	0.1307%	230	0	230	16	246
14 ARA Director Office	1,798,062	0.0485%	85	0	85	6	91
15 ARA Financial Svcs	920,137	0.0248%	44	0	44	3	47
16 ARA Operations	6,947,416	0.1874%	330	0	330	23	353
17 ARA Payroll Services	4,060,011	0.1095%	193	0	193	14	206
18 ARA Regulatory	832,011	0.0224%	39	0	39	3	42
19 HITS CIO	3,346,331	0.0902%	159	0	159	11	170
20 HITS EAS	5,265,189	0.1420%	250	0	250	18	267
21 HITS EIS	6,827,521	0.1841%	324	0	324	23	347
22 HITS Radio	5,193,707	0.1401%	246	0	246	17	264
23 HITS Project Mgmt Office	1,561,510	0.0421%	74	0	74	5	79
24 Office Business Opportunity	2,988,806	0.0806%	142	0	142	10	152
25 Mayor	4,785,036	0.1290%	227	0	227	16	243
26 Human Resources	38,460,762	1.0372%	1,825	0	1,825	129	1,953
27 Legal	15,438,547	0.4163%	732	0	732	52	784
28 City Secretary	684,768	0.0185%	32	0	32	2	35
29 City Council	11,503,541	0.3102%	546	0	546	38	584
30 City Controller's Office	8,037,765	0.2168%	381	0	381	27	408
31 Health Administration	13,219,230	0.3565%	627	0	627	44	671
32 Planning & Dev Admin	1,805,219	0.0487%	86	0	86	6	92
34 CIP Sal Rec PWE	1,356,270	0.0366%	64	0	64	5	69
35 HPD Police Records	5,755,901	0.1552%	273	0	273	19	292
36 General Services	161,405,267	4.3527%	7,657	0	7,657	540	8,197
37 HEC	25,210,466	0.6799%	1,196	0	1,196	84	1,280
39 Police	832,638,637	22.4542%	39,502	0	39,502	2,786	42,288
40 Dept of Neighborhoods	16,305,320	0.4397%	774	0	774	55	828
41 Fire	494,706,436	13.3410%	23,470	0	23,470	1,655	25,125
42 Municipal Court	30,193,520	0.8142%	1,432	0	1,432	101	1,533
43 Solid Waste	79,079,316	2.1326%	3,752	0	3,752	265	4,016
44 Houston Airport System (HAS)	292,056,357	7.8760%	13,856	0	13,856	977	14,833
45 Housing & Community Development	60,775,871	1.6390%	2,883	0	2,883	203	3,087
46 Library	38,087,425	1.0271%	1,807	0	1,807	127	1,934

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Cost Accounting Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$4,075	\$0	\$4,075	\$287	\$4,363
48 Health Department	118,441,639	3.1941%	5,619	0	5,619	396	6,015
49 Convention & Entertainment	48,093	0.0013%	2	0	2	0	2
50 Fleet Mgmt	77,555,599	2.0915%	3,679	0	3,679	259	3,939
51 Planning & Development Other	5,379,797	0.1451%	255	0	255	18	273
52 Planning & Development Spec Rev	2,785,279	0.0751%	132	0	132	9	141
54 Finance Other	4,135,876	0.1115%	196	0	196	14	210
55 ARA Insurance	11,205,577	0.3022%	532	0	532	37	569
56 ARA BARC	11,681,336	0.3150%	554	0	554	39	593
57 ARA Parking	8,731,693	0.2355%	414	0	414	29	443
58 ARA Other	12,002,644	0.3237%	569	0	569	40	610
59 IT Public Services	69,435	0.0019%	3	0	3	0	4
60 Legal Insurance	11,884,202	0.3205%	564	0	564	40	604
61 Legal Wkr Comp	218,984	0.0059%	10	0	10	1	11
62 Mayor Cable TV	3,760,371	0.1014%	178	0	178	13	191
63 Mayor Other	11,585,699	0.3124%	550	0	550	39	588
65 HR Health Benefits	348,153,892	9.3888%	16,517	0	16,517	1,165	17,682
66 HR Long Term Disability	974,342	0.0263%	46	0	46	3	49
67 PWE Bldg Insp	55,553,170	1.4981%	2,636	0	2,636	186	2,821
68 PWE Stormwater	33,764,267	0.9105%	1,602	0	1,602	113	1,715
69 PWE DDSR	71,538,275	1.9292%	3,394	0	3,394	239	3,633
70 PWE Water & Sewer	390,535,249	10.5318%	18,528	0	18,528	1,307	19,834
71 PWE Houston Transtar	2,801,648	0.0756%	133	0	133	9	142
72 PWE Other	41,511,242	1.1195%	1,969	0	1,969	139	2,108
73 Houston Permit Center	6,422,462	0.1732%	305	0	305	21	326
74 CIP S/R Planning	1,472,336	0.0397%	70	0	70	5	75
75 CIP Sal Rec RE	4,363,889	0.1177%	207	0	207	15	222
76 CIP S/R Engrg	11,554,339	0.3116%	548	0	548	39	587
77 CIP S/R Constr	10,578,425	0.2853%	502	0	502	35	537
78 CIP S/R Eng/Const	3,680,898	0.0993%	175	0	175	12	187
79 CIP S/R Geo/Env	1,353,558	0.0365%	64	0	64	5	69
80 CIP S/R Other	3,536,025	0.0954%	168	0	168	12	180
81 CIP S/R GSD	3,951,922	0.1066%	187	0	187	13	201
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(0)	0	(0)	(0)	(0)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(2)	0	(2)	(0)	(2)
94 HR-W.C.	19,985,105	0.5389%	948	0	948	67	1,015
95 HITS Other	43,550,771	1.1745%	2,066	0	2,066	146	2,212
96 Legal Other	197,995	0.0053%	9	0	9	1	10

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Cost Accounting Allocations

Dept: 10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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Subtotal	3,708,164,178	100.0000%	175,921	0	175,921	12,044	187,965
Direct Bills					0		0
Total					\$175,921		\$187,965
<hr/> <hr/>							
Basis Units: FY2016 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Trust Funds Mgmt (TFM) Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$9,418	\$0	\$9,418	\$0	\$9,418
4 Finance Dir Office	1,905,424	0.0514%	182	0	182	0	182
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	188	0	188	0	188
6 Finance City Council	533,992	0.0144%	51	0	51	0	51
7 Finance Public Fin	974,093	0.0263%	93	0	93	0	93
8 Finance Reporting & Ops	2,909,088	0.0785%	278	0	278	0	278
9 Finance Internal Controls	640,593	0.0173%	61	0	61	0	61
10 Finance Grants	938,647	0.0253%	90	0	90	0	90
11 Finance Perform Mgmt	1,255,606	0.0339%	120	0	120	9	130
12 Finance Treasury	1,674,089	0.0451%	160	0	160	13	173
13 Finance Strategic Purchasing	4,846,486	0.1307%	464	0	464	36	500
14 ARA Director Office	1,798,062	0.0485%	172	0	172	13	185
15 ARA Financial Svcs	920,137	0.0248%	88	0	88	7	95
16 ARA Operations	6,947,416	0.1874%	665	0	665	52	717
17 ARA Payroll Services	4,060,011	0.1095%	388	0	388	30	419
18 ARA Regulatory	832,011	0.0224%	80	0	80	6	86
19 HITS CIO	3,346,331	0.0902%	320	0	320	25	345
20 HITS EAS	5,265,189	0.1420%	504	0	504	39	543
21 HITS EIS	6,827,521	0.1841%	653	0	653	51	704
22 HITS Radio	5,193,707	0.1401%	497	0	497	39	536
23 HITS Project Mgmt Office	1,561,510	0.0421%	149	0	149	12	161
24 Office Business Opportunity	2,988,806	0.0806%	286	0	286	22	308
25 Mayor	4,785,036	0.1290%	458	0	458	36	494
26 Human Resources	38,460,762	1.0372%	3,679	0	3,679	288	3,967
27 Legal	15,438,547	0.4163%	1,477	0	1,477	116	1,592
28 City Secretary	684,768	0.0185%	66	0	66	5	71
29 City Council	11,503,541	0.3102%	1,100	0	1,100	86	1,187
30 City Controller's Office	8,037,765	0.2168%	769	0	769	60	829
31 Health Administration	13,219,230	0.3565%	1,264	0	1,264	99	1,364
32 Planning & Dev Admin	1,805,219	0.0487%	173	0	173	14	186
34 CIP Sal Rec PWE	1,356,270	0.0366%	130	0	130	10	140
35 HPD Police Records	5,755,901	0.1552%	551	0	551	43	594
36 General Services	161,405,267	4.3527%	15,439	0	15,439	1,210	16,649
37 HEC	25,210,466	0.6799%	2,412	0	2,412	189	2,600
39 Police	832,638,637	22.4542%	79,646	0	79,646	6,240	85,886
40 Dept of Neighborhoods	16,305,320	0.4397%	1,560	0	1,560	122	1,682
41 Fire	494,706,436	13.3410%	47,321	0	47,321	3,707	51,029
42 Municipal Court	30,193,520	0.8142%	2,888	0	2,888	226	3,114
43 Solid Waste	79,079,316	2.1326%	7,564	0	7,564	593	8,157
44 Houston Airport System (HAS)	292,056,357	7.8760%	27,937	0	27,937	2,189	30,125
45 Housing & Community Development	60,775,871	1.6390%	5,814	0	5,814	455	6,269
46 Library	38,087,425	1.0271%	3,643	0	3,643	285	3,929

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Trust Funds Mgmt (TFM) Allocations

Dept: 10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$8,217	\$0	\$8,217	\$644	\$8,861
48 Health Department	118,441,639	3.1941%	11,330	0	11,330	888	12,217
49 Convention & Entertainment	48,093	0.0013%	5	0	5	0	5
50 Fleet Mgmt	77,555,599	2.0915%	7,419	0	7,419	581	8,000
51 Planning & Development Other	5,379,797	0.1451%	515	0	515	40	555
52 Planning & Development Spec Rev	2,785,279	0.0751%	266	0	266	21	287
54 Finance Other	4,135,876	0.1115%	396	0	396	31	427
55 ARA Insurance	11,205,577	0.3022%	1,072	0	1,072	84	1,156
56 ARA BARC	11,681,336	0.3150%	1,117	0	1,117	88	1,205
57 ARA Parking	8,731,693	0.2355%	835	0	835	65	901
58 ARA Other	12,002,644	0.3237%	1,148	0	1,148	90	1,238
59 IT Public Services	69,435	0.0019%	7	0	7	1	7
60 Legal Insurance	11,884,202	0.3205%	1,137	0	1,137	89	1,226
61 Legal Wkr Comp	218,984	0.0059%	21	0	21	2	23
62 Mayor Cable TV	3,760,371	0.1014%	360	0	360	28	388
63 Mayor Other	11,585,699	0.3124%	1,108	0	1,108	87	1,195
65 HR Health Benefits	348,153,892	9.3888%	33,303	0	33,303	2,609	35,912
66 HR Long Term Disability	974,342	0.0263%	93	0	93	7	101
67 PWE Bldg Insp	55,553,170	1.4981%	5,314	0	5,314	416	5,730
68 PWE Stormwater	33,764,267	0.9105%	3,230	0	3,230	253	3,483
69 PWE DDSR	71,538,275	1.9292%	6,843	0	6,843	536	7,379
70 PWE Water & Sewer	390,535,249	10.5318%	37,357	0	37,357	2,927	40,283
71 PWE Houston Transtar	2,801,648	0.0756%	268	0	268	21	289
72 PWE Other	41,511,242	1.1195%	3,971	0	3,971	311	4,282
73 Houston Permit Center	6,422,462	0.1732%	614	0	614	48	662
74 CIP S/R Planning	1,472,336	0.0397%	141	0	141	11	152
75 CIP Sal Rec RE	4,363,889	0.1177%	417	0	417	33	450
76 CIP S/R Engrg	11,554,339	0.3116%	1,105	0	1,105	87	1,192
77 CIP S/R Constr	10,578,425	0.2853%	1,012	0	1,012	79	1,091
78 CIP S/R Eng/Const	3,680,898	0.0993%	352	0	352	28	380
79 CIP S/R Geo/Env	1,353,558	0.0365%	129	0	129	10	140
80 CIP S/R Other	3,536,025	0.0954%	338	0	338	26	365
81 CIP S/R GSD	3,951,922	0.1066%	378	0	378	30	408
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(1)	0	(1)	(0)	(1)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(4)	0	(4)	(0)	(5)
94 HR-W.C.	19,985,105	0.5389%	1,912	0	1,912	150	2,061
95 HITS Other	43,550,771	1.1745%	4,166	0	4,166	326	4,492
96 Legal Other	197,995	0.0053%	19	0	19	1	20

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Trust Funds Mgmt (TFM) Allocations

Dept: 10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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Subtotal	3,708,164,178	100.0000%	354,706	0	354,706	26,977	381,682
Direct Bills					0		0
Total					\$354,706		\$381,682

Basis Units: FY2016 expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	43	4,671	9,418	14,132
4 Finance Dir Office	0	90	182	273
5 Finance Financial Planning & Analysis	0	93	188	281
6 Finance City Council	0	25	51	76
7 Finance Public Fin	0	46	93	139
8 Finance Reporting & Ops	0	138	278	416
9 Finance Internal Controls	0	30	61	92
10 Finance Grants	0	45	90	134
11 Finance Perform Mgmt	0	64	130	193
12 Finance Treasury	0	85	173	258
13 Finance Strategic Purchasing	0	246	500	746
14 ARA Director Office	0	91	185	277
15 ARA Financial Svcs	0	47	95	142
16 ARA Operations	0	353	717	1,069
17 ARA Payroll Services	0	206	419	625
18 ARA Regulatory	0	42	86	128
19 HITS CIO	0	170	345	515
20 HITS EAS	0	267	543	811
21 HITS EIS	0	347	704	1,051
22 HITS Radio	0	264	536	800
23 HITS Project Mgmt Office	0	79	161	240
24 Office Business Opportunity	0	152	308	460
25 Mayor	0	243	494	737
26 Human Resources	0	1,953	3,967	5,921
27 Legal	0	784	1,592	2,377
28 City Secretary	0	35	71	105
29 City Council	0	584	1,187	1,771
30 City Controller's Office	0	408	829	1,237
31 Health Administration	0	671	1,364	2,035
32 Planning & Dev Admin	0	92	186	278
34 CIP Sal Rec PWE	0	69	140	209
35 HPD Police Records	0	292	594	886
36 General Services	409	8,197	16,649	25,255
37 HEC	926	1,280	2,600	4,806
39 Police	37,800	42,288	85,886	165,973
40 Dept of Neighborhoods	8,759	828	1,682	11,269
41 Fire	6,347	25,125	51,029	82,500
42 Municipal Court	230	1,533	3,114	4,878
43 Solid Waste	24,443	4,016	8,157	36,616
44 Houston Airport System (HAS)	39,813	14,833	30,125	84,771

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
45 Housing & Community Development	\$213,150	\$3,087	\$6,269	\$222,505
46 Library	720	1,934	3,929	6,583
47 Parks & Recreation	21,785	4,363	8,861	35,009
48 Health Department	200,242	6,015	12,217	218,475
49 Convention & Entertainment	0	2	5	7
50 Fleet Mgmt	(3,478)	3,939	8,000	8,460
51 Planning & Development Other	1,260	273	555	2,088
52 Planning & Development Spec Rev	0	141	287	429
54 Finance Other	28	210	427	665
55 ARA Insurance	0	569	1,156	1,725
56 ARA BARC	0	593	1,205	1,798
57 ARA Parking	0	443	901	1,344
58 ARA Other	351	610	1,238	2,198
59 IT Public Services	0	4	7	11
60 Legal Insurance	0	604	1,226	1,829
61 Legal Wkr Comp	0	11	23	34
62 Mayor Cable TV	0	191	388	579
63 Mayor Other	31,294	588	1,195	33,077
65 HR Health Benefits	0	17,682	35,912	53,594
66 HR Long Term Disability	0	49	101	150
67 PWE Bldg Insp	0	2,821	5,730	8,552
68 PWE Stormwater	0	1,715	3,483	5,198
69 PWE DDSR	0	3,633	7,379	11,012
70 PWE Water & Sewer	0	19,834	40,283	60,118
71 PWE Houston Transtar	0	142	289	431
72 PWE Other	42,739	2,108	4,282	49,130
73 Houston Permit Center	0	326	662	989
74 CIP S/R Planning	0	75	152	227
75 CIP Sal Rec RE	0	222	450	672
76 CIP S/R Engrg	0	587	1,192	1,779
77 CIP S/R Constr	0	537	1,091	1,628
78 CIP S/R Eng/Const	0	187	380	567
79 CIP S/R Geo/Env	0	69	140	208
80 CIP S/R Other	0	180	365	544
81 CIP S/R GSD	0	201	408	608
92 Hurricane Ike Aid & Recovery	(25)	(0)	(1)	(26)
93 ARRA Reimbursement Fund	(162)	(2)	(5)	(169)
94 HR-W.C.	0	1,015	2,061	3,076
95 HITS Other	1,774	2,212	4,492	8,478
96 Legal Other	0	10	20	30

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept: 10 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
<hr/>				
Total	\$628,446	\$187,965	\$381,682	\$1,198,094
<hr/>				

**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 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept: 11 Finance Perform Mgmt

Description		Amount	General Admin	Perf Mgmt Svcs
<hr/>				
Personnel Costs				
Salaries	S1	426,481	0	426,481
Salary % Split			.00%	100.00%
Benefits	S	188,789	0	188,789
Subtotal - Personnel Costs		615,270	0	615,270
<hr/>				
Services & Supplies Cost				
Services	S	19,278	0	19,278
Other Intfd Services	S	621,060	0	621,060
Subtotal - Services & Supplies		640,338	0	640,338
<hr/>				
Department Cost Total		1,255,608	0	1,255,608
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,255,608	0	1,255,608
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$1,255,608</u>		<u>\$1,255,608</u>

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$12,705	\$79	\$12,784
3 Memberships	269	2	271
3 Accounting & Consult	131	1	132
3 Interest Costs	649	4	653
3 Other Misc	500	3	503
3 Non-Dpt. Legal Svcs/Lobby	1,154	7	1,162
Subtotal - Non-Departmental-Gen Gov	15,408	97	15,505
4 Finance Dept Admin	96,645	38,641	135,286
Subtotal - Finance Dir Office	96,645	38,641	135,286
5 Financial Plg & Analysis	358	21	379
Subtotal - Finance Financial Plg & Analysis	358	21	379
8 Gen Acctng	167	11	178
8 Auditing Svcs	130	0	130
8 Fin Operations	179	12	191
Subtotal - Finance Reporting & Ops	477	23	499
9 Internal Controls	482	22	504
Subtotal - Finance Internal Controls	482	22	504
10 Cost Accounting	60	4	64
10 Trust Funds Mgmt (TFM)	120	9	130
Subtotal - Finance Grants	180	14	193
11 Perf Mgmt Svcs	0	464	464
Subtotal - Finance Perform Mgmt	0	464	464
12 Treasury	0	426	426
Subtotal - Finance Treasury	0	426	426
16 Records	0	192	192
Subtotal - ARA Operations	0	192	192
17 Payroll Svcs	0	1,130	1,130

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
Subtotal - ARA Payroll Services	\$0	\$1,130	\$1,130
18 Franchise	0	637	637
Subtotal - ARA Regulatory	0	637	637
20 IT ERP	0	316	316
Subtotal - HITS EAS	0	316	316
21 Enterprise Optns	0	789	789
Subtotal - HITS EIS	0	789	789
23 Enterprise Project Mgmt	0	171	171
Subtotal - HITS Project Mgmt Office	0	171	171
24 Certification	0	312	312
24 External Affairs & Outreach	0	129	129
Subtotal - Office Business Opportunity	0	441	441
25 City Mayor Admin	0	972	972
25 I Gov Relats	0	75	75
Subtotal - Mayor	0	1,047	1,047
26 Personnel Svcs	0	431	431
Subtotal - Human Resources	0	431	431
28 City Sec Svcs	0	271	271
Subtotal - City Secretary	0	271	271
29 City Council Svcs	0	3,791	3,791
Subtotal - City Council	0	3,791	3,791
30 Controller Fin Svcs	0	1,098	1,098
30 Controller Treasury	0	579	579
Subtotal - City Controller's Office	0	1,677	1,677
Total Incoming	113,550	50,600	164,149
C. Total Allocated		<u>\$1,419,757</u>	<u>\$1,419,757</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$36,353	\$0	\$36,353	\$0	\$36,353
4 Finance Dir Office	1,905,424	0.0514%	704	0	704	0	704
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	725	0	725	0	725
6 Finance City Council	533,992	0.0144%	197	0	197	0	197
7 Finance Public Fin	974,093	0.0263%	360	0	360	0	360
8 Finance Reporting & Ops	2,909,088	0.0785%	1,074	0	1,074	0	1,074
9 Finance Internal Controls	640,593	0.0173%	237	0	237	0	237
10 Finance Grants	938,647	0.0253%	347	0	347	0	347
11 Finance Perform Mgmt	1,255,606	0.0339%	464	0	464	0	464
12 Finance Treasury	1,674,089	0.0451%	618	0	618	24	642
13 Finance Strategic Purchasing	4,846,486	0.1307%	1,789	0	1,789	68	1,858
14 ARA Director Office	1,798,062	0.0485%	664	0	664	25	689
15 ARA Financial Svcs	920,137	0.0248%	340	0	340	13	353
16 ARA Operations	6,947,416	0.1874%	2,565	0	2,565	98	2,663
17 ARA Payroll Services	4,060,011	0.1095%	1,499	0	1,499	57	1,556
18 ARA Regulatory	832,011	0.0224%	307	0	307	12	319
19 HITS CIO	3,346,331	0.0902%	1,236	0	1,236	47	1,283
20 HITS EAS	5,265,189	0.1420%	1,944	0	1,944	74	2,018
21 HITS EIS	6,827,521	0.1841%	2,521	0	2,521	96	2,617
22 HITS Radio	5,193,707	0.1401%	1,918	0	1,918	73	1,991
23 HITS Project Mgmt Office	1,561,510	0.0421%	577	0	577	22	599
24 Office Business Opportunity	2,988,806	0.0806%	1,104	0	1,104	42	1,146
25 Mayor	4,785,036	0.1290%	1,767	0	1,767	67	1,834
26 Human Resources	38,460,762	1.0372%	14,201	0	14,201	541	14,742
27 Legal	15,438,547	0.4163%	5,700	0	5,700	217	5,917
28 City Secretary	684,768	0.0185%	253	0	253	10	262
29 City Council	11,503,541	0.3102%	4,247	0	4,247	162	4,409
30 City Controller's Office	8,037,765	0.2168%	2,968	0	2,968	113	3,081
31 Health Administration	13,219,230	0.3565%	4,881	0	4,881	186	5,067
32 Planning & Dev Admin	1,805,219	0.0487%	667	0	667	25	692
34 CIP Sal Rec PWE	1,356,270	0.0366%	501	0	501	19	520
35 HPD Police Records	5,755,901	0.1552%	2,125	0	2,125	81	2,206
36 General Services	161,405,267	4.3527%	59,595	0	59,595	2,270	61,865
37 HEC	25,210,466	0.6799%	9,308	0	9,308	354	9,663
39 Police	832,638,637	22.4542%	307,433	0	307,433	11,708	319,141
40 Dept of Neighborhoods	16,305,320	0.4397%	6,020	0	6,020	229	6,250
41 Fire	494,706,436	13.3410%	182,659	0	182,659	6,956	189,615
42 Municipal Court	30,193,520	0.8142%	11,148	0	11,148	425	11,573
43 Solid Waste	79,079,316	2.1326%	29,198	0	29,198	1,112	30,310
44 Houston Airport System (HAS)	292,056,357	7.8760%	107,835	0	107,835	4,107	111,942
45 Housing & Community Development	60,775,871	1.6390%	22,440	0	22,440	855	23,295
46 Library	38,087,425	1.0271%	14,063	0	14,063	536	14,598

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Perf Mgmt Svcs Allocations

Dept: 11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$31,719	\$0	\$31,719	\$1,208	\$32,927
48 Health Department	118,441,639	3.1941%	43,732	0	43,732	1,665	45,397
49 Convention & Entertainment	48,093	0.0013%	18	0	18	1	18
50 Fleet Mgmt	77,555,599	2.0915%	28,636	0	28,636	1,091	29,726
51 Planning & Development Other	5,379,797	0.1451%	1,986	0	1,986	76	2,062
52 Planning & Development Spec Rev	2,785,279	0.0751%	1,028	0	1,028	39	1,068
54 Finance Other	4,135,876	0.1115%	1,527	0	1,527	58	1,585
55 ARA Insurance	11,205,577	0.3022%	4,137	0	4,137	158	4,295
56 ARA BARC	11,681,336	0.3150%	4,313	0	4,313	164	4,477
57 ARA Parking	8,731,693	0.2355%	3,224	0	3,224	123	3,347
58 ARA Other	12,002,644	0.3237%	4,432	0	4,432	169	4,600
59 IT Public Services	69,435	0.0019%	26	0	26	1	27
60 Legal Insurance	11,884,202	0.3205%	4,388	0	4,388	167	4,555
61 Legal Wkr Comp	218,984	0.0059%	81	0	81	3	84
62 Mayor Cable TV	3,760,371	0.1014%	1,388	0	1,388	53	1,441
63 Mayor Other	11,585,699	0.3124%	4,278	0	4,278	163	4,441
65 HR Health Benefits	348,153,892	9.3888%	128,548	0	128,548	4,895	133,444
66 HR Long Term Disability	974,342	0.0263%	360	0	360	14	373
67 PWE Bldg Insp	55,553,170	1.4981%	20,512	0	20,512	781	21,293
68 PWE Stormwater	33,764,267	0.9105%	12,467	0	12,467	475	12,941
69 PWE DDSR	71,538,275	1.9292%	26,414	0	26,414	1,006	27,420
70 PWE Water & Sewer	390,535,249	10.5318%	144,197	0	144,197	5,491	149,688
71 PWE Houston Transtar	2,801,648	0.0756%	1,034	0	1,034	39	1,074
72 PWE Other	41,511,242	1.1195%	15,327	0	15,327	584	15,911
73 Houston Permit Center	6,422,462	0.1732%	2,371	0	2,371	90	2,462
74 CIP S/R Planning	1,472,336	0.0397%	544	0	544	21	564
75 CIP Sal Rec RE	4,363,889	0.1177%	1,611	0	1,611	61	1,673
76 CIP S/R Engrg	11,554,339	0.3116%	4,266	0	4,266	162	4,429
77 CIP S/R Constr	10,578,425	0.2853%	3,906	0	3,906	149	4,055
78 CIP S/R Eng/Const	3,680,898	0.0993%	1,359	0	1,359	52	1,411
79 CIP S/R Geo/Env	1,353,558	0.0365%	500	0	500	19	519
80 CIP S/R Other	3,536,025	0.0954%	1,306	0	1,306	50	1,355
81 CIP S/R GSD	3,951,922	0.1066%	1,459	0	1,459	56	1,515
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(3)	0	(3)	(0)	(3)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(17)	0	(17)	(1)	(17)
94 HR-W.C.	19,985,105	0.5389%	7,379	0	7,379	281	7,660
95 HITS Other	43,550,771	1.1745%	16,080	0	16,080	612	16,693
96 Legal Other	197,995	0.0053%	73	0	73	3	76

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
 4/25/2017

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	1,369,158	0	1,369,158	50,600	1,419,757
Direct Bills					0		0
Total					\$1,369,158		\$1,419,757
<hr/> <hr/>							
Basis Units: FY2016 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	36,353	36,353
4 Finance Dir Office	704	704
5 Finance Financial Planning & Analysis	725	725
6 Finance City Council	197	197
7 Finance Public Fin	360	360
8 Finance Reporting & Ops	1,074	1,074
9 Finance Internal Controls	237	237
10 Finance Grants	347	347
11 Finance Perform Mgmt	464	464
12 Finance Treasury	642	642
13 Finance Strategic Purchasing	1,858	1,858
14 ARA Director Office	689	689
15 ARA Financial Svcs	353	353
16 ARA Operations	2,663	2,663
17 ARA Payroll Services	1,556	1,556
18 ARA Regulatory	319	319
19 HITS CIO	1,283	1,283
20 HITS EAS	2,018	2,018
21 HITS EIS	2,617	2,617
22 HITS Radio	1,991	1,991
23 HITS Project Mgmt Office	599	599
24 Office Business Opportunity	1,146	1,146
25 Mayor	1,834	1,834
26 Human Resources	14,742	14,742
27 Legal	5,917	5,917
28 City Secretary	262	262
29 City Council	4,409	4,409
30 City Controller's Office	3,081	3,081
31 Health Administration	5,067	5,067
32 Planning & Dev Admin	692	692
34 CIP Sal Rec PWE	520	520
35 HPD Police Records	2,206	2,206
36 General Services	61,865	61,865
37 HEC	9,663	9,663
39 Police	319,141	319,141
40 Dept of Neighborhoods	6,250	6,250
41 Fire	189,615	189,615
42 Municipal Court	11,573	11,573
43 Solid Waste	30,310	30,310
44 Houston Airport System (HAS)	111,942	111,942

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
45 Housing & Community Development	\$23,295	\$23,295
46 Library	14,598	14,598
47 Parks & Recreation	32,927	32,927
48 Health Department	45,397	45,397
49 Convention & Entertainment	18	18
50 Fleet Mgmt	29,726	29,726
51 Planning & Development Other	2,062	2,062
52 Planning & Development Spec Rev	1,068	1,068
54 Finance Other	1,585	1,585
55 ARA Insurance	4,295	4,295
56 ARA BARC	4,477	4,477
57 ARA Parking	3,347	3,347
58 ARA Other	4,600	4,600
59 IT Public Services	27	27
60 Legal Insurance	4,555	4,555
61 Legal Wkr Comp	84	84
62 Mayor Cable TV	1,441	1,441
63 Mayor Other	4,441	4,441
65 HR Health Benefits	133,444	133,444
66 HR Long Term Disability	373	373
67 PWE Bldg Insp	21,293	21,293
68 PWE Stormwater	12,941	12,941
69 PWE DDSR	27,420	27,420
70 PWE Water & Sewer	149,688	149,688
71 PWE Houston Transtar	1,074	1,074
72 PWE Other	15,911	15,911
73 Houston Permit Center	2,462	2,462
74 CIP S/R Planning	564	564
75 CIP Sal Rec RE	1,673	1,673
76 CIP S/R Engrg	4,429	4,429
77 CIP S/R Constr	4,055	4,055
78 CIP S/R Eng/Const	1,411	1,411
79 CIP S/R Geo/Env	519	519
80 CIP S/R Other	1,355	1,355
81 CIP S/R GSD	1,515	1,515
92 Hurricane Ike Aid & Recovery	(3)	(3)
93 ARRA Reimbursement Fund	(17)	(17)
94 HR-W.C.	7,660	7,660
95 HITS Other	16,693	16,693
96 Legal Other	76	76

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept: 11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
<hr/>		
Total	<u>\$1,419,757</u>	<u>\$1,419,757</u>

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

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:12 Finance Treasury

Description		Amount	General Admin	Treasury	Collections
<hr/>					
Personnel Costs					
Salaries	S1	309,207	0	309,207	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	173,353	0	173,353	0
Subtotal - Personnel Costs		482,560	0	482,560	0
<hr/>					
Services & Supplies Cost					
Supplies	P	466	0	466	0
Services	P	38,834	0	38,834	0
Billing & Collection	P	1,152,229	0	0	1,152,229
Subtotal - Services & Supplies		1,191,529	0	39,300	1,152,229
<hr/>					
Department Cost Total		1,674,089	0	521,860	1,152,229
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,674,089	0	521,860	1,152,229
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,674,089		\$521,860	\$1,152,229
				not allocated	

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
3 Insurance Retirees	\$10,261	\$64	\$10,326	\$0
3 Memberships	217	1	219	0
3 Accounting & Consult	618	4	622	0
3 Interest Costs	865	6	871	0
3 Other Misc	667	4	671	0
3 Non-Dpt. Legal Svcs/Lobby	932	6	938	0
Subtotal - Non-Departmental-Gen Gov	13,561	85	13,647	0
4 Finance Dept Admin	78,059	31,210	109,269	0
Subtotal - Finance Dir Office	78,059	31,210	109,269	0
5 Financial Plg & Analysis	1,687	99	1,786	0
Subtotal - Finance Financial Plg & Analysis	1,687	99	1,786	0
8 Gen Acctng	788	51	838	0
8 Auditing Svcs	613	0	613	0
8 Fin Operations	239	16	255	0
Subtotal - Finance Reporting & Ops	1,640	66	1,707	0
9 Internal Controls	643	30	672	0
Subtotal - Finance Internal Controls	643	30	672	0
10 Cost Accounting	79	6	85	0
10 Trust Funds Mgmt (TFM)	160	13	173	0
Subtotal - Finance Grants	240	18	258	0
11 Perf Mgmt Svcs	618	24	642	0
Subtotal - Finance Perform Mgmt	618	24	642	0
12 Treasury	0	568	568	0
Subtotal - Finance Treasury	0	568	568	0
13 Purchasing	0	1,449	1,449	0
Subtotal - Finance Strategic Purchasing	0	1,449	1,449	0
16 Records	0	155	155	0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
Subtotal - ARA Operations	\$0	\$155	\$155	\$0
17 Payroll Svcs	0	913	913	0
Subtotal - ARA Payroll Services	0	913	913	0
18 Franchise	0	849	849	0
Subtotal - ARA Regulatory	0	849	849	0
20 IT ERP	0	633	633	0
Subtotal - HITS EAS	0	633	633	0
21 Enterprise Optns	0	3,715	3,715	0
Subtotal - HITS EIS	0	3,715	3,715	0
23 Enterprise Project Mgmt	0	138	138	0
Subtotal - HITS Project Mgmt Office	0	138	138	0
24 Certification	0	252	252	0
24 External Affairs & Outreach	0	104	104	0
Subtotal - Office Business Opportunity	0	356	356	0
25 City Mayor Admin	0	785	785	0
25 I Gov Relats	0	61	61	0
Subtotal - Mayor	0	846	846	0
26 Personnel Svcs	0	348	348	0
Subtotal - Human Resources	0	348	348	0
28 City Sec Svcs	0	361	361	0
Subtotal - City Secretary	0	361	361	0
29 City Council Svcs	0	5,054	5,054	0
Subtotal - City Council	0	5,054	5,054	0
30 Controller Fin Svcs	0	5,173	5,173	0

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
30 Controller Treasury	\$0	\$772	\$772	\$0
Subtotal - City Controller's Office	0	5,944	5,944	0
Total Incoming	96,448	52,863	149,310	0
C. Total Allocated		<u>\$1,823,399</u>	<u>\$671,170</u>	<u>\$1,152,229</u>
			36.81%	63.19%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Treasury Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,167,388	5.3845%	\$33,293	\$0	\$33,293	\$0	\$33,293
4 Finance Dir Office	1,905,424	0.1045%	646	0	646	0	646
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	666	0	666	0	666
6 Finance City Council	533,992	0.0293%	181	0	181	0	181
7 Finance Public Fin	974,093	0.0534%	330	0	330	0	330
8 Finance Reporting & Ops	2,909,088	0.1596%	987	0	987	0	987
9 Finance Internal Controls	640,593	0.0351%	217	0	217	0	217
10 Finance Grants	938,647	0.0515%	318	0	318	0	318
11 Finance Perform Mgmt	1,255,606	0.0689%	426	0	426	0	426
12 Finance Treasury	1,674,089	0.0918%	568	0	568	0	568
13 Finance Strategic Purchasing	4,846,486	0.2658%	1,644	0	1,644	150	1,793
14 ARA Director Office	1,798,062	0.0986%	610	0	610	56	665
15 ARA Financial Svcs	920,137	0.0505%	312	0	312	28	340
16 ARA Operations	6,947,416	0.3811%	2,356	0	2,356	214	2,571
17 ARA Payroll Services	4,060,011	0.2227%	1,377	0	1,377	125	1,502
18 ARA Regulatory	832,011	0.0456%	282	0	282	26	308
19 HITS CIO	3,346,331	0.1835%	1,135	0	1,135	103	1,238
20 HITS EAS	5,265,189	0.2888%	1,786	0	1,786	163	1,948
21 HITS EIS	6,827,521	0.3745%	2,316	0	2,316	211	2,526
22 HITS Radio	5,193,707	0.2849%	1,761	0	1,761	160	1,922
23 HITS Project Mgmt Office	1,561,510	0.0856%	530	0	530	48	578
24 Office Business Opportunity	2,835,331	0.1555%	962	0	962	88	1,049
25 Mayor	4,785,036	0.2625%	1,623	0	1,623	148	1,771
26 Human Resources	3,356,527	0.1841%	1,138	0	1,138	104	1,242
27 Legal	15,438,547	0.8468%	5,236	0	5,236	477	5,713
28 City Secretary	684,768	0.0376%	232	0	232	21	253
29 City Council	11,503,541	0.6310%	3,901	0	3,901	355	4,257
30 City Controller's Office	8,037,765	0.4409%	2,726	0	2,726	248	2,974
31 Health Administration	13,219,230	0.7251%	4,483	0	4,483	408	4,891
32 Planning & Dev Admin	1,805,219	0.0990%	612	0	612	56	668
35 HPD Police Records	5,755,901	0.3157%	1,952	0	1,952	178	2,130
36 General Services	37,536,301	2.0589%	12,730	0	12,730	1,159	13,889
39 Police	785,188,622	43.0677%	266,291	0	266,291	24,242	290,533
40 Dept of Neighborhoods	12,451,930	0.6830%	4,223	0	4,223	384	4,607
41 Fire	492,132,575	26.9936%	166,903	0	166,903	15,194	182,098
42 Municipal Court	27,568,067	1.5121%	9,350	0	9,350	851	10,201
43 Solid Waste	71,324,756	3.9122%	24,189	0	24,189	2,202	26,391
45 Housing & Community Development	477,819	0.0262%	162	0	162	15	177
46 Library	33,855,000	1.8570%	11,482	0	11,482	1,045	12,527
47 Parks & Recreation	68,980,819	3.7836%	23,394	0	23,394	2,130	25,524
48 Health Department	34,959,031	1.9175%	11,856	0	11,856	1,079	12,935
51 Planning & Development Other	3,998,538	0.2193%	1,356	0	1,356	123	1,480

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Treasury Allocations

Dept: 12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	235	0.0000%	\$0	\$0	\$0	\$0	\$0
56 ARA BARC	(15)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	5,155,065	0.2828%	1,748	0	1,748	159	1,907
59 IT Public Services	69,435	0.0038%	24	0	24	2	26
72 PWE Other	29,465,491	1.6162%	9,993	0	9,993	910	10,903
95 HITS Other	1,437	0.0001%	0	0	0	0	1
Subtotal	1,823,147,885	100.0000%	618,308	0	618,308	52,863	671,170
Direct Bills					0		0
Total					\$618,308		\$671,170

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	33,293	0	33,293
4 Finance Dir Office	646	0	646
5 Finance Financial Planning & Analysis	666	0	666
6 Finance City Council	181	0	181
7 Finance Public Fin	330	0	330
8 Finance Reporting & Ops	987	0	987
9 Finance Internal Controls	217	0	217
10 Finance Grants	318	0	318
11 Finance Perform Mgmt	426	0	426
12 Finance Treasury	568	0	568
13 Finance Strategic Purchasing	1,793	0	1,793
14 ARA Director Office	665	0	665
15 ARA Financial Svcs	340	0	340
16 ARA Operations	2,571	0	2,571
17 ARA Payroll Services	1,502	0	1,502
18 ARA Regulatory	308	0	308
19 HITS CIO	1,238	0	1,238
20 HITS EAS	1,948	0	1,948
21 HITS EIS	2,526	0	2,526
22 HITS Radio	1,922	0	1,922
23 HITS Project Mgmt Office	578	0	578
24 Office Business Opportunity	1,049	0	1,049
25 Mayor	1,771	0	1,771
26 Human Resources	1,242	0	1,242
27 Legal	5,713	0	5,713
28 City Secretary	253	0	253
29 City Council	4,257	0	4,257
30 City Controller's Office	2,974	0	2,974
31 Health Administration	4,891	0	4,891
32 Planning & Dev Admin	668	0	668
35 HPD Police Records	2,130	0	2,130
36 General Services	13,889	0	13,889
39 Police	290,533	0	290,533
40 Dept of Neighborhoods	4,607	0	4,607
41 Fire	182,098	0	182,098
42 Municipal Court	10,201	0	10,201
43 Solid Waste	26,391	0	26,391
45 Housing & Community Development	177	0	177
46 Library	12,527	0	12,527
47 Parks & Recreation	25,524	0	25,524

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
48 Health Department	\$12,935	\$0	\$12,935
51 Planning & Development Other	1,480	0	1,480
54 Finance Other	0	0	0
56 ARA BARC	(0)	0	(0)
58 ARA Other	1,907	0	1,907
59 IT Public Services	26	0	26
72 PWE Other	10,903	0	10,903
95 HITS Other	1	0	1
Total	\$671,170	\$0	\$671,170

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept: 13 Finance Strategic Purchasing

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	3,090,994	0	3,090,994
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,680,868	0	1,680,868
Subtotal - Personnel Costs		4,771,862	0	4,771,862
Services & Supplies Cost				
Supplies	S	17,929	0	17,929
Services	S	56,695	0	56,695
Subtotal - Services & Supplies		74,624	0	74,624
Department Cost Total		4,846,486	0	4,846,486
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,846,486	0	4,846,486
General Admin Distribution			0	0
Grand Total		\$4,846,486		\$4,846,486

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$98,461	\$615	\$99,077
3 Memberships	2,086	13	2,099
3 Accounting & Consult	547	4	551
3 Interest Costs	2,505	17	2,521
3 Other Misc	1,930	13	1,942
3 Non-Dpt. Legal Svcs/Lobby	8,947	56	9,002
Subtotal - Non-Departmental-Gen Gov	114,476	717	115,193
4 Finance Dept Admin	748,999	299,467	1,048,466
Subtotal - Finance Dir Office	748,999	299,467	1,048,466
5 Financial Plg & Analysis	1,493	88	1,580
Subtotal - Finance Financial Plg & Analysis	1,493	88	1,580
8 Gen Acctng	697	45	742
8 Auditing Svcs	543	0	543
8 Fin Operations	692	46	738
Subtotal - Finance Reporting & Ops	1,932	91	2,022
9 Internal Controls	1,860	86	1,946
Subtotal - Finance Internal Controls	1,860	86	1,946
10 Cost Accounting	230	16	246
10 Trust Funds Mgmt (TFM)	464	36	500
Subtotal - Finance Grants	694	53	746
11 Perf Mgmt Svcs	1,789	68	1,858
Subtotal - Finance Perform Mgmt	1,789	68	1,858
12 Treasury	1,644	150	1,793
Subtotal - Finance Treasury	1,644	150	1,793
13 Purchasing	0	4,347	4,347
Subtotal - Finance Strategic Purchasing	0	4,347	4,347
16 Records	0	1,487	1,487

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - ARA Operations	\$0	\$1,487	\$1,487
17 Payroll Svcs	0	8,760	8,760
Subtotal - ARA Payroll Services	0	8,760	8,760
18 Franchise	0	2,459	2,459
Subtotal - ARA Regulatory	0	2,459	2,459
20 IT ERP	0	5,694	5,694
Subtotal - HITS EAS	0	5,694	5,694
21 Enterprise Optns	0	3,288	3,288
Subtotal - HITS EIS	0	3,288	3,288
23 Enterprise Project Mgmt	0	1,323	1,323
Subtotal - HITS Project Mgmt Office	0	1,323	1,323
24 Certification	0	2,420	2,420
24 Contract Compliance	0	60,077	60,077
24 Reporting & Analytics	0	341	341
24 External Affairs & Outreach	0	1,001	1,001
Subtotal - Office Business Opportunity	0	63,838	63,838
25 City Mayor Admin	0	7,533	7,533
25 I Gov Relats	0	582	582
Subtotal - Mayor	0	8,115	8,115
26 Personnel Svcs	0	3,339	3,339
Subtotal - Human Resources	0	3,339	3,339
28 City Sec Svcs	0	1,046	1,046
Subtotal - City Secretary	0	1,046	1,046
29 City Council Svcs	0	14,632	14,632
Subtotal - City Council	0	14,632	14,632
30 Controller Fin Svcs	0	4,578	4,578

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
30 Controller Treasury	\$0	\$2,234	\$2,234
Subtotal - City Controller's Office	0	6,811	6,811
Total Incoming	872,886	425,859	1,298,744
C. Total Allocated		<u>\$6,145,230</u>	<u>\$6,145,230</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Purchasing Allocations

Dept: 13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	95	0.8022%	\$45,882	\$0	\$45,882	\$0	\$45,882
4 Finance Dir Office	10	0.0844%	4,830	0	4,830	0	4,830
5 Finance Financial Planning & Analysis	1	0.0084%	483	0	483	0	483
6 Finance City Council	2	0.0169%	966	0	966	0	966
7 Finance Public Fin	3	0.0253%	1,449	0	1,449	0	1,449
8 Finance Reporting & Ops	7	0.0591%	3,381	0	3,381	0	3,381
9 Finance Internal Controls	5	0.0422%	2,415	0	2,415	0	2,415
10 Finance Grants	2	0.0169%	966	0	966	0	966
12 Finance Treasury	3	0.0253%	1,449	0	1,449	0	1,449
13 Finance Strategic Purchasing	9	0.0760%	4,347	0	4,347	0	4,347
14 ARA Director Office	6	0.0507%	2,898	0	2,898	218	3,116
16 ARA Operations	12	0.1013%	5,796	0	5,796	437	6,232
17 ARA Payroll Services	2	0.0169%	966	0	966	73	1,039
19 HITS CIO	5	0.0422%	2,415	0	2,415	182	2,597
20 HITS EAS	8	0.0676%	3,864	0	3,864	291	4,155
22 HITS Radio	71	0.5996%	34,291	0	34,291	2,583	36,874
24 Office Business Opportunity	11	0.0929%	5,313	0	5,313	400	5,713
25 Mayor	12	0.1013%	5,796	0	5,796	437	6,232
26 Human Resources	87	0.7347%	42,019	0	42,019	3,165	45,184
27 Legal	16	0.1351%	7,728	0	7,728	582	8,310
29 City Council	110	0.9289%	53,127	0	53,127	4,002	57,129
30 City Controller's Office	65	0.5489%	31,393	0	31,393	2,365	33,758
31 Health Administration	33	0.2787%	15,938	0	15,938	1,201	17,139
32 Planning & Dev Admin	4	0.0338%	1,932	0	1,932	146	2,077
34 CIP Sal Rec PWE	5	0.0422%	2,415	0	2,415	182	2,597
36 General Services	979	8.2672%	472,831	0	472,831	35,619	508,450
37 HEC	33	0.2787%	15,938	0	15,938	1,201	17,139
39 Police	1,076	9.0863%	519,679	0	519,679	39,148	558,827
40 Dept of Neighborhoods	255	2.1534%	123,158	0	123,158	9,278	132,436
41 Fire	184	1.5538%	88,867	0	88,867	6,694	95,562
42 Municipal Court	565	4.7712%	272,880	0	272,880	20,556	293,436
43 Solid Waste	529	4.4672%	255,493	0	255,493	19,246	274,739
44 Houston Airport System (HAS)	1,344	11.3494%	649,116	0	649,116	48,898	698,015
45 Housing & Community Development	630	5.3200%	304,273	0	304,273	22,921	327,194
46 Library	387	3.2680%	186,911	0	186,911	14,080	200,991
47 Parks & Recreation	515	4.3489%	248,731	0	248,731	18,737	267,468
48 Health Department	874	7.3805%	422,119	0	422,119	31,798	453,917
49 Convention & Entertainment	1	0.0084%	483	0	483	36	519
50 Fleet Mgmt	874	7.3805%	422,119	0	422,119	31,798	453,917
51 Planning & Development Other	27	0.2280%	13,040	0	13,040	982	14,023
52 Planning & Development Spec Rev	4	0.0338%	1,932	0	1,932	146	2,077
53 General Debt	1	0.0084%	483	0	483	36	519

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Purchasing Allocations

Dept: 13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	10	0.0844%	\$4,830	\$0	\$4,830	\$364	\$5,194
55 ARA Insurance	13	0.1098%	6,279	0	6,279	473	6,752
56 ARA BARC	54	0.4560%	26,081	0	26,081	1,965	28,045
57 ARA Parking	57	0.4813%	27,529	0	27,529	2,074	29,603
58 ARA Other	25	0.2111%	12,074	0	12,074	910	12,984
60 Legal Insurance	49	0.4138%	23,666	0	23,666	1,783	25,448
62 Mayor Cable TV	18	0.1520%	8,694	0	8,694	655	9,348
63 Mayor Other	284	2.3982%	137,164	0	137,164	10,333	147,497
64 TIRZ	2	0.0169%	966	0	966	73	1,039
65 HR Health Benefits	95	0.8022%	45,882	0	45,882	3,456	49,339
66 HR Long Term Disability	1	0.0084%	483	0	483	36	519
67 PWE Bldg Insp	128	1.0809%	61,821	0	61,821	4,657	66,478
68 PWE Stormwater	80	0.6756%	38,638	0	38,638	2,911	41,548
69 PWE DDSR	279	2.3560%	134,750	0	134,750	10,151	144,900
70 PWE Water & Sewer	1,387	11.7125%	669,884	0	669,884	50,463	720,347
71 PWE Houston Transtar	50	0.4222%	24,149	0	24,149	1,819	25,968
72 PWE Other	34	0.2871%	16,421	0	16,421	1,237	17,658
73 Houston Permit Center	64	0.5404%	30,910	0	30,910	2,328	33,239
74 CIP S/R Planning	2	0.0169%	966	0	966	73	1,039
75 CIP Sal Rec RE	2	0.0169%	966	0	966	73	1,039
76 CIP S/R Engrg	4	0.0338%	1,932	0	1,932	146	2,077
77 CIP S/R Constr	16	0.1351%	7,728	0	7,728	582	8,310
78 CIP S/R Eng/Const	3	0.0253%	1,449	0	1,449	109	1,558
80 CIP S/R Other	2	0.0169%	966	0	966	73	1,039
94 HR-W.C.	38	0.3209%	18,353	0	18,353	1,383	19,736
95 HITS Other	282	2.3814%	136,199	0	136,199	10,260	146,458
96 Legal Other	1	0.0084%	483	0	483	36	519
Subtotal	11,842	100.0000%	5,719,372	0	5,719,372	425,859	6,145,230
Direct Bills					0		0
Total					\$5,719,372		\$6,145,230

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 13 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	45,882	45,882
4 Finance Dir Office	4,830	4,830
5 Finance Financial Planning & Analysis	483	483
6 Finance City Council	966	966
7 Finance Public Fin	1,449	1,449
8 Finance Reporting & Ops	3,381	3,381
9 Finance Internal Controls	2,415	2,415
10 Finance Grants	966	966
12 Finance Treasury	1,449	1,449
13 Finance Strategic Purchasing	4,347	4,347
14 ARA Director Office	3,116	3,116
16 ARA Operations	6,232	6,232
17 ARA Payroll Services	1,039	1,039
19 HITS CIO	2,597	2,597
20 HITS EAS	4,155	4,155
22 HITS Radio	36,874	36,874
24 Office Business Opportunity	5,713	5,713
25 Mayor	6,232	6,232
26 Human Resources	45,184	45,184
27 Legal	8,310	8,310
29 City Council	57,129	57,129
30 City Controller's Office	33,758	33,758
31 Health Administration	17,139	17,139
32 Planning & Dev Admin	2,077	2,077
34 CIP Sal Rec PWE	2,597	2,597
36 General Services	508,450	508,450
37 HEC	17,139	17,139
39 Police	558,827	558,827
40 Dept of Neighborhoods	132,436	132,436
41 Fire	95,562	95,562
42 Municipal Court	293,436	293,436
43 Solid Waste	274,739	274,739
44 Houston Airport System (HAS)	698,015	698,015
45 Housing & Community Development	327,194	327,194
46 Library	200,991	200,991
47 Parks & Recreation	267,468	267,468
48 Health Department	453,917	453,917
49 Convention & Entertainment	519	519
50 Fleet Mgmt	453,917	453,917
51 Planning & Development Other	14,023	14,023

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 13 Finance Strategic Purchasing

Department	Purchasing	Total
52 Planning & Development Spec Rev	\$2,077	\$2,077
53 General Debt	519	519
54 Finance Other	5,194	5,194
55 ARA Insurance	6,752	6,752
56 ARA BARC	28,045	28,045
57 ARA Parking	29,603	29,603
58 ARA Other	12,984	12,984
60 Legal Insurance	25,448	25,448
62 Mayor Cable TV	9,348	9,348
63 Mayor Other	147,497	147,497
64 TIRZ	1,039	1,039
65 HR Health Benefits	49,339	49,339
66 HR Long Term Disability	519	519
67 PWE Bldg Insp	66,478	66,478
68 PWE Stormwater	41,548	41,548
69 PWE DDSR	144,900	144,900
70 PWE Water & Sewer	720,347	720,347
71 PWE Houston Transtar	25,968	25,968
72 PWE Other	17,658	17,658
73 Houston Permit Center	33,239	33,239
74 CIP S/R Planning	1,039	1,039
75 CIP Sal Rec RE	1,039	1,039
76 CIP S/R Engrg	2,077	2,077
77 CIP S/R Constr	8,310	8,310
78 CIP S/R Eng/Const	1,558	1,558
80 CIP S/R Other	1,039	1,039
94 HR-W.C.	19,736	19,736
95 HITS Other	146,458	146,458
96 Legal Other	519	519
Total	\$6,145,230	\$6,145,230

**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 supported.
- **ARA Administration Non-Parking** – Costs are allocated based upon the number of FTE positions supported.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept: 14 ARA Director Office

Description		Amount	General Admin	ARA Dept Admin	ARA Non-Parking
<hr/>					
Personnel Costs					
Salaries	S1	491,348	0	491,348	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	196,405	0	196,405	0
Subtotal - Personnel Costs		687,753	0	687,753	0
<hr/>					
Services & Supplies Cost					
Supplies	S	38,158	0	38,158	0
Services	S	1,072,151	0	1,072,151	0
Subtotal - Services & Supplies		1,110,309	0	1,110,309	0
<hr/>					
Department Cost Total		1,798,062	0	1,798,062	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,798,062	0	1,798,062	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,798,062		\$1,798,062	\$0
<hr/>					

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
2 Equip Deprec	\$4,790	\$0	\$4,790	\$0
Subtotal - Equipment Depreciation	4,790	0	4,790	0
3 Insurance Retirees	12,460	78	12,538	0
3 Memberships	264	2	266	0
3 Accounting & Consult	1,193	8	1,201	0
3 Interest Costs	929	6	935	0
3 Other Misc	716	5	721	0
3 Claims & Judge	163,127	1,019	164,146	0
3 Non-Dpt. Legal Svcs/Lobby	1,132	7	1,139	0
3 Walker Rent	499,883	3,124	503,006	0
3 Dept Specific	166,758	1,042	167,800	0
Subtotal - Non-Departmental-Gen Gov	846,462	5,291	851,753	0
5 Financial Plg & Analysis	3,256	192	3,448	0
Subtotal - Finance Financial Plg & Analysis	3,256	192	3,448	0
8 Gen Acctng	1,521	98	1,619	0
8 Fixed Assets	14,246	888	15,134	0
8 Auditing Svcs	1,184	0	1,184	0
8 Fin Operations	257	17	274	0
Subtotal - Finance Reporting & Ops	17,208	1,003	18,210	0
9 Internal Controls	690	32	722	0
Subtotal - Finance Internal Controls	690	32	722	0
10 Cost Accounting	85	6	91	0
10 Trust Funds Mgmt (TFM)	172	13	185	0
Subtotal - Finance Grants	257	19	277	0
11 Perf Mgmt Svcs	664	25	689	0
Subtotal - Finance Perform Mgmt	664	25	689	0
12 Treasury	610	56	665	0
Subtotal - Finance Treasury	610	56	665	0
13 Purchasing	2,898	218	3,116	0

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B. Incoming Costs - (Default Spread Salary%)

Dept: 14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
Subtotal - Finance Strategic Purchasing	\$2,898	\$218	\$3,116	\$0
15 Budgeting & Accounting Support	0	5,415	5,415	0
15 Accounts Payable	0	3,740	3,740	0
Subtotal - ARA Financial Svcs	0	9,155	9,155	0
16 Mailroom	0	48,060	48,060	0
16 Property	0	4,534	4,534	0
16 Records	0	188	188	0
16 3-1-1 Svcs *	0	226,526	0	226,526
Subtotal - ARA Operations	0	279,308	52,782	226,526
17 Payroll Svcs	0	1,109	1,109	0
Subtotal - ARA Payroll Services	0	1,109	1,109	0
18 Franchise	0	912	912	0
Subtotal - ARA Regulatory	0	912	912	0
20 Enterprise Appl	0	75,772	75,772	0
20 IT ERP	0	791	791	0
20 EGIS	0	2,796	2,796	0
Subtotal - HITS EAS	0	79,359	79,359	0
21 Client Svcs	0	43,674	43,674	0
21 NW Data	0	52,429	52,429	0
21 NW Voice	0	24,342	24,342	0
21 Enterprise Optns	0	7,172	7,172	0
Subtotal - HITS EIS	0	127,616	127,616	0
23 Enterprise Project Mgmt	0	167	167	0
23 Departmental Project Mgmt	0	110,353	110,353	0
Subtotal - HITS Project Mgmt Office	0	110,520	110,520	0
24 Certification	0	306	306	0
24 Contract Compliance	0	9,486	9,486	0

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B. Incoming Costs - (Default Spread Salary%)

Dept: 14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
24 Reporting & Analytics	\$0	\$7,833	\$7,833	\$0
24 Dept Services	0	8,689	8,689	0
24 External Affairs & Outreach	0	127	127	0
Subtotal - Office Business Opportunity	0	26,440	26,440	0
25 City Mayor Admin	0	953	953	0
25 I Gov Relats	0	74	74	0
Subtotal - Mayor	0	1,027	1,027	0
26 Selection	0	28,816	28,816	0
26 Personnel Svcs	0	423	423	0
Subtotal - Human Resources	0	29,238	29,238	0
27 Legal Svcs *	0	553,783	0	553,783
27 Inspector General	0	56,268	56,268	0
Subtotal - Legal	0	610,051	56,268	553,783
28 City Sec Svcs	0	388	388	0
Subtotal - City Secretary	0	388	388	0
29 City Council Svcs	0	5,429	5,429	0
Subtotal - City Council	0	5,429	5,429	0
30 Controller Fin Svcs	0	9,986	9,986	0
30 Controller Treasury	0	829	829	0
Subtotal - City Controller's Office	0	10,814	10,814	0
36 Building Svcs	0	240,051	240,051	0
36 Utilities	0	116,056	116,056	0
36 Real Estate	0	16,520	16,520	0
Subtotal - General Services	0	372,627	372,627	0
Total Incoming	876,835	1,670,829	1,767,355	780,309
C. Total Allocated		\$4,345,726	\$3,565,417	\$780,309
			82.04%	17.96%

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ARA Dept Admin Allocations

Dept: 14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Svcs	6.10	1.6380%	\$43,815	\$0	\$43,815	\$14,587	\$58,402
16 ARA Operations	95.50	25.6445%	685,963	0	685,963	228,369	914,332
17 ARA Payroll Services	47.30	12.7014%	339,749	0	339,749	113,108	452,858
18 ARA Regulatory	7.20	1.9334%	51,717	0	51,717	17,217	68,934
55 ARA Insurance	4.60	1.2352%	33,041	0	33,041	11,000	44,041
56 ARA BARC	102.80	27.6047%	738,398	0	738,398	245,826	984,224
57 ARA Parking	65.60	17.6155%	471,196	0	471,196	156,869	628,065
58 ARA Other	43.30	11.6273%	311,018	0	311,018	103,543	414,561
Subtotal	372.40	100.0000%	2,674,897	0	2,674,897	890,520	3,565,417
Direct Bills					0		0
Total					\$2,674,897		\$3,565,417

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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ARA Non-Parking Allocations

Dept: 14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Svcs	6.10	1.9883%	\$0	\$0	\$0	\$15,515	\$15,515
16 ARA Operations	95.50	31.1278%	0	0	0	242,893	242,893
17 ARA Payroll Services	47.30	15.4172%	0	0	0	120,302	120,302
18 ARA Regulatory	7.20	2.3468%	0	0	0	18,312	18,312
55 ARA Insurance	4.60	1.4993%	0	0	0	11,700	11,700
56 ARA BARC	102.80	33.5072%	0	0	0	261,460	261,460
58 ARA Other	43.30	14.1134%	0	0	0	110,128	110,128
Subtotal	306.80	100.0000%	0	0	0	780,309	780,309
Direct Bills					0		0
Total					\$0		\$780,309

Basis Units: Number of FTE positions supported excl Parking

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept: 14 ARA Director Office

Department	ARA Dept Admin	ARA Non- Parking	Total
0 Direct Billed	\$0	\$0	\$0
15 ARA Financial Svcs	58,402	15,515	73,917
16 ARA Operations	914,332	242,893	1,157,225
17 ARA Payroll Services	452,858	120,302	573,160
18 ARA Regulatory	68,934	18,312	87,246
55 ARA Insurance	44,041	11,700	55,741
56 ARA BARC	984,224	261,460	1,245,683
57 ARA Parking	628,065	0	628,065
58 ARA Other	414,561	110,128	524,689
Total	\$3,565,417	\$780,309	\$4,345,726

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

The Financial Services division provides services for the following departments:

- **Budgeting and Accounting** – Support for Administration and Regulatory Affairs (ARA) and Mayor's Office.
- **Accounts Payable Processing** – Invoice and payments for ARA, Mayor's Office and Department of Neighborhoods.

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

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A. Department Costs

Dept: 15 ARA Financial Svcs

Description		Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs					
Salaries	S1	461,615	0	242,902	218,713
<i>Salary % Split</i>			<i>.00%</i>	<i>52.62%</i>	<i>47.38%</i>
Benefits	S	200,500	0	105,503	94,997
Subtotal - Personnel Costs		662,115	0	348,405	313,710
Services & Supplies Cost					
Supplies	S	2,174	0	1,144	1,030
Services	S	255,849	0	134,628	121,221
Subtotal - Services & Supplies		258,023	0	135,772	122,251
Department Cost Total		920,138	0	484,177	435,961
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		920,138	0	484,177	435,961
General Admin Distribution			0	0	0
Grand Total		\$920,138		\$484,177	\$435,961

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$14,904	\$93	\$7,891	\$7,105
3 Memberships	316	2	167	151
3 Accounting & Consult	233	1	124	111
3 Interest Costs	476	3	252	227
3 Other Misc	366	2	194	175
3 Non-Dpt. Legal Svcs/Lobby	1,354	8	717	646
Subtotal - Non-Departmental-Gen Gov	17,649	111	9,345	8,414
5 Financial Plg & Analysis	637	37	355	320
Subtotal - Finance Financial Plg & Analysis	637	37	355	320
8 Gen Acctng	298	19	167	150
8 Auditing Svcs	232	0	122	110
8 Fin Operations	131	9	74	66
Subtotal - Finance Reporting & Ops	660	28	362	326
9 Internal Controls	353	16	194	175
Subtotal - Finance Internal Controls	353	16	194	175
10 Cost Accounting	44	3	25	22
10 Trust Funds Mgmt (TFM)	88	7	50	45
Subtotal - Finance Grants	132	10	75	67
11 Perf Mgmt Svcs	340	13	186	167
Subtotal - Finance Perform Mgmt	340	13	186	167
12 Treasury	312	28	179	161
Subtotal - Finance Treasury	312	28	179	161
14 ARA Dept Admin	43,815	14,587	30,731	27,671
14 ARA Non-Parking	0	15,515	8,164	7,351
Subtotal - ARA Director Office	43,815	30,102	38,895	35,022
15 Budgeting & Accounting Support	0	6,476	3,408	3,069
15 Accounts Payable	0	4,474	2,354	2,120

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - ARA Financial Svcs	\$0	\$10,950	\$5,762	\$5,188
16 Records	0	225	118	107
Subtotal - ARA Operations	0	225	118	107
17 Payroll Svcs	0	1,326	698	628
Subtotal - ARA Payroll Services	0	1,326	698	628
18 Franchise	0	467	246	221
Subtotal - ARA Regulatory	0	467	246	221
20 IT ERP	0	1,107	583	525
Subtotal - HITS EAS	0	1,107	583	525
21 Enterprise Optns	0	1,403	738	665
Subtotal - HITS EIS	0	1,403	738	665
23 Enterprise Project Mgmt	0	200	105	95
Subtotal - HITS Project Mgmt Office	0	200	105	95
24 Certification	0	366	193	174
24 External Affairs & Outreach	0	151	80	72
Subtotal - Office Business Opportunity	0	518	272	245
25 City Mayor Admin	0	1,140	600	540
25 I Gov Relats	0	88	46	42
Subtotal - Mayor	0	1,228	646	582
26 Personnel Svcs	0	505	266	239
Subtotal - Human Resources	0	505	266	239
28 City Sec Svcs	0	199	105	94
Subtotal - City Secretary	0	199	105	94
29 City Council Svcs	0	2,778	1,462	1,316

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Salary%)

Dept: 15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - City Council	\$0	\$2,778	\$1,462	\$1,316
30 Controller Fin Svcs	0	1,954	1,028	926
30 Controller Treasury	0	424	223	201
Subtotal - City Controller's Office	0	2,378	1,251	1,127
Total Incoming	63,899	53,630	61,843	55,685
C. Total Allocated		\$1,037,666	\$546,020	\$491,646
			52.62%	47.38%

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Budgeting & Accounting Support Allocations

Dept: 15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	5.10	1.0457%	\$5,415	\$0	\$5,415	\$0	\$5,415
15 ARA Financial Svcs	6.10	1.2508%	6,476	0	6,476	0	6,476
16 ARA Operations	95.50	19.5817%	101,394	0	101,394	5,656	107,050
17 ARA Payroll Services	47.30	9.6986%	50,219	0	50,219	2,801	53,021
18 ARA Regulatory	7.20	1.4763%	7,644	0	7,644	426	8,071
25 Mayor	37.20	7.6276%	39,496	0	39,496	2,203	41,699
55 ARA Insurance	4.60	0.9432%	4,884	0	4,884	272	5,156
56 ARA BARC	102.80	21.0785%	109,145	0	109,145	6,088	115,233
57 ARA Parking	65.60	13.4509%	69,649	0	69,649	3,885	73,534
58 ARA Other	43.30	8.8784%	45,972	0	45,972	2,564	48,537
62 Mayor Cable TV	18.70	3.8343%	19,854	0	19,854	1,107	20,962
63 Mayor Other	42.20	8.6529%	44,805	0	44,805	2,499	47,304
64 TIRZ	12.10	2.4810%	12,847	0	12,847	717	13,563
Subtotal	487.70	100.0000%	517,800	0	517,800	28,220	546,020
Direct Bills					0		0
Total					\$517,800		\$546,020

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Accounts Payable Allocations

Dept: 15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	5.10	0.8023%	\$3,740	\$0	\$3,740	\$0	\$3,740
15 ARA Financial Svcs	6.10	0.9596%	4,474	0	4,474	0	4,474
16 ARA Operations	95.50	15.0228%	70,042	0	70,042	3,886	73,928
17 ARA Payroll Services	47.30	7.4406%	34,691	0	34,691	1,925	36,615
18 ARA Regulatory	7.20	1.1326%	5,281	0	5,281	293	5,574
25 Mayor	37.20	5.8518%	27,283	0	27,283	1,514	28,797
40 Dept of Neighborhoods	148.00	23.2814%	108,546	0	108,546	6,022	114,568
55 ARA Insurance	4.60	0.7236%	3,374	0	3,374	187	3,561
56 ARA BARC	102.80	16.1711%	75,396	0	75,396	4,183	79,579
57 ARA Parking	65.60	10.3193%	48,112	0	48,112	2,669	50,782
58 ARA Other	43.30	6.8114%	31,757	0	31,757	1,762	33,519
62 Mayor Cable TV	18.70	2.9416%	13,715	0	13,715	761	14,476
63 Mayor Other	42.20	6.6384%	30,950	0	30,950	1,717	32,667
64 TIRZ	12.10	1.9034%	8,874	0	8,874	492	9,367
Subtotal	635.70	100.0000%	466,237	0	466,237	25,410	491,646
Direct Bills					0		0
Total					\$466,237		\$491,646

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept: 15 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
14 ARA Director Office	5,415	3,740	9,155
15 ARA Financial Svcs	6,476	4,474	10,950
16 ARA Operations	107,050	73,928	180,978
17 ARA Payroll Services	53,021	36,615	89,636
18 ARA Regulatory	8,071	5,574	13,644
25 Mayor	41,699	28,797	70,496
40 Dept of Neighborhoods	0	114,568	114,568
55 ARA Insurance	5,156	3,561	8,717
56 ARA BARC	115,233	79,579	194,811
57 ARA Parking	73,534	50,782	124,315
58 ARA Other	48,537	33,519	82,056
62 Mayor Cable TV	20,962	14,476	35,437
63 Mayor Other	47,304	32,667	79,971
64 TIRZ	13,563	9,367	22,930
Total	\$546,020	\$491,646	\$1,037,666

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 on the percentage of net proceeds from sale of assets.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the total FTE in city departments.
- **3-1-1 Call Center** – Costs associated with the 3-1-1 call center are allocated based upon the number of contacts for each department.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept: 16 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
<hr/>							
Personnel Costs							
Salaries	S1	4,279,842	0	136,579	230,260	430,566	3,482,437
<i>Salary % Split</i>			<i>.00%</i>	<i>3.19%</i>	<i>5.38%</i>	<i>10.06%</i>	<i>81.37%</i>
Benefits	P	2,098,570	0	79,392	109,392	202,925	1,706,861
Subtotal - Personnel Costs		6,378,412	0	215,971	339,652	633,491	5,189,298
<hr/>							
Services & Supplies Cost							
Supplies	P	21,947	0	2,593	3,828	742	14,784
Services	P	547,056	0	28,001	87,486	35,679	395,890
Subtotal - Services & Supplies		569,003	0	30,594	91,314	36,421	410,675
<hr/>							
Department Cost Total		6,947,415	0	246,565	430,966	669,912	5,599,973
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		6,947,415	0	246,565	430,966	669,912	5,599,973
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
Grand Total		\$6,947,415		\$246,565	\$430,966	\$669,912	\$5,599,973
<hr/>							

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$233,326	\$1,458	\$7,492	\$12,632	\$23,620	\$191,040
3 Memberships	4,944	31	159	268	500	4,048
3 Accounting & Consult	1,912	12	61	104	194	1,565
3 Interest Costs	3,591	24	115	194	364	2,941
3 Other Misc	2,766	18	89	150	280	2,266
3 Non-Dpt. Legal Svcs/Lobby	21,201	132	681	1,148	2,146	17,359
3 Walker Rent *	235,674	1,473	0	0	0	237,147
Subtotal - Non-Departmental-Gen Gov	503,414	3,149	8,598	14,495	27,104	456,366
5 Financial Plg & Analysis	5,216	307	176	297	556	4,494
Subtotal - Finance Financial Plg & Analysis	5,216	307	176	297	556	4,494
8 Gen Acctng	2,436	157	83	140	261	2,110
8 Auditing Svcs	1,897	0	61	102	191	1,543
8 Fin Operations	991	66	34	57	106	860
Subtotal - Finance Reporting & Ops	5,324	222	177	298	558	4,513
9 Internal Controls	2,667	123	89	150	281	2,270
Subtotal - Finance Internal Controls	2,667	123	89	150	281	2,270
10 Cost Accounting	330	23	11	19	35	287
10 Trust Funds Mgmt (TFM)	665	52	23	39	72	583
Subtotal - Finance Grants	994	75	34	58	108	870
11 Perf Mgmt Svcs	2,565	98	85	143	268	2,167
Subtotal - Finance Perform Mgmt	2,565	98	85	143	268	2,167
12 Treasury	2,356	214	82	138	259	2,092
Subtotal - Finance Treasury	2,356	214	82	138	259	2,092
13 Purchasing	5,796	437	199	335	627	5,071
Subtotal - Finance Strategic Purchasing	5,796	437	199	335	627	5,071
14 ARA Dept Admin	685,963	228,369	29,178	49,192	91,985	743,977
14 ARA Non-Parking	0	242,893	7,751	13,068	24,436	197,638

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

Dept: 16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - ARA Director Office	\$685,963	\$471,262	\$36,930	\$62,260	\$116,421	\$941,615
15 Budgeting & Accounting Support	101,394	5,656	3,416	5,759	10,770	87,105
15 Accounts Payable	70,042	3,886	2,359	3,977	7,437	60,154
Subtotal - ARA Financial Svcs	171,436	9,542	5,775	9,737	18,207	147,258
16 Records	0	3,524	112	190	355	2,868
Subtotal - ARA Operations	0	3,524	112	190	355	2,868
17 Payroll Svcs	0	20,758	662	1,117	2,088	16,891
Subtotal - ARA Payroll Services	0	20,758	662	1,117	2,088	16,891
18 Franchise	0	3,525	112	190	355	2,868
Subtotal - ARA Regulatory	0	3,525	112	190	355	2,868
20 Enterprise Appl *	0	28,942	0	0	0	28,942
20 IT ERP	0	16,451	525	885	1,655	13,386
Subtotal - HITS EAS	0	45,393	525	885	1,655	42,328
21 Client Svcs *	0	11,429	0	0	0	11,429
21 Enterprise Optns	0	11,489	367	618	1,156	9,348
Subtotal - HITS EIS	0	22,917	367	618	1,156	20,777
23 Enterprise Project Mgmt	0	3,134	100	169	315	2,550
Subtotal - HITS Project Mgmt Office	0	3,134	100	169	315	2,550
24 Certification	0	5,735	183	309	577	4,666
24 External Affairs & Outreach	0	2,371	76	128	239	1,929
Subtotal - Office Business Opportunity	0	8,106	259	436	815	6,595
25 City Mayor Admin	0	17,851	570	960	1,796	14,525
25 I Gov Relats	0	1,379	44	74	139	1,122
Subtotal - Mayor	0	19,230	614	1,035	1,935	15,647
26 Personnel Svcs	0	7,913	253	426	796	6,439

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

Dept: 16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - Human Resources	\$0	\$7,913	\$253	\$426	\$796	\$6,439
28 City Sec Svcs	0	1,500	48	81	151	1,221
Subtotal - City Secretary	0	1,500	48	81	151	1,221
29 City Council Svcs	0	20,976	669	1,129	2,110	17,067
Subtotal - City Council	0	20,976	669	1,129	2,110	17,067
30 Controller Fin Svcs	0	15,996	510	861	1,609	13,016
30 Controller Treasury	0	3,202	102	172	322	2,605
Subtotal - City Controller's Office	0	19,198	613	1,033	1,931	15,621
36 Real Estate	0	16,530	528	889	1,663	13,451
Subtotal - General Services	0	16,530	528	889	1,663	13,451
Total Incoming	1,385,731	678,133	57,006	96,107	179,712	1,731,038
C. Total Allocated		\$9,011,279	\$303,571	\$527,073	\$849,624	\$7,331,011
			3.37%	5.85%	9.43%	81.35%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Mailroom Allocations

Dept: 16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	146.00	6.1329%	\$17,372	\$0	\$17,372	\$0	\$17,372
14 ARA Director Office	403.90	16.9663%	48,060	0	48,060	0	48,060
19 HITS CIO	154.00	6.4690%	18,324	0	18,324	1,708	20,032
24 Office Business Opportunity	31.00	1.3022%	3,689	0	3,689	344	4,033
25 Mayor	75.60	3.1757%	8,996	0	8,996	839	9,834
26 Human Resources	168.00	7.0570%	19,990	0	19,990	1,863	21,854
27 Legal	164.00	6.8890%	19,514	0	19,514	1,819	21,333
28 City Secretary	9.00	0.3781%	1,071	0	1,071	100	1,171
29 City Council	77.60	3.2597%	9,234	0	9,234	861	10,094
30 City Controller's Office	60.00	2.5204%	7,139	0	7,139	665	7,805
32 Planning & Dev Admin	82.00	3.4445%	9,757	0	9,757	910	10,667
33 PWE Administration Indirect	8.00	0.3360%	952	0	952	89	1,041
34 CIP Sal Rec PWE	301.00	12.6439%	35,816	0	35,816	3,339	39,154
36 General Services	84.00	3.5285%	9,995	0	9,995	932	10,927
40 Dept of Neighborhoods	14.00	0.5881%	1,666	0	1,666	155	1,821
43 Solid Waste	36.00	1.5122%	4,284	0	4,284	399	4,683
50 Fleet Mgmt	23.50	0.9871%	2,796	0	2,796	261	3,057
62 Mayor Cable TV	19.00	0.7981%	2,261	0	2,261	211	2,472
67 PWE Bldg Insp	45.00	1.8903%	5,355	0	5,355	499	5,854
68 PWE Stormwater	49.00	2.0583%	5,830	0	5,830	543	6,374
69 PWE DDSR	94.00	3.9486%	11,185	0	11,185	1,043	12,228
70 PWE Water & Sewer	336.00	14.1141%	39,980	0	39,980	3,727	43,707
Subtotal	2,380.60	100.0000%	283,266	0	283,266	20,305	303,571
Direct Bills					0		0
Total					\$283,266		\$303,571

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Property Allocations

Dept: 16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	0.92	0.9200%	\$4,534	\$0	\$4,534	\$0	\$4,534
19 HITS CIO	0.42	0.4200%	2,070	0	2,070	145	2,215
25 Mayor	0.27	0.2700%	1,331	0	1,331	93	1,424
33 PWE Administration Indirect	57.76	57.7600%	284,664	0	284,664	19,957	304,621
36 General Services	0.11	0.1100%	542	0	542	38	580
39 Police	23.42	23.4200%	115,423	0	115,423	8,092	123,515
40 Dept of Neighborhoods	0.34	0.3400%	1,676	0	1,676	117	1,793
43 Solid Waste	2.05	2.0500%	10,103	0	10,103	708	10,812
44 Houston Airport System (HAS)	10.15	10.1500%	50,023	0	50,023	3,507	53,530
47 Parks & Recreation	1.48	1.4800%	7,294	0	7,294	511	7,805
48 Health Department	1.29	1.2900%	6,358	0	6,358	446	6,803
49 Convention & Entertainment	0.12	0.1200%	591	0	591	41	633
50 Fleet Mgmt	1.67	1.6700%	8,230	0	8,230	577	8,807
Subtotal	100.00	100.0000%	492,840	0	492,840	34,233	527,073
Direct Bills					0		0
Total					\$492,840		\$527,073

Basis Units: Percentage of net proceeds from sale of assets

Source: Property Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Records Allocations

Dept: 16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$347	\$0	\$347	\$0	\$347
5 Finance Financial Planning & Analysis	13.90	0.0653%	513	0	513	0	513
6 Finance City Council	5.00	0.0235%	185	0	185	0	185
7 Finance Public Fin	5.90	0.0277%	218	0	218	0	218
8 Finance Reporting & Ops	11.90	0.0559%	439	0	439	0	439
9 Finance Internal Controls	2.70	0.0127%	100	0	100	0	100
10 Finance Grants	8.30	0.0390%	306	0	306	0	306
11 Finance Perform Mgmt	5.20	0.0244%	192	0	192	0	192
12 Finance Treasury	4.20	0.0197%	155	0	155	0	155
13 Finance Strategic Purchasing	40.30	0.1893%	1,487	0	1,487	0	1,487
14 ARA Director Office	5.10	0.0240%	188	0	188	0	188
15 ARA Financial Svcs	6.10	0.0287%	225	0	225	0	225
16 ARA Operations	95.50	0.4486%	3,524	0	3,524	0	3,524
17 ARA Payroll Services	47.30	0.2222%	1,746	0	1,746	144	1,889
18 ARA Regulatory	7.20	0.0338%	266	0	266	22	288
19 HITS CIO	13.10	0.0615%	483	0	483	40	523
20 HITS EAS	32.80	0.1541%	1,210	0	1,210	100	1,310
21 HITS EIS	64.60	0.3035%	2,384	0	2,384	196	2,580
22 HITS Radio	30.10	0.1414%	1,111	0	1,111	91	1,202
23 HITS Project Mgmt Office	13.70	0.0644%	506	0	506	42	547
24 Office Business Opportunity	30.20	0.1419%	1,115	0	1,115	92	1,206
25 Mayor	37.20	0.1748%	1,373	0	1,373	113	1,486
26 Human Resources	181.90	0.8545%	6,713	0	6,713	553	7,266
27 Legal	120.00	0.5637%	4,429	0	4,429	365	4,793
28 City Secretary	9.10	0.0427%	336	0	336	28	363
29 City Council	77.60	0.3645%	2,864	0	2,864	236	3,100
30 City Controller's Office	60.30	0.2833%	2,225	0	2,225	183	2,409
31 Health Administration	60.30	0.2833%	2,225	0	2,225	183	2,409
32 Planning & Dev Admin	11.60	0.0545%	428	0	428	35	463
34 CIP Sal Rec PWE	7.60	0.0357%	280	0	280	23	304
35 HPD Police Records	88.97	0.4179%	3,283	0	3,283	270	3,554
36 General Services	225.90	1.0612%	8,337	0	8,337	686	9,023
37 HEC	229.20	1.0767%	8,459	0	8,459	696	9,155
39 Police	6,397.15	30.0515%	236,088	0	236,088	19,432	255,520
40 Dept of Neighborhoods	148.00	0.6953%	5,462	0	5,462	450	5,912
41 Fire	4,209.76	19.7759%	155,362	0	155,362	12,787	168,149
42 Municipal Court	309.30	1.4530%	11,415	0	11,415	940	12,354
43 Solid Waste	438.70	2.0609%	16,190	0	16,190	1,333	17,523
44 Houston Airport System (HAS)	1,187.40	5.5780%	43,821	0	43,821	3,607	47,428
45 Housing & Community Development	159.20	0.7479%	5,875	0	5,875	484	6,359
46 Library	479.60	2.2530%	17,700	0	17,700	1,457	19,157
47 Parks & Recreation	747.40	3.5110%	27,583	0	27,583	2,270	29,853

CITY OF HOUSTON, TEXAS
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Records Allocations

Dept: 16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$38,226	\$0	\$38,226	\$3,146	\$41,373
50 Fleet Mgmt	348.80	1.6385%	12,873	0	12,873	1,059	13,932
51 Planning & Development Other	60.20	0.2828%	2,222	0	2,222	183	2,405
52 Planning & Development Spec Rev	9.60	0.0451%	354	0	354	29	383
54 Finance Other	39.30	0.1846%	1,450	0	1,450	119	1,570
55 ARA Insurance	4.60	0.0216%	170	0	170	14	184
56 ARA BARC	102.80	0.4829%	3,794	0	3,794	312	4,106
57 ARA Parking	65.60	0.3082%	2,421	0	2,421	199	2,620
58 ARA Other	43.30	0.2034%	1,598	0	1,598	132	1,730
59 IT Public Services	0.30	0.0014%	11	0	11	1	12
60 Legal Insurance	51.50	0.2419%	1,901	0	1,901	156	2,057
61 Legal Wkr Comp	2.00	0.0094%	74	0	74	6	80
62 Mayor Cable TV	18.70	0.0878%	690	0	690	57	747
63 Mayor Other	42.20	0.1982%	1,557	0	1,557	128	1,686
64 TIRZ	12.10	0.0568%	447	0	447	37	483
65 HR Health Benefits	49.90	0.2344%	1,842	0	1,842	152	1,993
67 PWE Bldg Insp	500.40	2.3507%	18,467	0	18,467	1,520	19,987
68 PWE Stormwater	305.00	1.4328%	11,256	0	11,256	926	12,183
69 PWE DDSR	457.60	2.1496%	16,888	0	16,888	1,390	18,278
70 PWE Water & Sewer	2,019.50	9.4869%	74,530	0	74,530	6,134	80,664
71 PWE Houston Transtar	7.80	0.0366%	288	0	288	24	312
72 PWE Other	12.40	0.0583%	458	0	458	38	495
73 Houston Permit Center	46.30	0.2175%	1,709	0	1,709	141	1,849
74 CIP S/R Planning	11.80	0.0554%	435	0	435	36	471
75 CIP Sal Rec RE	33.20	0.1560%	1,225	0	1,225	101	1,326
76 CIP S/R Engrg	98.90	0.4646%	3,650	0	3,650	300	3,950
77 CIP S/R Constr	100.60	0.4726%	3,713	0	3,713	306	4,018
78 CIP S/R Eng/Const	15.30	0.0719%	565	0	565	46	611
79 CIP S/R Geo/Env	10.80	0.0507%	399	0	399	33	431
80 CIP S/R Other	23.30	0.1095%	860	0	860	71	931
81 CIP S/R GSD	34.20	0.1607%	1,262	0	1,262	104	1,366
94 HR-W.C.	31.70	0.1489%	1,170	0	1,170	96	1,266
95 HITS Other	53.10	0.2494%	1,960	0	1,960	161	2,121
Subtotal	21,287.28	100.0000%	785,611	0	785,611	64,013	849,624
Direct Bills					0		0
Total					\$785,611		\$849,624

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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4/25/2017

3-1-1 Svcs Allocations

Dept: 16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	469	0.0328%	\$2,223	\$0	\$2,223	\$0	\$2,223
14 ARA Director Office	47,785	3.3453%	226,526	0	226,526	0	226,526
19 HITS CIO	7,838	0.5487%	37,156	0	37,156	3,178	40,334
24 Office Business Opportunity	478	0.0335%	2,266	0	2,266	194	2,460
25 Mayor	8,445	0.5912%	40,034	0	40,034	3,424	43,458
26 Human Resources	5,035	0.3525%	23,869	0	23,869	2,041	25,910
27 Legal	868	0.0608%	4,115	0	4,115	352	4,467
28 City Secretary	1,152	0.0806%	5,461	0	5,461	467	5,928
29 City Council	3,944	0.2761%	18,697	0	18,697	1,599	20,296
30 City Controller's Office	301	0.0211%	1,427	0	1,427	122	1,549
32 Planning & Dev Admin	516	0.0361%	2,446	0	2,446	209	2,655
33 PWE Administration Indirect	343,931	24.0778%	1,630,412	0	1,630,412	139,446	1,769,857
36 General Services	1,074	0.0752%	5,091	0	5,091	435	5,527
37 HEC	191	0.0134%	905	0	905	77	983
39 Police	84,714	5.9306%	401,588	0	401,588	34,347	435,935
40 Dept of Neighborhoods	40,253	2.8180%	190,820	0	190,820	16,320	207,141
41 Fire	6,607	0.4625%	31,321	0	31,321	2,679	33,999
42 Municipal Court	349,972	24.5007%	1,659,049	0	1,659,049	141,895	1,800,944
43 Solid Waste	282,887	19.8043%	1,341,031	0	1,341,031	114,696	1,455,727
44 Houston Airport System (HAS)	288	0.0202%	1,365	0	1,365	117	1,482
45 Housing & Community Development	2,238	0.1567%	10,609	0	10,609	907	11,517
46 Library	1,627	0.1139%	7,713	0	7,713	660	8,372
47 Parks & Recreation	9,117	0.6383%	43,219	0	43,219	3,696	46,916
48 Health Department	51,897	3.6332%	246,019	0	246,019	21,041	267,060
50 Fleet Mgmt	16	0.0011%	76	0	76	6	82
57 ARA Parking	47,210	3.3051%	223,800	0	223,800	19,141	242,941
97 Other	129,562	9.0703%	614,191	0	614,191	52,530	666,722
Subtotal	1,428,415	100.0000%	6,771,429	0	6,771,429	559,582	7,331,011
Direct Bills					0		0
Total					\$6,771,429		\$7,331,011

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	17,372	0	347	2,223	19,943
5 Finance Financial Planning & Analysis	0	0	513	0	513
6 Finance City Council	0	0	185	0	185
7 Finance Public Fin	0	0	218	0	218
8 Finance Reporting & Ops	0	0	439	0	439
9 Finance Internal Controls	0	0	100	0	100
10 Finance Grants	0	0	306	0	306
11 Finance Perform Mgmt	0	0	192	0	192
12 Finance Treasury	0	0	155	0	155
13 Finance Strategic Purchasing	0	0	1,487	0	1,487
14 ARA Director Office	48,060	4,534	188	226,526	279,308
15 ARA Financial Svcs	0	0	225	0	225
16 ARA Operations	0	0	3,524	0	3,524
17 ARA Payroll Services	0	0	1,889	0	1,889
18 ARA Regulatory	0	0	288	0	288
19 HITS CIO	20,032	2,215	523	40,334	63,105
20 HITS EAS	0	0	1,310	0	1,310
21 HITS EIS	0	0	2,580	0	2,580
22 HITS Radio	0	0	1,202	0	1,202
23 HITS Project Mgmt Office	0	0	547	0	547
24 Office Business Opportunity	4,033	0	1,206	2,460	7,699
25 Mayor	9,834	1,424	1,486	43,458	56,202
26 Human Resources	21,854	0	7,266	25,910	55,029
27 Legal	21,333	0	4,793	4,467	30,593
28 City Secretary	1,171	0	363	5,928	7,462
29 City Council	10,094	0	3,100	20,296	33,490
30 City Controller's Office	7,805	0	2,409	1,549	11,762
31 Health Administration	0	0	2,409	0	2,409
32 Planning & Dev Admin	10,667	0	463	2,655	13,785
33 PWE Administration Indirect	1,041	304,621	0	1,769,857	2,075,519
34 CIP Sal Rec PWE	39,154	0	304	0	39,458
35 HPD Police Records	0	0	3,554	0	3,554
36 General Services	10,927	580	9,023	5,527	26,057
37 HEC	0	0	9,155	983	10,138
39 Police	0	123,515	255,520	435,935	814,970
40 Dept of Neighborhoods	1,821	1,793	5,912	207,141	216,666
41 Fire	0	0	168,149	33,999	202,149
42 Municipal Court	0	0	12,354	1,800,944	1,813,298
43 Solid Waste	4,683	10,812	17,523	1,455,727	1,488,744
44 Houston Airport System (HAS)	0	53,530	47,428	1,482	102,440

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
45 Housing & Community Development	\$0	\$0	\$6,359	\$11,517	\$17,876
46 Library	0	0	19,157	8,372	27,529
47 Parks & Recreation	0	7,805	29,853	46,916	84,574
48 Health Department	0	6,803	41,373	267,060	315,236
49 Convention & Entertainment	0	633	0	0	633
50 Fleet Mgmt	3,057	8,807	13,932	82	25,879
51 Planning & Development Other	0	0	2,405	0	2,405
52 Planning & Development Spec Rev	0	0	383	0	383
54 Finance Other	0	0	1,570	0	1,570
55 ARA Insurance	0	0	184	0	184
56 ARA BARC	0	0	4,106	0	4,106
57 ARA Parking	0	0	2,620	242,941	245,561
58 ARA Other	0	0	1,730	0	1,730
59 IT Public Services	0	0	12	0	12
60 Legal Insurance	0	0	2,057	0	2,057
61 Legal Wkr Comp	0	0	80	0	80
62 Mayor Cable TV	2,472	0	747	0	3,218
63 Mayor Other	0	0	1,686	0	1,686
64 TIRZ	0	0	483	0	483
65 HR Health Benefits	0	0	1,993	0	1,993
67 PWE Bldg Insp	5,854	0	19,987	0	25,841
68 PWE Stormwater	6,374	0	12,183	0	18,556
69 PWE DDSR	12,228	0	18,278	0	30,505
70 PWE Water & Sewer	43,707	0	80,664	0	124,372
71 PWE Houston Transtar	0	0	312	0	312
72 PWE Other	0	0	495	0	495
73 Houston Permit Center	0	0	1,849	0	1,849
74 CIP S/R Planning	0	0	471	0	471
75 CIP Sal Rec RE	0	0	1,326	0	1,326
76 CIP S/R Engrg	0	0	3,950	0	3,950
77 CIP S/R Constr	0	0	4,018	0	4,018
78 CIP S/R Eng/Const	0	0	611	0	611
79 CIP S/R Geo/Env	0	0	431	0	431
80 CIP S/R Other	0	0	931	0	931
81 CIP S/R GSD	0	0	1,366	0	1,366
94 HR-W.C.	0	0	1,266	0	1,266
95 HITS Other	0	0	2,121	0	2,121
97 Other	0	0	0	666,722	666,722
Total	\$303,571	\$527,073	\$849,624	\$7,331,011	\$9,011,279

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

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept: 17 ARA Payroll Services

Description		Amount	General Admin	Payroll Svcs
<hr/>				
Personnel Costs				
Salaries	S1	2,713,244	0	2,713,244
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,309,148	0	1,309,148
Subtotal - Personnel Costs		4,022,392	0	4,022,392
<hr/>				
Services & Supplies Cost				
Supplies	S	7,828	0	7,828
Services	S	29,791	0	29,791
Subtotal - Services & Supplies		37,619	0	37,619
<hr/>				
Department Cost Total		4,060,011	0	4,060,011
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		4,060,011	0	4,060,011
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,060,011		\$4,060,011
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$115,564	\$722	\$116,286
3 Memberships	2,449	15	2,464
3 Accounting & Consult	311	2	313
3 Interest Costs	2,098	14	2,112
3 Other Misc	1,617	11	1,627
3 Non-Dpt. Legal Svcs/Lobby	10,501	66	10,566
Subtotal - Non-Departmental-Gen Gov	132,539	830	133,368
5 Financial Plg & Analysis	849	50	899
Subtotal - Finance Financial Plg & Analysis	849	50	899
8 Gen Acctng	396	25	422
8 Auditing Svcs	309	0	309
8 Fin Operations	579	38	618
Subtotal - Finance Reporting & Ops	1,284	64	1,348
9 Internal Controls	1,558	72	1,630
Subtotal - Finance Internal Controls	1,558	72	1,630
10 Cost Accounting	193	14	206
10 Trust Funds Mgmt (TFM)	388	30	419
Subtotal - Finance Grants	581	44	625
11 Perf Mgmt Svcs	1,499	57	1,556
Subtotal - Finance Perform Mgmt	1,499	57	1,556
12 Treasury	1,377	125	1,502
Subtotal - Finance Treasury	1,377	125	1,502
13 Purchasing	966	73	1,039
Subtotal - Finance Strategic Purchasing	966	73	1,039
14 ARA Dept Admin	339,749	113,108	452,858
14 ARA Non-Parking	0	120,302	120,302
Subtotal - ARA Director Office	339,749	233,410	573,160
15 Budgeting & Accounting Support	50,219	2,801	53,021

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
15 Accounts Payable	\$34,691	\$1,925	\$36,615
Subtotal - ARA Financial Svcs	84,910	4,726	89,636
16 Records	1,746	144	1,889
Subtotal - ARA Operations	1,746	144	1,889
17 Payroll Svcs	0	10,281	10,281
Subtotal - ARA Payroll Services	0	10,281	10,281
18 Franchise	0	2,060	2,060
Subtotal - ARA Regulatory	0	2,060	2,060
20 IT ERP	0	7,118	7,118
Subtotal - HITS EAS	0	7,118	7,118
21 Enterprise Optns	0	1,869	1,869
Subtotal - HITS EIS	0	1,869	1,869
23 Enterprise Project Mgmt	0	1,552	1,552
Subtotal - HITS Project Mgmt Office	0	1,552	1,552
24 Certification	0	2,840	2,840
24 External Affairs & Outreach	0	1,174	1,174
Subtotal - Office Business Opportunity	0	4,015	4,015
25 City Mayor Admin	0	8,842	8,842
25 I Gov Relats	0	683	683
Subtotal - Mayor	0	9,524	9,524
26 Personnel Svcs	0	3,919	3,919
Subtotal - Human Resources	0	3,919	3,919
28 City Sec Svcs	0	877	877
Subtotal - City Secretary	0	877	877
29 City Council Svcs	0	12,258	12,258

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - City Council	\$0	\$12,258	\$12,258
30 Controller Fin Svcs	0	2,602	2,602
30 Controller Treasury	0	1,871	1,871
Subtotal - City Controller's Office	0	4,474	4,474
Total Incoming	567,058	297,542	864,599
C. Total Allocated		<u>\$4,924,610</u>	<u>\$4,924,610</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Payroll Svcs Allocations

Dept: 17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$2,043	\$0	\$2,043	\$0	\$2,043
5 Finance Financial Planning & Analysis	13.90	0.0653%	3,021	0	3,021	0	3,021
6 Finance City Council	5.00	0.0235%	1,087	0	1,087	0	1,087
7 Finance Public Fin	5.90	0.0277%	1,282	0	1,282	0	1,282
8 Finance Reporting & Ops	11.90	0.0559%	2,587	0	2,587	0	2,587
9 Finance Internal Controls	2.70	0.0127%	587	0	587	0	587
10 Finance Grants	8.30	0.0390%	1,804	0	1,804	0	1,804
11 Finance Perform Mgmt	5.20	0.0244%	1,130	0	1,130	0	1,130
12 Finance Treasury	4.20	0.0197%	913	0	913	0	913
13 Finance Strategic Purchasing	40.30	0.1893%	8,760	0	8,760	0	8,760
14 ARA Director Office	5.10	0.0240%	1,109	0	1,109	0	1,109
15 ARA Financial Svcs	6.10	0.0287%	1,326	0	1,326	0	1,326
16 ARA Operations	95.50	0.4486%	20,758	0	20,758	0	20,758
17 ARA Payroll Services	47.30	0.2222%	10,281	0	10,281	0	10,281
18 ARA Regulatory	7.20	0.0338%	1,565	0	1,565	102	1,667
19 HITS CIO	13.10	0.0615%	2,847	0	2,847	185	3,033
20 HITS EAS	32.80	0.1541%	7,130	0	7,130	464	7,594
21 HITS EIS	64.60	0.3035%	14,042	0	14,042	914	14,956
22 HITS Radio	30.10	0.1414%	6,543	0	6,543	426	6,969
23 HITS Project Mgmt Office	13.70	0.0644%	2,978	0	2,978	194	3,172
24 Office Business Opportunity	30.20	0.1419%	6,564	0	6,564	427	6,992
25 Mayor	37.20	0.1748%	8,086	0	8,086	526	8,612
26 Human Resources	181.90	0.8545%	39,538	0	39,538	2,574	42,112
27 Legal	120.00	0.5637%	26,084	0	26,084	1,698	27,782
28 City Secretary	9.10	0.0427%	1,978	0	1,978	129	2,107
29 City Council	77.60	0.3645%	16,867	0	16,867	1,098	17,965
30 City Controller's Office	60.30	0.2833%	13,107	0	13,107	853	13,960
31 Health Administration	60.30	0.2833%	13,107	0	13,107	853	13,960
32 Planning & Dev Admin	11.60	0.0545%	2,521	0	2,521	164	2,686
34 CIP Sal Rec PWE	7.60	0.0357%	1,652	(27,900)	(26,248)	108	(26,140)
35 HPD Police Records	88.97	0.4179%	19,339	0	19,339	1,259	20,598
36 General Services	225.90	1.0612%	49,102	0	49,102	3,197	52,299
37 HEC	229.20	1.0767%	49,820	0	49,820	3,243	53,063
39 Police	6,397.15	30.0515%	1,390,504	0	1,390,504	90,525	1,481,029
40 Dept of Neighborhoods	148.00	0.6953%	32,170	0	32,170	2,094	34,264
41 Fire	4,209.76	19.7759%	915,046	0	915,046	59,571	974,618
42 Municipal Court	309.30	1.4530%	67,230	0	67,230	4,377	71,607
43 Solid Waste	438.70	2.0609%	95,357	0	95,357	6,208	101,565
44 Houston Airport System (HAS)	1,187.40	5.5780%	258,097	(328,726)	(70,629)	16,803	(53,827)
45 Housing & Community Development	159.20	0.7479%	34,604	0	34,604	2,253	36,857
46 Library	479.60	2.2530%	104,247	0	104,247	6,787	111,034
47 Parks & Recreation	747.40	3.5110%	162,457	0	162,457	10,576	173,033

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Payroll Svcs Allocations

Dept: 17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$225,145	\$0	\$225,145	\$14,657	\$239,802
50 Fleet Mgmt	348.80	1.6385%	75,816	0	75,816	4,936	80,752
51 Planning & Development Other	60.20	0.2828%	13,085	0	13,085	852	13,937
52 Planning & Development Spec Rev	9.60	0.0451%	2,087	0	2,087	136	2,223
54 Finance Other	39.30	0.1846%	8,542	0	8,542	556	9,098
55 ARA Insurance	4.60	0.0216%	1,000	0	1,000	65	1,065
56 ARA BARC	102.80	0.4829%	22,345	0	22,345	1,455	23,800
57 ARA Parking	65.60	0.3082%	14,259	0	14,259	928	15,187
58 ARA Other	43.30	0.2034%	9,412	0	9,412	613	10,025
59 IT Public Services	0.30	0.0014%	65	0	65	4	69
60 Legal Insurance	51.50	0.2419%	11,194	0	11,194	729	11,923
61 Legal Wkr Comp	2.00	0.0094%	435	0	435	28	463
62 Mayor Cable TV	18.70	0.0878%	4,065	0	4,065	265	4,329
63 Mayor Other	42.20	0.1982%	9,173	0	9,173	597	9,770
64 TIRZ	12.10	0.0568%	2,630	0	2,630	171	2,801
65 HR Health Benefits	49.90	0.2344%	10,846	0	10,846	706	11,553
67 PWE Bldg Insp	500.40	2.3507%	108,768	(49,000)	59,768	7,081	66,850
68 PWE Stormwater	305.00	1.4328%	66,296	(28,300)	37,996	4,316	42,312
69 PWE DDSR	457.60	2.1496%	99,465	(40,502)	58,963	6,475	65,439
70 PWE Water & Sewer	2,019.50	9.4869%	438,965	(184,100)	254,865	28,578	283,442
71 PWE Houston Transtar	7.80	0.0366%	1,695	0	1,695	110	1,806
72 PWE Other	12.40	0.0583%	2,695	0	2,695	175	2,871
73 Houston Permit Center	46.30	0.2175%	10,064	0	10,064	655	10,719
74 CIP S/R Planning	11.80	0.0554%	2,565	0	2,565	167	2,732
75 CIP Sal Rec RE	33.20	0.1560%	7,216	0	7,216	470	7,686
76 CIP S/R Engrg	98.90	0.4646%	21,497	0	21,497	1,400	22,897
77 CIP S/R Constr	100.60	0.4726%	21,867	0	21,867	1,424	23,290
78 CIP S/R Eng/Const	15.30	0.0719%	3,326	0	3,326	217	3,542
79 CIP S/R Geo/Env	10.80	0.0507%	2,348	0	2,348	153	2,500
80 CIP S/R Other	23.30	0.1095%	5,065	0	5,065	330	5,394
81 CIP S/R GSD	34.20	0.1607%	7,434	0	7,434	484	7,918
94 HR-W.C.	31.70	0.1489%	6,890	0	6,890	449	7,339
95 HITS Other	53.10	0.2494%	11,542	0	11,542	751	12,293
Subtotal	21,287.28	100.0000%	4,627,069	(658,528)	3,968,541	297,542	4,266,083
Direct Bills					658,528		658,528
Total					\$4,627,069		\$4,924,610

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 17 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$658,528	\$658,528
4 Finance Dir Office	2,043	2,043
5 Finance Financial Planning & Analysis	3,021	3,021
6 Finance City Council	1,087	1,087
7 Finance Public Fin	1,282	1,282
8 Finance Reporting & Ops	2,587	2,587
9 Finance Internal Controls	587	587
10 Finance Grants	1,804	1,804
11 Finance Perform Mgmt	1,130	1,130
12 Finance Treasury	913	913
13 Finance Strategic Purchasing	8,760	8,760
14 ARA Director Office	1,109	1,109
15 ARA Financial Svcs	1,326	1,326
16 ARA Operations	20,758	20,758
17 ARA Payroll Services	10,281	10,281
18 ARA Regulatory	1,667	1,667
19 HITS CIO	3,033	3,033
20 HITS EAS	7,594	7,594
21 HITS EIS	14,956	14,956
22 HITS Radio	6,969	6,969
23 HITS Project Mgmt Office	3,172	3,172
24 Office Business Opportunity	6,992	6,992
25 Mayor	8,612	8,612
26 Human Resources	42,112	42,112
27 Legal	27,782	27,782
28 City Secretary	2,107	2,107
29 City Council	17,965	17,965
30 City Controller's Office	13,960	13,960
31 Health Administration	13,960	13,960
32 Planning & Dev Admin	2,686	2,686
34 CIP Sal Rec PWE	(26,140)	(26,140)
35 HPD Police Records	20,598	20,598
36 General Services	52,299	52,299
37 HEC	53,063	53,063
39 Police	1,481,029	1,481,029
40 Dept of Neighborhoods	34,264	34,264
41 Fire	974,618	974,618
42 Municipal Court	71,607	71,607
43 Solid Waste	101,565	101,565
44 Houston Airport System (HAS)	(53,827)	(53,827)
45 Housing & Community Development	36,857	36,857

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 17 ARA Payroll Services

Department	Payroll Svcs	Total
46 Library	\$111,034	\$111,034
47 Parks & Recreation	173,033	173,033
48 Health Department	239,802	239,802
50 Fleet Mgmt	80,752	80,752
51 Planning & Development Other	13,937	13,937
52 Planning & Development Spec Rev	2,223	2,223
54 Finance Other	9,098	9,098
55 ARA Insurance	1,065	1,065
56 ARA BARC	23,800	23,800
57 ARA Parking	15,187	15,187
58 ARA Other	10,025	10,025
59 IT Public Services	69	69
60 Legal Insurance	11,923	11,923
61 Legal Wkr Comp	463	463
62 Mayor Cable TV	4,329	4,329
63 Mayor Other	9,770	9,770
64 TIRZ	2,801	2,801
65 HR Health Benefits	11,553	11,553
67 PWE Bldg Insp	66,850	66,850
68 PWE Stormwater	42,312	42,312
69 PWE DDSR	65,439	65,439
70 PWE Water & Sewer	283,442	283,442
71 PWE Houston Transtar	1,806	1,806
72 PWE Other	2,871	2,871
73 Houston Permit Center	10,719	10,719
74 CIP S/R Planning	2,732	2,732
75 CIP Sal Rec RE	7,686	7,686
76 CIP S/R Engrg	22,897	22,897
77 CIP S/R Constr	23,290	23,290
78 CIP S/R Eng/Const	3,542	3,542
79 CIP S/R Geo/Env	2,500	2,500
80 CIP S/R Other	5,394	5,394
81 CIP S/R GSD	7,918	7,918
94 HR-W.C.	7,339	7,339
95 HITS Other	12,293	12,293
Total	\$4,924,610	\$4,924,610

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

The Regulatory Services division handles franchise fee collections; utility regulation; commercial permitting; vehicle for hire licensing; and burglar alarm permitting. However, in the City of Houston's Cost Allocation Plan, only the costs for utility regulation and franchise fee collections are allocated. Since all the General Fund departments benefit from the services provided by these fees, the cost is allocated based on General Fund expenditures, excluding TIRZ. The enterprise funds are excluded because they have their own revenue collection services and are not supported by these fees.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept: 18 ARA Regulatory

Description		Amount	General Admin	Franchise
Personnel Costs				
Salaries	S1	581,928	0	581,928
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	236,321	0	236,321
Subtotal - Personnel Costs		818,249	0	818,249
Services & Supplies Cost				
Supplies	P	2,090	0	2,090
Services	P	11,672	0	11,672
Subtotal - Services & Supplies		13,762	0	13,762
Department Cost Total		832,011	0	832,011
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		832,011	0	832,011
General Admin Distribution			0	0
Grand Total		\$832,011		\$832,011

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
3 Insurance Retirees	\$17,591	\$110	\$17,701
3 Memberships	373	2	375
3 Accounting & Consult	834	5	840
3 Interest Costs	430	3	433
3 Other Misc	331	2	333
3 Non-Dpt. Legal Svcs/Lobby	1,598	10	1,608
Subtotal - Non-Departmental-Gen Gov	21,158	133	21,290
5 Financial Plg & Analysis	2,276	134	2,410
Subtotal - Finance Financial Plg & Analysis	2,276	134	2,410
8 Gen Acctng	1,063	68	1,131
8 Auditing Svcs	828	0	828
8 Fin Operations	119	8	127
Subtotal - Finance Reporting & Ops	2,010	76	2,086
9 Internal Controls	319	15	334
Subtotal - Finance Internal Controls	319	15	334
10 Cost Accounting	39	3	42
10 Trust Funds Mgmt (TFM)	80	6	86
Subtotal - Finance Grants	119	9	128
11 Perf Mgmt Svcs	307	12	319
Subtotal - Finance Perform Mgmt	307	12	319
12 Treasury	282	26	308
Subtotal - Finance Treasury	282	26	308
14 ARA Dept Admin	51,717	17,217	68,934
14 ARA Non-Parking	0	18,312	18,312
Subtotal - ARA Director Office	51,717	35,530	87,246
15 Budgeting & Accounting Support	7,644	426	8,071
15 Accounts Payable	5,281	293	5,574

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
Subtotal - ARA Financial Svcs	\$12,925	\$719	\$13,644
16 Records	266	22	288
Subtotal - ARA Operations	266	22	288
17 Payroll Svcs	1,565	102	1,667
Subtotal - ARA Payroll Services	1,565	102	1,667
18 Franchise	0	422	422
Subtotal - ARA Regulatory	0	422	422
20 IT ERP	0	1,107	1,107
Subtotal - HITS EAS	0	1,107	1,107
21 Enterprise Optns	0	5,013	5,013
Subtotal - HITS EIS	0	5,013	5,013
23 Enterprise Project Mgmt	0	236	236
Subtotal - HITS Project Mgmt Office	0	236	236
24 Certification	0	432	432
24 External Affairs & Outreach	0	179	179
Subtotal - Office Business Opportunity	0	611	611
25 City Mayor Admin	0	1,346	1,346
25 I Gov Relats	0	104	104
Subtotal - Mayor	0	1,450	1,450
26 Personnel Svcs	0	597	597
Subtotal - Human Resources	0	597	597
28 City Sec Svcs	0	180	180
Subtotal - City Secretary	0	180	180
29 City Council Svcs	0	2,512	2,512

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
Subtotal - City Council	\$0	\$2,512	\$2,512
30 Controller Fin Svcs	0	6,980	6,980
30 Controller Treasury	0	383	383
Subtotal - City Controller's Office	0	7,364	7,364
Total Incoming	92,943	56,269	149,212
C. Total Allocated		<u>\$981,223</u>	<u>\$981,223</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Franchise Allocations

Dept: 18 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,167,388	5.3845%	\$49,804	\$0	\$49,804	\$0	\$49,804
4 Finance Dir Office	1,905,424	0.1045%	967	0	967	0	967
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	996	0	996	0	996
6 Finance City Council	533,992	0.0293%	271	0	271	0	271
7 Finance Public Fin	974,093	0.0534%	494	0	494	0	494
8 Finance Reporting & Ops	2,909,088	0.1596%	1,476	0	1,476	0	1,476
9 Finance Internal Controls	640,593	0.0351%	325	0	325	0	325
10 Finance Grants	938,647	0.0515%	476	0	476	0	476
11 Finance Perform Mgmt	1,255,606	0.0689%	637	0	637	0	637
12 Finance Treasury	1,674,089	0.0918%	849	0	849	0	849
13 Finance Strategic Purchasing	4,846,486	0.2658%	2,459	0	2,459	0	2,459
14 ARA Director Office	1,798,062	0.0986%	912	0	912	0	912
15 ARA Financial Svcs	920,137	0.0505%	467	0	467	0	467
16 ARA Operations	6,947,416	0.3811%	3,525	0	3,525	0	3,525
17 ARA Payroll Services	4,060,011	0.2227%	2,060	0	2,060	0	2,060
18 ARA Regulatory	832,011	0.0456%	422	0	422	0	422
19 HITS CIO	3,346,331	0.1835%	1,698	0	1,698	111	1,809
20 HITS EAS	5,265,189	0.2888%	2,671	0	2,671	175	2,846
21 HITS EIS	6,827,521	0.3745%	3,464	0	3,464	227	3,691
22 HITS Radio	5,193,707	0.2849%	2,635	0	2,635	173	2,808
23 HITS Project Mgmt Office	1,561,510	0.0856%	792	0	792	52	844
24 Office Business Opportunity	2,835,331	0.1555%	1,438	0	1,438	94	1,533
25 Mayor	4,785,036	0.2625%	2,428	0	2,428	159	2,587
26 Human Resources	3,356,527	0.1841%	1,703	0	1,703	112	1,814
27 Legal	15,438,547	0.8468%	7,833	0	7,833	513	8,346
28 City Secretary	684,768	0.0376%	347	0	347	23	370
29 City Council	11,503,541	0.6310%	5,836	0	5,836	382	6,219
30 City Controller's Office	8,037,765	0.4409%	4,078	0	4,078	267	4,345
31 Health Administration	13,219,230	0.7251%	6,707	0	6,707	439	7,146
32 Planning & Dev Admin	1,805,219	0.0990%	916	0	916	60	976
35 HPD Police Records	5,755,901	0.3157%	2,920	0	2,920	191	3,112
36 General Services	37,536,301	2.0589%	19,044	0	19,044	1,248	20,291
39 Police	785,188,622	43.0677%	398,357	0	398,357	26,100	424,457
40 Dept of Neighborhoods	12,451,930	0.6830%	6,317	0	6,317	414	6,731
41 Fire	492,132,575	26.9936%	249,678	0	249,678	16,359	266,037
42 Municipal Court	27,568,067	1.5121%	13,986	0	13,986	916	14,903
43 Solid Waste	71,324,756	3.9122%	36,186	0	36,186	2,371	38,557
45 Housing & Community Development	477,819	0.0262%	242	0	242	16	258
46 Library	33,855,000	1.8570%	17,176	0	17,176	1,125	18,301
47 Parks & Recreation	68,980,819	3.7836%	34,997	0	34,997	2,293	37,290
48 Health Department	34,959,031	1.9175%	17,736	0	17,736	1,162	18,898
51 Planning & Development Other	3,998,538	0.2193%	2,029	0	2,029	133	2,162

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Franchise Allocations

Dept: 18 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	235	0.0000%	\$0	\$0	\$0	\$0	\$0
56 ARA BARC	(15)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	5,155,065	0.2828%	2,615	0	2,615	171	2,787
59 IT Public Services	69,435	0.0038%	35	0	35	2	38
72 PWE Other	29,465,491	1.6162%	14,949	0	14,949	979	15,928
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	924,954	0	924,954	56,269	981,223
Direct Bills					0		0
Total					\$924,954		\$981,223

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 18 ARA Regulatory

Department	Franchise	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	49,804	49,804
4 Finance Dir Office	967	967
5 Finance Financial Planning & Analysis	996	996
6 Finance City Council	271	271
7 Finance Public Fin	494	494
8 Finance Reporting & Ops	1,476	1,476
9 Finance Internal Controls	325	325
10 Finance Grants	476	476
11 Finance Perform Mgmt	637	637
12 Finance Treasury	849	849
13 Finance Strategic Purchasing	2,459	2,459
14 ARA Director Office	912	912
15 ARA Financial Svcs	467	467
16 ARA Operations	3,525	3,525
17 ARA Payroll Services	2,060	2,060
18 ARA Regulatory	422	422
19 HITS CIO	1,809	1,809
20 HITS EAS	2,846	2,846
21 HITS EIS	3,691	3,691
22 HITS Radio	2,808	2,808
23 HITS Project Mgmt Office	844	844
24 Office Business Opportunity	1,533	1,533
25 Mayor	2,587	2,587
26 Human Resources	1,814	1,814
27 Legal	8,346	8,346
28 City Secretary	370	370
29 City Council	6,219	6,219
30 City Controller's Office	4,345	4,345
31 Health Administration	7,146	7,146
32 Planning & Dev Admin	976	976
35 HPD Police Records	3,112	3,112
36 General Services	20,291	20,291
39 Police	424,457	424,457
40 Dept of Neighborhoods	6,731	6,731
41 Fire	266,037	266,037
42 Municipal Court	14,903	14,903
43 Solid Waste	38,557	38,557
45 Housing & Community Development	258	258
46 Library	18,301	18,301
47 Parks & Recreation	37,290	37,290

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept: 18 ARA Regulatory

Department	Franchise	Total
48 Health Department	\$18,898	\$18,898
51 Planning & Development Other	2,162	2,162
54 Finance Other	0	0
56 ARA BARC	(0)	(0)
58 ARA Other	2,787	2,787
59 IT Public Services	38	38
72 PWE Other	15,928	15,928
95 HITS Other	1	1
Total	\$981,223	\$981,223

**HOUSTON INFORMATION TECHNOLOGY SERVICES (HITS) –
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 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept: 19 HITS CIO

Description		Amount	General Admin	IT Dept Admin	IT Director
Personnel Costs					
Salaries	S1	927,810	0	0	927,810
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	P	482,479	0	0	482,479
Subtotal - Personnel Costs		1,410,289	0	0	1,410,289
Services & Supplies Cost					
Supplies	P	61,912	0	52,132	9,780
Services	P	1,874,130	0	1,766,187	107,943
Subtotal - Services & Supplies		1,936,042	0	1,818,319	117,723
Department Cost Total		3,346,331	0	1,818,319	1,528,012
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,346,331	0	1,818,319	1,528,012
General Admin Distribution			0	0	0
Grand Total		\$3,346,331		\$1,818,319	\$1,528,012

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 19 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$4,635	\$0	\$0	\$4,635
1 Muni Court Bldg	21,618	0	0	21,618
Subtotal - Building Depreciation	26,253	0	0	26,253
2 Equip Deprec	792	0	0	792
Subtotal - Equipment Depreciation	792	0	0	792
3 Insurance Retirees	32,006	200	0	32,206
3 Memberships	678	4	0	682
3 Accounting & Consult	1,021	7	0	1,028
3 Interest Costs	1,730	11	0	1,741
3 Other Misc	1,332	9	0	1,341
3 Claims & Judge	60,685	379	0	61,064
3 Non-Dpt. Legal Svcs/Lobby	2,908	18	0	2,926
3 Walker Rent	778,140	4,863	0	783,002
Subtotal - Non-Departmental-Gen Gov	878,500	5,491	0	883,991
5 Financial Plg & Analysis	2,786	164	0	2,950
Subtotal - Finance Financial Plg & Analysis	2,786	164	0	2,950
8 Gen Acctng	1,302	84	0	1,385
8 Fixed Assets	28,460	1,774	0	30,234
8 Auditing Svcs	1,013	0	0	1,013
8 Fin Operations	478	32	0	509
Subtotal - Finance Reporting & Ops	31,252	1,889	0	33,142
9 Internal Controls	1,284	59	0	1,344
Subtotal - Finance Internal Controls	1,284	59	0	1,344
10 Cost Accounting	159	11	0	170
10 Trust Funds Mgmt (TFM)	320	25	0	345
Subtotal - Finance Grants	479	36	0	515
11 Perf Mgmt Svcs	1,236	47	0	1,283
Subtotal - Finance Perform Mgmt	1,236	47	0	1,283
12 Treasury	1,135	103	0	1,238

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 19 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
Subtotal - Finance Treasury	\$1,135	\$103	\$0	\$1,238
13 Purchasing	2,415	182	0	2,597
Subtotal - Finance Strategic Purchasing	2,415	182	0	2,597
16 Mailroom	18,324	1,708	0	20,032
16 Property	2,070	145	0	2,215
16 Records	483	40	0	523
16 3-1-1 Svcs	37,156	3,178	0	40,334
Subtotal - ARA Operations	58,034	5,071	0	63,105
17 Payroll Svcs	2,847	185	0	3,033
Subtotal - ARA Payroll Services	2,847	185	0	3,033
18 Franchise	1,698	111	0	1,809
Subtotal - ARA Regulatory	1,698	111	0	1,809
20 Enterprise Appl	0	203,096	0	203,096
20 IT ERP	0	1,898	0	1,898
20 EGIS	0	9,688	0	9,688
Subtotal - HITS EAS	0	214,682	0	214,682
21 Client Svcs	0	236,941	0	236,941
21 NW Data	0	74,153	0	74,153
21 NW Voice	0	34,428	0	34,428
21 Enterprise Optns	0	6,137	0	6,137
Subtotal - HITS EIS	0	351,659	0	351,659
22 IT Radio Svcs	0	409,121	0	409,121
Subtotal - HITS Radio	0	409,121	0	409,121
23 Enterprise Project Mgmt	0	430	0	430
Subtotal - HITS Project Mgmt Office	0	430	0	430
24 Certification	0	787	0	787

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 19 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
24 Contract Compliance	\$0	\$10,751	\$0	\$10,751
24 Reporting & Analytics	0	3,245	0	3,245
24 Dept Services	0	9,654	0	9,654
24 External Affairs & Outreach	0	325	0	325
Subtotal - Office Business Opportunity	0	24,761	0	24,761
25 City Mayor Admin	0	2,449	0	2,449
25 I Gov Relats	0	189	0	189
Subtotal - Mayor	0	2,638	0	2,638
26 Selection	0	4,772	0	4,772
26 Personnel Svcs	0	1,085	0	1,085
Subtotal - Human Resources	0	5,857	0	5,857
27 Legal Svcs	0	121,419	0	121,419
27 Inspector General	0	67,522	0	67,522
Subtotal - Legal	0	188,940	0	188,940
28 City Sec Svcs	0	723	0	723
Subtotal - City Secretary	0	723	0	723
29 City Council Svcs	0	10,103	0	10,103
Subtotal - City Council	0	10,103	0	10,103
30 Controller Fin Svcs	0	8,545	0	8,545
30 Controller Treasury	0	1,542	0	1,542
Subtotal - City Controller's Office	0	10,088	0	10,088
36 Building Svcs	0	142,811	0	142,811
36 Utilities	0	69,044	0	69,044
36 Real Estate	0	42,970	0	42,970
Subtotal - General Services	0	254,825	0	254,825
Total Incoming	1,008,711	1,487,167	0	2,495,878
C. Total Allocated		\$5,842,209	\$1,818,319	\$4,023,890
			31.12%	68.88%

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

IT Dept Admin Allocations

Dept: 19 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 HITS EAS	32.80	16.8551%	\$306,479	\$0	\$306,479	\$0	\$306,479
21 HITS EIS	64.60	33.1963%	603,615	0	603,615	0	603,615
22 HITS Radio	30.10	15.4676%	281,251	0	281,251	0	281,251
23 HITS Project Mgmt Office	13.70	7.0401%	128,011	0	128,011	0	128,011
59 IT Public Services	0.30	0.1542%	2,803	0	2,803	0	2,803
95 HITS Other	53.10	27.2867%	496,160	0	496,160	0	496,160
Subtotal	194.60	100.0000%	1,818,319	0	1,818,319	0	1,818,319
Direct Bills					0		0
Total					\$1,818,319		\$1,818,319

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

IT Director Allocations

Dept: 19 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 HITS EAS	32.80	16.8551%	\$427,567	\$0	\$427,567	\$250,663	\$678,230
21 HITS EIS	64.60	33.1963%	842,098	0	842,098	493,684	1,335,782
22 HITS Radio	30.10	15.4676%	392,371	0	392,371	230,029	622,400
23 HITS Project Mgmt Office	13.70	7.0401%	178,587	0	178,587	104,698	283,285
59 IT Public Services	0.30	0.1542%	3,911	0	3,911	2,293	6,203
95 HITS Other	53.10	27.2867%	692,189	0	692,189	405,799	1,097,988
Subtotal	194.60	100.0000%	2,536,723	0	2,536,723	1,487,167	4,023,890
Direct Bills					0		0
Total					\$2,536,723		\$4,023,890

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept: 19 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
20 HITS EAS	306,479	678,230	984,709
21 HITS EIS	603,615	1,335,782	1,939,397
22 HITS Radio	281,251	622,400	903,651
23 HITS Project Mgmt Office	128,011	283,285	411,296
59 IT Public Services	2,803	6,203	9,006
95 HITS Other	496,160	1,097,988	1,594,148
Total	\$1,818,319	\$4,023,890	\$5,842,209

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

Houston Information Technology Services (HITS) – the Enterprise Applications division provides application support and management services for the city's core business systems and numerous departmental applications. Examples of such services include: Enterprise Geographical Information Systems (GIS), SharePoint, Municipal Courts systems, Data Management and provides Enterprise Resource Planning (ERP) application support for the city's core business systems and other departmental applications integrated with ERP. The functions and 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.
- **MCD** – Costs for support of MCD software solutions have been calculated based on resource utilization. These costs are allocated directly to Municipal Court.
- **IT ERP** – Costs of the ERP system support are allocated based on the total number of SAP licenses per department.
- **Enterprise GIS** – Costs of EGIS are allocated based on EGIS expenditures by department.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:20 HITS EAS

Description		Amount	General Admin	Enterprise Appl	MCD	IT ERP	EGIS
Personnel Costs							
Salaries	S1	3,000,735	0	655,317	574,914	1,601,508	168,996
<i>Salary % Split</i>			<i>.00%</i>	<i>21.84%</i>	<i>19.16%</i>	<i>53.37%</i>	<i>5.63%</i>
Benefits	P	1,466,334	0	316,804	277,934	791,233	80,363
Subtotal - Personnel Costs		4,467,069	0	972,121	852,848	2,392,741	249,359
Services & Supplies Cost							
Supplies	P	2,260	0	452	397	1,411	0
Services	P	795,860	0	6,005	5,269	784,586	0
Subtotal - Services & Supplies		798,120	0	6,457	5,666	785,997	0
Department Cost Total		5,265,189	0	978,578	858,514	3,178,737	249,359
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		5,265,189	0	978,578	858,514	3,178,737	249,359
General Admin Distribution			0	0	0	0	0
Grand Total		\$5,265,189		\$978,578	\$858,514	\$3,178,737	\$249,359

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	MCD	IT ERP	EGIS
3 Insurance Retirees	\$80,137	\$501	\$17,610	\$15,450	\$43,037	\$4,541
3 Memberships	1,698	11	373	327	912	96
3 Accounting & Consult	446	3	98	86	240	25
3 Interest Costs	2,721	18	598	525	1,462	154
3 Other Misc	2,096	14	461	404	1,126	119
3 Non-Dpt. Legal Svcs/Lobby	7,282	46	1,600	1,404	3,910	413
Subtotal - Non-Departmental-Gen Gov	94,381	592	20,741	18,196	50,687	5,349
5 Financial Plg & Analysis	1,218	72	282	247	688	73
Subtotal - Finance Financial Plg & Analysis	1,218	72	282	247	688	73
8 Gen Acctng	569	37	132	116	323	34
8 Auditing Svcs	443	0	97	85	236	25
8 Fin Operations	751	50	175	154	428	45
Subtotal - Finance Reporting & Ops	1,763	86	404	354	987	104
9 Internal Controls	2,021	93	462	405	1,128	119
Subtotal - Finance Internal Controls	2,021	93	462	405	1,128	119
10 Cost Accounting	250	18	58	51	143	15
10 Trust Funds Mgmt (TFM)	504	39	119	104	290	31
Subtotal - Finance Grants	753	57	177	155	433	46
11 Perf Mgmt Svcs	1,944	74	441	387	1,077	114
Subtotal - Finance Perform Mgmt	1,944	74	441	387	1,077	114
12 Treasury	1,786	163	425	373	1,040	110
Subtotal - Finance Treasury	1,786	163	425	373	1,040	110
13 Purchasing	3,864	291	907	796	2,217	234
Subtotal - Finance Strategic Purchasing	3,864	291	907	796	2,217	234
16 Records	1,210	100	286	251	699	74
Subtotal - ARA Operations	1,210	100	286	251	699	74
17 Payroll Svcs	7,130	464	1,658	1,455	4,053	428

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	MCD	IT ERP	EGIS
Subtotal - ARA Payroll Services	\$7,130	\$464	\$1,658	\$1,455	\$4,053	\$428
18 Franchise	2,671	175	622	545	1,519	160
Subtotal - ARA Regulatory	2,671	175	622	545	1,519	160
19 IT Dept Admin	306,479	0	66,931	58,719	163,570	17,260
19 IT Director	427,567	250,663	148,116	129,943	361,975	38,197
Subtotal - HITS CIO	734,046	250,663	215,046	188,662	525,544	55,457
20 IT ERP	0	6,802	1,485	1,303	3,630	383
Subtotal - HITS EAS	0	6,802	1,485	1,303	3,630	383
21 Enterprise Optns	0	2,683	586	514	1,432	151
Subtotal - HITS EIS	0	2,683	586	514	1,432	151
23 Enterprise Project Mgmt	0	1,076	235	206	574	61
Subtotal - HITS Project Mgmt Office	0	1,076	235	206	574	61
24 Certification	0	1,970	430	377	1,051	111
24 External Affairs & Outreach	0	814	178	156	435	46
Subtotal - Office Business Opportunity	0	2,784	608	533	1,486	157
25 City Mayor Admin	0	6,131	1,339	1,175	3,272	345
25 I Gov Relats	0	473	103	91	253	27
Subtotal - Mayor	0	6,605	1,442	1,265	3,525	372
26 Personnel Svcs	0	2,718	594	521	1,451	153
Subtotal - Human Resources	0	2,718	594	521	1,451	153
28 City Sec Svcs	0	1,137	248	218	607	64
Subtotal - City Secretary	0	1,137	248	218	607	64
29 City Council Svcs	0	15,897	3,472	3,046	8,484	895
Subtotal - City Council	0	15,897	3,472	3,046	8,484	895
30 Controller Fin Svcs	0	3,736	816	716	1,994	210

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	MCD	IT ERP	EGIS
30 Controller Treasury	\$0	\$2,426	\$530	\$465	\$1,295	\$137
Subtotal - City Controller's Office	0	6,163	1,346	1,181	3,289	347
Total Incoming	852,788	298,694	251,467	220,614	614,552	64,849
C. Total Allocated		<u>\$6,416,671</u>	<u>\$1,230,045</u>	<u>\$1,079,128</u>	<u>\$3,793,289</u>	<u>\$314,208</u>
			19.17%	16.82%	59.12%	4.90%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Enterprise Appl Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9,653	9.6829%	\$112,788	\$0	\$112,788	\$0	\$112,788
14 ARA Director Office	6,485	6.5051%	75,772	0	75,772	0	75,772
16 ARA Operations	2,477	2.4847%	28,942	0	28,942	0	28,942
19 HITS CIO	17,382	17.4359%	203,096	0	203,096	0	203,096
21 HITS EIS	24	0.0241%	280	0	280	25	305
24 Office Business Opportunity	2,827	2.8358%	33,031	0	33,031	2,895	35,927
25 Mayor	768	0.7704%	8,974	0	8,974	787	9,760
26 Human Resources	13,938	13.9812%	162,855	0	162,855	14,274	177,129
27 Legal	381	0.3822%	4,452	0	4,452	390	4,842
28 City Secretary	11	0.0110%	129	0	129	11	140
29 City Council	156	0.1565%	1,823	0	1,823	160	1,983
30 City Controller's Office	94	0.0943%	1,098	0	1,098	96	1,195
32 Planning & Dev Admin	658	0.6600%	7,688	0	7,688	674	8,362
33 PWE Administration Indirect	9,434	9.4632%	110,229	0	110,229	9,662	119,891
36 General Services	2,940	2.9491%	34,352	0	34,352	3,011	37,363
37 HEC	100	0.1003%	1,168	0	1,168	102	1,271
39 Police	18	0.0181%	210	0	210	18	229
40 Dept of Neighborhoods	172	0.1725%	2,010	0	2,010	176	2,186
41 Fire	8,203	8.2284%	95,846	0	95,846	8,401	104,247
42 Municipal Court	4,386	4.3996%	51,247	0	51,247	4,492	55,739
43 Solid Waste	2,511	2.5188%	29,339	0	29,339	2,572	31,911
44 Houston Airport System (HAS)	885	0.8877%	10,341	0	10,341	906	11,247
45 Housing & Community Development	1,537	1.5418%	17,959	0	17,959	1,574	19,533
46 Library	1,800	1.8056%	21,032	0	21,032	1,843	22,875
47 Parks & Recreation	851	0.8536%	9,943	0	9,943	872	10,815
48 Health Department	6,928	6.9495%	80,949	0	80,949	7,095	88,044
50 Fleet Mgmt	1,826	1.8317%	21,335	0	21,335	1,870	23,205
56 ARA BARC	581	0.5828%	6,789	0	6,789	595	7,384
58 ARA Other	2,665	2.6733%	31,139	0	31,139	2,729	33,868
Subtotal	99,691	100.0000%	1,164,815	0	1,164,815	65,230	1,230,045
Direct Bills					0		0
Total					\$1,164,815		\$1,230,045

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

MCD Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 Municipal Court	100	100.0000%	\$1,021,901	\$0	\$1,021,901	\$57,227	\$1,079,128
Subtotal	100	100.0000%	1,021,901	0	1,021,901	57,227	1,079,128
Direct Bills					0		0
Total					\$1,021,901		\$1,079,128

Basis Units: Direct allocation to Municipal Court
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

IT ERP Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	7	0.0305%	\$1,107	\$0	\$1,107	\$0	\$1,107
5 Finance Financial Planning & Analysis	13	0.0566%	2,056	0	2,056	0	2,056
6 Finance City Council	5	0.0218%	791	0	791	0	791
7 Finance Public Fin	7	0.0305%	1,107	0	1,107	0	1,107
8 Finance Reporting & Ops	12	0.0522%	1,898	0	1,898	0	1,898
9 Finance Internal Controls	2	0.0087%	316	0	316	0	316
10 Finance Grants	9	0.0392%	1,424	0	1,424	0	1,424
11 Finance Perform Mgmt	2	0.0087%	316	0	316	0	316
12 Finance Treasury	4	0.0174%	633	0	633	0	633
13 Finance Strategic Purchasing	36	0.1567%	5,694	0	5,694	0	5,694
14 ARA Director Office	5	0.0218%	791	0	791	0	791
15 ARA Financial Svcs	7	0.0305%	1,107	0	1,107	0	1,107
16 ARA Operations	104	0.4527%	16,451	0	16,451	0	16,451
17 ARA Payroll Services	45	0.1959%	7,118	0	7,118	0	7,118
18 ARA Regulatory	7	0.0305%	1,107	0	1,107	0	1,107
19 HITS CIO	12	0.0522%	1,898	0	1,898	0	1,898
20 HITS EAS	43	0.1872%	6,802	0	6,802	0	6,802
21 HITS EIS	56	0.2438%	8,858	0	8,858	394	9,252
22 HITS Radio	29	0.1262%	4,587	0	4,587	204	4,791
24 Office Business Opportunity	30	0.1306%	4,745	0	4,745	211	4,957
25 Mayor	45	0.1959%	7,118	0	7,118	317	7,435
26 Human Resources	178	0.7748%	28,156	0	28,156	1,253	29,409
27 Legal	117	0.5093%	18,507	0	18,507	823	19,330
28 City Secretary	10	0.0435%	1,582	0	1,582	70	1,652
29 City Council	83	0.3613%	13,129	0	13,129	584	13,713
30 City Controller's Office	61	0.2655%	9,649	0	9,649	429	10,078
31 Health Administration	49	0.2133%	7,751	0	7,751	345	8,096
32 Planning & Dev Admin	8	0.0348%	1,265	0	1,265	56	1,322
35 HPD Police Records	96	0.4179%	15,185	0	15,185	676	15,861
36 General Services	220	0.9576%	34,800	0	34,800	1,548	36,348
37 HEC	235	1.0229%	37,172	0	37,172	1,654	38,826
39 Police	7,248	31.5501%	1,146,490	0	1,146,490	51,006	1,197,496
40 Dept of Neighborhoods	142	0.6181%	22,462	0	22,462	999	23,461
41 Fire	4,473	19.4707%	707,540	0	707,540	31,478	739,018
42 Municipal Court	352	1.5322%	55,679	0	55,679	2,477	58,157
43 Solid Waste	457	1.9893%	72,288	0	72,288	3,216	75,504
44 Houston Airport System (HAS)	1,167	5.0799%	184,596	0	184,596	8,212	192,809
45 Housing & Community Development	139	0.6051%	21,987	0	21,987	978	22,965
46 Library	513	2.2331%	81,146	0	81,146	3,610	84,757
47 Parks & Recreation	941	4.0961%	148,848	0	148,848	6,622	155,470
48 Health Department	1,097	4.7752%	173,524	0	173,524	7,720	181,244
49 Convention & Entertainment	8	0.0348%	1,265	0	1,265	56	1,322

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

IT ERP Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Fleet Mgmt	374	1.6280%	\$59,159	\$0	\$59,159	\$2,632	\$61,791
51 Planning & Development Other	32	0.1393%	5,062	0	5,062	225	5,287
52 Planning & Development Spec Rev	42	0.1828%	6,644	0	6,644	296	6,939
54 Finance Other	44	0.1915%	6,960	0	6,960	310	7,270
55 ARA Insurance	5	0.0218%	791	0	791	35	826
56 ARA BARC	107	0.4658%	16,925	0	16,925	753	17,678
57 ARA Parking	67	0.2916%	10,598	0	10,598	471	11,070
58 ARA Other	52	0.2264%	8,225	0	8,225	366	8,591
60 Legal Insurance	51	0.2220%	8,067	0	8,067	359	8,426
61 Legal Wkr Comp	2	0.0087%	316	0	316	14	330
62 Mayor Cable TV	19	0.0827%	3,005	0	3,005	134	3,139
63 Mayor Other	34	0.1480%	5,378	0	5,378	239	5,617
65 HR Health Benefits	48	0.2089%	7,593	0	7,593	338	7,930
67 PWE Bldg Insp	520	2.2635%	82,254	0	82,254	3,659	85,913
68 PWE Stormwater	330	1.4365%	52,199	0	52,199	2,322	54,522
69 PWE DDSR	476	2.0720%	75,294	0	75,294	3,350	78,644
70 PWE Water & Sewer	2,111	9.1890%	333,918	0	333,918	14,856	348,774
71 PWE Houston Transtar	8	0.0348%	1,265	0	1,265	56	1,322
72 PWE Other	13	0.0566%	2,056	0	2,056	91	2,148
73 Houston Permit Center	43	0.1872%	6,802	0	6,802	303	7,104
74 CIP S/R Planning	13	0.0566%	2,056	0	2,056	91	2,148
75 CIP Sal Rec RE	36	0.1567%	5,694	0	5,694	253	5,948
76 CIP S/R Engrg	100	0.4353%	15,818	0	15,818	704	16,522
77 CIP S/R Constr	105	0.4571%	16,609	0	16,609	739	17,348
78 CIP S/R Eng/Const	14	0.0609%	2,215	0	2,215	99	2,313
79 CIP S/R Geo/Env	11	0.0479%	1,740	0	1,740	77	1,817
80 CIP S/R Other	30	0.1306%	4,745	0	4,745	211	4,957
81 CIP S/R GSD	32	0.1393%	5,062	0	5,062	225	5,287
94 HR-W.C.	28	0.1219%	4,429	0	4,429	197	4,626
95 HITS Other	92	0.4005%	14,553	0	14,553	647	15,200
96 Legal Other	7	0.0305%	1,107	0	1,107	49	1,157
97 Other	53	0.2307%	8,384	0	8,384	373	8,757
Subtotal	22,973	100.0000%	3,633,874	0	3,633,874	159,414	3,793,289
Direct Bills					0		0
Total					\$3,633,874		\$3,793,289

Basis Units: Number of SAP licenses
Source: HITS Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

EGIS Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	4,807	0.2191%	\$651	\$0	\$651	\$0	\$651
14 ARA Director Office	20,630	0.9402%	2,796	0	2,796	0	2,796
19 HITS CIO	71,484	3.2577%	9,688	0	9,688	0	9,688
24 Office Business Opportunity	1,296	0.0591%	176	0	176	10	186
25 Mayor	5,874	0.2677%	796	0	796	47	843
26 Human Resources	7,162	0.3264%	971	0	971	57	1,028
27 Legal	7,914	0.3607%	1,073	0	1,073	63	1,136
28 City Secretary	486	0.0221%	66	0	66	4	70
29 City Council	3,543	0.1615%	480	0	480	28	509
30 City Controller's Office	2,612	0.1190%	354	0	354	21	375
34 CIP Sal Rec PWE	127,202	5.7969%	17,239	0	17,239	1,020	18,259
36 General Services	11,355	0.5175%	1,539	0	1,539	91	1,630
37 HEC	9,678	0.4410%	1,312	0	1,312	78	1,389
39 Police	531,123	24.2045%	71,981	0	71,981	4,260	76,241
40 Dept of Neighborhoods	4,657	0.2122%	631	0	631	37	668
41 Fire	172,824	7.8760%	23,422	0	23,422	1,386	24,808
42 Municipal Court	13,145	0.5990%	1,781	0	1,781	105	1,887
43 Solid Waste	37,688	1.7175%	5,108	0	5,108	302	5,410
44 Houston Airport System (HAS)	100,539	4.5818%	13,626	0	13,626	806	14,432
45 Housing & Community Development	22,301	1.0163%	3,022	0	3,022	179	3,201
46 Library	19,880	0.9060%	2,694	0	2,694	159	2,854
47 Parks & Recreation	64,993	2.9619%	8,808	0	8,808	521	9,330
48 Health Department	67,172	3.0612%	9,104	0	9,104	539	9,642
50 Fleet Mgmt	15,186	0.6921%	2,058	0	2,058	122	2,180
51 Planning & Development Other	86,308	3.9333%	11,697	0	11,697	692	12,389
52 Planning & Development Spec Rev	191,225	8.7146%	25,916	0	25,916	1,534	27,450
54 Finance Other	2,127	0.0969%	288	0	288	17	305
55 ARA Insurance	504	0.0230%	68	0	68	4	72
56 ARA BARC	11,102	0.5059%	1,505	0	1,505	89	1,594
57 ARA Parking	7,562	0.3446%	1,025	0	1,025	61	1,085
60 Legal Insurance	3,383	0.1542%	458	0	458	27	486
61 Legal Wkr Comp	124	0.0057%	17	0	17	1	18
65 HR Health Benefits	2,203	0.1004%	299	0	299	18	316
67 PWE Bldg Insp	40,197	1.8319%	5,448	0	5,448	322	5,770
68 PWE Stormwater	13,399	0.6106%	1,816	0	1,816	107	1,923
69 PWE DDSR	87,093	3.9690%	11,803	0	11,803	699	12,502
70 PWE Water & Sewer	401,614	18.3025%	54,429	0	54,429	3,221	57,650
94 HR-W.C.	1,381	0.0629%	187	0	187	11	198
95 HITS Other	22,538	1.0271%	3,054	0	3,054	181	3,235

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

EGIS Allocations

Dept:20 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,194,311	100.0000%	297,387	0	297,387	16,822	314,208
Direct Bills					0		0
Total					\$297,387		\$314,208

Basis Units: EGIS expenditures by department

Source: EGIS FY16 Actuals

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:20 HITS EAS

Department	Enterprise Appl	MCD	IT ERP	EGIS	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	112,788	0	1,107	651	114,547
5 Finance Financial Planning & Analysis	0	0	2,056	0	2,056
6 Finance City Council	0	0	791	0	791
7 Finance Public Fin	0	0	1,107	0	1,107
8 Finance Reporting & Ops	0	0	1,898	0	1,898
9 Finance Internal Controls	0	0	316	0	316
10 Finance Grants	0	0	1,424	0	1,424
11 Finance Perform Mgmt	0	0	316	0	316
12 Finance Treasury	0	0	633	0	633
13 Finance Strategic Purchasing	0	0	5,694	0	5,694
14 ARA Director Office	75,772	0	791	2,796	79,359
15 ARA Financial Svcs	0	0	1,107	0	1,107
16 ARA Operations	28,942	0	16,451	0	45,393
17 ARA Payroll Services	0	0	7,118	0	7,118
18 ARA Regulatory	0	0	1,107	0	1,107
19 HITS CIO	203,096	0	1,898	9,688	214,682
20 HITS EAS	0	0	6,802	0	6,802
21 HITS EIS	305	0	9,252	0	9,557
22 HITS Radio	0	0	4,791	0	4,791
24 Office Business Opportunity	35,927	0	4,957	186	41,069
25 Mayor	9,760	0	7,435	843	18,038
26 Human Resources	177,129	0	29,409	1,028	207,566
27 Legal	4,842	0	19,330	1,136	25,308
28 City Secretary	140	0	1,652	70	1,862
29 City Council	1,983	0	13,713	509	16,204
30 City Controller's Office	1,195	0	10,078	375	11,648
31 Health Administration	0	0	8,096	0	8,096
32 Planning & Dev Admin	8,362	0	1,322	0	9,684
33 PWE Administration Indirect	119,891	0	0	0	119,891
34 CIP Sal Rec PWE	0	0	0	18,259	18,259
35 HPD Police Records	0	0	15,861	0	15,861
36 General Services	37,363	0	36,348	1,630	75,340
37 HEC	1,271	0	38,826	1,389	41,486
39 Police	229	0	1,197,496	76,241	1,273,966
40 Dept of Neighborhoods	2,186	0	23,461	668	26,315
41 Fire	104,247	0	739,018	24,808	868,073
42 Municipal Court	55,739	1,079,128	58,157	1,887	1,194,910
43 Solid Waste	31,911	0	75,504	5,410	112,825
44 Houston Airport System (HAS)	11,247	0	192,809	14,432	218,488
45 Housing & Community Development	19,533	0	22,965	3,201	45,699

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:20 HITS EAS

Department	Enterprise Appl	MCD	IT ERP	EGIS	Total
46 Library	\$22,875	\$0	\$84,757	\$2,854	\$110,485
47 Parks & Recreation	10,815	0	155,470	9,330	175,614
48 Health Department	88,044	0	181,244	9,642	278,929
49 Convention & Entertainment	0	0	1,322	0	1,322
50 Fleet Mgmt	23,205	0	61,791	2,180	87,177
51 Planning & Development Other	0	0	5,287	12,389	17,676
52 Planning & Development Spec Rev	0	0	6,939	27,450	34,389
54 Finance Other	0	0	7,270	305	7,575
55 ARA Insurance	0	0	826	72	898
56 ARA BARC	7,384	0	17,678	1,594	26,655
57 ARA Parking	0	0	11,070	1,085	12,155
58 ARA Other	33,868	0	8,591	0	42,459
60 Legal Insurance	0	0	8,426	486	8,912
61 Legal Wkr Comp	0	0	330	18	348
62 Mayor Cable TV	0	0	3,139	0	3,139
63 Mayor Other	0	0	5,617	0	5,617
65 HR Health Benefits	0	0	7,930	316	8,247
67 PWE Bldg Insp	0	0	85,913	5,770	91,683
68 PWE Stormwater	0	0	54,522	1,923	56,445
69 PWE DDSR	0	0	78,644	12,502	91,145
70 PWE Water & Sewer	0	0	348,774	57,650	406,424
71 PWE Houston Transtar	0	0	1,322	0	1,322
72 PWE Other	0	0	2,148	0	2,148
73 Houston Permit Center	0	0	7,104	0	7,104
74 CIP S/R Planning	0	0	2,148	0	2,148
75 CIP Sal Rec RE	0	0	5,948	0	5,948
76 CIP S/R Engrg	0	0	16,522	0	16,522
77 CIP S/R Constr	0	0	17,348	0	17,348
78 CIP S/R Eng/Const	0	0	2,313	0	2,313
79 CIP S/R Geo/Env	0	0	1,817	0	1,817
80 CIP S/R Other	0	0	4,957	0	4,957
81 CIP S/R GSD	0	0	5,287	0	5,287
94 HR-W.C.	0	0	4,626	198	4,824
95 HITS Other	0	0	15,200	3,235	18,435
96 Legal Other	0	0	1,157	0	1,157
97 Other	0	0	8,757	0	8,757
Total	\$1,230,045	\$1,079,128	\$3,793,289	\$314,208	\$6,416,671

**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 Information Technology Service Now (ITSN) requests submitted per department.
- **Network Data** – Costs of the service and maintenance of the citywide network infrastructure are allocated based on the total number of users per department using network services.
- **Network Voice** – Costs of the service and maintenance of the citywide telecommunications systems are allocated based on the total number of users per department using network services, excluding the Airport.
- **Enterprise Operations** – Costs of enterprise management, server operations and storage management are allocated based on the number of revenue, expenditure, and purchasing transactions per department, excluding HEC, Municipal Courts, ARRA, and Hurricane Ike.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:21 HITS EIS

Description		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
Personnel Costs							
Salaries	S1	4,539,769	0	534,610	998,889	434,694	2,571,576
<i>Salary % Split</i>			<i>.00%</i>	<i>11.78%</i>	<i>22.00%</i>	<i>9.58%</i>	<i>56.65%</i>
Benefits	P	2,215,511	0	250,978	434,810	229,675	1,300,048
Subtotal - Personnel Costs		6,755,280	0	785,588	1,433,699	664,369	3,871,624
Services & Supplies Cost							
Supplies	P	41,252	0	157	291	5,861	34,943
Services	P	30,990	0	1,519	0	500	28,971
Subtotal - Services & Supplies		72,242	0	1,676	291	6,361	63,914
Department Cost Total		6,827,522	0	787,264	1,433,990	670,730	3,935,538
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,827,522	0	787,264	1,433,990	670,730	3,935,538
General Admin Distribution			0	0	0	0	0
Grand Total		\$6,827,522		\$787,264	\$1,433,990	\$670,730	\$3,935,538

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$157,831	\$986	\$18,703	\$34,945	\$15,207	\$89,963
3 Memberships	3,344	21	396	740	322	1,906
3 Accounting & Consult	723	5	86	160	70	412
3 Interest Costs	3,529	23	418	782	340	2,012
3 Other Misc	2,718	18	322	602	262	1,550
3 Non-Dpt. Legal Svcs/Lobby	14,341	90	1,699	3,175	1,382	8,174
Subtotal - Non-Departmental-Gen Gov	182,487	1,143	21,625	40,404	17,583	104,018
5 Financial Plg & Analysis	1,974	116	246	460	200	1,184
Subtotal - Finance Financial Plg & Analysis	1,974	116	246	460	200	1,184
8 Gen Acctng	922	59	116	216	94	556
8 Auditing Svcs	718	0	85	158	69	407
8 Fin Operations	974	65	122	229	99	589
Subtotal - Finance Reporting & Ops	2,614	124	322	602	262	1,551
9 Internal Controls	2,621	121	323	603	263	1,553
Subtotal - Finance Internal Controls	2,621	121	323	603	263	1,553
10 Cost Accounting	324	23	41	76	33	196
10 Trust Funds Mgmt (TFM)	653	51	83	155	67	399
Subtotal - Finance Grants	977	74	124	231	101	595
11 Perf Mgmt Svcs	2,521	96	308	576	251	1,482
Subtotal - Finance Perform Mgmt	2,521	96	308	576	251	1,482
12 Treasury	2,316	211	298	556	242	1,431
Subtotal - Finance Treasury	2,316	211	298	556	242	1,431
16 Records	2,384	196	304	568	247	1,462
Subtotal - ARA Operations	2,384	196	304	568	247	1,462
17 Payroll Svcs	14,042	914	1,761	3,291	1,432	8,472
Subtotal - ARA Payroll Services	14,042	914	1,761	3,291	1,432	8,472
18 Franchise	3,464	227	435	812	353	2,091

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Subtotal - ARA Regulatory	\$3,464	\$227	\$435	\$812	\$353	\$2,091
19 IT Dept Admin	603,615	0	71,083	132,814	57,798	341,921
19 IT Director	842,098	493,684	157,304	293,913	127,904	756,661
Subtotal - HITS CIO	1,445,713	493,684	228,386	426,727	185,702	1,098,582
20 Enterprise Appl	280	25	36	67	29	173
20 IT ERP	8,858	394	1,090	2,036	886	5,241
Subtotal - HITS EAS	9,139	419	1,125	2,103	915	5,414
21 Enterprise Optns	0	4,348	512	957	416	2,463
Subtotal - HITS EIS	0	4,348	512	957	416	2,463
23 Enterprise Project Mgmt	0	2,120	250	466	203	1,201
Subtotal - HITS Project Mgmt Office	0	2,120	250	466	203	1,201
24 Certification	0	3,879	457	854	371	2,197
24 External Affairs & Outreach	0	1,604	189	353	154	908
Subtotal - Office Business Opportunity	0	5,483	646	1,206	525	3,106
25 City Mayor Admin	0	12,075	1,422	2,657	1,156	6,840
25 I Gov Relats	0	932	110	205	89	528
Subtotal - Mayor	0	13,008	1,532	2,862	1,246	7,368
26 Personnel Svcs	0	5,353	630	1,178	513	3,032
Subtotal - Human Resources	0	5,353	630	1,178	513	3,032
28 City Sec Svcs	0	1,474	174	324	141	835
Subtotal - City Secretary	0	1,474	174	324	141	835
29 City Council Svcs	0	20,614	2,427	4,536	1,974	11,677
Subtotal - City Council	0	20,614	2,427	4,536	1,974	11,677
30 Controller Fin Svcs	0	6,053	713	1,332	580	3,429
30 Controller Treasury	0	3,147	371	692	301	1,782
Subtotal - City Controller's Office	0	9,200	1,083	2,024	881	5,211
Total Incoming	1,670,250	558,924	262,511	490,487	213,449	1,262,727
C. Total Allocated		\$9,056,696	\$1,049,775	\$1,924,477	\$884,179	\$5,198,265
			11.59%	21.25%	9.76%	57.40%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Client Svcs Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	1,719	11.8847%	\$116,940	\$0	\$116,940	\$0	\$116,940
14 ARA Director Office	642	4.4386%	43,674	0	43,674	0	43,674
16 ARA Operations	168	1.1615%	11,429	0	11,429	0	11,429
19 HITS CIO	3,483	24.0805%	236,941	0	236,941	0	236,941
24 Office Business Opportunity	133	0.9195%	9,048	0	9,048	1,036	10,083
25 Mayor	751	5.1922%	51,089	0	51,089	5,848	56,937
26 Human Resources	1,852	12.8042%	125,988	0	125,988	14,422	140,410
27 Legal	100	0.6914%	6,803	0	6,803	779	7,582
28 City Secretary	12	0.0830%	816	0	816	93	910
29 City Council	292	2.0188%	19,864	0	19,864	2,274	22,138
30 City Controller's Office	105	0.7259%	7,143	0	7,143	818	7,961
31 Health Administration	319	2.2055%	21,701	0	21,701	2,484	24,185
32 Planning & Dev Admin	308	2.1294%	20,953	0	20,953	2,399	23,351
33 PWE Administration Indirect	1,044	7.2179%	71,021	0	71,021	8,130	79,151
36 General Services	237	1.6386%	16,123	0	16,123	1,846	17,968
37 HEC	39	0.2696%	2,653	0	2,653	304	2,957
39 Police	12	0.0830%	816	0	816	93	910
40 Dept of Neighborhoods	182	1.2583%	12,381	0	12,381	1,417	13,798
41 Fire	439	3.0351%	29,864	0	29,864	3,419	33,283
42 Municipal Court	231	1.5971%	15,714	0	15,714	1,799	17,513
43 Solid Waste	168	1.1615%	11,429	0	11,429	1,308	12,737
44 Houston Airport System (HAS)	25	0.1728%	1,701	0	1,701	195	1,895
45 Housing & Community Development	177	1.2237%	12,041	0	12,041	1,378	13,419
46 Library	101	0.6983%	6,871	0	6,871	787	7,657
47 Parks & Recreation	158	1.0924%	10,748	0	10,748	1,230	11,979
50 Fleet Mgmt	119	0.8227%	8,095	0	8,095	927	9,022
56 ARA BARC	42	0.2904%	2,857	0	2,857	327	3,184
58 ARA Other	44	0.3042%	2,993	0	2,993	343	3,336
97 Other	1,562	10.7992%	106,260	0	106,260	12,164	118,424
Subtotal	14,464	100.0000%	983,955	0	983,955	65,820	1,049,775
Direct Bills					0		0
Total					\$983,955		\$1,049,775

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

NW Data Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	218	1.1684%	\$21,049	\$0	\$21,049	\$0	\$21,049
14 ARA Director Office	543	2.9103%	52,429	0	52,429	0	52,429
19 HITS CIO	768	4.1162%	74,153	0	74,153	0	74,153
24 Office Business Opportunity	59	0.3162%	5,697	0	5,697	424	6,120
25 Mayor	242	1.2970%	23,366	0	23,366	1,737	25,103
26 Human Resources	462	2.4761%	44,608	0	44,608	3,317	47,925
27 Legal	279	1.4953%	26,938	0	26,938	2,003	28,942
28 City Secretary	11	0.0590%	1,062	0	1,062	79	1,141
29 City Council	159	0.8522%	15,352	0	15,352	1,142	16,494
30 City Controller's Office	2	0.0107%	193	0	193	14	207
31 Health Administration	1,556	8.3396%	150,237	0	150,237	11,172	161,409
32 Planning & Dev Admin	189	1.0130%	18,249	0	18,249	1,357	19,606
33 PWE Administration Indirect	4,897	26.2461%	472,823	0	472,823	35,159	507,982
36 General Services	336	1.8008%	32,442	0	32,442	2,412	34,854
37 HEC	314	1.6829%	30,318	0	30,318	2,254	32,572
39 Police	5	0.0268%	483	0	483	36	519
40 Dept of Neighborhoods	180	0.9647%	17,380	0	17,380	1,292	18,672
41 Fire	4,827	25.8709%	466,064	0	466,064	34,656	500,720
42 Municipal Court	620	3.3230%	59,863	0	59,863	4,451	64,315
43 Solid Waste	487	2.6101%	47,022	0	47,022	3,496	50,518
44 Houston Airport System (HAS)	128	0.6860%	12,359	0	12,359	919	13,278
45 Housing & Community Development	206	1.1041%	19,890	0	19,890	1,479	21,369
46 Library	799	4.2823%	77,146	0	77,146	5,737	82,883
47 Parks & Recreation	904	4.8451%	87,284	0	87,284	6,490	93,775
50 Fleet Mgmt	467	2.5029%	45,091	0	45,091	3,353	48,443
Subtotal	18,658	100.0000%	1,801,497	0	1,801,497	122,981	1,924,477
Direct Bills					0		0
Total					\$1,801,497		\$1,924,477

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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NW Voice Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	218	1.1765%	\$9,772	\$0	\$9,772	\$0	\$9,772
14 ARA Director Office	543	2.9304%	24,342	0	24,342	0	24,342
19 HITS CIO	768	4.1446%	34,428	0	34,428	0	34,428
24 Office Business Opportunity	59	0.3184%	2,645	0	2,645	186	2,831
25 Mayor	242	1.3060%	10,848	0	10,848	762	11,610
26 Human Resources	462	2.4933%	20,710	0	20,710	1,454	22,165
27 Legal	279	1.5057%	12,507	0	12,507	878	13,385
28 City Secretary	11	0.0594%	493	0	493	35	528
29 City Council	159	0.8581%	7,128	0	7,128	501	7,628
30 City Controller's Office	2	0.0108%	90	0	90	6	96
31 Health Administration	1,556	8.3972%	69,752	0	69,752	4,898	74,650
32 Planning & Dev Admin	189	1.0200%	8,472	0	8,472	595	9,067
33 PWE Administration Indirect	4,897	26.4274%	219,522	0	219,522	15,416	234,938
36 General Services	336	1.8133%	15,062	0	15,062	1,058	16,120
37 HEC	314	1.6945%	14,076	0	14,076	988	15,064
39 Police	5	0.0270%	224	0	224	16	240
40 Dept of Neighborhoods	180	0.9714%	8,069	0	8,069	567	8,636
41 Fire	4,827	26.0496%	216,384	0	216,384	15,195	231,579
42 Municipal Court	620	3.3459%	27,793	0	27,793	1,952	29,745
43 Solid Waste	487	2.6282%	21,831	0	21,831	1,533	23,364
45 Housing & Community Development	206	1.1117%	9,235	0	9,235	648	9,883
46 Library	799	4.3119%	35,817	0	35,817	2,515	38,333
47 Parks & Recreation	904	4.8786%	40,524	0	40,524	2,846	43,370
50 Fleet Mgmt	467	2.5202%	20,935	0	20,935	1,470	22,405
Subtotal	18,530	100.0000%	830,661	0	830,661	53,518	884,179
Direct Bills					0		0
Total					\$830,661		\$884,179

Basis Units: IT user count for network svcs excl Airport

Source: HITS User Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Enterprise Optns Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6542%	\$129,567	\$0	\$129,567	\$0	\$129,567
4 Finance Dir Office	2,080	0.1091%	5,326	0	5,326	0	5,326
5 Finance Financial Planning & Analysis	405	0.0212%	1,037	0	1,037	0	1,037
6 Finance City Council	514	0.0270%	1,316	0	1,316	0	1,316
7 Finance Public Fin	390	0.0205%	999	0	999	0	999
8 Finance Reporting & Ops	1,239	0.0650%	3,172	0	3,172	0	3,172
9 Finance Internal Controls	377	0.0198%	965	0	965	0	965
10 Finance Grants	780	0.0409%	1,997	0	1,997	0	1,997
11 Finance Perform Mgmt	308	0.0162%	789	0	789	0	789
12 Finance Treasury	1,451	0.0761%	3,715	0	3,715	0	3,715
13 Finance Strategic Purchasing	1,284	0.0673%	3,288	0	3,288	0	3,288
14 ARA Director Office	2,801	0.1469%	7,172	0	7,172	0	7,172
15 ARA Financial Svcs	548	0.0287%	1,403	0	1,403	0	1,403
16 ARA Operations	4,487	0.2353%	11,489	0	11,489	0	11,489
17 ARA Payroll Services	730	0.0383%	1,869	0	1,869	0	1,869
18 ARA Regulatory	1,958	0.1027%	5,013	0	5,013	0	5,013
19 HITS CIO	2,397	0.1257%	6,137	0	6,137	0	6,137
20 HITS EAS	1,048	0.0550%	2,683	0	2,683	0	2,683
21 HITS EIS	1,698	0.0891%	4,348	0	4,348	0	4,348
22 HITS Radio	2,455	0.1288%	6,286	0	6,286	424	6,710
23 HITS Project Mgmt Office	565	0.0296%	1,447	0	1,447	98	1,544
24 Office Business Opportunity	2,657	0.1394%	6,803	0	6,803	459	7,262
25 Mayor	4,264	0.2236%	10,918	0	10,918	737	11,655
26 Human Resources	86,469	4.5352%	221,395	0	221,395	14,948	236,343
27 Legal	5,095	0.2672%	13,045	0	13,045	881	13,926
28 City Secretary	1,021	0.0536%	2,614	0	2,614	176	2,791
29 City Council	18,802	0.9862%	48,141	0	48,141	3,250	51,391
30 City Controller's Office	4,657	0.2443%	11,924	0	11,924	805	12,729
31 Health Administration	10,133	0.5315%	25,945	0	25,945	1,752	27,696
32 Planning & Dev Admin	1,549	0.0812%	3,966	0	3,966	268	4,234
34 CIP Sal Rec PWE	1,205	0.0632%	3,085	0	3,085	208	3,294
35 HPD Police Records	2,009	0.1054%	5,144	0	5,144	347	5,491
36 General Services	36,571	1.9181%	93,636	0	93,636	6,322	99,958
39 Police	190,486	9.9909%	487,721	0	487,721	32,929	520,649
40 Dept of Neighborhoods	9,326	0.4891%	23,878	0	23,878	1,612	25,490
41 Fire	185,675	9.7385%	475,403	0	475,403	32,097	507,500
43 Solid Waste	38,007	1.9934%	97,313	0	97,313	6,570	103,883
44 Houston Airport System (HAS)	104,660	5.4894%	267,972	0	267,972	18,092	286,064
45 Housing & Community Development	33,698	1.7674%	86,280	0	86,280	5,825	92,106
46 Library	26,655	1.3980%	68,248	0	68,248	4,608	72,855
47 Parks & Recreation	116,386	6.1044%	297,995	0	297,995	20,119	318,114
48 Health Department	135,867	7.1261%	347,874	0	347,874	23,487	371,361

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Enterprise Optns Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Convention & Entertainment	4,965	0.2604%	\$12,712	\$0	\$12,712	\$858	\$13,571
50 Fleet Mgmt	62,481	3.2771%	159,976	0	159,976	10,801	170,777
51 Planning & Development Other	5,666	0.2972%	14,507	0	14,507	979	15,487
52 Planning & Development Spec Rev	1,968	0.1032%	5,039	0	5,039	340	5,379
53 General Debt	7,293	0.3825%	18,673	0	18,673	1,261	19,934
54 Finance Other	8,847	0.4640%	22,652	0	22,652	1,529	24,181
55 ARA Insurance	890	0.0467%	2,279	0	2,279	154	2,433
56 ARA BARC	14,072	0.7381%	36,030	0	36,030	2,433	38,463
57 ARA Parking	21,769	1.1418%	55,737	0	55,737	3,763	59,501
58 ARA Other	23,900	1.2535%	61,194	0	61,194	4,132	65,325
59 IT Public Services	46	0.0024%	118	0	118	8	126
60 Legal Insurance	7,336	0.3848%	18,783	0	18,783	1,268	20,051
61 Legal Wkr Comp	474	0.0249%	1,214	0	1,214	82	1,296
62 Mayor Cable TV	1,877	0.0984%	4,806	0	4,806	324	5,130
63 Mayor Other	12,902	0.6767%	33,034	0	33,034	2,230	35,265
64 TIRZ	1,055	0.0553%	2,701	0	2,701	182	2,884
65 HR Health Benefits	129,932	6.8149%	332,678	0	332,678	22,461	355,139
66 HR Long Term Disability	67	0.0035%	172	0	172	12	183
67 PWE Bldg Insp	37,547	1.9693%	96,135	0	96,135	6,491	102,626
68 PWE Stormwater	16,575	0.8693%	42,439	0	42,439	2,865	45,304
69 PWE DDSR	56,727	2.9753%	145,244	0	145,244	9,806	155,050
70 PWE Water & Sewer	212,769	11.1596%	544,774	0	544,774	36,781	581,555
71 PWE Houston Transtar	2,651	0.1390%	6,788	0	6,788	458	7,246
72 PWE Other	72,901	3.8236%	186,656	0	186,656	12,602	199,258
73 Houston Permit Center	5,260	0.2759%	13,468	0	13,468	909	14,377
74 CIP S/R Planning	780	0.0409%	1,997	0	1,997	135	2,132
75 CIP Sal Rec RE	2,596	0.1362%	6,647	0	6,647	449	7,096
76 CIP S/R Engrg	20,489	1.0746%	52,460	0	52,460	3,542	56,002
77 CIP S/R Constr	12,901	0.6766%	33,032	0	33,032	2,230	35,262
78 CIP S/R Eng/Const	1,309	0.0687%	3,352	0	3,352	226	3,578
79 CIP S/R Geo/Env	2,782	0.1459%	7,123	0	7,123	481	7,604
80 CIP S/R Other	3,618	0.1898%	9,264	0	9,264	625	9,889
81 CIP S/R GSD	10,017	0.5254%	25,648	0	25,648	1,732	27,379
94 HR-W.C.	16,833	0.8829%	43,099	0	43,099	2,910	46,009
95 HITS Other	31,957	1.6761%	81,823	0	81,823	5,524	87,347
96 Legal Other	36	0.0019%	92	0	92	6	98

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
 4/25/2017

Enterprise Optns Allocations

Dept:21 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,906,599	100.0000%	4,881,659	0	4,881,659	316,605	5,198,265
Direct Bills					0		0
<hr/>							
Total					\$4,881,659		\$5,198,265
<hr/>							

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept:21 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	129,567	129,567
4 Finance Dir Office	116,940	21,049	9,772	5,326	153,087
5 Finance Financial Planning & Analysis	0	0	0	1,037	1,037
6 Finance City Council	0	0	0	1,316	1,316
7 Finance Public Fin	0	0	0	999	999
8 Finance Reporting & Ops	0	0	0	3,172	3,172
9 Finance Internal Controls	0	0	0	965	965
10 Finance Grants	0	0	0	1,997	1,997
11 Finance Perform Mgmt	0	0	0	789	789
12 Finance Treasury	0	0	0	3,715	3,715
13 Finance Strategic Purchasing	0	0	0	3,288	3,288
14 ARA Director Office	43,674	52,429	24,342	7,172	127,616
15 ARA Financial Svcs	0	0	0	1,403	1,403
16 ARA Operations	11,429	0	0	11,489	22,917
17 ARA Payroll Services	0	0	0	1,869	1,869
18 ARA Regulatory	0	0	0	5,013	5,013
19 HITS CIO	236,941	74,153	34,428	6,137	351,659
20 HITS EAS	0	0	0	2,683	2,683
21 HITS EIS	0	0	0	4,348	4,348
22 HITS Radio	0	0	0	6,710	6,710
23 HITS Project Mgmt Office	0	0	0	1,544	1,544
24 Office Business Opportunity	10,083	6,120	2,831	7,262	26,297
25 Mayor	56,937	25,103	11,610	11,655	105,306
26 Human Resources	140,410	47,925	22,165	236,343	446,843
27 Legal	7,582	28,942	13,385	13,926	63,834
28 City Secretary	910	1,141	528	2,791	5,369
29 City Council	22,138	16,494	7,628	51,391	97,651
30 City Controller's Office	7,961	207	96	12,729	20,993
31 Health Administration	24,185	161,409	74,650	27,696	287,941
32 Planning & Dev Admin	23,351	19,606	9,067	4,234	56,258
33 PWE Administration Indirect	79,151	507,982	234,938	0	822,071
34 CIP Sal Rec PWE	0	0	0	3,294	3,294
35 HPD Police Records	0	0	0	5,491	5,491
36 General Services	17,968	34,854	16,120	99,958	168,901
37 HEC	2,957	32,572	15,064	0	50,593
39 Police	910	519	240	520,649	522,318
40 Dept of Neighborhoods	13,798	18,672	8,636	25,490	66,596
41 Fire	33,283	500,720	231,579	507,500	1,273,082
42 Municipal Court	17,513	64,315	29,745	0	111,573
43 Solid Waste	12,737	50,518	23,364	103,883	190,503

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:21 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
44 Houston Airport System (HAS)	\$1,895	\$13,278	\$0	\$286,064	\$301,237
45 Housing & Community Development	13,419	21,369	9,883	92,106	136,777
46 Library	7,657	82,883	38,333	72,855	201,728
47 Parks & Recreation	11,979	93,775	43,370	318,114	467,238
48 Health Department	0	0	0	371,361	371,361
49 Convention & Entertainment	0	0	0	13,571	13,571
50 Fleet Mgmt	9,022	48,443	22,405	170,777	250,648
51 Planning & Development Other	0	0	0	15,487	15,487
52 Planning & Development Spec Rev	0	0	0	5,379	5,379
53 General Debt	0	0	0	19,934	19,934
54 Finance Other	0	0	0	24,181	24,181
55 ARA Insurance	0	0	0	2,433	2,433
56 ARA BARC	3,184	0	0	38,463	41,647
57 ARA Parking	0	0	0	59,501	59,501
58 ARA Other	3,336	0	0	65,325	68,661
59 IT Public Services	0	0	0	126	126
60 Legal Insurance	0	0	0	20,051	20,051
61 Legal Wkr Comp	0	0	0	1,296	1,296
62 Mayor Cable TV	0	0	0	5,130	5,130
63 Mayor Other	0	0	0	35,265	35,265
64 TIRZ	0	0	0	2,884	2,884
65 HR Health Benefits	0	0	0	355,139	355,139
66 HR Long Term Disability	0	0	0	183	183
67 PWE Bldg Insp	0	0	0	102,626	102,626
68 PWE Stormwater	0	0	0	45,304	45,304
69 PWE DDSR	0	0	0	155,050	155,050
70 PWE Water & Sewer	0	0	0	581,555	581,555
71 PWE Houston Transtar	0	0	0	7,246	7,246
72 PWE Other	0	0	0	199,258	199,258
73 Houston Permit Center	0	0	0	14,377	14,377
74 CIP S/R Planning	0	0	0	2,132	2,132
75 CIP Sal Rec RE	0	0	0	7,096	7,096
76 CIP S/R Engrg	0	0	0	56,002	56,002
77 CIP S/R Constr	0	0	0	35,262	35,262
78 CIP S/R Eng/Const	0	0	0	3,578	3,578
79 CIP S/R Geo/Env	0	0	0	7,604	7,604
80 CIP S/R Other	0	0	0	9,889	9,889
81 CIP S/R GSD	0	0	0	27,379	27,379
94 HR-W.C.	0	0	0	46,009	46,009
95 HITS Other	0	0	0	87,347	87,347
96 Legal Other	0	0	0	98	98

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:21 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
97 Other	\$118,424	\$0	\$0	\$0	\$118,424
Total	\$1,049,775	\$1,924,477	\$884,179	\$5,198,265	\$9,056,696

**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 the operation and maintenance of the radio system and all of the city's radios. The costs are allocated based on the number of radios per department. External agencies, identified as other in the plan operate on the city radio network, are also charged a flat rate per month for each radio they have on the system.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:22 HITS Radio

Description		Amount	General Admin	IT Radio Svcs
<hr/>				
Personnel Costs				
Salaries	S1	1,965,781	0	1,965,781
Salary % Split			.00%	100.00%
Benefits	S	946,820	0	946,820
Subtotal - Personnel Costs		2,912,601	0	2,912,601
 Services & Supplies Cost				
Supplies	S	364,517	0	364,517
Services	S	1,916,589	0	1,916,589
Subtotal - Services & Supplies		2,281,106	0	2,281,106
Department Cost Total		5,193,707	0	5,193,707
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,193,707	0	5,193,707
General Admin Distribution			0	0
Grand Total		<u>\$5,193,707</u>		<u>\$5,193,707</u>

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:22 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$73,541	\$460	\$74,000
3 Memberships	1,558	10	1,568
3 Accounting & Consult	1,046	7	1,053
3 Interest Costs	2,684	18	2,702
3 Other Misc	2,068	14	2,082
3 Non-Dpt. Legal Svcs/Lobby	6,682	42	6,724
Subtotal - Non-Departmental-Gen Gov	87,579	549	88,128
5 Financial Plg & Analysis	2,854	168	3,022
Subtotal - Finance Financial Plg & Analysis	2,854	168	3,022
8 Gen Acctng	1,333	86	1,419
8 Auditing Svcs	1,038	0	1,038
8 Fin Operations	741	49	790
Subtotal - Finance Reporting & Ops	3,112	135	3,247
9 Internal Controls	1,993	92	2,086
Subtotal - Finance Internal Controls	1,993	92	2,086
10 Cost Accounting	246	17	264
10 Trust Funds Mgmt (TFM)	497	39	536
Subtotal - Finance Grants	743	56	800
11 Perf Mgmt Svcs	1,918	73	1,991
Subtotal - Finance Perform Mgmt	1,918	73	1,991
12 Treasury	1,761	160	1,922
Subtotal - Finance Treasury	1,761	160	1,922
13 Purchasing	34,291	2,583	36,874
Subtotal - Finance Strategic Purchasing	34,291	2,583	36,874
16 Records	1,111	91	1,202
Subtotal - ARA Operations	1,111	91	1,202
17 Payroll Svcs	6,543	426	6,969

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:22 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - ARA Payroll Services	\$6,543	\$426	\$6,969
18 Franchise	2,635	173	2,808
Subtotal - ARA Regulatory	2,635	173	2,808
19 IT Dept Admin	281,251	0	281,251
19 IT Director	392,371	230,029	622,400
Subtotal - HITS CIO	673,622	230,029	903,651
20 IT ERP	4,587	204	4,791
Subtotal - HITS EAS	4,587	204	4,791
21 Enterprise Optns	6,286	424	6,710
Subtotal - HITS EIS	6,286	424	6,710
23 Enterprise Project Mgmt	0	988	988
Subtotal - HITS Project Mgmt Office	0	988	988
24 Certification	0	1,807	1,807
24 External Affairs & Outreach	0	747	747
Subtotal - Office Business Opportunity	0	2,555	2,555
25 City Mayor Admin	0	5,626	5,626
25 I Gov Relats	0	434	434
Subtotal - Mayor	0	6,061	6,061
26 Personnel Svcs	0	2,494	2,494
Subtotal - Human Resources	0	2,494	2,494
28 City Sec Svcs	0	1,121	1,121
Subtotal - City Secretary	0	1,121	1,121
29 City Council Svcs	0	15,681	15,681
Subtotal - City Council	0	15,681	15,681
30 Controller Fin Svcs	0	8,752	8,752

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:22 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
30 Controller Treasury	\$0	\$2,394	\$2,394
Subtotal - City Controller's Office	0	11,146	11,146
Total Incoming	829,035	275,210	1,104,245
C. Total Allocated		<u>\$6,297,952</u>	<u>\$6,297,952</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

IT Radio Svcs Allocations

Dept:22 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 HITS CIO	954	6.7929%	\$409,121	\$0	\$409,121	\$0	\$409,121
25 Mayor	10	0.0712%	4,288	0	4,288	210	4,499
31 Health Administration	78	0.5554%	33,450	0	33,450	1,640	35,090
36 General Services	46	0.3275%	19,727	0	19,727	967	20,694
37 HEC	44	0.3133%	18,869	0	18,869	925	19,794
39 Police	9,066	64.5543%	3,887,936	0	3,887,936	190,608	4,078,544
41 Fire	2,482	17.6730%	1,064,401	0	1,064,401	52,183	1,116,584
43 Solid Waste	582	4.1441%	249,590	0	249,590	12,236	261,826
47 Parks & Recreation	287	2.0436%	123,079	0	123,079	6,034	129,113
50 Fleet Mgmt	40	0.2848%	17,154	0	17,154	841	17,995
57 ARA Parking	54	0.3845%	23,158	0	23,158	1,135	24,293
69 PWE DDSR	167	1.1891%	71,618	0	71,618	3,511	75,129
70 PWE Water & Sewer	208	1.4811%	89,200	0	89,200	4,373	93,573
72 PWE Other	4	0.0285%	1,715	0	1,715	84	1,799
97 Other	22	0.1567%	9,435	0	9,435	463	9,897
Subtotal	14,044	100.0000%	6,022,742	0	6,022,742	275,210	6,297,952
Direct Bills					0		0
Total					\$6,022,742		\$6,297,952

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:22 HITS Radio

Department	IT Radio Svcs	Total
0 Direct Billed	\$0	\$0
19 HITS CIO	409,121	409,121
25 Mayor	4,499	4,499
31 Health Administration	35,090	35,090
36 General Services	20,694	20,694
37 HEC	19,794	19,794
39 Police	4,078,544	4,078,544
41 Fire	1,116,584	1,116,584
43 Solid Waste	261,826	261,826
47 Parks & Recreation	129,113	129,113
50 Fleet Mgmt	17,995	17,995
57 ARA Parking	24,293	24,293
69 PWE DDSR	75,129	75,129
70 PWE Water & Sewer	93,573	93,573
72 PWE Other	1,799	1,799
97 Other	9,897	9,897
Total	\$6,297,952	\$6,297,952

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.

- **Enterprise Project Management** – Costs for the support of enterprise initiatives are allocated based on FTEs.
- **Departmental Project Management** – Costs for the support of department specific initiatives are allocated based on the number of projects per department served (e.g. Houston Municipal Courts).

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:23 HITS Project Mgmt Office

Description		Amount	General Admin	Enterprise Project Mgmt	Departmental Project Mgmt
Personnel Costs					
Salaries	S1	1,055,505	0	384,830	670,675
<i>Salary % Split</i>			<i>.00%</i>	<i>36.46%</i>	<i>63.54%</i>
Benefits	S	505,975	0	184,475	321,500
Subtotal - Personnel Costs		1,561,480	0	569,306	992,174
Services & Supplies Cost					
Supplies	S	0	0	0	0
Services	S	30	0	11	19
Subtotal - Services & Supplies		30	0	11	19
Department Cost Total		1,561,510	0	569,317	992,193
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,561,510	0	569,317	992,193
General Admin Distribution			0	0	0
Grand Total		\$1,561,510		\$569,317	\$992,193

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:23 HITS Project Mgmt Office

Department	First Incoming	Second Incoming	Enterprise Project Mgmt	Departmental Project Mgmt
3 Insurance Retirees	\$33,472	\$209	\$12,280	\$21,401
3 Memberships	709	4	260	453
3 Accounting & Consult	241	2	88	154
3 Interest Costs	807	5	296	516
3 Other Misc	622	4	228	398
3 Non-Dpt. Legal Svcs/Lobby	3,041	19	1,116	1,945
Subtotal - Non-Departmental-Gen Gov	38,892	244	14,269	24,867
5 Financial Plg & Analysis	657	39	254	442
Subtotal - Finance Financial Plg & Analysis	657	39	254	442
8 Gen Acctng	307	20	119	207
8 Auditing Svcs	239	0	87	152
8 Fin Operations	223	15	87	151
Subtotal - Finance Reporting & Ops	768	35	293	510
9 Internal Controls	599	28	229	398
Subtotal - Finance Internal Controls	599	28	229	398
10 Cost Accounting	74	5	29	50
10 Trust Funds Mgmt (TFM)	149	12	59	102
Subtotal - Finance Grants	223	17	88	153
11 Perf Mgmt Svcs	577	22	218	380
Subtotal - Finance Perform Mgmt	577	22	218	380
12 Treasury	530	48	211	367
Subtotal - Finance Treasury	530	48	211	367
16 Records	506	42	200	348
Subtotal - ARA Operations	506	42	200	348
17 Payroll Svcs	2,978	194	1,156	2,015
Subtotal - ARA Payroll Services	2,978	194	1,156	2,015
18 Franchise	792	52	308	536

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:23 HITS Project Mgmt Office

Department	First Incoming	Second Incoming	Enterprise Project Mgmt	Departmental Project Mgmt
Subtotal - ARA Regulatory	\$792	\$52	\$308	\$536
19 IT Dept Admin	128,011	0	46,672	81,339
19 IT Director	178,587	104,698	103,284	180,001
Subtotal - HITS CIO	306,599	104,698	149,956	261,340
21 Enterprise Optns	1,447	98	563	981
Subtotal - HITS EIS	1,447	98	563	981
23 Enterprise Project Mgmt	0	450	164	286
Subtotal - HITS Project Mgmt Office	0	450	164	286
24 Certification	0	823	300	523
24 External Affairs & Outreach	0	340	124	216
Subtotal - Office Business Opportunity	0	1,163	424	739
25 City Mayor Admin	0	2,561	934	1,627
25 I Gov Relats	0	198	72	126
Subtotal - Mayor	0	2,759	1,006	1,753
26 Personnel Svcs	0	1,135	414	721
Subtotal - Human Resources	0	1,135	414	721
28 City Sec Svcs	0	337	123	214
Subtotal - City Secretary	0	337	123	214
29 City Council Svcs	0	4,714	1,719	2,996
Subtotal - City Council	0	4,714	1,719	2,996
30 Controller Fin Svcs	0	2,014	734	1,280
30 Controller Treasury	0	720	262	457
Subtotal - City Controller's Office	0	2,734	997	1,737
Total Incoming	354,567	118,806	172,589	300,784
C. Total Allocated		\$2,034,883	\$741,906	\$1,292,978
			36.46%	63.54%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Enterprise Project Mgmt Allocations

Dept:23 HITS Project Mgmt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$308	\$0	\$308	\$0	\$308
5 Finance Financial Planning & Analysis	13.90	0.0653%	456	0	456	0	456
6 Finance City Council	5.00	0.0235%	164	0	164	0	164
7 Finance Public Fin	5.90	0.0277%	194	0	194	0	194
8 Finance Reporting & Ops	11.90	0.0559%	391	0	391	0	391
9 Finance Internal Controls	2.70	0.0127%	89	0	89	0	89
10 Finance Grants	8.30	0.0390%	272	0	272	0	272
11 Finance Perform Mgmt	5.20	0.0244%	171	0	171	0	171
12 Finance Treasury	4.20	0.0197%	138	0	138	0	138
13 Finance Strategic Purchasing	40.30	0.1893%	1,323	0	1,323	0	1,323
14 ARA Director Office	5.10	0.0240%	167	0	167	0	167
15 ARA Financial Svcs	6.10	0.0287%	200	0	200	0	200
16 ARA Operations	95.50	0.4486%	3,134	0	3,134	0	3,134
17 ARA Payroll Services	47.30	0.2222%	1,552	0	1,552	0	1,552
18 ARA Regulatory	7.20	0.0338%	236	0	236	0	236
19 HITS CIO	13.10	0.0615%	430	0	430	0	430
20 HITS EAS	32.80	0.1541%	1,076	0	1,076	0	1,076
21 HITS EIS	64.60	0.3035%	2,120	0	2,120	0	2,120
22 HITS Radio	30.10	0.1414%	988	0	988	0	988
23 HITS Project Mgmt Office	13.70	0.0644%	450	0	450	0	450
24 Office Business Opportunity	30.20	0.1419%	991	0	991	63	1,054
25 Mayor	37.20	0.1748%	1,221	0	1,221	77	1,298
26 Human Resources	181.90	0.8545%	5,969	0	5,969	378	6,347
27 Legal	120.00	0.5637%	3,938	0	3,938	249	4,187
28 City Secretary	9.10	0.0427%	299	0	299	19	318
29 City Council	77.60	0.3645%	2,547	0	2,547	161	2,708
30 City Controller's Office	60.30	0.2833%	1,979	0	1,979	125	2,104
31 Health Administration	60.30	0.2833%	1,979	0	1,979	125	2,104
32 Planning & Dev Admin	11.60	0.0545%	381	0	381	24	405
34 CIP Sal Rec PWE	7.60	0.0357%	249	0	249	16	265
35 HPD Police Records	88.97	0.4179%	2,920	0	2,920	185	3,104
36 General Services	225.90	1.0612%	7,413	0	7,413	469	7,882
37 HEC	229.20	1.0767%	7,522	0	7,522	476	7,998
39 Police	6,397.15	30.0515%	209,937	0	209,937	13,281	223,217
40 Dept of Neighborhoods	148.00	0.6953%	4,857	0	4,857	307	5,164
41 Fire	4,209.76	19.7759%	138,153	0	138,153	8,740	146,892
42 Municipal Court	309.30	1.4530%	10,150	0	10,150	642	10,792
43 Solid Waste	438.70	2.0609%	14,397	0	14,397	911	15,308
44 Houston Airport System (HAS)	1,187.40	5.5780%	38,967	0	38,967	2,465	41,432
45 Housing & Community Development	159.20	0.7479%	5,225	0	5,225	331	5,555
46 Library	479.60	2.2530%	15,739	0	15,739	996	16,735
47 Parks & Recreation	747.40	3.5110%	24,528	0	24,528	1,552	26,079

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Enterprise Project Mgmt Allocations

Dept:23 HITS Project Mgmt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$33,992	\$0	\$33,992	\$2,150	\$36,142
50 Fleet Mgmt	348.80	1.6385%	11,447	0	11,447	724	12,171
51 Planning & Development Other	60.20	0.2828%	1,976	0	1,976	125	2,101
52 Planning & Development Spec Rev	9.60	0.0451%	315	0	315	20	335
54 Finance Other	39.30	0.1846%	1,290	0	1,290	82	1,371
55 ARA Insurance	4.60	0.0216%	151	0	151	10	161
56 ARA BARC	102.80	0.4829%	3,374	0	3,374	213	3,587
57 ARA Parking	65.60	0.3082%	2,153	0	2,153	136	2,289
58 ARA Other	43.30	0.2034%	1,421	0	1,421	90	1,511
59 IT Public Services	0.30	0.0014%	10	0	10	1	10
60 Legal Insurance	51.50	0.2419%	1,690	0	1,690	107	1,797
61 Legal Wkr Comp	2.00	0.0094%	66	0	66	4	70
62 Mayor Cable TV	18.70	0.0878%	614	0	614	39	653
63 Mayor Other	42.20	0.1982%	1,385	0	1,385	88	1,472
64 TIRZ	12.10	0.0568%	397	0	397	25	422
65 HR Health Benefits	49.90	0.2344%	1,638	0	1,638	104	1,741
67 PWE Bldg Insp	500.40	2.3507%	16,422	0	16,422	1,039	17,461
68 PWE Stormwater	305.00	1.4328%	10,009	0	10,009	633	10,642
69 PWE DDSR	457.60	2.1496%	15,017	0	15,017	950	15,967
70 PWE Water & Sewer	2,019.50	9.4869%	66,274	0	66,274	4,193	70,467
71 PWE Houston Transtar	7.80	0.0366%	256	0	256	16	272
72 PWE Other	12.40	0.0583%	407	0	407	26	433
73 Houston Permit Center	46.30	0.2175%	1,519	0	1,519	96	1,616
74 CIP S/R Planning	11.80	0.0554%	387	0	387	24	412
75 CIP Sal Rec RE	33.20	0.1560%	1,090	0	1,090	69	1,158
76 CIP S/R Engrg	98.90	0.4646%	3,246	0	3,246	205	3,451
77 CIP S/R Constr	100.60	0.4726%	3,301	0	3,301	209	3,510
78 CIP S/R Eng/Const	15.30	0.0719%	502	0	502	32	534
79 CIP S/R Geo/Env	10.80	0.0507%	354	0	354	22	377
80 CIP S/R Other	23.30	0.1095%	765	0	765	48	813
81 CIP S/R GSD	34.20	0.1607%	1,122	0	1,122	71	1,193
94 HR-W.C.	31.70	0.1489%	1,040	0	1,040	66	1,106
95 HITS Other	53.10	0.2494%	1,743	0	1,743	110	1,853
Subtotal	21,287.28	100.0000%	698,590	0	698,590	43,316	741,906
Direct Bills					0		0
Total					\$698,590		\$741,906

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Departmental Project Mgmt Allocations

Dept:23 HITS Project Mgmt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	89,932	9.0640%	\$110,353	\$0	\$110,353	\$0	\$110,353
24 Office Business Opportunity	97,357	9.8123%	119,464	0	119,464	8,146	127,609
25 Mayor	6,996	0.7051%	8,585	0	8,585	585	9,170
26 Human Resources	82,501	8.3150%	101,234	0	101,234	6,903	108,137
27 Legal	25,758	2.5961%	31,607	0	31,607	2,155	33,762
31 Health Administration	59,276	5.9743%	72,736	0	72,736	4,960	77,695
36 General Services	29,941	3.0177%	36,740	0	36,740	2,505	39,245
39 Police	38,818	3.9124%	47,632	0	47,632	3,248	50,880
40 Dept of Neighborhoods	48,705	4.9088%	59,764	0	59,764	4,075	63,839
41 Fire	50,064	5.0458%	61,432	0	61,432	4,189	65,621
42 Municipal Court	365,633	36.8511%	448,657	0	448,657	30,592	479,249
44 Houston Airport System (HAS)	11,473	1.1563%	14,078	0	14,078	960	15,038
46 Library	26,630	2.6840%	32,677	0	32,677	2,228	34,905
47 Parks & Recreation	13,991	1.4101%	17,168	0	17,168	1,171	18,339
50 Fleet Mgmt	8,877	0.8947%	10,893	0	10,893	743	11,635
70 PWE Water & Sewer	36,239	3.6524%	44,468	0	44,468	3,032	47,500
Subtotal	992,191	100.0000%	1,217,487	0	1,217,487	75,490	1,292,978
Direct Bills					0		0
Total					\$1,217,487		\$1,292,978

Basis Units: Projects per department served
Source: PMO Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:23 HITS Project Mgmt Office

Department	Enterprise Project Mgmt	Departmental Project Mgmt	Total
0 Direct Billed	\$0	\$0	\$0
4 Finance Dir Office	308	0	308
5 Finance Financial Planning & Analysis	456	0	456
6 Finance City Council	164	0	164
7 Finance Public Fin	194	0	194
8 Finance Reporting & Ops	391	0	391
9 Finance Internal Controls	89	0	89
10 Finance Grants	272	0	272
11 Finance Perform Mgmt	171	0	171
12 Finance Treasury	138	0	138
13 Finance Strategic Purchasing	1,323	0	1,323
14 ARA Director Office	167	110,353	110,520
15 ARA Financial Svcs	200	0	200
16 ARA Operations	3,134	0	3,134
17 ARA Payroll Services	1,552	0	1,552
18 ARA Regulatory	236	0	236
19 HITS CIO	430	0	430
20 HITS EAS	1,076	0	1,076
21 HITS EIS	2,120	0	2,120
22 HITS Radio	988	0	988
23 HITS Project Mgmt Office	450	0	450
24 Office Business Opportunity	1,054	127,609	128,663
25 Mayor	1,298	9,170	10,468
26 Human Resources	6,347	108,137	114,484
27 Legal	4,187	33,762	37,949
28 City Secretary	318	0	318
29 City Council	2,708	0	2,708
30 City Controller's Office	2,104	0	2,104
31 Health Administration	2,104	77,695	79,799
32 Planning & Dev Admin	405	0	405
34 CIP Sal Rec PWE	265	0	265
35 HPD Police Records	3,104	0	3,104
36 General Services	7,882	39,245	47,127
37 HEC	7,998	0	7,998
39 Police	223,217	50,880	274,098
40 Dept of Neighborhoods	5,164	63,839	69,004
41 Fire	146,892	65,621	212,513
42 Municipal Court	10,792	479,249	490,041
43 Solid Waste	15,308	0	15,308
44 Houston Airport System (HAS)	41,432	15,038	56,470
45 Housing & Community Development	5,555	0	5,555

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Allocation Summary

Dept:23 HITS Project Mgmt Office

Department	Enterprise Project Mgmt	Departmental Project Mgmt	Total
46 Library	\$16,735	\$34,905	\$51,640
47 Parks & Recreation	26,079	18,339	44,418
48 Health Department	36,142	0	36,142
50 Fleet Mgmt	12,171	11,635	23,806
51 Planning & Development Other	2,101	0	2,101
52 Planning & Development Spec Rev	335	0	335
54 Finance Other	1,371	0	1,371
55 ARA Insurance	161	0	161
56 ARA BARC	3,587	0	3,587
57 ARA Parking	2,289	0	2,289
58 ARA Other	1,511	0	1,511
59 IT Public Services	10	0	10
60 Legal Insurance	1,797	0	1,797
61 Legal Wkr Comp	70	0	70
62 Mayor Cable TV	653	0	653
63 Mayor Other	1,472	0	1,472
64 TIRZ	422	0	422
65 HR Health Benefits	1,741	0	1,741
67 PWE Bldg Insp	17,461	0	17,461
68 PWE Stormwater	10,642	0	10,642
69 PWE DDSR	15,967	0	15,967
70 PWE Water & Sewer	70,467	47,500	117,967
71 PWE Houston Transtar	272	0	272
72 PWE Other	433	0	433
73 Houston Permit Center	1,616	0	1,616
74 CIP S/R Planning	412	0	412
75 CIP Sal Rec RE	1,158	0	1,158
76 CIP S/R Engrg	3,451	0	3,451
77 CIP S/R Constr	3,510	0	3,510
78 CIP S/R Eng/Const	534	0	534
79 CIP S/R Geo/Env	377	0	377
80 CIP S/R Other	813	0	813
81 CIP S/R GSD	1,193	0	1,193
94 HR-W.C.	1,106	0	1,106
95 HITS Other	1,853	0	1,853
Total	\$741,906	\$1,292,978	\$2,034,883

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

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

- **Certification and Designation Division** – Administers the city’s MWSDBE certification program and the Hire Houston First designation process. The costs 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.
- **Reporting, Analytics & Pay or Play Unit** – 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. This unit works with POP Contract Administrator to develop and implement policies and procedures to ensure adherence to the Pay or Play (POP)

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Program mandates, ensuring the optimum efficiency and integrity of the Program, train all departments citywide and ensure audits are conducted. The reporting, analytics, and Pay or Play 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 and Office of Business Opportunity Solution Center (OBOSC) Unit** – External Affairs and OBOSC's objective is to raise program awareness and increase the number of companies seeking certification. The Business Development Services area of External Affairs & OBOSC 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.
- **HAS Services** – OBO has the responsibilities of ensuring that contracts are procured, awarded and administered in compliance with Federal regulations for the U.S. Department of Transportation's Disadvantaged Business Enterprise and Airport Concessionaire program. Services are provided by the Department Director and Deputy Director based on a level of effort of 20% and 15% respectively. These costs are directly allocated to HAS.
- **Non-General Fund** – The non-general fund expenses of OBO are not allocated within the plan.

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A. Department Costs

Dept:24 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
Personnel Costs										
Salaries	S1	2,559,015	646,324	706,451	456,788	185,756	135,979	292,077	0	135,640
Salary % Split			25.26%	27.61%	17.85%	7.26%	5.31%	11.41%	.00%	5.30%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		2,559,015	646,324	706,451	456,788	185,756	135,979	292,077	0	135,640
Services & Supplies Cost										
Supplies	P	24,492	6,532	7,140	4,617	1,877	1,374	2,952	0	0
Services	P	310,730	82,839	90,545	58,546	23,808	17,556	37,435	0	0
HAS Costs	P	76,731	0	0	0	0	0	0	76,731	0
N-GF Svcs	P	17,836	0	0	0	0	0	0	0	17,836
Subtotal - Services & Supplies		429,789	89,371	97,685	63,163	25,686	18,931	40,387	76,731	17,836
Department Cost Total		2,988,804	735,695	804,136	519,951	211,442	154,910	332,464	76,731	153,476
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,988,804	735,695	804,136	519,951	211,442	154,910	332,464	76,731	153,476
General Admin Distribution			(735,695)	271,728	175,698	71,449	52,303	112,344	0	52,172
Grand Total		\$2,988,804		\$1,075,864	\$695,649	\$282,890	\$207,213	\$444,808	\$76,731	\$205,648
not allocated										

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
3 Insurance Retirees	\$68,898	\$431	\$25,607	\$16,557	\$6,733	\$4,929	\$10,587	\$0	\$4,917
3 Memberships	1,460	9	543	351	143	104	224	0	104
3 Accounting & Consult	1,132	7	421	272	111	81	174	0	81
3 Interest Costs	1,465	10	545	352	143	105	225	0	105
3 Other Misc	1,129	7	420	271	110	81	174	0	81
3 Non-Dpt. Legal Svcs/Lobby	6,704	42	2,492	1,611	655	480	1,030	0	478
3 Walker Rent	254,298	1,589	94,512	61,111	24,851	18,192	39,075	0	18,146
Subtotal - Non-Departmental-Gen Gov	335,086	2,095	124,538	80,526	32,746	23,971	51,489	0	23,912
5 Financial Plg & Analysis	3,089	182	1,208	781	318	233	499	0	232
Subtotal - Finance Financial Plg & Analysis	3,089	182	1,208	781	318	233	499	0	232
8 Gen Acctng	1,443	93	567	367	149	109	234	0	109
8 Fixed Assets	325	20	127	82	33	25	53	0	24
8 Auditing Svcs	1,123	0	415	268	109	80	172	0	80
8 Fin Operations	427	28	168	109	44	32	69	0	32
Subtotal - Finance Reporting & Ops	3,317	141	1,277	826	336	246	528	0	245
9 Internal Controls	1,088	50	421	272	111	81	174	0	81
Subtotal - Finance Internal Controls	1,088	50	421	272	111	81	174	0	81
10 Cost Accounting	142	10	56	36	15	11	23	0	11
10 Trust Funds Mgmt (TFM)	286	22	114	74	30	22	47	0	22
Subtotal - Finance Grants	428	32	170	110	45	33	70	0	33
11 Perf Mgmt Svcs	1,104	42	423	274	111	81	175	0	81
Subtotal - Finance Perform Mgmt	1,104	42	423	274	111	81	175	0	81
12 Treasury	962	88	387	251	102	75	160	0	74
Subtotal - Finance Treasury	962	88	387	251	102	75	160	0	74
13 Purchasing	5,313	400	2,110	1,364	555	406	872	0	405
Subtotal - Finance Strategic Purchasing	5,313	400	2,110	1,364	555	406	872	0	405
16 Mailroom	3,689	344	1,489	963	392	287	616	0	286

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
16 Records	\$1,115	\$92	\$446	\$288	\$117	\$86	\$184	\$0	\$86
16 3-1-1 Svcs	2,266	194	909	587	239	175	376	0	174
Subtotal - ARA Operations	7,069	629	2,843	1,839	748	547	1,176	0	546
17 Payroll Svcs	6,564	427	2,582	1,670	679	497	1,068	0	496
Subtotal - ARA Payroll Services	6,564	427	2,582	1,670	679	497	1,068	0	496
18 Franchise	1,438	94	566	366	149	109	234	0	109
Subtotal - ARA Regulatory	1,438	94	566	366	149	109	234	0	109
20 Enterprise Appl	33,031	2,895	13,269	8,580	3,489	2,554	5,486	0	2,548
20 IT ERP	4,745	211	1,831	1,184	481	352	757	0	351
20 EGIS	176	10	69	44	18	13	28	0	13
Subtotal - HITS EAS	37,952	3,117	15,169	9,808	3,989	2,920	6,271	0	2,912
21 Client Svcs	9,048	1,036	3,724	2,408	979	717	1,540	0	715
21 NW Data	5,697	424	2,261	1,462	594	435	935	0	434
21 NW Voice	2,645	186	1,045	676	275	201	432	0	201
21 Enterprise Optns	6,803	459	2,682	1,734	705	516	1,109	0	515
Subtotal - HITS EIS	24,192	2,104	9,713	6,280	2,554	1,870	4,016	0	1,865
23 Enterprise Project Mgmt	991	63	389	252	102	75	161	0	75
23 Departmental Project Mgmt	119,464	8,146	47,132	30,476	12,393	9,072	19,487	0	9,050
Subtotal - HITS Project Mgmt Office	120,455	8,208	47,522	30,727	12,495	9,147	19,647	0	9,124
24 Certification	0	1,813	670	433	176	129	277	0	129
24 Reporting & Analytics	0	749	277	179	73	53	114	0	53
24 External Affairs & Outreach	0	750	277	179	73	53	114	0	53
Subtotal - Office Business Opportunity	0	3,313	1,223	791	322	235	506	0	235
25 City Mayor Admin	0	5,645	2,085	1,348	548	401	862	0	400
25 I Gov Relats	0	436	161	104	42	31	67	0	31
Subtotal - Mayor	0	6,081	2,246	1,452	591	432	929	0	431
26 Selection	0	1,101	407	263	107	78	168	0	78

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
26 Personnel Svcs	\$0	\$2,502	\$924	\$598	\$243	\$178	\$382	\$0	\$177
Subtotal - Human Resources	0	3,604	1,331	861	350	256	550	0	256
27 Legal Svcs	0	25,522	9,427	6,095	2,479	1,814	3,897	0	1,810
27 Inspector General	0	5,002	1,847	1,194	486	356	764	0	355
Subtotal - Legal	0	30,524	11,274	7,290	2,964	2,170	4,661	0	2,165
28 City Sec Svcs	0	645	238	154	63	46	99	0	46
Subtotal - City Secretary	0	645	238	154	63	46	99	0	46
29 City Council Svcs	0	9,024	3,333	2,155	876	642	1,378	0	640
Subtotal - City Council	0	9,024	3,333	2,155	876	642	1,378	0	640
30 Controller Fin Svcs	0	9,472	3,499	2,262	920	673	1,446	0	672
30 Controller Treasury	0	1,377	509	329	134	98	210	0	98
Subtotal - City Controller's Office	0	10,850	4,007	2,591	1,054	771	1,657	0	769
36 Real Estate	0	8,404	3,104	2,007	816	597	1,283	0	596
Subtotal - General Services	0	8,404	3,104	2,007	816	597	1,283	0	596
Total Incoming	548,057	90,055	235,686	152,394	61,972	45,365	97,443	0	45,252
C. Total Allocated		\$3,626,916	\$1,311,551	\$848,043	\$344,862	\$252,578	\$542,251	\$76,731	\$250,901
			36.16%	23.38%	9.51%	6.96%	14.95%	2.12%	6.92%

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Certification Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$564	\$0	\$564	\$0	\$564
5 Finance Financial Planning & Analysis	13.90	0.0653%	835	0	835	0	835
6 Finance City Council	5.00	0.0235%	300	0	300	0	300
7 Finance Public Fin	5.90	0.0277%	354	0	354	0	354
8 Finance Reporting & Ops	11.90	0.0559%	715	0	715	0	715
9 Finance Internal Controls	2.70	0.0127%	162	0	162	0	162
10 Finance Grants	8.30	0.0390%	498	0	498	0	498
11 Finance Perform Mgmt	5.20	0.0244%	312	0	312	0	312
12 Finance Treasury	4.20	0.0197%	252	0	252	0	252
13 Finance Strategic Purchasing	40.30	0.1893%	2,420	0	2,420	0	2,420
14 ARA Director Office	5.10	0.0240%	306	0	306	0	306
15 ARA Financial Svcs	6.10	0.0287%	366	0	366	0	366
16 ARA Operations	95.50	0.4486%	5,735	0	5,735	0	5,735
17 ARA Payroll Services	47.30	0.2222%	2,840	0	2,840	0	2,840
18 ARA Regulatory	7.20	0.0338%	432	0	432	0	432
19 HITS CIO	13.10	0.0615%	787	0	787	0	787
20 HITS EAS	32.80	0.1541%	1,970	0	1,970	0	1,970
21 HITS EIS	64.60	0.3035%	3,879	0	3,879	0	3,879
22 HITS Radio	30.10	0.1414%	1,807	0	1,807	0	1,807
23 HITS Project Mgmt Office	13.70	0.0644%	823	0	823	0	823
24 Office Business Opportunity	30.20	0.1419%	1,813	0	1,813	0	1,813
25 Mayor	37.20	0.1748%	2,234	0	2,234	59	2,293
26 Human Resources	181.90	0.8545%	10,923	0	10,923	290	11,213
27 Legal	120.00	0.5637%	7,206	0	7,206	192	7,398
28 City Secretary	9.10	0.0427%	546	0	546	15	561
29 City Council	77.60	0.3645%	4,660	0	4,660	124	4,784
30 City Controller's Office	60.30	0.2833%	3,621	0	3,621	96	3,717
31 Health Administration	60.30	0.2833%	3,621	0	3,621	96	3,717
32 Planning & Dev Admin	11.60	0.0545%	697	0	697	19	715
34 CIP Sal Rec PWE	7.60	0.0357%	456	0	456	12	469
35 HPD Police Records	88.97	0.4179%	5,343	0	5,343	142	5,485
36 General Services	225.90	1.0612%	13,565	0	13,565	361	13,926
37 HEC	229.20	1.0767%	13,763	0	13,763	366	14,129
39 Police	6,397.15	30.0515%	384,145	0	384,145	10,213	394,358
40 Dept of Neighborhoods	148.00	0.6953%	8,887	0	8,887	236	9,124
41 Fire	4,209.76	19.7759%	252,794	0	252,794	6,721	259,514
42 Municipal Court	309.30	1.4530%	18,573	0	18,573	494	19,067
43 Solid Waste	438.70	2.0609%	26,344	0	26,344	700	27,044
44 Houston Airport System (HAS)	1,187.40	5.5780%	71,303	0	71,303	1,896	73,198
45 Housing & Community Development	159.20	0.7479%	9,560	0	9,560	254	9,814
46 Library	479.60	2.2530%	28,800	0	28,800	766	29,565
47 Parks & Recreation	747.40	3.5110%	44,881	0	44,881	1,193	46,074

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Certification Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$62,199	\$0	\$62,199	\$1,654	\$63,853
50 Fleet Mgmt	348.80	1.6385%	20,945	0	20,945	557	21,502
51 Planning & Development Other	60.20	0.2828%	3,615	0	3,615	96	3,711
52 Planning & Development Spec Rev	9.60	0.0451%	576	0	576	15	592
54 Finance Other	39.30	0.1846%	2,360	0	2,360	63	2,423
55 ARA Insurance	4.60	0.0216%	276	0	276	7	284
56 ARA BARC	102.80	0.4829%	6,173	0	6,173	164	6,337
57 ARA Parking	65.60	0.3082%	3,939	0	3,939	105	4,044
58 ARA Other	43.30	0.2034%	2,600	0	2,600	69	2,669
59 IT Public Services	0.30	0.0014%	18	0	18	0	18
60 Legal Insurance	51.50	0.2419%	3,093	0	3,093	82	3,175
61 Legal Wkr Comp	2.00	0.0094%	120	0	120	3	123
62 Mayor Cable TV	18.70	0.0878%	1,123	0	1,123	30	1,153
63 Mayor Other	42.20	0.1982%	2,534	0	2,534	67	2,601
64 TIRZ	12.10	0.0568%	727	0	727	19	746
65 HR Health Benefits	49.90	0.2344%	2,996	0	2,996	80	3,076
67 PWE Bldg Insp	500.40	2.3507%	30,049	0	30,049	799	30,848
68 PWE Stormwater	305.00	1.4328%	18,315	0	18,315	487	18,802
69 PWE DDSR	457.60	2.1496%	27,479	0	27,479	731	28,209
70 PWE Water & Sewer	2,019.50	9.4869%	121,270	0	121,270	3,224	124,494
71 PWE Houston Transtar	7.80	0.0366%	468	0	468	12	481
72 PWE Other	12.40	0.0583%	745	0	745	20	764
73 Houston Permit Center	46.30	0.2175%	2,780	0	2,780	74	2,854
74 CIP S/R Planning	11.80	0.0554%	709	0	709	19	727
75 CIP Sal Rec RE	33.20	0.1560%	1,994	0	1,994	53	2,047
76 CIP S/R Engrg	98.90	0.4646%	5,939	0	5,939	158	6,097
77 CIP S/R Constr	100.60	0.4726%	6,041	0	6,041	161	6,202
78 CIP S/R Eng/Const	15.30	0.0719%	919	0	919	24	943
79 CIP S/R Geo/Env	10.80	0.0507%	649	0	649	17	666
80 CIP S/R Other	23.30	0.1095%	1,399	0	1,399	37	1,436
81 CIP S/R GSD	34.20	0.1607%	2,054	0	2,054	55	2,108
94 HR-W.C.	31.70	0.1489%	1,904	0	1,904	51	1,954
95 HITS Other	53.10	0.2494%	3,189	0	3,189	85	3,273
Subtotal	21,287.28	100.0000%	1,278,289	0	1,278,289	33,262	1,311,551
Direct Bills					0		0
Total					\$1,278,289		\$1,311,551

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

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Contract Compliance Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	22	1.6832%	\$13,913	\$0	\$13,913	\$0	\$13,913
13 Finance Strategic Purchasing	95	7.2686%	60,077	0	60,077	0	60,077
14 ARA Director Office	15	1.1477%	9,486	0	9,486	0	9,486
19 HITS CIO	17	1.3007%	10,751	0	10,751	0	10,751
25 Mayor	4	0.3060%	2,530	0	2,530	74	2,604
26 Human Resources	34	2.6014%	21,501	0	21,501	631	22,133
27 Legal	3	0.2295%	1,897	0	1,897	56	1,953
30 City Controller's Office	6	0.4591%	3,794	0	3,794	111	3,906
32 Planning & Dev Admin	3	0.2295%	1,897	0	1,897	56	1,953
33 PWE Administration Indirect	855	65.4170%	540,695	0	540,695	15,879	556,574
34 CIP Sal Rec PWE	0	0.0000%	0	(86,705)	(86,705)	0	(86,705)
36 General Services	146	11.1706%	92,329	0	92,329	2,712	95,041
39 Police	50	3.8256%	31,620	0	31,620	929	32,548
40 Dept of Neighborhoods	12	0.9181%	7,589	0	7,589	223	7,812
41 Fire	7	0.5356%	4,427	0	4,427	130	4,557
42 Municipal Court	8	0.6121%	5,059	0	5,059	149	5,208
43 Solid Waste	10	0.7651%	6,324	0	6,324	186	6,510
47 Parks & Recreation	10	0.7651%	6,324	0	6,324	186	6,510
48 Health Department	2	0.1530%	1,265	0	1,265	37	1,302
50 Fleet Mgmt	8	0.6121%	5,059	0	5,059	149	5,208
Subtotal	1,307	100.0000%	826,536	(86,705)	739,831	21,507	761,338
Direct Bills					86,705		86,705
Total					\$826,536		\$848,043

Basis Units: Number of contracts monitored
Source: OBO Report

CITY OF HOUSTON, TEXAS
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Reporting & Analytics Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	480	0.8843%	\$2,972	\$0	\$2,972	\$0	\$2,972
13 Finance Strategic Purchasing	55	0.1013%	341	0	341	0	341
14 ARA Director Office	1,265	2.3304%	7,833	0	7,833	0	7,833
19 HITS CIO	524	0.9653%	3,245	0	3,245	0	3,245
24 Office Business Opportunity	121	0.2229%	749	0	749	0	749
25 Mayor	859	1.5825%	5,319	0	5,319	145	5,464
26 Human Resources	800	1.4738%	4,954	0	4,954	135	5,089
27 Legal	3,087	5.6870%	19,115	0	19,115	521	19,636
28 City Secretary	5	0.0092%	31	0	31	1	32
29 City Council	344	0.6337%	2,130	0	2,130	58	2,188
30 City Controller's Office	163	0.3003%	1,009	0	1,009	28	1,037
33 PWE Administration Indirect	13,346	24.5864%	82,639	0	82,639	2,252	84,891
36 General Services	4,466	8.2274%	27,654	0	27,654	754	28,407
37 HEC	512	0.9432%	3,170	0	3,170	86	3,257
39 Police	2,680	4.9372%	16,595	0	16,595	452	17,047
40 Dept of Neighborhoods	475	0.8751%	2,941	0	2,941	80	3,021
41 Fire	2,171	3.9995%	13,443	0	13,443	366	13,809
42 Municipal Court	918	1.6912%	5,684	0	5,684	155	5,839
43 Solid Waste	607	1.1182%	3,759	0	3,759	102	3,861
44 Houston Airport System (HAS)	5,961	10.9815%	36,911	0	36,911	1,006	37,917
45 Housing & Community Development	364	0.6706%	2,254	0	2,254	61	2,315
46 Library	508	0.9359%	3,146	0	3,146	86	3,231
47 Parks & Recreation	3,451	6.3575%	21,369	0	21,369	582	21,951
48 Health Department	3,035	5.5912%	18,793	0	18,793	512	19,305
50 Fleet Mgmt	7,845	14.4523%	48,577	0	48,577	1,324	49,900
51 Planning & Development Other	188	0.3463%	1,164	0	1,164	32	1,196
97 Other	52	0.0958%	322	0	322	9	331
Subtotal	54,282	100.0000%	336,116	0	336,116	8,746	344,862
Direct Bills					0		0
Total					\$336,116		\$344,862

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Dept Services Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	27	10.5882%	\$26,066	\$0	\$26,066	\$0	\$26,066
14 ARA Director Office	9	3.5294%	8,689	0	8,689	0	8,689
19 HITS CIO	10	3.9216%	9,654	0	9,654	0	9,654
25 Mayor	2	0.7843%	1,931	0	1,931	61	1,992
26 Human Resources	12	4.7059%	11,585	0	11,585	368	11,952
27 Legal	9	3.5294%	8,689	0	8,689	276	8,964
33 PWE Administration Indirect	69	27.0588%	66,612	0	66,612	2,114	68,726
36 General Services	21	8.2353%	20,273	0	20,273	643	20,917
39 Police	23	9.0196%	22,204	0	22,204	705	22,909
41 Fire	9	3.5294%	8,689	0	8,689	276	8,964
42 Municipal Court	1	0.3922%	965	0	965	31	996
43 Solid Waste	10	3.9216%	9,654	0	9,654	306	9,960
44 Houston Airport System (HAS)	4	1.5686%	3,862	0	3,862	123	3,984
46 Library	2	0.7843%	1,931	0	1,931	61	1,992
47 Parks & Recreation	1	0.3922%	965	0	965	31	996
48 Health Department	16	6.2745%	15,446	0	15,446	490	15,936
50 Fleet Mgmt	29	11.3725%	27,996	0	27,996	888	28,885
51 Planning & Development Other	1	0.3922%	965	0	965	31	996
Subtotal	255	100.0000%	246,176	0	246,176	6,402	252,578
Direct Bills					0		0
Total					\$246,176		\$252,578

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

CITY OF HOUSTON, TEXAS
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External Affairs & Outreach Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$233	\$0	\$233	\$0	\$233
5 Finance Financial Planning & Analysis	13.90	0.0653%	345	0	345	0	345
6 Finance City Council	5.00	0.0235%	124	0	124	0	124
7 Finance Public Fin	5.90	0.0277%	146	0	146	0	146
8 Finance Reporting & Ops	11.90	0.0559%	295	0	295	0	295
9 Finance Internal Controls	2.70	0.0127%	67	0	67	0	67
10 Finance Grants	8.30	0.0390%	206	0	206	0	206
11 Finance Perform Mgmt	5.20	0.0244%	129	0	129	0	129
12 Finance Treasury	4.20	0.0197%	104	0	104	0	104
13 Finance Strategic Purchasing	40.30	0.1893%	1,001	0	1,001	0	1,001
14 ARA Director Office	5.10	0.0240%	127	0	127	0	127
15 ARA Financial Svcs	6.10	0.0287%	151	0	151	0	151
16 ARA Operations	95.50	0.4486%	2,371	0	2,371	0	2,371
17 ARA Payroll Services	47.30	0.2222%	1,174	0	1,174	0	1,174
18 ARA Regulatory	7.20	0.0338%	179	0	179	0	179
19 HITS CIO	13.10	0.0615%	325	0	325	0	325
20 HITS EAS	32.80	0.1541%	814	0	814	0	814
21 HITS EIS	64.60	0.3035%	1,604	0	1,604	0	1,604
22 HITS Radio	30.10	0.1414%	747	0	747	0	747
23 HITS Project Mgmt Office	13.70	0.0644%	340	0	340	0	340
24 Office Business Opportunity	30.20	0.1419%	750	0	750	0	750
25 Mayor	37.20	0.1748%	924	0	924	25	948
26 Human Resources	181.90	0.8545%	4,516	0	4,516	120	4,636
27 Legal	120.00	0.5637%	2,979	0	2,979	79	3,058
28 City Secretary	9.10	0.0427%	226	0	226	6	232
29 City Council	77.60	0.3645%	1,927	0	1,927	51	1,978
30 City Controller's Office	60.30	0.2833%	1,497	0	1,497	40	1,537
31 Health Administration	60.30	0.2833%	1,497	0	1,497	40	1,537
32 Planning & Dev Admin	11.60	0.0545%	288	0	288	8	296
34 CIP Sal Rec PWE	7.60	0.0357%	189	0	189	5	194
35 HPD Police Records	88.97	0.4179%	2,209	0	2,209	59	2,268
36 General Services	225.90	1.0612%	5,608	0	5,608	149	5,758
37 HEC	229.20	1.0767%	5,690	0	5,690	151	5,842
39 Police	6,397.15	30.0515%	158,822	0	158,822	4,222	163,044
40 Dept of Neighborhoods	148.00	0.6953%	3,674	0	3,674	98	3,772
41 Fire	4,209.76	19.7759%	104,516	0	104,516	2,779	107,294
42 Municipal Court	309.30	1.4530%	7,679	0	7,679	204	7,883
43 Solid Waste	438.70	2.0609%	10,892	0	10,892	290	11,181
44 Houston Airport System (HAS)	1,187.40	5.5780%	29,480	0	29,480	784	30,263
45 Housing & Community Development	159.20	0.7479%	3,952	0	3,952	105	4,058
46 Library	479.60	2.2530%	11,907	0	11,907	317	12,224
47 Parks & Recreation	747.40	3.5110%	18,556	0	18,556	493	19,049

CITY OF HOUSTON, TEXAS
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FY 2016
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External Affairs & Outreach Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$25,716	\$0	\$25,716	\$684	\$26,399
50 Fleet Mgmt	348.80	1.6385%	8,660	0	8,660	230	8,890
51 Planning & Development Other	60.20	0.2828%	1,495	0	1,495	40	1,534
52 Planning & Development Spec Rev	9.60	0.0451%	238	0	238	6	245
54 Finance Other	39.30	0.1846%	976	0	976	26	1,002
55 ARA Insurance	4.60	0.0216%	114	0	114	3	117
56 ARA BARC	102.80	0.4829%	2,552	0	2,552	68	2,620
57 ARA Parking	65.60	0.3082%	1,629	0	1,629	43	1,672
58 ARA Other	43.30	0.2034%	1,075	0	1,075	29	1,104
59 IT Public Services	0.30	0.0014%	7	0	7	0	8
60 Legal Insurance	51.50	0.2419%	1,279	0	1,279	34	1,313
61 Legal Wkr Comp	2.00	0.0094%	50	0	50	1	51
62 Mayor Cable TV	18.70	0.0878%	464	0	464	12	477
63 Mayor Other	42.20	0.1982%	1,048	0	1,048	28	1,076
64 TIRZ	12.10	0.0568%	300	0	300	8	308
65 HR Health Benefits	49.90	0.2344%	1,239	0	1,239	33	1,272
67 PWE Bldg Insp	500.40	2.3507%	12,423	0	12,423	330	12,754
68 PWE Stormwater	305.00	1.4328%	7,572	0	7,572	201	7,774
69 PWE DDSR	457.60	2.1496%	11,361	0	11,361	302	11,663
70 PWE Water & Sewer	2,019.50	9.4869%	50,138	0	50,138	1,333	51,471
71 PWE Houston Transtar	7.80	0.0366%	194	0	194	5	199
72 PWE Other	12.40	0.0583%	308	0	308	8	316
73 Houston Permit Center	46.30	0.2175%	1,149	0	1,149	31	1,180
74 CIP S/R Planning	11.80	0.0554%	293	0	293	8	301
75 CIP Sal Rec RE	33.20	0.1560%	824	0	824	22	846
76 CIP S/R Engrg	98.90	0.4646%	2,455	0	2,455	65	2,521
77 CIP S/R Constr	100.60	0.4726%	2,498	0	2,498	66	2,564
78 CIP S/R Eng/Const	15.30	0.0719%	380	0	380	10	390
79 CIP S/R Geo/Env	10.80	0.0507%	268	0	268	7	275
80 CIP S/R Other	23.30	0.1095%	578	0	578	15	594
81 CIP S/R GSD	34.20	0.1607%	849	0	849	23	872
94 HR-W.C.	31.70	0.1489%	787	0	787	21	808
95 HITS Other	53.10	0.2494%	1,318	0	1,318	35	1,353
Subtotal	21,287.28	100.0000%	528,499	0	528,499	13,752	542,251
Direct Bills					0		0
Total					\$528,499		\$542,251

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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HAS Services Allocations

Dept:24 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 Houston Airport System (HAS)	100	100.0000%	\$76,731	\$0	\$76,731	\$0	\$76,731
Subtotal	100	100.0000%	76,731	0	76,731	0	76,731
Direct Bills					0		0
Total					\$76,731		\$76,731

Basis Units: Direct allocation to HAS
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:24 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF	Total
0 Direct Billed	\$0	\$86,705	\$0	\$0	\$0	\$0	\$0	\$86,705
4 Finance Dir Office	564	13,913	2,972	26,066	233	0	0	43,748
5 Finance Financial Planning & Analysis	835	0	0	0	345	0	0	1,180
6 Finance City Council	300	0	0	0	124	0	0	424
7 Finance Public Fin	354	0	0	0	146	0	0	501
8 Finance Reporting & Ops	715	0	0	0	295	0	0	1,010
9 Finance Internal Controls	162	0	0	0	67	0	0	229
10 Finance Grants	498	0	0	0	206	0	0	704
11 Finance Perform Mgmt	312	0	0	0	129	0	0	441
12 Finance Treasury	252	0	0	0	104	0	0	356
13 Finance Strategic Purchasing	2,420	60,077	341	0	1,001	0	0	63,838
14 ARA Director Office	306	9,486	7,833	8,689	127	0	0	26,440
15 ARA Financial Svcs	366	0	0	0	151	0	0	518
16 ARA Operations	5,735	0	0	0	2,371	0	0	8,106
17 ARA Payroll Services	2,840	0	0	0	1,174	0	0	4,015
18 ARA Regulatory	432	0	0	0	179	0	0	611
19 HITS CIO	787	10,751	3,245	9,654	325	0	0	24,761
20 HITS EAS	1,970	0	0	0	814	0	0	2,784
21 HITS EIS	3,879	0	0	0	1,604	0	0	5,483
22 HITS Radio	1,807	0	0	0	747	0	0	2,555
23 HITS Project Mgmt Office	823	0	0	0	340	0	0	1,163
24 Office Business Opportunity	1,813	0	749	0	750	0	0	3,313
25 Mayor	2,293	2,604	5,464	1,992	948	0	0	13,301
26 Human Resources	11,213	22,133	5,089	11,952	4,636	0	0	55,023
27 Legal	7,398	1,953	19,636	8,964	3,058	0	0	41,009
28 City Secretary	561	0	32	0	232	0	0	825
29 City Council	4,784	0	2,188	0	1,978	0	0	8,950
30 City Controller's Office	3,717	3,906	1,037	0	1,537	0	0	10,197
31 Health Administration	3,717	0	0	0	1,537	0	0	5,254
32 Planning & Dev Admin	715	1,953	0	0	296	0	0	2,964
33 PWE Administration Indirect	0	556,574	84,891	68,726	0	0	0	710,191
34 CIP Sal Rec PWE	469	(86,705)	0	0	194	0	0	(86,043)
35 HPD Police Records	5,485	0	0	0	2,268	0	0	7,752
36 General Services	13,926	95,041	28,407	20,917	5,758	0	0	164,048
37 HEC	14,129	0	3,257	0	5,842	0	0	23,228
39 Police	394,358	32,548	17,047	22,909	163,044	0	0	629,906
40 Dept of Neighborhoods	9,124	7,812	3,021	0	3,772	0	0	23,729
41 Fire	259,514	4,557	13,809	8,964	107,294	0	0	394,139
42 Municipal Court	19,067	5,208	5,839	996	7,883	0	0	38,993
43 Solid Waste	27,044	6,510	3,861	9,960	11,181	0	0	58,556
44 Houston Airport System (HAS)	73,198	0	37,917	3,984	30,263	76,731	0	222,093

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:24 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF	Total
45 Housing & Community Development	\$9,814	\$0	\$2,315	\$0	\$4,058	\$0	\$0	\$16,187
46 Library	29,565	0	3,231	1,992	12,224	0	0	47,012
47 Parks & Recreation	46,074	6,510	21,951	996	19,049	0	0	94,580
48 Health Department	63,853	1,302	19,305	15,936	26,399	0	0	126,796
50 Fleet Mgmt	21,502	5,208	49,900	28,885	8,890	0	0	114,385
51 Planning & Development Other	3,711	0	1,196	996	1,534	0	0	7,437
52 Planning & Development Spec Rev	592	0	0	0	245	0	0	836
54 Finance Other	2,423	0	0	0	1,002	0	0	3,424
55 ARA Insurance	284	0	0	0	117	0	0	401
56 ARA BARC	6,337	0	0	0	2,620	0	0	8,957
57 ARA Parking	4,044	0	0	0	1,672	0	0	5,716
58 ARA Other	2,669	0	0	0	1,104	0	0	3,773
59 IT Public Services	18	0	0	0	8	0	0	26
60 Legal Insurance	3,175	0	0	0	1,313	0	0	4,487
61 Legal Wkr Comp	123	0	0	0	51	0	0	174
62 Mayor Cable TV	1,153	0	0	0	477	0	0	1,629
63 Mayor Other	2,601	0	0	0	1,076	0	0	3,677
64 TIRZ	746	0	0	0	308	0	0	1,054
65 HR Health Benefits	3,076	0	0	0	1,272	0	0	4,348
67 PWE Bldg Insp	30,848	0	0	0	12,754	0	0	43,601
68 PWE Stormwater	18,802	0	0	0	7,774	0	0	26,576
69 PWE DDSR	28,209	0	0	0	11,663	0	0	39,872
70 PWE Water & Sewer	124,494	0	0	0	51,471	0	0	175,965
71 PWE Houston Transtar	481	0	0	0	199	0	0	680
72 PWE Other	764	0	0	0	316	0	0	1,080
73 Houston Permit Center	2,854	0	0	0	1,180	0	0	4,034
74 CIP S/R Planning	727	0	0	0	301	0	0	1,028
75 CIP Sal Rec RE	2,047	0	0	0	846	0	0	2,893
76 CIP S/R Engrg	6,097	0	0	0	2,521	0	0	8,617
77 CIP S/R Constr	6,202	0	0	0	2,564	0	0	8,766
78 CIP S/R Eng/Const	943	0	0	0	390	0	0	1,333
79 CIP S/R Geo/Env	666	0	0	0	275	0	0	941
80 CIP S/R Other	1,436	0	0	0	594	0	0	2,030
81 CIP S/R GSD	2,108	0	0	0	872	0	0	2,980
94 HR-W.C.	1,954	0	0	0	808	0	0	2,762
95 HITS Other	3,273	0	0	0	1,353	0	0	4,627
97 Other	0	0	331	0	0	0	0	331
Total	\$1,311,551	\$848,043	\$344,862	\$252,578	\$542,251	\$76,731	\$0	\$3,376,015

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

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:25 Mayor

Description		Amount	General Admin	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
Personnel Costs							
Salaries	S1	2,912,254	0	2,131,931	228,238	167,803	384,282
Salary % Split			.00%	73.21%	7.84%	5.76%	13.20%
Benefits	P	1,305,819	0	981,686	117,804	71,796	134,533
Subtotal - Personnel Costs		4,218,073	0	3,113,617	346,042	239,599	518,815
Services & Supplies Cost							
Supplies	P	26,155	0	18,738	3,608	30	3,779
Services	P	540,808	0	381,576	24,517	31,031	103,684
Credit Direct Exps	P	(626,278)	0	0	0	0	(626,278)
Subtotal - Services & Supplies		(59,315)	0	400,315	28,125	31,061	(518,815)
Department Cost Total		4,158,758	0	3,513,931	374,167	270,660	(0)
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		4,158,758	0	3,513,931	374,167	270,660	(0)
General Admin Distribution			0	0	0	0	0
Grand Total		\$4,158,758		\$3,513,931	\$374,167	\$270,660	\$(0)

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
1 City Hall	\$79,331	\$0	\$58,075	\$6,217	\$4,571	\$10,468
1 City Hall Annex	16,289	0	11,924	1,277	939	2,149
Subtotal - Building Depreciation	95,620	0	69,999	7,494	5,510	12,617
3 Insurance Retirees	91,376	571	67,310	7,206	5,298	12,133
3 Memberships	1,936	12	1,426	153	112	257
3 Accounting & Consult	1,817	12	1,338	143	105	241
3 Interest Costs	2,473	16	1,822	195	143	328
3 Other Misc	1,905	13	1,404	150	111	253
3 Elections	140,195	876	103,272	11,056	8,128	18,615
3 Non-Dpt. Legal Svcs/Lobby	8,258	52	6,083	651	479	1,097
Subtotal - Non-Departmental-Gen Gov	247,961	1,551	182,657	19,555	14,377	32,924
5 Financial Plg & Analysis	4,957	292	3,842	411	302	693
Subtotal - Finance Financial Plg & Analysis	4,957	292	3,842	411	302	693
8 Gen Acctng	2,315	149	1,804	193	142	325
8 Fixed Assets	1,233	77	959	103	75	173
8 Auditing Svcs	1,802	0	1,319	141	104	238
8 Fin Operations	683	45	533	57	42	96
Subtotal - Finance Reporting & Ops	6,034	271	4,615	494	363	832
9 Internal Controls	1,837	85	1,407	151	111	254
Subtotal - Finance Internal Controls	1,837	85	1,407	151	111	254
10 Cost Accounting	227	16	178	19	14	32
10 Trust Funds Mgmt (TFM)	458	36	361	39	28	65
Subtotal - Finance Grants	685	52	539	58	42	97
11 Perf Mgmt Svcs	1,767	67	1,343	144	106	242
Subtotal - Finance Perform Mgmt	1,767	67	1,343	144	106	242
12 Treasury	1,623	148	1,296	139	102	234
Subtotal - Finance Treasury	1,623	148	1,296	139	102	234
13 Purchasing	5,796	437	4,562	488	359	822

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
Subtotal - Finance Strategic Purchasing	\$5,796	\$437	\$4,562	\$488	\$359	\$822
15 Budgeting & Accounting Support	39,496	2,203	30,526	3,268	2,403	5,502
15 Accounts Payable	27,283	1,514	21,081	2,257	1,659	3,800
Subtotal - ARA Financial Svcs	66,779	3,717	51,607	5,525	4,062	9,302
16 Mailroom	8,996	839	7,199	771	567	1,298
16 Property	1,331	93	1,042	112	82	188
16 Records	1,373	113	1,088	116	86	196
16 3-1-1 Svcs	40,034	3,424	31,813	3,406	2,504	5,734
Subtotal - ARA Operations	51,733	4,469	41,143	4,405	3,238	7,416
17 Payroll Svcs	8,086	526	6,305	675	496	1,136
Subtotal - ARA Payroll Services	8,086	526	6,305	675	496	1,136
18 Franchise	2,428	159	1,894	203	149	341
Subtotal - ARA Regulatory	2,428	159	1,894	203	149	341
20 Enterprise Appl	8,974	787	7,145	765	562	1,288
20 IT ERP	7,118	317	5,443	583	428	981
20 EGIS	796	47	617	66	49	111
Subtotal - HITS EAS	16,888	1,150	13,205	1,414	1,039	2,380
21 Client Svcs	51,089	5,848	41,681	4,462	3,281	7,513
21 NW Data	23,366	1,737	18,377	1,967	1,446	3,312
21 NW Voice	10,848	762	8,499	910	669	1,532
21 Enterprise Optns	10,918	737	8,532	913	672	1,538
Subtotal - HITS EIS	96,221	9,085	77,090	8,253	6,068	13,895
22 IT Radio Svcs	4,288	210	3,293	353	259	594
Subtotal - HITS Radio	4,288	210	3,293	353	259	594
23 Enterprise Project Mgmt	1,221	77	950	102	75	171
23 Departmental Project Mgmt	8,585	585	6,713	719	528	1,210
Subtotal - HITS Project Mgmt Office	9,805	663	7,663	820	603	1,381
24 Certification	2,234	59	1,679	180	132	303

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

Dept:25 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
24 Contract Compliance	\$2,530	\$74	\$1,906	\$204	\$150	\$344
24 Reporting & Analytics	5,319	145	4,000	428	315	721
24 Dept Services	1,931	61	1,458	156	115	263
24 External Affairs & Outreach	924	25	694	74	55	125
Subtotal - Office Business Opportunity	12,937	364	9,737	1,042	766	1,755
25 City Mayor Admin	0	6,954	5,090	545	401	918
25 I Gov Relats	0	537	393	42	31	71
Subtotal - Mayor	0	7,491	5,483	587	432	988
26 Selection	0	4,588	3,359	360	264	605
26 Personnel Svcs	0	3,082	2,257	242	178	407
Subtotal - Human Resources	0	7,671	5,616	601	442	1,012
27 Legal Svcs	0	512,102	374,887	40,134	29,507	67,574
27 Inspector General	0	8,753	6,408	686	504	1,155
Subtotal - Legal	0	520,855	381,295	40,820	30,011	68,729
28 City Sec Svcs	0	1,033	756	81	60	136
Subtotal - City Secretary	0	1,033	756	81	60	136
29 City Council Svcs	0	14,447	10,576	1,132	832	1,906
Subtotal - City Council	0	14,447	10,576	1,132	832	1,906
30 Controller Fin Svcs	0	15,201	11,128	1,191	876	2,006
30 Controller Treasury	0	2,205	1,614	173	127	291
Subtotal - City Controller's Office	0	17,407	12,743	1,364	1,003	2,297
36 Building Svcs	0	139,917	102,427	10,965	8,062	18,462
36 Utilities	0	67,644	49,519	5,301	3,898	8,926
36 Real Estate	0	29,269	21,427	2,294	1,686	3,862
Subtotal - General Services	0	236,830	173,373	18,561	13,646	31,251
Total Incoming	635,442	828,980	1,072,038	114,769	84,379	193,236
C. Total Allocated		\$5,623,180	\$4,585,969	\$488,936	\$355,039	\$193,235
		81.55%	8.70%	6.31%	3.44%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$1,757	\$0	\$1,757	\$0	\$1,757
5 Finance Financial Planning & Analysis	13.90	0.0653%	2,598	0	2,598	0	2,598
6 Finance City Council	5.00	0.0235%	935	0	935	0	935
7 Finance Public Fin	5.90	0.0277%	1,103	0	1,103	0	1,103
8 Finance Reporting & Ops	11.90	0.0559%	2,224	0	2,224	0	2,224
9 Finance Internal Controls	2.70	0.0127%	505	0	505	0	505
10 Finance Grants	8.30	0.0390%	1,551	0	1,551	0	1,551
11 Finance Perform Mgmt	5.20	0.0244%	972	0	972	0	972
12 Finance Treasury	4.20	0.0197%	785	0	785	0	785
13 Finance Strategic Purchasing	40.30	0.1893%	7,533	0	7,533	0	7,533
14 ARA Director Office	5.10	0.0240%	953	0	953	0	953
15 ARA Financial Svcs	6.10	0.0287%	1,140	0	1,140	0	1,140
16 ARA Operations	95.50	0.4486%	17,851	0	17,851	0	17,851
17 ARA Payroll Services	47.30	0.2222%	8,842	0	8,842	0	8,842
18 ARA Regulatory	7.20	0.0338%	1,346	0	1,346	0	1,346
19 HITS CIO	13.10	0.0615%	2,449	0	2,449	0	2,449
20 HITS EAS	32.80	0.1541%	6,131	0	6,131	0	6,131
21 HITS EIS	64.60	0.3035%	12,075	0	12,075	0	12,075
22 HITS Radio	30.10	0.1414%	5,626	0	5,626	0	5,626
23 HITS Project Mgmt Office	13.70	0.0644%	2,561	0	2,561	0	2,561
24 Office Business Opportunity	30.20	0.1419%	5,645	0	5,645	0	5,645
25 Mayor	37.20	0.1748%	6,954	0	6,954	0	6,954
26 Human Resources	181.90	0.8545%	34,002	0	34,002	5,308	39,309
27 Legal	120.00	0.5637%	22,431	0	22,431	3,502	25,932
28 City Secretary	9.10	0.0427%	1,701	0	1,701	266	1,967
29 City Council	77.60	0.3645%	14,505	0	14,505	2,264	16,770
30 City Controller's Office	60.30	0.2833%	11,272	0	11,272	1,760	13,031
31 Health Administration	60.30	0.2833%	11,272	0	11,272	1,760	13,031
32 Planning & Dev Admin	11.60	0.0545%	2,168	0	2,168	338	2,507
34 CIP Sal Rec PWE	7.60	0.0357%	1,421	0	1,421	222	1,642
35 HPD Police Records	88.97	0.4179%	16,631	0	16,631	2,596	19,227
36 General Services	225.90	1.0612%	42,226	0	42,226	6,592	48,818
37 HEC	229.20	1.0767%	42,843	0	42,843	6,688	49,531
39 Police	6,397.15	30.0515%	1,195,783	0	1,195,783	186,664	1,382,447
40 Dept of Neighborhoods	148.00	0.6953%	27,665	0	27,665	4,319	31,983
41 Fire	4,209.76	19.7759%	786,906	0	786,906	122,838	909,744
42 Municipal Court	309.30	1.4530%	57,816	0	57,816	9,025	66,841
43 Solid Waste	438.70	2.0609%	82,004	0	82,004	12,801	94,805
44 Houston Airport System (HAS)	1,187.40	5.5780%	221,954	0	221,954	34,648	256,601
45 Housing & Community Development	159.20	0.7479%	29,758	0	29,758	4,645	34,404
46 Library	479.60	2.2530%	89,649	0	89,649	13,994	103,643
47 Parks & Recreation	747.40	3.5110%	139,707	0	139,707	21,809	161,516

CITY OF HOUSTON, TEXAS
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City Mayor Admin Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$193,616	\$0	\$193,616	\$30,224	\$223,840
50 Fleet Mgmt	348.80	1.6385%	65,199	0	65,199	10,178	75,377
51 Planning & Development Other	60.20	0.2828%	11,253	0	11,253	1,757	13,009
52 Planning & Development Spec Rev	9.60	0.0451%	1,794	0	1,794	280	2,075
54 Finance Other	39.30	0.1846%	7,346	0	7,346	1,147	8,493
55 ARA Insurance	4.60	0.0216%	860	0	860	134	994
56 ARA BARC	102.80	0.4829%	19,216	0	19,216	3,000	22,215
57 ARA Parking	65.60	0.3082%	12,262	0	12,262	1,914	14,176
58 ARA Other	43.30	0.2034%	8,094	0	8,094	1,263	9,357
59 IT Public Services	0.30	0.0014%	56	0	56	9	65
60 Legal Insurance	51.50	0.2419%	9,627	0	9,627	1,503	11,129
61 Legal Wkr Comp	2.00	0.0094%	374	0	374	58	432
62 Mayor Cable TV	18.70	0.0878%	3,495	0	3,495	546	4,041
63 Mayor Other	42.20	0.1982%	7,888	0	7,888	1,231	9,120
64 TIRZ	12.10	0.0568%	2,262	0	2,262	353	2,615
65 HR Health Benefits	49.90	0.2344%	9,328	0	9,328	1,456	10,784
67 PWE Bldg Insp	500.40	2.3507%	93,537	0	93,537	14,601	108,138
68 PWE Stormwater	305.00	1.4328%	57,012	0	57,012	8,900	65,912
69 PWE DDSR	457.60	2.1496%	85,537	0	85,537	13,352	98,889
70 PWE Water & Sewer	2,019.50	9.4869%	377,494	0	377,494	58,928	436,421
71 PWE Houston Transtar	7.80	0.0366%	1,458	0	1,458	228	1,686
72 PWE Other	12.40	0.0583%	2,318	0	2,318	362	2,680
73 Houston Permit Center	46.30	0.2175%	8,655	0	8,655	1,351	10,006
74 CIP S/R Planning	11.80	0.0554%	2,206	0	2,206	344	2,550
75 CIP Sal Rec RE	33.20	0.1560%	6,206	0	6,206	969	7,175
76 CIP S/R Engrg	98.90	0.4646%	18,487	0	18,487	2,886	21,373
77 CIP S/R Constr	100.60	0.4726%	18,805	0	18,805	2,935	21,740
78 CIP S/R Eng/Const	15.30	0.0719%	2,860	0	2,860	446	3,306
79 CIP S/R Geo/Env	10.80	0.0507%	2,019	0	2,019	315	2,334
80 CIP S/R Other	23.30	0.1095%	4,355	0	4,355	680	5,035
81 CIP S/R GSD	34.20	0.1607%	6,393	0	6,393	998	7,391
94 HR-W.C.	31.70	0.1489%	5,926	0	5,926	925	6,850
95 HITS Other	53.10	0.2494%	9,926	0	9,926	1,549	11,475
Subtotal	21,287.28	100.0000%	3,979,110	0	3,979,110	606,859	4,585,969
Direct Bills					0		0
Total					\$3,979,110		\$4,585,969

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Agenda Office Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 City Council	100	100.0000%	\$423,968	\$0	\$423,968	\$64,968	\$488,936
Subtotal	100	100.0000%	423,968	0	423,968	64,968	488,936
Direct Bills					0		0
Total					\$423,968		\$488,936

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

I Gov Relats Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$136	\$0	\$136	\$0	\$136
5 Finance Financial Planning & Analysis	13.90	0.0653%	201	0	201	0	201
6 Finance City Council	5.00	0.0235%	72	0	72	0	72
7 Finance Public Fin	5.90	0.0277%	85	0	85	0	85
8 Finance Reporting & Ops	11.90	0.0559%	172	0	172	0	172
9 Finance Internal Controls	2.70	0.0127%	39	0	39	0	39
10 Finance Grants	8.30	0.0390%	120	0	120	0	120
11 Finance Perform Mgmt	5.20	0.0244%	75	0	75	0	75
12 Finance Treasury	4.20	0.0197%	61	0	61	0	61
13 Finance Strategic Purchasing	40.30	0.1893%	582	0	582	0	582
14 ARA Director Office	5.10	0.0240%	74	0	74	0	74
15 ARA Financial Svcs	6.10	0.0287%	88	0	88	0	88
16 ARA Operations	95.50	0.4486%	1,379	0	1,379	0	1,379
17 ARA Payroll Services	47.30	0.2222%	683	0	683	0	683
18 ARA Regulatory	7.20	0.0338%	104	0	104	0	104
19 HITS CIO	13.10	0.0615%	189	0	189	0	189
20 HITS EAS	32.80	0.1541%	473	0	473	0	473
21 HITS EIS	64.60	0.3035%	932	0	932	0	932
22 HITS Radio	30.10	0.1414%	434	0	434	0	434
23 HITS Project Mgmt Office	13.70	0.0644%	198	0	198	0	198
24 Office Business Opportunity	30.20	0.1419%	436	0	436	0	436
25 Mayor	37.20	0.1748%	537	0	537	0	537
26 Human Resources	181.90	0.8545%	2,626	0	2,626	418	3,043
27 Legal	120.00	0.5637%	1,732	0	1,732	276	2,008
28 City Secretary	9.10	0.0427%	131	0	131	21	152
29 City Council	77.60	0.3645%	1,120	0	1,120	178	1,298
30 City Controller's Office	60.30	0.2833%	870	0	870	138	1,009
31 Health Administration	60.30	0.2833%	870	0	870	138	1,009
32 Planning & Dev Admin	11.60	0.0545%	167	0	167	27	194
34 CIP Sal Rec PWE	7.60	0.0357%	110	0	110	17	127
35 HPD Police Records	88.97	0.4179%	1,284	0	1,284	204	1,489
36 General Services	225.90	1.0612%	3,261	0	3,261	519	3,780
37 HEC	229.20	1.0767%	3,308	0	3,308	526	3,835
39 Police	6,397.15	30.0515%	92,340	0	92,340	14,692	107,033
40 Dept of Neighborhoods	148.00	0.6953%	2,136	0	2,136	340	2,476
41 Fire	4,209.76	19.7759%	60,766	0	60,766	9,668	70,435
42 Municipal Court	309.30	1.4530%	4,465	0	4,465	710	5,175
43 Solid Waste	438.70	2.0609%	6,332	0	6,332	1,008	7,340
44 Houston Airport System (HAS)	1,187.40	5.5780%	17,140	0	17,140	2,727	19,867
45 Housing & Community Development	159.20	0.7479%	2,298	0	2,298	366	2,664
46 Library	479.60	2.2530%	6,923	0	6,923	1,101	8,024
47 Parks & Recreation	747.40	3.5110%	10,788	0	10,788	1,717	12,505

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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I Gov Relats Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$14,951	\$0	\$14,951	\$2,379	\$17,330
50 Fleet Mgmt	348.80	1.6385%	5,035	0	5,035	801	5,836
51 Planning & Development Other	60.20	0.2828%	869	0	869	138	1,007
52 Planning & Development Spec Rev	9.60	0.0451%	139	0	139	22	161
54 Finance Other	39.30	0.1846%	567	0	567	90	658
55 ARA Insurance	4.60	0.0216%	66	0	66	11	77
56 ARA BARC	102.80	0.4829%	1,484	0	1,484	236	1,720
57 ARA Parking	65.60	0.3082%	947	0	947	151	1,098
58 ARA Other	43.30	0.2034%	625	0	625	99	724
59 IT Public Services	0.30	0.0014%	4	0	4	1	5
60 Legal Insurance	51.50	0.2419%	743	0	743	118	862
61 Legal Wkr Comp	2.00	0.0094%	29	0	29	5	33
62 Mayor Cable TV	18.70	0.0878%	270	0	270	43	313
63 Mayor Other	42.20	0.1982%	609	0	609	97	706
64 TIRZ	12.10	0.0568%	175	0	175	28	202
65 HR Health Benefits	49.90	0.2344%	720	0	720	115	835
67 PWE Bldg Insp	500.40	2.3507%	7,223	0	7,223	1,149	8,372
68 PWE Stormwater	305.00	1.4328%	4,403	0	4,403	700	5,103
69 PWE DDSR	457.60	2.1496%	6,605	0	6,605	1,051	7,656
70 PWE Water & Sewer	2,019.50	9.4869%	29,151	0	29,151	4,638	33,789
71 PWE Houston Transtar	7.80	0.0366%	113	0	113	18	131
72 PWE Other	12.40	0.0583%	179	0	179	28	207
73 Houston Permit Center	46.30	0.2175%	668	0	668	106	775
74 CIP S/R Planning	11.80	0.0554%	170	0	170	27	197
75 CIP Sal Rec RE	33.20	0.1560%	479	0	479	76	555
76 CIP S/R Engrg	98.90	0.4646%	1,428	0	1,428	227	1,655
77 CIP S/R Constr	100.60	0.4726%	1,452	0	1,452	231	1,683
78 CIP S/R Eng/Const	15.30	0.0719%	221	0	221	35	256
79 CIP S/R Geo/Env	10.80	0.0507%	156	0	156	25	181
80 CIP S/R Other	23.30	0.1095%	336	0	336	54	390
81 CIP S/R GSD	34.20	0.1607%	494	0	494	79	572
94 HR-W.C.	31.70	0.1489%	458	0	458	73	530
95 HITS Other	53.10	0.2494%	766	0	766	122	888
Subtotal	21,287.28	100.0000%	307,274	0	307,274	47,766	355,039
Direct Bills					0		0
Total					\$307,274		\$355,039

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Other Svcs Allocations

Dept:25 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor Other	100	100.0000%	\$83,849	\$0	\$83,849	\$109,387	\$193,235
Subtotal	100	100.0000%	83,849	0	83,849	109,387	193,235
Direct Bills					0		0
Total					\$83,849		\$193,235

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:25 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	1,757	0	136	0	1,893
5 Finance Financial Planning & Analysis	2,598	0	201	0	2,799
6 Finance City Council	935	0	72	0	1,007
7 Finance Public Fin	1,103	0	85	0	1,188
8 Finance Reporting & Ops	2,224	0	172	0	2,396
9 Finance Internal Controls	505	0	39	0	544
10 Finance Grants	1,551	0	120	0	1,671
11 Finance Perform Mgmt	972	0	75	0	1,047
12 Finance Treasury	785	0	61	0	846
13 Finance Strategic Purchasing	7,533	0	582	0	8,115
14 ARA Director Office	953	0	74	0	1,027
15 ARA Financial Svcs	1,140	0	88	0	1,228
16 ARA Operations	17,851	0	1,379	0	19,230
17 ARA Payroll Services	8,842	0	683	0	9,524
18 ARA Regulatory	1,346	0	104	0	1,450
19 HITS CIO	2,449	0	189	0	2,638
20 HITS EAS	6,131	0	473	0	6,605
21 HITS EIS	12,075	0	932	0	13,008
22 HITS Radio	5,626	0	434	0	6,061
23 HITS Project Mgmt Office	2,561	0	198	0	2,759
24 Office Business Opportunity	5,645	0	436	0	6,081
25 Mayor	6,954	0	537	0	7,491
26 Human Resources	39,309	0	3,043	0	42,353
27 Legal	25,932	0	2,008	0	27,940
28 City Secretary	1,967	0	152	0	2,119
29 City Council	16,770	488,936	1,298	0	507,004
30 City Controller's Office	13,031	0	1,009	0	14,040
31 Health Administration	13,031	0	1,009	0	14,040
32 Planning & Dev Admin	2,507	0	194	0	2,701
34 CIP Sal Rec PWE	1,642	0	127	0	1,770
35 HPD Police Records	19,227	0	1,489	0	20,715
36 General Services	48,818	0	3,780	0	52,597
37 HEC	49,531	0	3,835	0	53,366
39 Police	1,382,447	0	107,033	0	1,489,480
40 Dept of Neighborhoods	31,983	0	2,476	0	34,460
41 Fire	909,744	0	70,435	0	980,179
42 Municipal Court	66,841	0	5,175	0	72,016
43 Solid Waste	94,805	0	7,340	0	102,145
44 Houston Airport System (HAS)	256,601	0	19,867	0	276,468
45 Housing & Community Development	34,404	0	2,664	0	37,067

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:25 Mayor

Department	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs	Total
46 Library	\$103,643	\$0	\$8,024	\$0	\$111,668
47 Parks & Recreation	161,516	0	12,505	0	174,021
48 Health Department	223,840	0	17,330	0	241,170
50 Fleet Mgmt	75,377	0	5,836	0	81,213
51 Planning & Development Other	13,009	0	1,007	0	14,017
52 Planning & Development Spec Rev	2,075	0	161	0	2,235
54 Finance Other	8,493	0	658	0	9,150
55 ARA Insurance	994	0	77	0	1,071
56 ARA BARC	22,215	0	1,720	0	23,935
57 ARA Parking	14,176	0	1,098	0	15,274
58 ARA Other	9,357	0	724	0	10,082
59 IT Public Services	65	0	5	0	70
60 Legal Insurance	11,129	0	862	0	11,991
61 Legal Wkr Comp	432	0	33	0	466
62 Mayor Cable TV	4,041	0	313	0	4,354
63 Mayor Other	9,120	0	706	193,235	203,061
64 TIRZ	2,615	0	202	0	2,817
65 HR Health Benefits	10,784	0	835	0	11,618
67 PWE Bldg Insp	108,138	0	8,372	0	116,511
68 PWE Stormwater	65,912	0	5,103	0	71,015
69 PWE DDSR	98,889	0	7,656	0	106,545
70 PWE Water & Sewer	436,421	0	33,789	0	470,210
71 PWE Houston Transtar	1,686	0	131	0	1,816
72 PWE Other	2,680	0	207	0	2,887
73 Houston Permit Center	10,006	0	775	0	10,780
74 CIP S/R Planning	2,550	0	197	0	2,747
75 CIP Sal Rec RE	7,175	0	555	0	7,730
76 CIP S/R Engrg	21,373	0	1,655	0	23,027
77 CIP S/R Constr	21,740	0	1,683	0	23,423
78 CIP S/R Eng/Const	3,306	0	256	0	3,562
79 CIP S/R Geo/Env	2,334	0	181	0	2,515
80 CIP S/R Other	5,035	0	390	0	5,425
81 CIP S/R GSD	7,391	0	572	0	7,963
94 HR-W.C.	6,850	0	530	0	7,381
95 HITS Other	11,475	0	888	0	12,364
Total	\$4,585,969	\$488,936	\$355,039	\$193,235	\$5,623,180

**HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

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

- **Selection** – Costs associated with recruiting and selecting employees for positions are allocated based upon the total number of selections per department.
- **Personnel Services** – Costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations are allocated based upon the number of FTE positions.
- **Testing for Classified Employees** – Costs associated with designing and administering tests for selection and promotion of classified positions are allocated based upon the number of classified employees tested.
- **Non-General Fund** – The non-general fund expenses of Human Resources are not allocated within the plan.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:26 Human Resources

Description		Amount	General Admin	Selection	Personnel Svcs	Classified Testing	Non-GF
Personnel Costs							
Salaries	S1	10,748,168	213,330	551,716	894,557	308,851	8,779,714
Salary % Split			1.98%	5.13%	8.32%	2.87%	81.69%
Benefits	P	5,155,602	116,760	249,464	448,396	140,932	4,200,050
Subtotal - Personnel Costs		15,903,770	330,090	801,180	1,342,953	449,783	12,979,764
Services & Supplies Cost							
Supplies	P	85,372	8,269	7,763	15,926	4,114	49,300
Services	P	22,218,974	41,091	15,410	73,939	13,363	22,075,171
Restricted Acct Services	P	252,646	0	79,418	128,769	44,458	0
Subtotal - Services & Supplies		22,556,992	49,360	102,591	218,634	61,935	22,124,471
Department Cost Total		38,460,762	379,450	903,771	1,561,587	511,718	35,104,235
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		38,460,762	379,450	903,771	1,561,587	511,718	35,104,235
General Admin Distribution			(379,450)	19,872	32,221	11,124	316,233
Grand Total		\$38,460,762		\$923,643	\$1,593,808	\$522,843	\$35,420,468
							not allocated

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
2 Equip Deprec	\$4,069	\$0	\$213	\$346	\$119	\$3,391
Subtotal - Equipment Depreciation	4,069	0	213	346	119	3,391
3 Insurance Retirees	81,114	507	4,275	6,931	2,393	68,023
3 Memberships	1,719	11	91	147	51	1,441
3 Accounting & Consult	36,839	236	1,942	3,148	1,087	30,898
3 Interest Costs	1,735	11	91	148	51	1,455
3 Other Misc	1,336	9	70	114	39	1,121
3 Non-Dpt. Legal Svcs/Lobby	40,382	252	2,128	3,450	1,191	33,864
3 Walker Rent	688,400	4,302	36,277	58,820	20,308	577,297
Subtotal - Non-Departmental-Gen Gov	851,525	5,329	44,874	72,759	25,120	714,100
5 Financial Plg & Analysis	100,518	5,917	5,574	9,038	3,120	88,703
Subtotal - Finance Financial Plg & Analysis	100,518	5,917	5,574	9,038	3,120	88,703
8 Gen Acctng	46,952	3,016	2,617	4,243	1,465	41,643
8 Fixed Assets	260	16	14	23	8	230
8 Auditing Svcs	36,549	0	1,914	3,104	1,072	30,460
8 Fin Operations	5,488	364	307	497	172	4,878
Subtotal - Finance Reporting & Ops	89,249	3,397	4,852	7,867	2,716	77,211
9 Internal Controls	1,288	60	71	114	40	1,123
Subtotal - Finance Internal Controls	1,288	60	71	114	40	1,123
10 Cost Accounting	1,825	129	102	166	57	1,628
10 Trust Funds Mgmt (TFM)	3,679	288	208	337	116	3,306
Subtotal - Finance Grants	5,504	417	310	503	174	4,934
11 Perf Mgmt Svcs	14,201	541	772	1,252	432	12,286
Subtotal - Finance Perform Mgmt	14,201	541	772	1,252	432	12,286
12 Treasury	1,138	104	65	105	36	1,035
Subtotal - Finance Treasury	1,138	104	65	105	36	1,035
13 Purchasing	42,019	3,165	2,366	3,837	1,325	37,656

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
Subtotal - Finance Strategic Purchasing	\$42,019	\$3,165	\$2,366	\$3,837	\$1,325	\$37,656
16 Mailroom	19,990	1,863	1,144	1,856	641	18,213
16 Records	6,713	553	381	617	213	6,055
16 3-1-1 Svcs	23,869	2,041	1,357	2,200	760	21,593
Subtotal - ARA Operations	50,572	4,457	2,882	4,673	1,613	45,861
17 Payroll Svcs	39,538	2,574	2,205	3,576	1,235	35,096
Subtotal - ARA Payroll Services	39,538	2,574	2,205	3,576	1,235	35,096
18 Franchise	1,703	112	95	154	53	1,512
Subtotal - ARA Regulatory	1,703	112	95	154	53	1,512
20 Enterprise Appl	162,855	14,274	9,276	15,041	5,193	147,619
20 IT ERP	28,156	1,253	1,540	2,497	862	24,509
20 EGIS *	971	57	46	62	19	901
Subtotal - HITS EAS	191,982	15,584	10,863	17,600	6,074	173,030
21 Client Svcs	125,988	14,422	7,353	11,923	4,116	117,017
21 NW Data	44,608	3,317	2,510	4,069	1,405	39,940
21 NW Voice	20,710	1,454	1,161	1,882	650	18,472
21 Enterprise Optns	221,395	14,948	12,377	20,069	6,929	196,968
Subtotal - HITS EIS	412,701	34,141	23,401	37,943	13,100	372,398
23 Enterprise Project Mgmt	5,969	378	332	539	186	5,290
23 Departmental Project Mgmt	101,234	6,903	5,663	9,182	3,170	90,121
Subtotal - HITS Project Mgmt Office	107,204	7,280	5,996	9,721	3,356	95,411
24 Certification	10,923	290	587	952	329	9,345
24 Contract Compliance	21,501	631	1,159	1,879	649	18,445
24 Reporting & Analytics	4,954	135	266	432	149	4,241
24 Dept Services	11,585	368	626	1,015	350	9,961
24 External Affairs & Outreach	4,516	120	243	394	136	3,864
Subtotal - Office Business Opportunity	53,479	1,544	2,882	4,672	1,613	45,856
25 City Mayor Admin	34,002	5,308	2,059	3,338	1,152	32,760

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

Dept:26 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
25 I Gov Relats	\$2,626	\$418	\$159	\$258	\$89	\$2,536
Subtotal - Mayor	36,627	5,725	2,218	3,596	1,242	35,297
26 Selection	0	14,683	769	1,247	430	12,237
26 Personnel Svcs	0	15,072	789	1,280	442	12,561
Subtotal - Human Resources	0	29,756	1,558	2,527	872	24,798
27 Legal Svcs	0	67,656	3,543	5,745	1,983	56,384
27 Inspector General	0	47,515	2,488	4,035	1,393	39,599
Subtotal - Legal	0	115,171	6,032	9,780	3,376	95,984
28 City Sec Svcs	0	8,304	435	705	243	6,921
Subtotal - City Secretary	0	8,304	435	705	243	6,921
29 City Council Svcs	0	116,120	6,081	9,860	3,404	96,774
Subtotal - City Council	0	116,120	6,081	9,860	3,404	96,774
30 Controller Fin Svcs	0	308,268	16,144	26,176	9,038	256,910
30 Controller Treasury	0	17,725	928	1,505	520	14,772
Subtotal - City Controller's Office	0	325,993	17,072	27,681	9,557	271,682
36 In-House Renov	0	367	19	31	11	306
36 Real Estate	0	22,750	1,191	1,932	667	18,960
Subtotal - General Services	0	23,117	1,211	1,963	678	19,266
Total Incoming	2,003,316	708,809	142,028	230,273	79,500	2,260,325
C. Total Allocated		\$41,172,887	\$1,065,671	\$1,824,081	\$602,343	\$37,680,792
			2.59%	4.43%	1.46%	91.52%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Selection Allocations

Dept:26 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	40	0.7138%	\$7,342	\$0	\$7,342	\$0	\$7,342
14 ARA Director Office	157	2.8016%	28,816	0	28,816	0	28,816
19 HITS CIO	26	0.4640%	4,772	0	4,772	0	4,772
24 Office Business Opportunity	6	0.1071%	1,101	0	1,101	0	1,101
25 Mayor	25	0.4461%	4,588	0	4,588	0	4,588
26 Human Resources	80	1.4276%	14,683	0	14,683	0	14,683
27 Legal	27	0.4818%	4,956	0	4,956	190	5,146
28 City Secretary	3	0.0535%	551	0	551	21	572
29 City Council	75	1.3383%	13,765	0	13,765	528	14,294
30 City Controller's Office	9	0.1606%	1,652	0	1,652	63	1,715
32 Planning & Dev Admin	40	0.7138%	7,342	0	7,342	282	7,623
33 PWE Administration Indirect	3	0.0535%	551	0	551	21	572
34 CIP Sal Rec PWE	73	1.3026%	13,398	0	13,398	514	13,913
36 General Services	28	0.4996%	5,139	0	5,139	197	5,336
37 HEC	64	1.1420%	11,746	0	11,746	451	12,197
39 Police	1,329	23.7152%	243,923	0	243,923	9,361	253,284
40 Dept of Neighborhoods	17	0.3034%	3,120	0	3,120	120	3,240
41 Fire	1,095	19.5396%	200,975	0	200,975	7,713	208,688
42 Municipal Court	44	0.7852%	8,076	0	8,076	310	8,386
43 Solid Waste	194	3.4618%	35,607	0	35,607	1,366	36,973
44 Houston Airport System (HAS)	184	3.2834%	33,771	0	33,771	1,296	35,067
45 Housing & Community Development	34	0.6067%	6,240	0	6,240	239	6,480
46 Library	143	2.5517%	26,246	0	26,246	1,007	27,253
47 Parks & Recreation	476	8.4939%	87,364	0	87,364	3,353	90,717
48 Health Department	267	4.7645%	49,005	0	49,005	1,881	50,885
49 Convention & Entertainment	1	0.0178%	184	0	184	7	191
50 Fleet Mgmt	100	1.7844%	18,354	0	18,354	704	19,058
51 Planning & Development Other	2	0.0357%	367	0	367	14	381
52 Planning & Development Spec Rev	31	0.5532%	5,690	0	5,690	218	5,908
67 PWE Bldg Insp	146	2.6053%	26,797	0	26,797	1,028	27,825
68 PWE Stormwater	122	2.1770%	22,392	0	22,392	859	23,251
69 PWE DDSR	134	2.3911%	24,594	0	24,594	944	25,538
70 PWE Water & Sewer	629	11.2241%	115,446	0	115,446	4,430	119,876
Subtotal	5,604	100.0000%	1,028,551	0	1,028,551	37,120	1,065,671
Direct Bills					0		0
Total					\$1,028,551		\$1,065,671

Basis Units: Number of selections per department

Source: Selection Analysis

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Personnel Svcs Allocations

Dept:26 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$779	\$0	\$779	\$0	\$779
5 Finance Financial Planning & Analysis	13.90	0.0653%	1,152	0	1,152	0	1,152
6 Finance City Council	5.00	0.0235%	414	0	414	0	414
7 Finance Public Fin	5.90	0.0277%	489	0	489	0	489
8 Finance Reporting & Ops	11.90	0.0559%	986	0	986	0	986
9 Finance Internal Controls	2.70	0.0127%	224	0	224	0	224
10 Finance Grants	8.30	0.0390%	688	0	688	0	688
11 Finance Perform Mgmt	5.20	0.0244%	431	0	431	0	431
12 Finance Treasury	4.20	0.0197%	348	0	348	0	348
13 Finance Strategic Purchasing	40.30	0.1893%	3,339	0	3,339	0	3,339
14 ARA Director Office	5.10	0.0240%	423	0	423	0	423
15 ARA Financial Svcs	6.10	0.0287%	505	0	505	0	505
16 ARA Operations	95.50	0.4486%	7,913	0	7,913	0	7,913
17 ARA Payroll Services	47.30	0.2222%	3,919	0	3,919	0	3,919
18 ARA Regulatory	7.20	0.0338%	597	0	597	0	597
19 HITS CIO	13.10	0.0615%	1,085	0	1,085	0	1,085
20 HITS EAS	32.80	0.1541%	2,718	0	2,718	0	2,718
21 HITS EIS	64.60	0.3035%	5,353	0	5,353	0	5,353
22 HITS Radio	30.10	0.1414%	2,494	0	2,494	0	2,494
23 HITS Project Mgmt Office	13.70	0.0644%	1,135	0	1,135	0	1,135
24 Office Business Opportunity	30.20	0.1419%	2,502	0	2,502	0	2,502
25 Mayor	37.20	0.1748%	3,082	0	3,082	0	3,082
26 Human Resources	181.90	0.8545%	15,072	0	15,072	0	15,072
27 Legal	120.00	0.5637%	9,943	0	9,943	350	10,294
28 City Secretary	9.10	0.0427%	754	0	754	27	781
29 City Council	77.60	0.3645%	6,430	0	6,430	227	6,657
30 City Controller's Office	60.30	0.2833%	4,997	0	4,997	176	5,173
31 Health Administration	60.30	0.2833%	4,997	0	4,997	176	5,173
32 Planning & Dev Admin	11.60	0.0545%	961	0	961	34	995
34 CIP Sal Rec PWE	7.60	0.0357%	630	0	630	22	652
35 HPD Police Records	88.97	0.4179%	7,372	0	7,372	260	7,632
36 General Services	225.90	1.0612%	18,718	0	18,718	660	19,378
37 HEC	229.20	1.0767%	18,992	0	18,992	669	19,661
39 Police	6,397.15	30.0515%	530,077	0	530,077	18,676	548,753
40 Dept of Neighborhoods	148.00	0.6953%	12,263	0	12,263	432	12,696
41 Fire	4,209.76	19.7759%	348,827	0	348,827	12,290	361,117
42 Municipal Court	309.30	1.4530%	25,629	0	25,629	903	26,532
43 Solid Waste	438.70	2.0609%	36,351	0	36,351	1,281	37,632
44 Houston Airport System (HAS)	1,187.40	5.5780%	98,390	0	98,390	3,467	101,856
45 Housing & Community Development	159.20	0.7479%	13,192	0	13,192	465	13,656
46 Library	479.60	2.2530%	39,740	0	39,740	1,400	41,141
47 Parks & Recreation	747.40	3.5110%	61,931	0	61,931	2,182	64,113

CITY OF HOUSTON, TEXAS
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Personnel Svcs Allocations

Dept:26 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$85,828	\$0	\$85,828	\$3,024	\$88,852
50 Fleet Mgmt	348.80	1.6385%	28,902	0	28,902	1,018	29,920
51 Planning & Development Other	60.20	0.2828%	4,988	0	4,988	176	5,164
52 Planning & Development Spec Rev	9.60	0.0451%	795	0	795	28	823
54 Finance Other	39.30	0.1846%	3,256	0	3,256	115	3,371
55 ARA Insurance	4.60	0.0216%	381	0	381	13	395
56 ARA BARC	102.80	0.4829%	8,518	0	8,518	300	8,818
57 ARA Parking	65.60	0.3082%	5,436	0	5,436	192	5,627
58 ARA Other	43.30	0.2034%	3,588	0	3,588	126	3,714
59 IT Public Services	0.30	0.0014%	25	0	25	1	26
60 Legal Insurance	51.50	0.2419%	4,267	0	4,267	150	4,418
61 Legal Wkr Comp	2.00	0.0094%	166	0	166	6	172
62 Mayor Cable TV	18.70	0.0878%	1,550	0	1,550	55	1,604
63 Mayor Other	42.20	0.1982%	3,497	0	3,497	123	3,620
64 TIRZ	12.10	0.0568%	1,003	0	1,003	35	1,038
65 HR Health Benefits	49.90	0.2344%	4,135	0	4,135	146	4,280
67 PWE Bldg Insp	500.40	2.3507%	41,464	0	41,464	1,461	42,925
68 PWE Stormwater	305.00	1.4328%	25,273	0	25,273	890	26,163
69 PWE DDSR	457.60	2.1496%	37,917	0	37,917	1,336	39,253
70 PWE Water & Sewer	2,019.50	9.4869%	167,339	0	167,339	5,896	173,234
71 PWE Houston Transtar	7.80	0.0366%	646	0	646	23	669
72 PWE Other	12.40	0.0583%	1,027	0	1,027	36	1,064
73 Houston Permit Center	46.30	0.2175%	3,836	0	3,836	135	3,972
74 CIP S/R Planning	11.80	0.0554%	978	0	978	34	1,012
75 CIP Sal Rec RE	33.20	0.1560%	2,751	0	2,751	97	2,848
76 CIP S/R Engrg	98.90	0.4646%	8,195	0	8,195	289	8,484
77 CIP S/R Constr	100.60	0.4726%	8,336	0	8,336	294	8,630
78 CIP S/R Eng/Const	15.30	0.0719%	1,268	0	1,268	45	1,312
79 CIP S/R Geo/Env	10.80	0.0507%	895	0	895	32	926
80 CIP S/R Other	23.30	0.1095%	1,931	0	1,931	68	1,999
81 CIP S/R GSD	34.20	0.1607%	2,834	0	2,834	100	2,934
94 HR-W.C.	31.70	0.1489%	2,627	0	2,627	93	2,719
95 HITS Other	53.10	0.2494%	4,400	0	4,400	155	4,555
Subtotal	21,287.28	100.0000%	1,763,894	0	1,763,894	60,187	1,824,081
Direct Bills					0		0
Total					\$1,763,894		\$1,824,081

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Classified Testing Allocations

Dept:26 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Police	268	12.7437%	\$74,113	\$0	\$74,113	\$2,648	\$76,761
41 Fire	1,835	87.2563%	507,451	0	507,451	18,132	525,582
Subtotal	2,103	100.0000%	581,564	0	581,564	20,780	602,343
Direct Bills					0		0
Total					\$581,564		\$602,343

Basis Units: Number of classified employees tested

Source: HR Testing Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:26 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	7,342	779	0	0	8,120
5 Finance Financial Planning & Analysis	0	1,152	0	0	1,152
6 Finance City Council	0	414	0	0	414
7 Finance Public Fin	0	489	0	0	489
8 Finance Reporting & Ops	0	986	0	0	986
9 Finance Internal Controls	0	224	0	0	224
10 Finance Grants	0	688	0	0	688
11 Finance Perform Mgmt	0	431	0	0	431
12 Finance Treasury	0	348	0	0	348
13 Finance Strategic Purchasing	0	3,339	0	0	3,339
14 ARA Director Office	28,816	423	0	0	29,238
15 ARA Financial Svcs	0	505	0	0	505
16 ARA Operations	0	7,913	0	0	7,913
17 ARA Payroll Services	0	3,919	0	0	3,919
18 ARA Regulatory	0	597	0	0	597
19 HITS CIO	4,772	1,085	0	0	5,857
20 HITS EAS	0	2,718	0	0	2,718
21 HITS EIS	0	5,353	0	0	5,353
22 HITS Radio	0	2,494	0	0	2,494
23 HITS Project Mgmt Office	0	1,135	0	0	1,135
24 Office Business Opportunity	1,101	2,502	0	0	3,604
25 Mayor	4,588	3,082	0	0	7,671
26 Human Resources	14,683	15,072	0	0	29,756
27 Legal	5,146	10,294	0	0	15,439
28 City Secretary	572	781	0	0	1,352
29 City Council	14,294	6,657	0	0	20,950
30 City Controller's Office	1,715	5,173	0	0	6,888
31 Health Administration	0	5,173	0	0	5,173
32 Planning & Dev Admin	7,623	995	0	0	8,618
33 PWE Administration Indirect	572	0	0	0	572
34 CIP Sal Rec PWE	13,913	652	0	0	14,564
35 HPD Police Records	0	7,632	0	0	7,632
36 General Services	5,336	19,378	0	0	24,714
37 HEC	12,197	19,661	0	0	31,858
39 Police	253,284	548,753	76,761	0	878,798
40 Dept of Neighborhoods	3,240	12,696	0	0	15,935
41 Fire	208,688	361,117	525,582	0	1,095,387
42 Municipal Court	8,386	26,532	0	0	34,918
43 Solid Waste	36,973	37,632	0	0	74,605
44 Houston Airport System (HAS)	35,067	101,856	0	0	136,923

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:26 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
45 Housing & Community Development	\$6,480	\$13,656	\$0	\$0	\$20,136
46 Library	27,253	41,141	0	0	68,394
47 Parks & Recreation	90,717	64,113	0	0	154,830
48 Health Department	50,885	88,852	0	0	139,737
49 Convention & Entertainment	191	0	0	0	191
50 Fleet Mgmt	19,058	29,920	0	0	48,979
51 Planning & Development Other	381	5,164	0	0	5,545
52 Planning & Development Spec Rev	5,908	823	0	0	6,732
54 Finance Other	0	3,371	0	0	3,371
55 ARA Insurance	0	395	0	0	395
56 ARA BARC	0	8,818	0	0	8,818
57 ARA Parking	0	5,627	0	0	5,627
58 ARA Other	0	3,714	0	0	3,714
59 IT Public Services	0	26	0	0	26
60 Legal Insurance	0	4,418	0	0	4,418
61 Legal Wkr Comp	0	172	0	0	172
62 Mayor Cable TV	0	1,604	0	0	1,604
63 Mayor Other	0	3,620	0	0	3,620
64 TIRZ	0	1,038	0	0	1,038
65 HR Health Benefits	0	4,280	0	0	4,280
67 PWE Bldg Insp	27,825	42,925	0	0	70,750
68 PWE Stormwater	23,251	26,163	0	0	49,414
69 PWE DDSR	25,538	39,253	0	0	64,791
70 PWE Water & Sewer	119,876	173,234	0	0	293,111
71 PWE Houston Transtar	0	669	0	0	669
72 PWE Other	0	1,064	0	0	1,064
73 Houston Permit Center	0	3,972	0	0	3,972
74 CIP S/R Planning	0	1,012	0	0	1,012
75 CIP Sal Rec RE	0	2,848	0	0	2,848
76 CIP S/R Engrg	0	8,484	0	0	8,484
77 CIP S/R Constr	0	8,630	0	0	8,630
78 CIP S/R Eng/Const	0	1,312	0	0	1,312
79 CIP S/R Geol/Env	0	926	0	0	926
80 CIP S/R Other	0	1,999	0	0	1,999
81 CIP S/R GSD	0	2,934	0	0	2,934
94 HR-W.C.	0	2,719	0	0	2,719
95 HITS Other	0	4,555	0	0	4,555
Total	\$1,065,671	\$1,824,081	\$602,343	\$0	\$3,492,095

**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 and department. The number of total actual hours expended for the city departments is the basis for allocation.
- **PWE Legal** – Public Works and Engineering provides funding for legal representation, and these costs are allocated directly to Public Works and Engineering.
- **Inspector General** – This office is tasked with conducting investigations of alleged misconduct and violations by city employees. Costs are allocated based on the percentage of complaints investigated by department.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:27 Legal

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General
Personnel Costs						
Salaries	S1	9,841,170	1,574,455	6,868,085	781,974	616,656
<i>Salary % Split</i>			<i>16.00%</i>	<i>69.79%</i>	<i>7.95%</i>	<i>6.27%</i>
Benefits	P	4,743,110	1,083,591	2,990,688	368,972	299,859
Subtotal - Personnel Costs		14,584,280	2,658,046	9,858,773	1,150,946	916,515
Services & Supplies Cost						
Supplies	P	194,554	194,554	0	0	0
Services	P	659,712	533,054	125,851	0	807
Subtotal - Services & Supplies		854,266	727,608	125,851	0	807
Department Cost Total		15,438,546	3,385,654	9,984,624	1,150,946	917,322
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		15,438,546	3,385,654	9,984,624	1,150,946	917,322
General Admin Distribution			(3,385,654)	2,812,841	320,259	252,553
Grand Total		\$15,438,546		\$12,797,466	\$1,471,205	\$1,169,875

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
1 City Hall Annex	\$117,114	\$0	\$97,300	\$11,078	\$8,736
1 Muni Court Bldg	6,380	0	5,301	604	476
Subtotal - Building Depreciation	123,495	0	102,601	11,682	9,212
3 Insurance Retirees	293,185	1,832	245,104	27,907	22,007
3 Memberships	6,212	39	5,193	591	466
3 Accounting & Consult	2,171	14	1,815	207	163
3 Interest Costs	7,979	53	6,673	760	599
3 Other Misc	6,147	41	5,141	585	462
3 Non-Dpt. Legal Svcs/Lobby	26,640	166	22,271	2,536	2,000
3 Dept Specific	313,250	1,958	261,878	29,816	23,513
Subtotal - Non-Departmental-Gen Gov	655,584	4,102	548,075	62,402	49,209
5 Financial Plg & Analysis	5,923	349	5,210	593	468
Subtotal - Finance Financial Plg & Analysis	5,923	349	5,210	593	468
8 Gen Acctng	2,767	178	2,446	279	220
8 Fixed Assets	779	49	687	78	62
8 Auditing Svcs	2,154	0	1,789	204	161
8 Fin Operations	2,203	146	1,952	222	175
Subtotal - Finance Reporting & Ops	7,902	373	6,875	783	617
9 Internal Controls	5,926	274	5,151	586	462
Subtotal - Finance Internal Controls	5,926	274	5,151	586	462
10 Cost Accounting	732	52	651	74	58
10 Trust Funds Mgmt (TFM)	1,477	116	1,323	151	119
Subtotal - Finance Grants	2,209	167	1,974	225	177
11 Perf Mgmt Svcs	5,700	217	4,916	560	441
Subtotal - Finance Perform Mgmt	5,700	217	4,916	560	441
12 Treasury	5,236	477	4,746	540	426
Subtotal - Finance Treasury	5,236	477	4,746	540	426
13 Purchasing	7,728	582	6,904	786	620

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
Subtotal - Finance Strategic Purchasing	\$7,728	\$582	\$6,904	\$786	\$620
16 Mailroom	19,514	1,819	17,724	2,018	1,591
16 Records	4,429	365	3,982	453	358
16 3-1-1 Svcs	4,115	352	3,711	423	333
Subtotal - ARA Operations	28,058	2,535	25,417	2,894	2,282
17 Payroll Svcs	26,084	1,698	23,081	2,628	2,072
Subtotal - ARA Payroll Services	26,084	1,698	23,081	2,628	2,072
18 Franchise	7,833	513	6,934	789	623
Subtotal - ARA Regulatory	7,833	513	6,934	789	623
20 Enterprise Appl	4,452	390	4,023	458	361
20 IT ERP	18,507	823	16,060	1,829	1,442
20 EGIS	1,073	63	944	107	85
Subtotal - HITS EAS	24,031	1,277	21,026	2,394	1,888
21 Client Svcs	6,803	779	6,299	717	566
21 NW Data	26,938	2,003	24,045	2,738	2,159
21 NW Voice	12,507	878	11,121	1,266	998
21 Enterprise Optns	13,045	881	11,570	1,317	1,039
Subtotal - HITS EIS	59,293	4,541	53,034	6,038	4,762
23 Enterprise Project Mgmt	3,938	249	3,479	396	312
23 Departmental Project Mgmt	31,607	2,155	28,050	3,194	2,518
Subtotal - HITS Project Mgmt Office	35,545	2,404	31,529	3,590	2,831
24 Certification	7,206	192	6,146	700	552
24 Contract Compliance	1,897	56	1,622	185	146
24 Reporting & Analytics	19,115	521	16,314	1,857	1,465
24 Dept Services	8,689	276	7,448	848	669
24 External Affairs & Outreach	2,979	79	2,541	289	228
Subtotal - Office Business Opportunity	39,886	1,123	34,071	3,879	3,059
25 City Mayor Admin	22,431	3,502	21,545	2,453	1,934

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
25 I Gov Relats	\$1,732	\$276	\$1,668	\$190	\$150
Subtotal - Mayor	24,163	3,777	23,213	2,643	2,084
26 Selection	4,956	190	4,275	487	384
26 Personnel Svcs	9,943	350	8,552	974	768
Subtotal - Human Resources	14,899	541	12,827	1,460	1,152
27 Legal Svcs	0	905,051	751,928	85,612	67,512
Subtotal - Legal	0	905,051	751,928	85,612	67,512
28 City Sec Svcs	0	3,333	2,770	315	249
Subtotal - City Secretary	0	3,333	2,770	315	249
29 City Council Svcs	0	46,612	38,726	4,409	3,477
Subtotal - City Council	0	46,612	38,726	4,409	3,477
30 Controller Fin Svcs	0	18,164	15,091	1,718	1,355
30 Controller Treasury	0	7,115	5,911	673	531
Subtotal - City Controller's Office	0	25,279	21,002	2,391	1,886
35 Records Mgt	0	228,774	190,068	21,640	17,065
Subtotal - HPD Police Records	0	228,774	190,068	21,640	17,065
36 Building Svcs	0	225,031	186,958	21,286	16,786
36 Utilities	0	108,794	90,387	10,291	8,115
36 Real Estate	0	67,004	55,668	6,338	4,998
Subtotal - General Services	0	400,830	333,014	37,916	29,900
Total Incoming	1,079,493	1,634,830	2,255,091	256,756	202,475
C. Total Allocated		\$18,152,868	\$15,052,557	\$1,727,961	\$1,372,350
			82.92%	9.52%	7.56%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Legal Svcs Allocations

Dept:27 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,282	3.6193%	\$495,641	\$0	\$495,641	\$0	\$495,641
14 ARA Director Office	3,667	4.0439%	553,783	0	553,783	0	553,783
19 HITS CIO	804	0.8866%	121,419	0	121,419	0	121,419
24 Office Business Opportunity	169	0.1864%	25,522	0	25,522	0	25,522
25 Mayor	3,391	3.7395%	512,102	0	512,102	0	512,102
26 Human Resources	448	0.4940%	67,656	0	67,656	0	67,656
27 Legal	5,993	6.6090%	905,051	0	905,051	0	905,051
28 City Secretary	342	0.3772%	51,648	0	51,648	6,370	58,018
29 City Council	470	0.5183%	70,979	0	70,979	8,754	79,732
30 City Controller's Office	321	0.3540%	48,477	0	48,477	5,979	54,455
31 Health Administration	2,882	3.1782%	435,234	0	435,234	53,677	488,911
32 Planning & Dev Admin	3,702	4.0825%	559,069	0	559,069	68,949	628,018
33 PWE Administration Indirect	1,697	1.8714%	256,278	0	256,278	31,606	287,884
36 General Services	2,324	2.5629%	350,966	0	350,966	43,284	394,250
37 HEC	279	0.3077%	42,134	0	42,134	5,196	47,330
39 Police	5,331	5.8789%	805,077	0	805,077	99,289	904,367
40 Dept of Neighborhoods	2,921	3.2212%	441,124	0	441,124	54,403	495,527
41 Fire	847	0.9341%	127,912	0	127,912	15,775	143,688
42 Municipal Court	40,703	44.8864%	6,146,890	0	6,146,890	758,087	6,904,977
43 Solid Waste	233	0.2569%	35,187	0	35,187	4,340	39,527
44 Houston Airport System (HAS)	443	0.4885%	66,901	0	66,901	8,251	75,152
45 Housing & Community Development	73	0.0805%	11,024	0	11,024	1,360	12,384
46 Library	256	0.2823%	38,661	0	38,661	4,768	43,429
47 Parks & Recreation	1,520	1.6762%	229,548	0	229,548	28,310	257,857
50 Fleet Mgmt	28	0.0309%	4,229	0	4,229	521	4,750
57 ARA Parking	62	0.0684%	9,363	0	9,363	1,155	10,518
64 TIRZ	1,015	1.1193%	153,283	0	153,283	18,904	172,188
67 PWE Bldg Insp	190	0.2095%	28,693	0	28,693	3,539	32,232
68 PWE Stormwater	35	0.0386%	5,286	0	5,286	652	5,938
69 PWE DDSR	1,003	1.1061%	151,471	0	151,471	18,681	170,152
70 PWE Water & Sewer	1,172	1.2925%	176,993	0	176,993	21,828	198,822
72 PWE Other	4,732	5.2184%	714,618	0	714,618	88,133	802,750
75 CIP Sal Rec RE	125	0.1378%	18,877	0	18,877	2,328	21,205
97 Other	220	0.2426%	33,224	0	33,224	4,097	37,321

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Legal Svcs Allocations

Dept:27 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	90,680	100.0000%	13,694,321	0	13,694,321	1,358,236	15,052,557
Direct Bills					0		0
Total					\$13,694,321		\$15,052,557

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

PWE Legal Allocations

Dept:27 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	874,722.34	75.9153%	\$1,194,389	\$(874,722)	\$319,667	\$117,398	\$437,065
75 CIP Sal Rec RE	277,511.97	24.0847%	378,929	(277,512)	101,417	37,245	138,662
Subtotal	1,152,234.31	100.0000%	1,573,318	(1,152,234)	421,084	154,644	575,727
Direct Bills					1,152,234		1,152,234
Total					\$1,573,318		\$1,727,961

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Inspector General Allocations

Dept:27 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	2.10	2.1000%	\$26,258	\$0	\$26,258	\$0	\$26,258
14 ARA Director Office	4.50	4.5000%	56,268	0	56,268	0	56,268
19 HITS CIO	5.40	5.4000%	67,522	0	67,522	0	67,522
24 Office Business Opportunity	0.40	0.4000%	5,002	0	5,002	0	5,002
25 Mayor	0.70	0.7000%	8,753	0	8,753	0	8,753
26 Human Resources	3.80	3.8000%	47,515	0	47,515	0	47,515
28 City Secretary	0.40	0.4000%	5,002	0	5,002	587	5,589
29 City Council	0.70	0.7000%	8,753	0	8,753	1,027	9,780
33 PWE Administration Indirect	20.30	20.3000%	253,831	0	253,831	29,790	283,622
36 General Services	2.40	2.4000%	30,010	0	30,010	3,522	33,532
37 HEC	3.10	3.1000%	38,762	0	38,762	4,549	43,312
39 Police	0.70	0.7000%	8,753	0	8,753	1,027	9,780
40 Dept of Neighborhoods	2.40	2.4000%	30,010	0	30,010	3,522	33,532
41 Fire	20.30	20.3000%	253,831	0	253,831	29,790	283,622
42 Municipal Court	0.70	0.7000%	8,753	0	8,753	1,027	9,780
43 Solid Waste	5.40	5.4000%	67,522	0	67,522	7,925	75,446
44 Houston Airport System (HAS)	3.80	3.8000%	47,515	0	47,515	5,577	53,092
45 Housing & Community Development	1.00	1.0000%	12,504	0	12,504	1,468	13,972
46 Library	2.70	2.7000%	33,761	0	33,761	3,962	37,723
47 Parks & Recreation	2.70	2.7000%	33,761	0	33,761	3,962	37,723
48 Health Department	5.40	5.4000%	67,522	0	67,522	7,925	75,446
50 Fleet Mgmt	1.70	1.7000%	21,257	0	21,257	2,495	23,752
70 PWE Water & Sewer	8.20	8.2000%	102,533	0	102,533	12,034	114,566
97 Other	1.20	1.2000%	15,005	0	15,005	1,761	16,766
Subtotal	100.00	100.0000%	1,250,400	0	1,250,400	121,950	1,372,350
Direct Bills					0		0
Total					\$1,250,400		\$1,372,350

Basis Units: % of complaints investigated
Source: Complaint Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:27 Legal

Department	Legal Svcs	PWE Legal	Inspector General	Total
0 Direct Billed	\$0	\$1,152,234	\$0	\$1,152,234
4 Finance Dir Office	495,641	0	26,258	521,900
14 ARA Director Office	553,783	0	56,268	610,051
19 HITS CIO	121,419	0	67,522	188,940
24 Office Business Opportunity	25,522	0	5,002	30,524
25 Mayor	512,102	0	8,753	520,855
26 Human Resources	67,656	0	47,515	115,171
27 Legal	905,051	0	0	905,051
28 City Secretary	58,018	0	5,589	63,606
29 City Council	79,732	0	9,780	89,512
30 City Controller's Office	54,455	0	0	54,455
31 Health Administration	488,911	0	0	488,911
32 Planning & Dev Admin	628,018	0	0	628,018
33 PWE Administration Indirect	287,884	0	283,622	571,506
36 General Services	394,250	0	33,532	427,782
37 HEC	47,330	0	43,312	90,642
39 Police	904,367	0	9,780	914,147
40 Dept of Neighborhoods	495,527	0	33,532	529,059
41 Fire	143,688	0	283,622	427,309
42 Municipal Court	6,904,977	0	9,780	6,914,757
43 Solid Waste	39,527	0	75,446	114,973
44 Houston Airport System (HAS)	75,152	0	53,092	128,244
45 Housing & Community Development	12,384	0	13,972	26,355
46 Library	43,429	0	37,723	81,152
47 Parks & Recreation	257,857	0	37,723	295,580
48 Health Department	0	0	75,446	75,446
50 Fleet Mgmt	4,750	0	23,752	28,502
57 ARA Parking	10,518	0	0	10,518
64 TIRZ	172,188	0	0	172,188
67 PWE Bldg Insp	32,232	0	0	32,232
68 PWE Stormwater	5,938	0	0	5,938
69 PWE DDSR	170,152	0	0	170,152
70 PWE Water & Sewer	198,822	437,065	114,566	750,453
72 PWE Other	802,750	0	0	802,750
75 CIP Sal Rec RE	21,205	138,662	0	159,867
97 Other	37,321	0	16,766	54,087
Total	\$15,052,557	\$1,727,961	\$1,372,350	\$18,152,868

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

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:28 City Secretary

Description		Amount	General Admin	City Sec Svcs
Personnel Costs				
Salaries	S1	399,615	0	399,615
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	201,773	0	201,773
Subtotal - Personnel Costs		601,388	0	601,388
Services & Supplies Cost				
Supplies	S	4,337	0	4,337
Services	S	79,043	0	79,043
Subtotal - Services & Supplies		83,380	0	83,380
Department Cost Total		684,768	0	684,768
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		684,768	0	684,768
General Admin Distribution			0	0
Grand Total		\$684,768		\$684,768

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:28 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
1 City Hall Annex	\$10,152	\$0	\$10,152
Subtotal - Building Depreciation	10,152	0	10,152
3 Insurance Retirees	22,233	139	22,372
3 Memberships	471	3	474
3 Accounting & Consult	435	3	438
3 Interest Costs	354	2	356
3 Other Misc	273	2	274
3 Non-Dpt. Legal Svcs/Lobby	2,020	13	2,033
Subtotal - Non-Departmental-Gen Gov	25,786	161	25,947
5 Financial Plg & Analysis	1,187	70	1,257
Subtotal - Finance Financial Plg & Analysis	1,187	70	1,257
8 Gen Acctng	554	36	590
8 Auditing Svcs	432	0	432
8 Fin Operations	98	6	104
Subtotal - Finance Reporting & Ops	1,084	42	1,126
9 Internal Controls	263	12	275
Subtotal - Finance Internal Controls	263	12	275
10 Cost Accounting	32	2	35
10 Trust Funds Mgmt (TFM)	66	5	71
Subtotal - Finance Grants	98	7	105
11 Perf Mgmt Svcs	253	10	262
Subtotal - Finance Perform Mgmt	253	10	262
12 Treasury	232	21	253
Subtotal - Finance Treasury	232	21	253
16 Mailroom	1,071	100	1,171
16 Records	336	28	363
16 3-1-1 Svcs	5,461	467	5,928

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:28 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
Subtotal - ARA Operations	\$6,868	\$595	\$7,462
17 Payroll Svcs	1,978	129	2,107
Subtotal - ARA Payroll Services	1,978	129	2,107
18 Franchise	347	23	370
Subtotal - ARA Regulatory	347	23	370
20 Enterprise Appl	129	11	140
20 IT ERP	1,582	70	1,652
20 EGIS	66	4	70
Subtotal - HITS EAS	1,776	86	1,862
21 Client Svcs	816	93	910
21 NW Data	1,062	79	1,141
21 NW Voice	493	35	528
21 Enterprise Optns	2,614	176	2,791
Subtotal - HITS EIS	4,986	384	5,369
23 Enterprise Project Mgmt	299	19	318
Subtotal - HITS Project Mgmt Office	299	19	318
24 Certification	546	15	561
24 Reporting & Analytics	31	1	32
24 External Affairs & Outreach	226	6	232
Subtotal - Office Business Opportunity	803	21	825
25 City Mayor Admin	1,701	266	1,967
25 I Gov Relats	131	21	152
Subtotal - Mayor	1,832	286	2,119
26 Selection	551	21	572
26 Personnel Svcs	754	27	781
Subtotal - Human Resources	1,305	48	1,352
27 Legal Svcs	51,648	6,370	58,018

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:28 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
27 Inspector General	\$5,002	\$587	\$5,589
Subtotal - Legal	56,650	6,957	63,606
28 City Sec Svcs	0	148	148
Subtotal - City Secretary	0	148	148
29 City Council Svcs	0	2,067	2,067
Subtotal - City Council	0	2,067	2,067
30 Controller Fin Svcs	0	3,640	3,640
30 Controller Treasury	0	316	316
Subtotal - City Controller's Office	0	3,956	3,956
36 Building Svcs	0	18,389	18,389
36 Utilities	0	8,890	8,890
36 Real Estate	0	5,643	5,643
Subtotal - General Services	0	32,922	32,922
Total Incoming	115,898	47,963	163,862
C. Total Allocated		\$848,630	\$848,630
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

City Sec Svcs Allocations

Dept:28 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$21,259	\$0	\$21,259	\$0	\$21,259
4 Finance Dir Office	1,905,424	0.0514%	411	0	411	0	411
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	424	0	424	0	424
6 Finance City Council	533,992	0.0144%	115	0	115	0	115
7 Finance Public Fin	974,093	0.0263%	210	0	210	0	210
8 Finance Reporting & Ops	2,909,088	0.0785%	628	0	628	0	628
9 Finance Internal Controls	640,593	0.0173%	138	0	138	0	138
10 Finance Grants	938,647	0.0253%	203	0	203	0	203
11 Finance Perform Mgmt	1,255,606	0.0339%	271	0	271	0	271
12 Finance Treasury	1,674,089	0.0451%	361	0	361	0	361
13 Finance Strategic Purchasing	4,846,486	0.1307%	1,046	0	1,046	0	1,046
14 ARA Director Office	1,798,062	0.0485%	388	0	388	0	388
15 ARA Financial Svcs	920,137	0.0248%	199	0	199	0	199
16 ARA Operations	6,947,416	0.1874%	1,500	0	1,500	0	1,500
17 ARA Payroll Services	4,060,011	0.1095%	877	0	877	0	877
18 ARA Regulatory	832,011	0.0224%	180	0	180	0	180
19 HITS CIO	3,346,331	0.0902%	723	0	723	0	723
20 HITS EAS	5,265,189	0.1420%	1,137	0	1,137	0	1,137
21 HITS EIS	6,827,521	0.1841%	1,474	0	1,474	0	1,474
22 HITS Radio	5,193,707	0.1401%	1,121	0	1,121	0	1,121
23 HITS Project Mgmt Office	1,561,510	0.0421%	337	0	337	0	337
24 Office Business Opportunity	2,988,806	0.0806%	645	0	645	0	645
25 Mayor	4,785,036	0.1290%	1,033	0	1,033	0	1,033
26 Human Resources	38,460,762	1.0372%	8,304	0	8,304	0	8,304
27 Legal	15,438,547	0.4163%	3,333	0	3,333	0	3,333
28 City Secretary	684,768	0.0185%	148	0	148	0	148
29 City Council	11,503,541	0.3102%	2,484	0	2,484	158	2,642
30 City Controller's Office	8,037,765	0.2168%	1,736	0	1,736	110	1,846
31 Health Administration	13,219,230	0.3565%	2,854	0	2,854	182	3,036
32 Planning & Dev Admin	1,805,219	0.0487%	390	0	390	25	415
34 CIP Sal Rec PWE	1,356,270	0.0366%	293	0	293	19	311
35 HPD Police Records	5,755,901	0.1552%	1,243	0	1,243	79	1,322
36 General Services	161,405,267	4.3527%	34,851	0	34,851	2,216	37,067
37 HEC	25,210,466	0.6799%	5,443	0	5,443	346	5,790
39 Police	832,638,637	22.4542%	179,783	0	179,783	11,433	191,217
40 Dept of Neighborhoods	16,305,320	0.4397%	3,521	0	3,521	224	3,745
41 Fire	494,706,436	13.3410%	106,817	0	106,817	6,793	113,610
42 Municipal Court	30,193,520	0.8142%	6,519	0	6,519	415	6,934
43 Solid Waste	79,079,316	2.1326%	17,075	0	17,075	1,086	18,161
44 Houston Airport System (HAS)	292,056,357	7.8760%	63,061	0	63,061	4,010	67,071
45 Housing & Community Development	60,775,871	1.6390%	13,123	0	13,123	835	13,957
46 Library	38,087,425	1.0271%	8,224	0	8,224	523	8,747

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

City Sec Svcs Allocations

Dept:28 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$18,549	\$0	\$18,549	\$1,180	\$19,728
48 Health Department	118,441,639	3.1941%	25,574	0	25,574	1,626	27,200
49 Convention & Entertainment	48,093	0.0013%	10	0	10	1	11
50 Fleet Mgmt	77,555,599	2.0915%	16,746	0	16,746	1,065	17,811
51 Planning & Development Other	5,379,797	0.1451%	1,162	0	1,162	74	1,235
52 Planning & Development Spec Rev	2,785,279	0.0751%	601	0	601	38	640
54 Finance Other	4,135,876	0.1115%	893	0	893	57	950
55 ARA Insurance	11,205,577	0.3022%	2,420	0	2,420	154	2,573
56 ARA BARC	11,681,336	0.3150%	2,522	0	2,522	160	2,683
57 ARA Parking	8,731,693	0.2355%	1,885	0	1,885	120	2,005
58 ARA Other	12,002,644	0.3237%	2,592	0	2,592	165	2,756
59 IT Public Services	69,435	0.0019%	15	0	15	1	16
60 Legal Insurance	11,884,202	0.3205%	2,566	0	2,566	163	2,729
61 Legal Wkr Comp	218,984	0.0059%	47	0	47	3	50
62 Mayor Cable TV	3,760,371	0.1014%	812	0	812	52	864
63 Mayor Other	11,585,699	0.3124%	2,502	0	2,502	159	2,661
65 HR Health Benefits	348,153,892	9.3888%	75,173	0	75,173	4,781	79,954
66 HR Long Term Disability	974,342	0.0263%	210	0	210	13	224
67 PWE Bldg Insp	55,553,170	1.4981%	11,995	0	11,995	763	12,758
68 PWE Stormwater	33,764,267	0.9105%	7,290	0	7,290	464	7,754
69 PWE DDSR	71,538,275	1.9292%	15,447	0	15,447	982	16,429
70 PWE Water & Sewer	390,535,249	10.5318%	84,324	0	84,324	5,363	89,687
71 PWE Houston Transtar	2,801,648	0.0756%	605	0	605	38	643
72 PWE Other	41,511,242	1.1195%	8,963	0	8,963	570	9,533
73 Houston Permit Center	6,422,462	0.1732%	1,387	0	1,387	88	1,475
74 CIP S/R Planning	1,472,336	0.0397%	318	0	318	20	338
75 CIP Sal Rec RE	4,363,889	0.1177%	942	0	942	60	1,002
76 CIP S/R Engrg	11,554,339	0.3116%	2,495	0	2,495	159	2,653
77 CIP S/R Constr	10,578,425	0.2853%	2,284	0	2,284	145	2,429
78 CIP S/R Eng/Const	3,680,898	0.0993%	795	0	795	51	845
79 CIP S/R Geo/Env	1,353,558	0.0365%	292	0	292	19	311
80 CIP S/R Other	3,536,025	0.0954%	763	0	763	49	812
81 CIP S/R GSD	3,951,922	0.1066%	853	0	853	54	908
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(2)	0	(2)	(0)	(2)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(10)	0	(10)	(1)	(10)
94 HR-W.C.	19,985,105	0.5389%	4,315	0	4,315	274	4,590
95 HITS Other	43,550,771	1.1745%	9,403	0	9,403	598	10,001
96 Legal Other	197,995	0.0053%	43	0	43	3	45

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

City Sec Svcs Allocations

Dept:28 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,708,164,178	100.0000%	800,666	0	800,666	47,963	848,630
Direct Bills					0		0
Total					\$800,666		\$848,630

Basis Units: FY2016 expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:28 City Secretary

Department	City Sec Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	21,259	21,259
4 Finance Dir Office	411	411
5 Finance Financial Planning & Analysis	424	424
6 Finance City Council	115	115
7 Finance Public Fin	210	210
8 Finance Reporting & Ops	628	628
9 Finance Internal Controls	138	138
10 Finance Grants	203	203
11 Finance Perform Mgmt	271	271
12 Finance Treasury	361	361
13 Finance Strategic Purchasing	1,046	1,046
14 ARA Director Office	388	388
15 ARA Financial Svcs	199	199
16 ARA Operations	1,500	1,500
17 ARA Payroll Services	877	877
18 ARA Regulatory	180	180
19 HITS CIO	723	723
20 HITS EAS	1,137	1,137
21 HITS EIS	1,474	1,474
22 HITS Radio	1,121	1,121
23 HITS Project Mgmt Office	337	337
24 Office Business Opportunity	645	645
25 Mayor	1,033	1,033
26 Human Resources	8,304	8,304
27 Legal	3,333	3,333
28 City Secretary	148	148
29 City Council	2,642	2,642
30 City Controller's Office	1,846	1,846
31 Health Administration	3,036	3,036
32 Planning & Dev Admin	415	415
34 CIP Sal Rec PWE	311	311
35 HPD Police Records	1,322	1,322
36 General Services	37,067	37,067
37 HEC	5,790	5,790
39 Police	191,217	191,217
40 Dept of Neighborhoods	3,745	3,745
41 Fire	113,610	113,610
42 Municipal Court	6,934	6,934
43 Solid Waste	18,161	18,161
44 Houston Airport System (HAS)	67,071	67,071

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:28 City Secretary

Department	City Sec Svcs	Total
45 Housing & Community Development	\$13,957	\$13,957
46 Library	8,747	8,747
47 Parks & Recreation	19,728	19,728
48 Health Department	27,200	27,200
49 Convention & Entertainment	11	11
50 Fleet Mgmt	17,811	17,811
51 Planning & Development Other	1,235	1,235
52 Planning & Development Spec Rev	640	640
54 Finance Other	950	950
55 ARA Insurance	2,573	2,573
56 ARA BARC	2,683	2,683
57 ARA Parking	2,005	2,005
58 ARA Other	2,756	2,756
59 IT Public Services	16	16
60 Legal Insurance	2,729	2,729
61 Legal Wkr Comp	50	50
62 Mayor Cable TV	864	864
63 Mayor Other	2,661	2,661
65 HR Health Benefits	79,954	79,954
66 HR Long Term Disability	224	224
67 PWE Bldg Insp	12,758	12,758
68 PWE Stormwater	7,754	7,754
69 PWE DDSR	16,429	16,429
70 PWE Water & Sewer	89,687	89,687
71 PWE Houston Transtar	643	643
72 PWE Other	9,533	9,533
73 Houston Permit Center	1,475	1,475
74 CIP S/R Planning	338	338
75 CIP Sal Rec RE	1,002	1,002
76 CIP S/R Engrg	2,653	2,653
77 CIP S/R Constr	2,429	2,429
78 CIP S/R Eng/Const	845	845
79 CIP S/R Geo/Env	311	311
80 CIP S/R Other	812	812
81 CIP S/R GSD	908	908
92 Hurricane Ike Aid & Recovery	(2)	(2)
93 ARRA Reimbursement Fund	(10)	(10)
94 HR-W.C.	4,590	4,590
95 HITS Other	10,001	10,001
96 Legal Other	45	45

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:28 City Secretary

Department	City Sec Svcs	Total
<hr/>		
Total	<u>\$848,630</u>	<u>\$848,630</u>

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

**CITY COUNCIL
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:29 City Council

Description		Amount	General Admin	City Council Svcs	Special Projects
Personnel Costs					
Salaries	S1	6,082,306	0	4,615,211	1,467,095
<i>Salary % Split</i>			<i>.00%</i>	<i>75.88%</i>	<i>24.12%</i>
Benefits	P	2,053,112	0	2,050,485	2,627
Subtotal - Personnel Costs		8,135,418	0	6,665,696	1,469,722
Services & Supplies Cost					
Supplies	P	448,421	0	67,174	381,247
Services	P	2,919,702	0	326,079	2,593,623
Subtotal - Services & Supplies		3,368,123	0	393,253	2,974,870
Department Cost Total		11,503,541	0	7,058,949	4,444,592
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		11,503,541	0	7,058,949	4,444,592
General Admin Distribution			0	0	0
Grand Total		\$11,503,541		\$7,058,949	\$4,444,592
				not allocated	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:29 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
1 City Hall Annex	\$36,113	\$0	\$36,113	\$0
Subtotal - Building Depreciation	36,113	0	36,113	0
2 Equip Deprec	2,394	0	2,394	0
Subtotal - Equipment Depreciation	2,394	0	2,394	0
3 Insurance Retirees	189,593	1,185	190,778	0
3 Memberships	4,017	25	4,042	0
3 Accounting & Consult	8,010	51	8,062	0
3 Interest Costs	5,946	39	5,985	0
3 Other Misc	4,580	30	4,610	0
3 Elections	2,243,124	14,018	2,257,141	0
3 Non-Dpt. Legal Svcs/Lobby	17,227	108	17,335	0
3 Dept Specific	126,694	792	127,486	0
3 Health Insurance	32,057	200	32,257	0
Subtotal - Non-Departmental-Gen Gov	2,631,248	16,448	2,647,696	0
5 Financial Plg & Analysis	21,857	1,287	23,143	0
Subtotal - Finance Financial Plg & Analysis	21,857	1,287	23,143	0
6 Fin City Council Support	641,811	48,942	690,753	0
Subtotal - Finance City Council	641,811	48,942	690,753	0
8 Gen Acctng	10,209	656	10,865	0
8 Fixed Assets	3,440	214	3,654	0
8 Auditing Svcs	7,947	0	7,947	0
8 Fin Operations	1,642	109	1,751	0
Subtotal - Finance Reporting & Ops	23,238	979	24,217	0
9 Internal Controls	4,415	204	4,619	0
Subtotal - Finance Internal Controls	4,415	204	4,619	0
10 Cost Accounting	546	38	584	0
10 Trust Funds Mgmt (TFM)	1,100	86	1,187	0
Subtotal - Finance Grants	1,646	125	1,771	0
11 Perf Mgmt Svcs	4,247	162	4,409	0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:29 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
Subtotal - Finance Perform Mgmt	\$4,247	\$162	\$4,409	\$0
12 Treasury	3,901	355	4,257	0
Subtotal - Finance Treasury	3,901	355	4,257	0
13 Purchasing	53,127	4,002	57,129	0
Subtotal - Finance Strategic Purchasing	53,127	4,002	57,129	0
16 Mailroom	9,234	861	10,094	0
16 Records	2,864	236	3,100	0
16 3-1-1 Svcs	18,697	1,599	20,296	0
Subtotal - ARA Operations	30,794	2,696	33,490	0
17 Payroll Svcs	16,867	1,098	17,965	0
Subtotal - ARA Payroll Services	16,867	1,098	17,965	0
18 Franchise	5,836	382	6,219	0
Subtotal - ARA Regulatory	5,836	382	6,219	0
20 Enterprise Appl	1,823	160	1,983	0
20 IT ERP	13,129	584	13,713	0
20 EGIS	480	28	509	0
Subtotal - HITS EAS	15,432	772	16,204	0
21 Client Svcs	19,864	2,274	22,138	0
21 NW Data	15,352	1,142	16,494	0
21 NW Voice	7,128	501	7,628	0
21 Enterprise Optns	48,141	3,250	51,391	0
Subtotal - HITS EIS	90,484	7,166	97,651	0
23 Enterprise Project Mgmt	2,547	161	2,708	0
Subtotal - HITS Project Mgmt Office	2,547	161	2,708	0
24 Certification	4,660	124	4,784	0
24 Reporting & Analytics	2,130	58	2,188	0

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:29 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
24 External Affairs & Outreach	\$1,927	\$51	\$1,978	\$0
Subtotal - Office Business Opportunity	8,716	233	8,950	0
25 City Mayor Admin	14,505	2,264	16,770	0
25 Agenda Office	423,968	64,968	488,936	0
25 I Gov Relats	1,120	178	1,298	0
Subtotal - Mayor	439,593	67,411	507,004	0
26 Selection	13,765	528	14,294	0
26 Personnel Svcs	6,430	227	6,657	0
Subtotal - Human Resources	20,195	755	20,950	0
27 Legal Svcs	70,979	8,754	79,732	0
27 Inspector General	8,753	1,027	9,780	0
Subtotal - Legal	79,731	9,781	89,512	0
28 City Sec Svcs	2,484	158	2,642	0
Subtotal - City Secretary	2,484	158	2,642	0
29 City Council Svcs	0	34,731	34,731	0
Subtotal - City Council	0	34,731	34,731	0
30 Controller Fin Svcs	0	67,030	67,030	0
30 Controller Treasury	0	5,301	5,301	0
Subtotal - City Controller's Office	0	72,332	72,332	0
36 Building Svcs	0	65,414	65,414	0
36 Utilities	0	31,625	31,625	0
36 Real Estate	0	20,073	20,073	0
Subtotal - General Services	0	117,112	117,112	0
Total Incoming	4,136,678	387,293	4,523,971	0
C. Total Allocated		\$16,027,512	\$11,582,920	\$4,444,592
		72.27%	27.73%	

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

City Council Svcs Allocations

Dept:29 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$297,261	\$0	\$297,261	\$0	\$297,261
4 Finance Dir Office	1,905,424	0.0514%	5,753	0	5,753	0	5,753
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	5,929	0	5,929	0	5,929
6 Finance City Council	533,992	0.0144%	1,612	0	1,612	0	1,612
7 Finance Public Fin	974,093	0.0263%	2,941	0	2,941	0	2,941
8 Finance Reporting & Ops	2,909,088	0.0785%	8,783	0	8,783	0	8,783
9 Finance Internal Controls	640,593	0.0173%	1,934	0	1,934	0	1,934
10 Finance Grants	938,647	0.0253%	2,834	0	2,834	0	2,834
11 Finance Perform Mgmt	1,255,606	0.0339%	3,791	0	3,791	0	3,791
12 Finance Treasury	1,674,089	0.0451%	5,054	0	5,054	0	5,054
13 Finance Strategic Purchasing	4,846,486	0.1307%	14,632	0	14,632	0	14,632
14 ARA Director Office	1,798,062	0.0485%	5,429	0	5,429	0	5,429
15 ARA Financial Svcs	920,137	0.0248%	2,778	0	2,778	0	2,778
16 ARA Operations	6,947,416	0.1874%	20,976	0	20,976	0	20,976
17 ARA Payroll Services	4,060,011	0.1095%	12,258	0	12,258	0	12,258
18 ARA Regulatory	832,011	0.0224%	2,512	0	2,512	0	2,512
19 HITS CIO	3,346,331	0.0902%	10,103	0	10,103	0	10,103
20 HITS EAS	5,265,189	0.1420%	15,897	0	15,897	0	15,897
21 HITS EIS	6,827,521	0.1841%	20,614	0	20,614	0	20,614
22 HITS Radio	5,193,707	0.1401%	15,681	0	15,681	0	15,681
23 HITS Project Mgmt Office	1,561,510	0.0421%	4,714	0	4,714	0	4,714
24 Office Business Opportunity	2,988,806	0.0806%	9,024	0	9,024	0	9,024
25 Mayor	4,785,036	0.1290%	14,447	0	14,447	0	14,447
26 Human Resources	38,460,762	1.0372%	116,120	0	116,120	0	116,120
27 Legal	15,438,547	0.4163%	46,612	0	46,612	0	46,612
28 City Secretary	684,768	0.0185%	2,067	0	2,067	0	2,067
29 City Council	11,503,541	0.3102%	34,731	0	34,731	0	34,731
30 City Controller's Office	8,037,765	0.2168%	24,267	0	24,267	894	25,162
31 Health Administration	13,219,230	0.3565%	39,911	0	39,911	1,471	41,382
32 Planning & Dev Admin	1,805,219	0.0487%	5,450	0	5,450	201	5,651
34 CIP Sal Rec PWE	1,356,270	0.0366%	4,095	0	4,095	151	4,246
35 HPD Police Records	5,755,901	0.1552%	17,378	0	17,378	640	18,018
36 General Services	161,405,267	4.3527%	487,312	0	487,312	17,955	505,268
37 HEC	25,210,466	0.6799%	76,115	0	76,115	2,805	78,920
39 Police	832,638,637	22.4542%	2,513,888	0	2,513,888	92,627	2,606,515
40 Dept of Neighborhoods	16,305,320	0.4397%	49,229	0	49,229	1,814	51,043
41 Fire	494,706,436	13.3410%	1,493,609	0	1,493,609	55,034	1,548,643
42 Municipal Court	30,193,520	0.8142%	91,160	0	91,160	3,359	94,519
43 Solid Waste	79,079,316	2.1326%	238,755	0	238,755	8,797	247,552
44 Houston Airport System (HAS)	292,056,357	7.8760%	881,772	0	881,772	32,490	914,261
45 Housing & Community Development	60,775,871	1.6390%	183,493	0	183,493	6,761	190,254
46 Library	38,087,425	1.0271%	114,993	0	114,993	4,237	119,230

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

City Council Svcs Allocations

Dept:29 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$259,364	\$0	\$259,364	\$9,557	\$268,920
48 Health Department	118,441,639	3.1941%	357,597	0	357,597	13,176	370,773
49 Convention & Entertainment	48,093	0.0013%	145	0	145	5	151
50 Fleet Mgmt	77,555,599	2.0915%	234,155	0	234,155	8,628	242,782
51 Planning & Development Other	5,379,797	0.1451%	16,243	0	16,243	598	16,841
52 Planning & Development Spec Rev	2,785,279	0.0751%	8,409	0	8,409	310	8,719
54 Finance Other	4,135,876	0.1115%	12,487	0	12,487	460	12,947
55 ARA Insurance	11,205,577	0.3022%	33,832	0	33,832	1,247	35,078
56 ARA BARC	11,681,336	0.3150%	35,268	0	35,268	1,299	36,568
57 ARA Parking	8,731,693	0.2355%	26,363	0	26,363	971	27,334
58 ARA Other	12,002,644	0.3237%	36,238	0	36,238	1,335	37,573
59 IT Public Services	69,435	0.0019%	210	0	210	8	217
60 Legal Insurance	11,884,202	0.3205%	35,881	0	35,881	1,322	37,203
61 Legal Wkr Comp	218,984	0.0059%	661	0	661	24	686
62 Mayor Cable TV	3,760,371	0.1014%	11,353	0	11,353	418	11,772
63 Mayor Other	11,585,699	0.3124%	34,979	0	34,979	1,289	36,268
65 HR Health Benefits	348,153,892	9.3888%	1,051,140	0	1,051,140	38,730	1,089,871
66 HR Long Term Disability	974,342	0.0263%	2,942	0	2,942	108	3,050
67 PWE Bldg Insp	55,553,170	1.4981%	167,725	0	167,725	6,180	173,905
68 PWE Stormwater	33,764,267	0.9105%	101,941	0	101,941	3,756	105,697
69 PWE DDSR	71,538,275	1.9292%	215,987	0	215,987	7,958	223,945
70 PWE Water & Sewer	390,535,249	10.5318%	1,179,097	0	1,179,097	43,445	1,222,542
71 PWE Houston Transtar	2,801,648	0.0756%	8,459	0	8,459	312	8,770
72 PWE Other	41,511,242	1.1195%	125,330	0	125,330	4,618	129,948
73 Houston Permit Center	6,422,462	0.1732%	19,391	0	19,391	714	20,105
74 CIP S/R Planning	1,472,336	0.0397%	4,445	0	4,445	164	4,609
75 CIP Sal Rec RE	4,363,889	0.1177%	13,175	0	13,175	485	13,661
76 CIP S/R Engrg	11,554,339	0.3116%	34,885	0	34,885	1,285	36,170
77 CIP S/R Constr	10,578,425	0.2853%	31,938	0	31,938	1,177	33,115
78 CIP S/R Eng/Const	3,680,898	0.0993%	11,113	0	11,113	409	11,523
79 CIP S/R Geo/Env	1,353,558	0.0365%	4,087	0	4,087	151	4,237
80 CIP S/R Other	3,536,025	0.0954%	10,676	0	10,676	393	11,069
81 CIP S/R GSD	3,951,922	0.1066%	11,932	0	11,932	440	12,371
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(21)	0	(21)	(1)	(22)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(137)	0	(137)	(5)	(143)
94 HR-W.C.	19,985,105	0.5389%	60,339	0	60,339	2,223	62,562
95 HITS Other	43,550,771	1.1745%	131,488	0	131,488	4,845	136,333
96 Legal Other	197,995	0.0053%	598	0	598	22	620

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

City Council Svcs Allocations

Dept:29 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	11,195,627	0	11,195,627	387,293	11,582,920
Direct Bills					0		0
Total					\$11,195,627		\$11,582,920
<hr/> <hr/>							
Basis Units: FY2016 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:29 City Council

Department	City Council Svcs	Special Projects	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	297,261	0	297,261
4 Finance Dir Office	5,753	0	5,753
5 Finance Financial Planning & Analysis	5,929	0	5,929
6 Finance City Council	1,612	0	1,612
7 Finance Public Fin	2,941	0	2,941
8 Finance Reporting & Ops	8,783	0	8,783
9 Finance Internal Controls	1,934	0	1,934
10 Finance Grants	2,834	0	2,834
11 Finance Perform Mgmt	3,791	0	3,791
12 Finance Treasury	5,054	0	5,054
13 Finance Strategic Purchasing	14,632	0	14,632
14 ARA Director Office	5,429	0	5,429
15 ARA Financial Svcs	2,778	0	2,778
16 ARA Operations	20,976	0	20,976
17 ARA Payroll Services	12,258	0	12,258
18 ARA Regulatory	2,512	0	2,512
19 HITS CIO	10,103	0	10,103
20 HITS EAS	15,897	0	15,897
21 HITS EIS	20,614	0	20,614
22 HITS Radio	15,681	0	15,681
23 HITS Project Mgmt Office	4,714	0	4,714
24 Office Business Opportunity	9,024	0	9,024
25 Mayor	14,447	0	14,447
26 Human Resources	116,120	0	116,120
27 Legal	46,612	0	46,612
28 City Secretary	2,067	0	2,067
29 City Council	34,731	0	34,731
30 City Controller's Office	25,162	0	25,162
31 Health Administration	41,382	0	41,382
32 Planning & Dev Admin	5,651	0	5,651
34 CIP Sal Rec PWE	4,246	0	4,246
35 HPD Police Records	18,018	0	18,018
36 General Services	505,268	0	505,268
37 HEC	78,920	0	78,920
39 Police	2,606,515	0	2,606,515
40 Dept of Neighborhoods	51,043	0	51,043
41 Fire	1,548,643	0	1,548,643
42 Municipal Court	94,519	0	94,519
43 Solid Waste	247,552	0	247,552
44 Houston Airport System (HAS)	914,261	0	914,261

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:29 City Council

Department	City Council Svcs	Special Projects	Total
45 Housing & Community Development	\$190,254	\$0	\$190,254
46 Library	119,230	0	119,230
47 Parks & Recreation	268,920	0	268,920
48 Health Department	370,773	0	370,773
49 Convention & Entertainment	151	0	151
50 Fleet Mgmt	242,782	0	242,782
51 Planning & Development Other	16,841	0	16,841
52 Planning & Development Spec Rev	8,719	0	8,719
54 Finance Other	12,947	0	12,947
55 ARA Insurance	35,078	0	35,078
56 ARA BARC	36,568	0	36,568
57 ARA Parking	27,334	0	27,334
58 ARA Other	37,573	0	37,573
59 IT Public Services	217	0	217
60 Legal Insurance	37,203	0	37,203
61 Legal Wkr Comp	686	0	686
62 Mayor Cable TV	11,772	0	11,772
63 Mayor Other	36,268	0	36,268
65 HR Health Benefits	1,089,871	0	1,089,871
66 HR Long Term Disability	3,050	0	3,050
67 PWE Bldg Insp	173,905	0	173,905
68 PWE Stormwater	105,697	0	105,697
69 PWE DDSR	223,945	0	223,945
70 PWE Water & Sewer	1,222,542	0	1,222,542
71 PWE Houston Transtar	8,770	0	8,770
72 PWE Other	129,948	0	129,948
73 Houston Permit Center	20,105	0	20,105
74 CIP S/R Planning	4,609	0	4,609
75 CIP Sal Rec RE	13,661	0	13,661
76 CIP S/R Engrg	36,170	0	36,170
77 CIP S/R Constr	33,115	0	33,115
78 CIP S/R Eng/Const	11,523	0	11,523
79 CIP S/R Geo/Env	4,237	0	4,237
80 CIP S/R Other	11,069	0	11,069
81 CIP S/R GSD	12,371	0	12,371
92 Hurricane Ike Aid & Recovery	(22)	0	(22)
93 ARRA Reimbursement Fund	(143)	0	(143)
94 HR-W.C.	62,562	0	62,562
95 HITS Other	136,333	0	136,333
96 Legal Other	620	0	620

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:29 City Council

Department	City Council Svcs	Special Projects	Total
<hr/>			
Total	<u>\$11,582,920</u>	<u>\$0</u>	<u>\$11,582,920</u>

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

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

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:30 City Controller's Office

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,943,256	823,624	3,355,527	764,105
<i>Salary % Split</i>			<i>16.66%</i>	<i>67.88%</i>	<i>15.46%</i>
Benefits	P	2,175,284	302,491	1,528,640	344,153
Subtotal - Personnel Costs		7,118,540	1,126,115	4,884,167	1,108,258
Services & Supplies Cost					
Supplies	P	55,625	37,334	15,664	2,627
Services	P	863,601	411,997	258,414	193,190
Subtotal - Services & Supplies		919,226	449,331	274,078	195,817
Department Cost Total		8,037,766	1,575,446	5,158,245	1,304,075
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		8,037,766	1,575,446	5,158,245	1,304,075
General Admin Distribution			(1,575,446)	1,283,234	292,212
Grand Total		<u>\$8,037,766</u>		<u>\$6,441,479</u>	<u>\$1,596,287</u>

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$68,483	\$0	\$55,781	\$12,702
Subtotal - Building Depreciation	68,483	0	55,781	12,702
2 Equip Deprec	6,940	0	5,653	1,287
Subtotal - Equipment Depreciation	6,940	0	5,653	1,287
3 Insurance Retirees	147,325	921	120,749	27,497
3 Memberships	3,122	20	2,559	583
3 Accounting & Consult	1,984	13	1,626	370
3 Interest Costs	4,154	27	3,406	776
3 Other Misc	3,200	21	2,624	598
3 Elections	140,195	876	114,906	26,166
3 Non-Dpt. Legal Svcs/Lobby	13,387	84	10,972	2,498
Subtotal - Non-Departmental-Gen Gov	313,367	1,961	256,842	58,487
5 Financial Plg & Analysis	5,414	319	4,669	1,063
Subtotal - Finance Financial Plg & Analysis	5,414	319	4,669	1,063
8 Gen Acctng	2,529	162	2,192	499
8 Fixed Assets	2,531	158	2,190	499
8 Auditing Svcs	1,968	0	1,603	365
8 Fin Operations	1,147	76	996	227
Subtotal - Finance Reporting & Ops	8,175	396	6,982	1,590
9 Internal Controls	3,085	143	2,629	599
Subtotal - Finance Internal Controls	3,085	143	2,629	599
10 Cost Accounting	381	27	333	76
10 Trust Funds Mgmt (TFM)	769	60	675	154
Subtotal - Finance Grants	1,150	87	1,008	229
11 Perf Mgmt Svcs	2,968	113	2,509	571
Subtotal - Finance Perform Mgmt	2,968	113	2,509	571
12 Treasury	2,726	248	2,422	552

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - Finance Treasury	\$2,726	\$248	\$2,422	\$552
13 Purchasing	31,393	2,365	27,497	6,261
Subtotal - Finance Strategic Purchasing	31,393	2,365	27,497	6,261
16 Mailroom	7,139	665	6,357	1,448
16 Records	2,225	183	1,962	447
16 3-1-1 Svcs	1,427	122	1,262	287
Subtotal - ARA Operations	10,792	971	9,581	2,182
17 Payroll Svcs	13,107	853	11,371	2,589
Subtotal - ARA Payroll Services	13,107	853	11,371	2,589
18 Franchise	4,078	267	3,539	806
Subtotal - ARA Regulatory	4,078	267	3,539	806
20 Enterprise Appl	1,098	96	973	222
20 IT ERP	9,649	429	8,209	1,869
20 EGIS	354	21	305	70
Subtotal - HITS EAS	11,101	546	9,487	2,160
21 Client Svcs	7,143	818	6,484	1,477
21 NW Data	193	14	169	38
21 NW Voice	90	6	78	18
21 Enterprise Optns	11,924	805	10,368	2,361
Subtotal - HITS EIS	19,349	1,643	17,099	3,894
23 Enterprise Project Mgmt	1,979	125	1,714	390
Subtotal - HITS Project Mgmt Office	1,979	125	1,714	390
24 Certification	3,621	96	3,028	689
24 Contract Compliance	3,794	111	3,181	724
24 Reporting & Analytics	1,009	28	844	192
24 External Affairs & Outreach	1,497	40	1,252	285
Subtotal - Office Business Opportunity	9,922	275	8,305	1,891
25 City Mayor Admin	11,272	1,760	10,614	2,417

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
25 I Gov Relats	\$870	\$138	\$822	\$187
Subtotal - Mayor	12,142	1,898	11,436	2,604
26 Selection	1,652	63	1,397	318
26 Personnel Svcs	4,997	176	4,213	959
Subtotal - Human Resources	6,648	239	5,610	1,278
27 Legal Svcs	48,477	5,979	44,355	10,100
Subtotal - Legal	48,477	5,979	44,355	10,100
28 City Sec Svcs	1,736	110	1,504	342
Subtotal - City Secretary	1,736	110	1,504	342
29 City Council Svcs	24,267	894	20,495	4,667
Subtotal - City Council	24,267	894	20,495	4,667
30 Controller Fin Svcs	0	16,603	13,523	3,079
30 Controller Treasury	0	3,704	3,017	687
Subtotal - City Controller's Office	0	20,307	16,540	3,766
36 Building Svcs	0	78,227	63,717	14,509
36 Utilities	0	37,820	30,805	7,015
36 Real Estate	0	13,314	10,845	2,470
Subtotal - General Services	0	129,361	105,367	23,994
Total Incoming	607,300	169,102	632,395	144,006
C. Total Allocated		\$8,814,167	\$7,073,874	\$1,740,293
			80.26%	19.74%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6010%	\$180,407	\$0	\$180,407	\$0	\$180,407
4 Finance Dir Office	2,080	0.1069%	7,415	0	7,415	0	7,415
5 Finance Financial Planning & Analysis	405	0.0208%	1,444	0	1,444	0	1,444
6 Finance City Council	514	0.0264%	1,832	0	1,832	0	1,832
7 Finance Public Fin	390	0.0200%	1,390	0	1,390	0	1,390
8 Finance Reporting & Ops	1,239	0.0637%	4,417	0	4,417	0	4,417
9 Finance Internal Controls	377	0.0194%	1,344	0	1,344	0	1,344
10 Finance Grants	780	0.0401%	2,781	0	2,781	0	2,781
11 Finance Perform Mgmt	308	0.0158%	1,098	0	1,098	0	1,098
12 Finance Treasury	1,451	0.0746%	5,173	0	5,173	0	5,173
13 Finance Strategic Purchasing	1,284	0.0660%	4,578	0	4,578	0	4,578
14 ARA Director Office	2,801	0.1440%	9,986	0	9,986	0	9,986
15 ARA Financial Svcs	548	0.0282%	1,954	0	1,954	0	1,954
16 ARA Operations	4,487	0.2306%	15,996	0	15,996	0	15,996
17 ARA Payroll Services	730	0.0375%	2,602	0	2,602	0	2,602
18 ARA Regulatory	1,958	0.1006%	6,980	0	6,980	0	6,980
19 HITS CIO	2,397	0.1232%	8,545	0	8,545	0	8,545
20 HITS EAS	1,048	0.0539%	3,736	0	3,736	0	3,736
21 HITS EIS	1,698	0.0873%	6,053	0	6,053	0	6,053
22 HITS Radio	2,455	0.1262%	8,752	0	8,752	0	8,752
23 HITS Project Mgmt Office	565	0.0290%	2,014	0	2,014	0	2,014
24 Office Business Opportunity	2,657	0.1366%	9,472	0	9,472	0	9,472
25 Mayor	4,264	0.2192%	15,201	0	15,201	0	15,201
26 Human Resources	86,469	4.4444%	308,268	0	308,268	0	308,268
27 Legal	5,095	0.2619%	18,164	0	18,164	0	18,164
28 City Secretary	1,021	0.0525%	3,640	0	3,640	0	3,640
29 City Council	18,802	0.9664%	67,030	0	67,030	0	67,030
30 City Controller's Office	4,657	0.2394%	16,603	0	16,603	0	16,603
31 Health Administration	10,133	0.5208%	36,125	0	36,125	800	36,925
32 Planning & Dev Admin	1,549	0.0796%	5,522	0	5,522	122	5,645
34 CIP Sal Rec PWE	1,205	0.0619%	4,296	0	4,296	95	4,391
35 HPD Police Records	2,009	0.1033%	7,162	0	7,162	159	7,321
36 General Services	36,571	1.8797%	130,378	0	130,378	2,887	133,266
37 HEC	7,745	0.3981%	27,611	0	27,611	612	28,223
39 Police	190,486	9.7907%	679,095	0	679,095	15,040	694,135
40 Dept of Neighborhoods	9,326	0.4793%	33,248	0	33,248	736	33,984
41 Fire	185,675	9.5434%	661,944	0	661,944	14,660	676,604
42 Municipal Court	30,774	1.5817%	109,711	0	109,711	2,430	112,141
43 Solid Waste	38,007	1.9535%	135,498	0	135,498	3,001	138,498
44 Houston Airport System (HAS)	104,660	5.3794%	373,120	0	373,120	8,263	381,383
45 Housing & Community Development	33,698	1.7320%	120,136	0	120,136	2,661	122,796
46 Library	26,655	1.3700%	95,027	0	95,027	2,105	97,131

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	116,386	5.9821%	\$414,924	\$0	\$414,924	\$9,189	\$424,113
48 Health Department	135,867	6.9834%	484,375	0	484,375	10,727	495,102
49 Convention & Entertainment	4,965	0.2552%	17,701	0	17,701	392	18,093
50 Fleet Mgmt	62,481	3.2114%	222,749	0	222,749	4,933	227,682
51 Planning & Development Other	5,666	0.2912%	20,200	0	20,200	447	20,647
52 Planning & Development Spec Rev	1,968	0.1012%	7,016	0	7,016	155	7,171
53 General Debt	7,293	0.3748%	26,000	0	26,000	576	26,576
54 Finance Other	8,847	0.4547%	31,540	0	31,540	699	32,239
55 ARA Insurance	890	0.0457%	3,173	0	3,173	70	3,243
56 ARA BARC	14,072	0.7233%	50,168	0	50,168	1,111	51,279
57 ARA Parking	21,769	1.1189%	77,608	0	77,608	1,719	79,327
58 ARA Other	23,900	1.2284%	85,205	0	85,205	1,887	87,092
59 IT Public Services	46	0.0024%	164	0	164	4	168
60 Legal Insurance	7,336	0.3771%	26,153	0	26,153	579	26,733
61 Legal Wkr Comp	474	0.0244%	1,690	0	1,690	37	1,727
62 Mayor Cable TV	1,877	0.0965%	6,692	0	6,692	148	6,840
63 Mayor Other	12,902	0.6631%	45,996	0	45,996	1,019	47,015
64 TIRZ	1,055	0.0542%	3,761	0	3,761	83	3,844
65 HR Health Benefits	129,932	6.6783%	463,216	0	463,216	10,259	473,475
66 HR Long Term Disability	67	0.0034%	239	0	239	5	244
67 PWE Bldg Insp	37,547	1.9299%	133,858	0	133,858	2,965	136,822
68 PWE Stormwater	16,575	0.8519%	59,091	0	59,091	1,309	60,400
69 PWE DDSR	56,727	2.9157%	202,236	0	202,236	4,479	206,714
70 PWE Water & Sewer	212,769	10.9360%	758,536	0	758,536	16,799	775,335
71 PWE Houston Transtar	2,651	0.1363%	9,451	0	9,451	209	9,660
72 PWE Other	72,901	3.7470%	259,897	0	259,897	5,756	265,653
73 Houston Permit Center	5,260	0.2704%	18,752	0	18,752	415	19,168
74 CIP S/R Planning	780	0.0401%	2,781	0	2,781	62	2,842
75 CIP Sal Rec RE	2,596	0.1334%	9,255	0	9,255	205	9,460
76 CIP S/R Engrg	20,489	1.0531%	73,045	0	73,045	1,618	74,662
77 CIP S/R Constr	12,901	0.6631%	45,993	0	45,993	1,019	47,012
78 CIP S/R Eng/Const	1,309	0.0673%	4,667	0	4,667	103	4,770
79 CIP S/R Geo/Env	2,782	0.1430%	9,918	0	9,918	220	10,138
80 CIP S/R Other	3,618	0.1860%	12,898	0	12,898	286	13,184
81 CIP S/R GSD	10,017	0.5149%	35,711	0	35,711	791	36,502
92 Hurricane Ike Aid & Recovery	90	0.0046%	321	0	321	7	328
93 ARRA Reimbursement Fund	376	0.0193%	1,340	0	1,340	30	1,370
94 HR-W.C.	16,833	0.8652%	60,011	0	60,011	1,329	61,340
95 HITS Other	31,957	1.6425%	113,929	0	113,929	2,523	116,452
96 Legal Other	36	0.0019%	128	0	128	3	131

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Fin Svcs Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,945,584	100.0000%	6,936,137	0	6,936,137	137,737	7,073,874
Direct Bills					0		0
<hr/>							
Total					\$6,936,137		\$7,073,874

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Treasury Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$45,375	\$0	\$45,375	\$0	\$45,375
4 Finance Dir Office	1,905,424	0.0514%	878	0	878	0	878
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	905	0	905	0	905
6 Finance City Council	533,992	0.0144%	246	0	246	0	246
7 Finance Public Fin	974,093	0.0263%	449	0	449	0	449
8 Finance Reporting & Ops	2,909,088	0.0785%	1,341	0	1,341	0	1,341
9 Finance Internal Controls	640,593	0.0173%	295	0	295	0	295
10 Finance Grants	938,647	0.0253%	433	0	433	0	433
11 Finance Perform Mgmt	1,255,606	0.0339%	579	0	579	0	579
12 Finance Treasury	1,674,089	0.0451%	772	0	772	0	772
13 Finance Strategic Purchasing	4,846,486	0.1307%	2,234	0	2,234	0	2,234
14 ARA Director Office	1,798,062	0.0485%	829	0	829	0	829
15 ARA Financial Svcs	920,137	0.0248%	424	0	424	0	424
16 ARA Operations	6,947,416	0.1874%	3,202	0	3,202	0	3,202
17 ARA Payroll Services	4,060,011	0.1095%	1,871	0	1,871	0	1,871
18 ARA Regulatory	832,011	0.0224%	383	0	383	0	383
19 HITS CIO	3,346,331	0.0902%	1,542	0	1,542	0	1,542
20 HITS EAS	5,265,189	0.1420%	2,426	0	2,426	0	2,426
21 HITS EIS	6,827,521	0.1841%	3,147	0	3,147	0	3,147
22 HITS Radio	5,193,707	0.1401%	2,394	0	2,394	0	2,394
23 HITS Project Mgmt Office	1,561,510	0.0421%	720	0	720	0	720
24 Office Business Opportunity	2,988,806	0.0806%	1,377	0	1,377	0	1,377
25 Mayor	4,785,036	0.1290%	2,205	0	2,205	0	2,205
26 Human Resources	38,460,762	1.0372%	17,725	0	17,725	0	17,725
27 Legal	15,438,547	0.4163%	7,115	0	7,115	0	7,115
28 City Secretary	684,768	0.0185%	316	0	316	0	316
29 City Council	11,503,541	0.3102%	5,301	0	5,301	0	5,301
30 City Controller's Office	8,037,765	0.2168%	3,704	0	3,704	0	3,704
31 Health Administration	13,219,230	0.3565%	6,092	0	6,092	119	6,212
32 Planning & Dev Admin	1,805,219	0.0487%	832	0	832	16	848
34 CIP Sal Rec PWE	1,356,270	0.0366%	625	0	625	12	637
35 HPD Police Records	5,755,901	0.1552%	2,653	0	2,653	52	2,705
36 General Services	161,405,267	4.3527%	74,385	0	74,385	1,457	75,842
37 HEC	25,210,466	0.6799%	11,618	0	11,618	228	11,846
39 Police	832,638,637	22.4542%	383,726	0	383,726	7,519	391,245
40 Dept of Neighborhoods	16,305,320	0.4397%	7,514	0	7,514	147	7,662
41 Fire	494,706,436	13.3410%	227,988	0	227,988	4,467	232,455
42 Municipal Court	30,193,520	0.8142%	13,915	0	13,915	273	14,188
43 Solid Waste	79,079,316	2.1326%	36,444	0	36,444	714	37,158
44 Houston Airport System (HAS)	292,056,357	7.8760%	134,596	0	134,596	2,637	137,233
45 Housing & Community Development	60,775,871	1.6390%	28,009	0	28,009	549	28,558
46 Library	38,087,425	1.0271%	17,553	0	17,553	344	17,897

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Treasury Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$39,590	\$0	\$39,590	\$776	\$40,366
48 Health Department	118,441,639	3.1941%	54,584	0	54,584	1,070	55,654
49 Convention & Entertainment	48,093	0.0013%	22	0	22	0	23
50 Fleet Mgmt	77,555,599	2.0915%	35,742	0	35,742	700	36,442
51 Planning & Development Other	5,379,797	0.1451%	2,479	0	2,479	49	2,528
52 Planning & Development Spec Rev	2,785,279	0.0751%	1,284	0	1,284	25	1,309
54 Finance Other	4,135,876	0.1115%	1,906	0	1,906	37	1,943
55 ARA Insurance	11,205,577	0.3022%	5,164	0	5,164	101	5,265
56 ARA BARC	11,681,336	0.3150%	5,383	0	5,383	105	5,489
57 ARA Parking	8,731,693	0.2355%	4,024	0	4,024	79	4,103
58 ARA Other	12,002,644	0.3237%	5,531	0	5,531	108	5,640
59 IT Public Services	69,435	0.0019%	32	0	32	1	33
60 Legal Insurance	11,884,202	0.3205%	5,477	0	5,477	107	5,584
61 Legal Wkr Comp	218,984	0.0059%	101	0	101	2	103
62 Mayor Cable TV	3,760,371	0.1014%	1,733	0	1,733	34	1,767
63 Mayor Other	11,585,699	0.3124%	5,339	0	5,339	105	5,444
65 HR Health Benefits	348,153,892	9.3888%	160,449	0	160,449	3,144	163,593
66 HR Long Term Disability	974,342	0.0263%	449	0	449	9	458
67 PWE Bldg Insp	55,553,170	1.4981%	25,602	0	25,602	502	26,104
68 PWE Stormwater	33,764,267	0.9105%	15,560	0	15,560	305	15,865
69 PWE DDSR	71,538,275	1.9292%	32,969	0	32,969	646	33,615
70 PWE Water & Sewer	390,535,249	10.5318%	179,980	0	179,980	3,527	183,507
71 PWE Houston Transtar	2,801,648	0.0756%	1,291	0	1,291	25	1,316
72 PWE Other	41,511,242	1.1195%	19,131	0	19,131	375	19,506
73 Houston Permit Center	6,422,462	0.1732%	2,960	0	2,960	58	3,018
74 CIP S/R Planning	1,472,336	0.0397%	679	0	679	13	692
75 CIP Sal Rec RE	4,363,889	0.1177%	2,011	0	2,011	39	2,051
76 CIP S/R Engrg	11,554,339	0.3116%	5,325	0	5,325	104	5,429
77 CIP S/R Constr	10,578,425	0.2853%	4,875	0	4,875	96	4,971
78 CIP S/R Eng/Const	3,680,898	0.0993%	1,696	0	1,696	33	1,730
79 CIP S/R Geo/Env	1,353,558	0.0365%	624	0	624	12	636
80 CIP S/R Other	3,536,025	0.0954%	1,630	0	1,630	32	1,662
81 CIP S/R GSD	3,951,922	0.1066%	1,821	0	1,821	36	1,857
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0002%	(3)	0	(3)	(0)	(3)
93 ARRA Reimbursement Fund	(45,535)	-0.0012%	(21)	0	(21)	(0)	(21)
94 HR-W.C.	19,985,105	0.5389%	9,210	0	9,210	180	9,391
95 HITS Other	43,550,771	1.1745%	20,071	0	20,071	393	20,464
96 Legal Other	197,995	0.0053%	91	0	91	2	93

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
 4/25/2017

Controller Treasury Allocations

Dept:30 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,708,164,178	100.0000%	1,708,928	0	1,708,928	31,365	1,740,293
Direct Bills					0		0
Total					\$1,708,928		\$1,740,293
Basis Units: FY2016 expenditures excl TIRZ							
Source: COH Expenditure Report							

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:30 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	180,407	45,375	225,781
4 Finance Dir Office	7,415	878	8,293
5 Finance Financial Planning & Analysis	1,444	905	2,349
6 Finance City Council	1,832	246	2,079
7 Finance Public Fin	1,390	449	1,839
8 Finance Reporting & Ops	4,417	1,341	5,758
9 Finance Internal Controls	1,344	295	1,639
10 Finance Grants	2,781	433	3,213
11 Finance Perform Mgmt	1,098	579	1,677
12 Finance Treasury	5,173	772	5,944
13 Finance Strategic Purchasing	4,578	2,234	6,811
14 ARA Director Office	9,986	829	10,814
15 ARA Financial Svcs	1,954	424	2,378
16 ARA Operations	15,996	3,202	19,198
17 ARA Payroll Services	2,602	1,871	4,474
18 ARA Regulatory	6,980	383	7,364
19 HITS CIO	8,545	1,542	10,088
20 HITS EAS	3,736	2,426	6,163
21 HITS EIS	6,053	3,147	9,200
22 HITS Radio	8,752	2,394	11,146
23 HITS Project Mgmt Office	2,014	720	2,734
24 Office Business Opportunity	9,472	1,377	10,850
25 Mayor	15,201	2,205	17,407
26 Human Resources	308,268	17,725	325,993
27 Legal	18,164	7,115	25,279
28 City Secretary	3,640	316	3,956
29 City Council	67,030	5,301	72,332
30 City Controller's Office	16,603	3,704	20,307
31 Health Administration	36,925	6,212	43,136
32 Planning & Dev Admin	5,645	848	6,493
34 CIP Sal Rec PWE	4,391	637	5,028
35 HPD Police Records	7,321	2,705	10,025
36 General Services	133,266	75,842	209,108
37 HEC	28,223	11,846	40,069
39 Police	694,135	391,245	1,085,380
40 Dept of Neighborhoods	33,984	7,662	41,646
41 Fire	676,604	232,455	909,059
42 Municipal Court	112,141	14,188	126,329
43 Solid Waste	138,498	37,158	175,657
44 Houston Airport System (HAS)	381,383	137,233	518,616

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:30 City Controller's Office

Department	Controller Fin Svc	Controller Treasury	Total
45 Housing & Community Development	\$122,796	\$28,558	\$151,354
46 Library	97,131	17,897	115,028
47 Parks & Recreation	424,113	40,366	464,479
48 Health Department	495,102	55,654	550,756
49 Convention & Entertainment	18,093	23	18,115
50 Fleet Mgmt	227,682	36,442	264,124
51 Planning & Development Other	20,647	2,528	23,175
52 Planning & Development Spec Rev	7,171	1,309	8,480
53 General Debt	26,576	0	26,576
54 Finance Other	32,239	1,943	34,182
55 ARA Insurance	3,243	5,265	8,509
56 ARA BARC	51,279	5,489	56,768
57 ARA Parking	79,327	4,103	83,430
58 ARA Other	87,092	5,640	92,732
59 IT Public Services	168	33	200
60 Legal Insurance	26,733	5,584	32,317
61 Legal Wkr Comp	1,727	103	1,830
62 Mayor Cable TV	6,840	1,767	8,607
63 Mayor Other	47,015	5,444	52,459
64 TIRZ	3,844	0	3,844
65 HR Health Benefits	473,475	163,593	637,068
66 HR Long Term Disability	244	458	702
67 PWE Bldg Insp	136,822	26,104	162,926
68 PWE Stormwater	60,400	15,865	76,265
69 PWE DDSR	206,714	33,615	240,329
70 PWE Water & Sewer	775,335	183,507	958,842
71 PWE Houston Transtar	9,660	1,316	10,977
72 PWE Other	265,653	19,506	285,158
73 Houston Permit Center	19,168	3,018	22,185
74 CIP S/R Planning	2,842	692	3,534
75 CIP Sal Rec RE	9,460	2,051	11,510
76 CIP S/R Engrg	74,662	5,429	80,092
77 CIP S/R Constr	47,012	4,971	51,982
78 CIP S/R Eng/Const	4,770	1,730	6,500
79 CIP S/R Geo/Env	10,138	636	10,774
80 CIP S/R Other	13,184	1,662	14,846
81 CIP S/R GSD	36,502	1,857	38,359
92 Hurricane Ike Aid & Recovery	328	(3)	325
93 ARRA Reimbursement Fund	1,370	(21)	1,349
94 HR-W.C.	61,340	9,391	70,731
95 HITS Other	116,452	20,464	136,916

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:30 City Controller's Office

Department	Controller Fin Svc	Controller Treasury	Total
96 Legal Other	\$131	\$93	\$224
Total	\$7,073,874	\$1,740,293	\$8,814,167

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

The Houston Health 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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:31 Health Administration

Description		Amount	General Admin	Health Admin
<hr/>				
Personnel Costs				
Salaries	S1	4,263,169	0	4,263,169
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	2,520,669	0	2,520,669
Subtotal - Personnel Costs		6,783,838	0	6,783,838
<hr/>				
Services & Supplies Cost				
Supplies	S	466,763	0	466,763
Services	S	5,855,280	0	5,855,280
Capital	D	99,000	0	0
Drainage Chg	D	88,539	0	0
Pmt Chg	D	24,810	0	0
Intergov Exp-1115	D	12,883,609	0	0
Subtotal - Services & Supplies		19,418,001	0	6,322,043
<hr/>				
Department Cost Total		26,201,839	0	13,105,881
<hr/>				
Adjustments to Cost				
Capital	D	(99,000)	0	0
Drainage Chg	D	(88,539)	0	0
Pmt Chg	D	(24,810)	0	0
Intergov Exp-1115	D	(12,883,609)	0	0
Subtotal - Adjustments		(13,095,958)	0	0
<hr/>				
Total Costs After Adjustments		13,105,881	0	13,105,881
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$13,105,881		\$13,105,881
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$96,006	\$0	\$96,006
Subtotal - Equipment Depreciation	96,006	0	96,006
3 Insurance Retirees	147,325	921	148,246
3 Memberships	3,122	20	3,141
3 Accounting & Consult	4,317	28	4,345
3 Interest Costs	6,832	45	6,877
3 Other Misc	5,263	35	5,298
3 Non-Dpt. Legal Svcs/Lobby	13,387	84	13,470
Subtotal - Non-Departmental-Gen Gov	180,246	1,131	181,377
5 Financial Plg & Analysis	11,779	693	12,473
Subtotal - Finance Financial Plg & Analysis	11,779	693	12,473
7 Capital Projects	85,237	4,536	89,773
Subtotal - Finance Public Fin	85,237	4,536	89,773
8 Gen Acctng	5,502	353	5,856
8 Fixed Assets	13,597	848	14,445
8 Auditing Svcs	4,283	0	4,283
8 Fin Operations	1,886	125	2,012
Subtotal - Finance Reporting & Ops	25,269	1,326	26,595
9 Internal Controls	5,074	235	5,308
Subtotal - Finance Internal Controls	5,074	235	5,308
10 Cost Accounting	627	44	671
10 Trust Funds Mgmt (TFM)	1,264	99	1,364
Subtotal - Finance Grants	1,892	143	2,035
11 Perf Mgmt Svcs	4,881	186	5,067
Subtotal - Finance Perform Mgmt	4,881	186	5,067
12 Treasury	4,483	408	4,891
Subtotal - Finance Treasury	4,483	408	4,891
13 Purchasing	15,938	1,201	17,139

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - Finance Strategic Purchasing	\$15,938	\$1,201	\$17,139
16 Records	2,225	183	2,409
Subtotal - ARA Operations	2,225	183	2,409
17 Payroll Svcs	13,107	853	13,960
Subtotal - ARA Payroll Services	13,107	853	13,960
18 Franchise	6,707	439	7,146
Subtotal - ARA Regulatory	6,707	439	7,146
20 IT ERP	7,751	345	8,096
Subtotal - HITS EAS	7,751	345	8,096
21 Client Svcs	21,701	2,484	24,185
21 NW Data	150,237	11,172	161,409
21 NW Voice	69,752	4,898	74,650
21 Enterprise Optns	25,945	1,752	27,696
Subtotal - HITS EIS	267,635	20,306	287,941
22 IT Radio Svcs	33,450	1,640	35,090
Subtotal - HITS Radio	33,450	1,640	35,090
23 Enterprise Project Mgmt	1,979	125	2,104
23 Departmental Project Mgmt	72,736	4,960	77,695
Subtotal - HITS Project Mgmt Office	74,715	5,085	79,799
24 Certification	3,621	96	3,717
24 External Affairs & Outreach	1,497	40	1,537
Subtotal - Office Business Opportunity	5,118	136	5,254
25 City Mayor Admin	11,272	1,760	13,031
25 I Gov Relats	870	138	1,009
Subtotal - Mayor	12,142	1,898	14,040
26 Personnel Svcs	4,997	176	5,173

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - Human Resources	\$4,997	\$176	\$5,173
27 Legal Svcs	435,234	53,677	488,911
Subtotal - Legal	435,234	53,677	488,911
28 City Sec Svcs	2,854	182	3,036
Subtotal - City Secretary	2,854	182	3,036
29 City Council Svcs	39,911	1,471	41,382
Subtotal - City Council	39,911	1,471	41,382
30 Controller Fin Svcs	36,125	800	36,925
30 Controller Treasury	6,092	119	6,212
Subtotal - City Controller's Office	42,217	919	43,136
36 Real Estate	0	386,995	386,995
Subtotal - General Services	0	386,995	386,995
Total Incoming	1,378,868	484,164	1,863,032
C. Total Allocated		\$14,968,913	\$14,968,913
			100.00%

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Health Admin Allocations

Dept:31 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	100	100.0000%	\$14,484,749	\$0	\$14,484,749	\$484,164	\$14,968,913
Subtotal	100	100.0000%	14,484,749	0	14,484,749	484,164	14,968,913
Direct Bills					0		0
Total					\$14,484,749		\$14,968,913

Basis Units: Direct allocation to Health Department
Source: Direct Allocation

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:31 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
48 Health Department	14,968,913	14,968,913
Total	<u>\$14,968,913</u>	<u>\$14,968,913</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 allocated to Planning and Development Other and Planning Special Revenue Fund. In order to calculate and allocate in a more equitable manner, fifty percent of Planning and Development Administration costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of FTE positions.

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:32 Planning & Dev Admin

Description		Amount	General Admin	Planning Admin - FTEs	Planning Admin - Expenditures
Personnel Costs					
Salaries	S1	894,691	0	447,346	447,346
<i>Salary % Split</i>			.00%	50.00%	50.00%
Benefits	S	500,781	0	250,391	250,391
Subtotal - Personnel Costs		1,395,472	0	697,736	697,736
Services & Supplies Cost					
Supplies	S	27,932	0	13,966	13,966
Services	S	381,815	0	190,908	190,908
Subtotal - Services & Supplies		409,747	0	204,874	204,874
Department Cost Total		1,805,219	0	902,610	902,610
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,805,219	0	902,610	902,610
General Admin Distribution			0	0	0
Grand Total		<u>\$1,805,219</u>		<u>\$902,610</u>	<u>\$902,610</u>

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin - FTEs	Planning Admin - Expenditures
3 Insurance Retirees	\$28,341	\$177	\$14,259	\$14,259
3 Memberships	601	4	302	302
3 Accounting & Consult	660	4	332	332
3 Interest Costs	933	6	470	470
3 Other Misc	719	5	362	362
3 Non-Dpt. Legal Svcs/Lobby	2,575	16	1,296	1,296
3 Walker Rent	665,247	4,157	334,702	334,702
Subtotal - Non-Departmental-Gen Gov	699,075	4,369	351,722	351,722
5 Financial Plg & Analysis	1,801	106	953	953
Subtotal - Finance Financial Plg & Analysis	1,801	106	953	953
8 Gen Acctng	841	54	448	448
8 Fixed Assets	1,882	117	1,000	1,000
8 Auditing Svcs	655	0	327	327
8 Fin Operations	258	17	137	137
Subtotal - Finance Reporting & Ops	3,636	188	1,912	1,912
9 Internal Controls	693	32	362	362
Subtotal - Finance Internal Controls	693	32	362	362
10 Cost Accounting	86	6	46	46
10 Trust Funds Mgmt (TFM)	173	14	93	93
Subtotal - Finance Grants	258	20	139	139
11 Perf Mgmt Svcs	667	25	346	346
Subtotal - Finance Perform Mgmt	667	25	346	346
12 Treasury	612	56	334	334
Subtotal - Finance Treasury	612	56	334	334
13 Purchasing	1,932	146	1,039	1,039
Subtotal - Finance Strategic Purchasing	1,932	146	1,039	1,039
16 Mailroom	9,757	910	5,333	5,333

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin - FTEs	Planning Admin - Expenditures
16 Records	\$428	\$35	\$232	\$232
16 3-1-1 Svcs	2,446	209	1,328	1,328
Subtotal - ARA Operations	12,631	1,154	6,893	6,893
17 Payroll Svcs	2,521	164	1,343	1,343
Subtotal - ARA Payroll Services	2,521	164	1,343	1,343
18 Franchise	916	60	488	488
Subtotal - ARA Regulatory	916	60	488	488
20 Enterprise Appl	7,688	674	4,181	4,181
20 IT ERP	1,265	56	661	661
Subtotal - HITS EAS	8,954	730	4,842	4,842
21 Client Svcs	20,953	2,399	11,676	11,676
21 NW Data	18,249	1,357	9,803	9,803
21 NW Voice	8,472	595	4,534	4,534
21 Enterprise Optns	3,966	268	2,117	2,117
Subtotal - HITS EIS	51,640	4,618	28,129	28,129
23 Enterprise Project Mgmt	381	24	202	202
Subtotal - HITS Project Mgmt Office	381	24	202	202
24 Certification	697	19	358	358
24 Contract Compliance	1,897	56	976	976
24 External Affairs & Outreach	288	8	148	148
Subtotal - Office Business Opportunity	2,882	82	1,482	1,482
25 City Mayor Admin	2,168	338	1,253	1,253
25 I Gov Relats	167	27	97	97
Subtotal - Mayor	2,336	365	1,350	1,350
26 Selection	7,342	282	3,812	3,812
26 Personnel Svcs	961	34	498	498
Subtotal - Human Resources	8,303	316	4,309	4,309
27 Legal Svcs	559,069	68,949	314,009	314,009

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin - FTEs	Planning Admin - Expenditures
Subtotal - Legal	\$559,069	\$68,949	\$314,009	\$314,009
28 City Sec Svcs	390	25	207	207
Subtotal - City Secretary	390	25	207	207
29 City Council Svcs	5,450	201	2,826	2,826
Subtotal - City Council	5,450	201	2,826	2,826
30 Controller Fin Svcs	5,522	122	2,822	2,822
30 Controller Treasury	832	16	424	424
Subtotal - City Controller's Office	6,354	139	3,246	3,246
36 Real Estate	0	21,985	10,992	10,992
Subtotal - General Services	0	21,985	10,992	10,992
Total Incoming	1,370,500	103,753	737,127	737,127
C. Total Allocated		\$3,279,472	\$1,639,736	\$1,639,736
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Admin - FTEs Allocations

Dept:32 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development Other	60.20	86.2464%	\$1,369,472	\$0	\$1,369,472	\$44,742	\$1,414,214
52 Planning & Development Spec Rev	9.60	13.7536%	218,388	0	218,388	7,135	225,522
Subtotal	69.80	100.0000%	1,587,859	0	1,587,859	51,877	1,639,736
Direct Bills					0		0
Total					\$1,587,859		\$1,639,736

Basis Units: Planning & Dev FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Admin - Expenditures Allocations

Dept:32 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development Other	5,379,797	65.8879%	\$1,046,207	\$0	\$1,046,207	\$34,180	\$1,080,388
52 Planning & Development Spec Rev	2,785,279	34.1121%	541,652	(582,821)	(41,169)	17,696	(23,473)
Subtotal	8,165,076	100.0000%	1,587,859	(582,821)	1,005,038	51,877	1,056,915
Direct Bills					582,821		582,821
Total					\$1,587,859		\$1,639,736

Basis Units: Planning & Dev FY2106 Expenditures

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:32 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$582,821	\$582,821
51 Planning & Development Other	1,414,214	1,080,388	2,494,601
52 Planning & Development Spec Rev	225,522	(23,473)	202,050
Total	\$1,639,736	\$1,639,736	\$3,279,472

**PUBLIC WORKS AND ENGINEERING - ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:33 PWE Administration Indirect

Description		Amount	General Admin	Admin Expenditures	Admin FTEs
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
Department Cost Total		0	0	0	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		\$0		\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:33 PWE Administration Indirect

Department	First Incoming	Second Incoming	Admin Expenditures	Admin FTEs
7 Capital Projects	\$85,237	\$4,536	\$44,887	\$44,887
Subtotal - Finance Public Fin	85,237	4,536	44,887	44,887
16 Mailroom	952	89	520	520
16 Property	284,664	19,957	152,310	152,310
16 3-1-1 Svcs	1,630,412	139,446	884,929	884,929
Subtotal - ARA Operations	1,916,028	159,491	1,037,759	1,037,759
20 Enterprise Appl	110,229	9,662	59,945	59,945
Subtotal - HITS EAS	110,229	9,662	59,945	59,945
21 Client Svcs	71,021	8,130	39,576	39,576
21 NW Data	472,823	35,159	253,991	253,991
21 NW Voice	219,522	15,416	117,469	117,469
Subtotal - HITS EIS	763,366	58,704	411,035	411,035
24 Contract Compliance	540,695	15,879	278,287	278,287
24 Reporting & Analytics	82,639	2,252	42,445	42,445
24 Dept Services	66,612	2,114	34,363	34,363
Subtotal - Office Business Opportunity	689,946	20,245	355,095	355,095
26 Selection	551	21	286	286
Subtotal - Human Resources	551	21	286	286
27 Legal Svcs	256,278	31,606	143,942	143,942
27 Inspector General	253,831	29,790	141,811	141,811
Subtotal - Legal	510,109	61,397	285,753	285,753
35 Records Mgt	0	49,364	24,682	24,682
Subtotal - HPD Police Records	0	49,364	24,682	24,682
36 In-House Renov	0	24,576	12,288	12,288
36 Real Estate	0	124,170	62,085	62,085
Subtotal - General Services	0	148,746	74,373	74,373
Total Incoming	4,075,466	512,166	2,293,816	2,293,816
C. Total Allocated		\$4,587,632	\$2,293,816	\$2,293,816
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Admin Expenditures Allocations

Dept:33 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 CIP Sal Rec PWE	1,356,270	0.2119%	\$4,318	\$0	\$4,318	\$543	\$4,861
67 PWE Bldg Insp	55,553,170	8.6799%	176,873	0	176,873	22,228	199,101
68 PWE Stormwater	33,764,267	5.2755%	107,500	0	107,500	13,510	121,010
69 PWE DDSR	71,538,275	11.1775%	227,767	0	227,767	28,624	256,391
70 PWE Water & Sewer	390,535,249	61.0190%	1,243,405	0	1,243,405	156,259	1,399,664
71 PWE Houston Transtar	2,801,648	0.4377%	8,920	0	8,920	1,121	10,041
72 PWE Other	41,511,242	6.4859%	132,165	0	132,165	16,609	148,775
73 Houston Permit Center	6,422,462	1.0035%	20,448	0	20,448	2,570	23,018
74 CIP S/R Planning	1,472,336	0.2300%	4,688	0	4,688	589	5,277
75 CIP Sal Rec RE	4,363,889	0.6818%	13,894	0	13,894	1,746	15,640
76 CIP S/R Engrg	11,554,339	1.8053%	36,787	0	36,787	4,623	41,410
77 CIP S/R Constr	10,578,425	1.6528%	33,680	0	33,680	4,233	37,913
78 CIP S/R Eng/Const	3,680,898	0.5751%	11,719	0	11,719	1,473	13,192
79 CIP S/R Geo/Env	1,353,558	0.2115%	4,310	0	4,310	542	4,851
80 CIP S/R Other	3,536,025	0.5525%	11,258	0	11,258	1,415	12,673
Subtotal	640,022,053	100.0000%	2,037,733	0	2,037,733	256,083	2,293,816
Direct Bills					0		0
Total					\$2,037,733		\$2,293,816

Basis Units: PWE FY2016 Expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Admin FTEs Allocations

Dept:33 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 CIP Sal Rec PWE	7.60	0.2082%	\$4,242	\$0	\$4,242	\$533	\$4,776
67 PWE Bldg Insp	500.40	13.7081%	279,334	0	279,334	35,104	314,438
68 PWE Stormwater	305.00	8.3552%	170,258	0	170,258	21,396	191,654
69 PWE DDSR	457.50	12.5329%	255,386	0	255,386	32,095	287,481
70 PWE Water & Sewer	2,019.50	55.3227%	1,127,329	0	1,127,329	141,672	1,269,001
71 PWE Houston Transtar	7.80	0.2137%	4,354	0	4,354	547	4,901
72 PWE Other	12.40	0.3397%	6,922	0	6,922	870	7,792
73 Houston Permit Center	46.30	1.2684%	25,846	0	25,846	3,248	29,094
74 CIP S/R Planning	11.80	0.3233%	6,587	0	6,587	828	7,415
75 CIP Sal Rec RE	33.20	0.9095%	18,533	0	18,533	2,329	20,862
76 CIP S/R Engrg	98.90	2.7093%	55,208	0	55,208	6,938	62,146
77 CIP S/R Constr	100.60	2.7559%	56,157	0	56,157	7,057	63,214
78 CIP S/R Eng/Const	15.30	0.4191%	8,541	0	8,541	1,073	9,614
79 CIP S/R Geo/Env	10.80	0.2959%	6,029	0	6,029	758	6,786
80 CIP S/R Other	23.30	0.6383%	13,007	0	13,007	1,635	14,641
Subtotal	3,650.40	100.0000%	2,037,733	0	2,037,733	256,083	2,293,816
Direct Bills					0		0
Total					\$2,037,733		\$2,293,816

Basis Units: PWE FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:33 PWE Administration Indirect

Department	Admin Expenditures	Admin FTEs	Total
0 Direct Billed	\$0	\$0	\$0
34 CIP Sal Rec PWE	4,861	4,776	9,636
67 PWE Bldg Insp	199,101	314,438	513,539
68 PWE Stormwater	121,010	191,654	312,664
69 PWE DDSR	256,391	287,481	543,872
70 PWE Water & Sewer	1,399,664	1,269,001	2,668,665
71 PWE Houston Transtar	10,041	4,901	14,942
72 PWE Other	148,775	7,792	156,567
73 Houston Permit Center	23,018	29,094	52,112
74 CIP S/R Planning	5,277	7,415	12,692
75 CIP Sal Rec RE	15,640	20,862	36,502
76 CIP S/R Engrg	41,410	62,146	103,557
77 CIP S/R Constr	37,913	63,214	101,127
78 CIP S/R Eng/Const	13,192	9,614	22,806
79 CIP S/R Geo/Env	4,851	6,786	11,638
80 CIP S/R Other	12,673	14,641	27,314
Total	\$2,293,816	\$2,293,816	\$4,587,632

**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 have been allocated based on the number of FTE positions in the PWE cost centers benefiting from the division's services within Fund 1001.

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:34 CIP Sal Rec PWE

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:34 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$56,554	\$0	\$56,554
Subtotal - Equipment Depreciation	56,554	0	56,554
3 Accounting & Consult	513	3	517
3 Non-Dpt. Legal Svcs/Lobby	1,687	11	1,698
Subtotal - Non-Departmental-Gen Gov	2,201	14	2,214
5 Financial Plg & Analysis	1,401	82	1,483
Subtotal - Finance Financial Plg & Analysis	1,401	82	1,483
8 Gen Acctng	654	42	696
8 Auditing Svcs	509	0	509
8 Fin Operations	194	13	206
Subtotal - Finance Reporting & Ops	1,357	55	1,412
10 Cost Accounting	64	5	69
10 Trust Funds Mgmt (TFM)	130	10	140
Subtotal - Finance Grants	194	15	209
11 Perf Mgmt Svcs	501	19	520
Subtotal - Finance Perform Mgmt	501	19	520
13 Purchasing	2,415	182	2,597
Subtotal - Finance Strategic Purchasing	2,415	182	2,597
16 Mailroom	35,816	3,339	39,154
16 Records	280	23	304
Subtotal - ARA Operations	36,096	3,362	39,458
17 Payroll Svcs	(26,248)	108	(26,140)
Subtotal - ARA Payroll Services	(26,248)	108	(26,140)
20 EGIS	17,239	1,020	18,259
Subtotal - HITS EAS	17,239	1,020	18,259
21 Enterprise Optns	3,085	208	3,294

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Custom%)

Dept:34 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
Subtotal - HITS EIS	\$3,085	\$208	\$3,294
23 Enterprise Project Mgmt	249	16	265
Subtotal - HITS Project Mgmt Office	249	16	265
24 Certification	456	12	469
24 Contract Compliance	(86,705)	0	(86,705)
24 External Affairs & Outreach	189	5	194
Subtotal - Office Business Opportunity	(86,060)	17	(86,043)
25 City Mayor Admin	1,421	222	1,642
25 I Gov Relats	110	17	127
Subtotal - Mayor	1,530	239	1,770
26 Selection	13,398	514	13,913
26 Personnel Svcs	630	22	652
Subtotal - Human Resources	14,028	536	14,564
28 City Sec Svcs	293	19	311
Subtotal - City Secretary	293	19	311
29 City Council Svcs	4,095	151	4,246
Subtotal - City Council	4,095	151	4,246
30 Controller Fin Svcs	4,296	95	4,391
30 Controller Treasury	625	12	637
Subtotal - City Controller's Office	4,921	107	5,028
33 Admin Expenditures	4,318	543	4,861
33 Admin FTEs	4,242	533	4,776
Subtotal - PWE Administration Indirect	8,561	1,076	9,636
Total Incoming	42,412	7,226	49,638
C. Total Allocated		\$49,638	\$49,638
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

CIP Admin Svcs Allocations

Dept:34 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 CIP S/R Planning	11.80	4.0150%	\$1,703	\$0	\$1,703	\$290	\$1,993
75 CIP Sal Rec RE	33.20	11.2964%	4,791	0	4,791	816	5,607
76 CIP S/R Engrg	98.90	33.6509%	14,272	0	14,272	2,432	16,704
77 CIP S/R Constr	100.60	34.2293%	14,517	0	14,517	2,473	16,991
78 CIP S/R Eng/Const	15.30	5.2059%	2,208	0	2,208	376	2,584
79 CIP S/R Geo/Env	10.80	3.6747%	1,559	0	1,559	266	1,824
80 CIP S/R Other	23.30	7.9279%	3,362	0	3,362	573	3,935
Subtotal	293.90	100.0000%	42,412	0	42,412	7,226	49,638
Direct Bills					0		0
Total					\$42,412		\$49,638

Basis Units: Number of FTEs supported in CIP Sal Rec

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:34 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
74 CIP S/R Planning	1,993	1,993
75 CIP Sal Rec RE	5,607	5,607
76 CIP S/R Engrg	16,704	16,704
77 CIP S/R Constr	16,991	16,991
78 CIP S/R Eng/Const	2,584	2,584
79 CIP S/R Geo/Env	1,824	1,824
80 CIP S/R Other	3,935	3,935
Total	\$49,638	\$49,638

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

**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 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:35 HPD Police Records

Description		Amount	General Admin	Records Mgt
<hr/>				
Personnel Costs				
Salaries	S1	3,794,590	0	3,794,590
Salary % Split			.00%	100.00%
Benefits	S	1,933,682	0	1,933,682
Subtotal - Personnel Costs		5,728,272	0	5,728,272
<hr/>				
Services & Supplies Cost				
Supplies	S	9,958	0	9,958
Services	S	17,671	0	17,671
Subtotal - Services & Supplies		27,629	0	27,629
<hr/>				
Department Cost Total		5,755,901	0	5,755,901
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		5,755,901	0	5,755,901
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$5,755,901</u>		<u>\$5,755,901</u>

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:35 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
3 Insurance Retirees	\$213,048	\$1,331	\$214,379
3 Memberships	4,606	29	4,635
3 Accounting & Consult	856	5	861
3 Interest Costs	2,975	20	2,995
3 Other Misc	2,292	15	2,307
3 Non-Dpt. Legal Svcs/Lobby	19,751	123	19,875
Subtotal - Non-Departmental-Gen Gov	243,527	1,524	245,051
5 Financial Plg & Analysis	2,335	137	2,473
Subtotal - Finance Financial Plg & Analysis	2,335	137	2,473
8 Gen Acctng	1,091	70	1,161
8 Auditing Svcs	849	0	849
8 Fin Operations	821	55	876
Subtotal - Finance Reporting & Ops	2,761	125	2,886
9 Internal Controls	2,209	102	2,311
Subtotal - Finance Internal Controls	2,209	102	2,311
10 Cost Accounting	273	19	292
10 Trust Funds Mgmt (TFM)	551	43	594
Subtotal - Finance Grants	824	62	886
11 Perf Mgmt Svcs	2,125	81	2,206
Subtotal - Finance Perform Mgmt	2,125	81	2,206
12 Treasury	1,952	178	2,130
Subtotal - Finance Treasury	1,952	178	2,130
16 Records	3,283	270	3,554
Subtotal - ARA Operations	3,283	270	3,554
17 Payroll Svcs	19,339	1,259	20,598
Subtotal - ARA Payroll Services	19,339	1,259	20,598
18 Franchise	2,920	191	3,112

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:35 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
Subtotal - ARA Regulatory	\$2,920	\$191	\$3,112
20 IT ERP	15,185	676	15,861
Subtotal - HITS EAS	15,185	676	15,861
21 Enterprise Optns	5,144	347	5,491
Subtotal - HITS EIS	5,144	347	5,491
23 Enterprise Project Mgmt	2,920	185	3,104
Subtotal - HITS Project Mgmt Office	2,920	185	3,104
24 Certification	5,343	142	5,485
24 External Affairs & Outreach	2,209	59	2,268
Subtotal - Office Business Opportunity	7,551	201	7,752
25 City Mayor Admin	16,631	2,596	19,227
25 I Gov Relats	1,284	204	1,489
Subtotal - Mayor	17,915	2,800	20,715
26 Personnel Svcs	7,372	260	7,632
Subtotal - Human Resources	7,372	260	7,632
28 City Sec Svcs	1,243	79	1,322
Subtotal - City Secretary	1,243	79	1,322
29 City Council Svcs	17,378	640	18,018
Subtotal - City Council	17,378	640	18,018
30 Controller Fin Svcs	7,162	159	7,321
30 Controller Treasury	2,653	52	2,705
Subtotal - City Controller's Office	9,815	211	10,025
Total Incoming	365,800	9,328	375,128
C. Total Allocated	\$6,131,029	\$6,131,029	100.00%

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Records Mgt Allocations

Dept:35 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 Legal	431	3.7371%	\$228,774	\$0	\$228,774	\$0	\$228,774
33 PWE Administration Indirect	93	0.8064%	49,364	0	49,364	0	49,364
39 Police	196	1.6995%	104,037	0	104,037	166	104,203
41 Fire	1	0.0087%	531	0	531	1	532
47 Parks & Recreation	41	0.3555%	21,763	0	21,763	35	21,797
56 ARA BARC	2	0.0173%	1,062	0	1,062	2	1,063
97 Other	10,769	93.3755%	5,716,171	0	5,716,171	9,125	5,725,295
Subtotal	11,533	100.0000%	6,121,701	0	6,121,701	9,328	6,131,029
Direct Bills					0		0
Total					\$6,121,701		\$6,131,029

Basis Units: Number of reports issued per department

Source: Police Department Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Allocation Summary

Dept:35 HPD Police Records

Department	Records Mgt	Total
0 Direct Billed	\$0	\$0
27 Legal	228,774	228,774
33 PWE Administration Indirect	49,364	49,364
39 Police	104,203	104,203
41 Fire	532	532
47 Parks & Recreation	21,797	21,797
56 ARA BARC	1,063	1,063
97 Other	5,725,295	5,725,295
Total	\$6,131,029	\$6,131,029

**GENERAL SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The General Services Department is comprised of five divisions, Property Management Real Estate Environmental, Design and Construction, In-House Renovation; Security Management; and Financial and Administrative Services. The Financial and Administrative Services supports the core divisions through administering, managing and monitoring the department's finances and reporting of energy resources. The Property Management Real Estate Environmental division handles office space lease negotiations citywide; provides comprehensive operations and maintenance. 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 In-House Renovation team supports renovation and/or reconstruction of fire station, police substations, and office build-outs.

The identified activities and basis used for cost allocation are as follows:

- **Admin/Design Construction** – Costs related to administration and design construction are allocated based upon Administrative and Design Construction expense per departments served.
- **Building Services** – Costs related to property management and security management are allocated based upon the allocated expenditures to those services to each department served.
- **Utilities** – Utility costs are allocated based upon the amount of utility costs by departments served.
- **In-house Renovation** – In-house renovation provides overall management and administrative support for the In-House Renovation Group. Costs are allocated based on total cost for Fund 1003 per department.

**GENERAL SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES**

- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston’s unique requirements while minimizing cost and maximizing value. Costs are allocated based on total square footage maintained by GSD.
- **Building Svcs Reimbursement** – 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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:36 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	11,278,164	941,272	158,666	4,855,935	0	196,753	428,713	198,233	4,498,592
Salary % Split			8.35%	1.41%	43.06%	.00%	1.74%	3.80%	1.76%	39.89%
Benefits	P	6,352,129	523,105	66,697	2,687,422	0	127,569	183,078	106,388	2,657,869
Subtotal - Personnel Costs		17,630,293	1,464,377	225,363	7,543,357	0	324,322	611,791	304,621	7,156,461
Services & Supplies Cost										
Supplies	P	3,289,999	16,669	38,215	785,044	224,992	99	3,313	44,255	2,177,412
Services	P	25,949,882	205,010	283,715	10,794,771	10,115,455	451,987	2,094,367	2,004,578	0
N-GF Services	D	114,535,095	0	0	0	0	0	0	0	0
Credit direct Expenses	P	(2,353,454)	0	0	0	0	0	0	(2,353,454)	0
Subtotal - Services & Supplies		141,421,522	221,679	321,930	11,579,815	10,340,447	452,086	2,097,680	(304,621)	2,177,412
Department Cost Total		159,051,815	1,686,056	547,293	19,123,172	10,340,447	776,408	2,709,471	(0)	9,333,873
Adjustments to Cost										
N-GF Services	D	(114,535,095)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(114,535,095)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		44,516,720	1,686,056	547,293	19,123,172	10,340,447	776,408	2,709,471	(0)	9,333,873
General Admin Distribution			(1,686,056)	25,880	792,054	0	32,092	69,928	32,334	733,768
Grand Total		\$44,516,720		\$573,173	\$19,915,226	\$10,340,447	\$808,500	\$2,779,399	\$32,334	\$10,067,641
not allocated										

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:36 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
1 City Hall	\$4,562	\$0	\$70	\$2,143	\$0	\$87	\$189	\$87	\$1,985
1 City Hall Annex	33,064	0	508	15,532	0	629	1,371	634	14,389
Subtotal - Building Depreciation	37,626	0	578	17,675	0	716	1,560	722	16,375
2 Equip Deprec	28,459	0	437	13,369	0	542	1,180	546	12,385
Subtotal - Equipment Depreciation	28,459	0	437	13,369	0	542	1,180	546	12,385
3 Insurance Retirees	325,679	2,035	5,030	153,950	0	6,238	13,592	6,285	142,621
3 Memberships	6,901	43	107	3,262	0	132	288	133	3,022
3 Accounting & Consult	15,580	100	241	7,366	0	298	650	301	6,824
3 Interest Costs	19,400	128	300	9,174	0	372	810	375	8,499
3 Other Misc	14,945	99	231	7,067	0	286	624	289	6,547
3 Claims & Judge	92,397	577	1,427	43,676	0	1,770	3,856	1,783	40,462
3 Non-Dpt. Legal Svcs/Lobby	50,150	313	775	23,706	0	961	2,093	968	21,961
3 Walker Rent	129,926	812	2,007	61,416	0	2,488	5,422	2,507	56,897
Subtotal - Non-Departmental-Gen Gov	654,979	4,108	10,117	309,617	0	12,545	27,335	12,639	286,833
5 Financial Plg & Analysis	42,513	2,503	691	21,147	0	857	1,867	863	19,591
Subtotal - Finance Financial Plg & Analysis	42,513	2,503	691	21,147	0	857	1,867	863	19,591
8 Gen Acctng	19,858	1,276	324	9,928	0	402	876	405	9,197
8 Fixed Assets	10,190	635	166	5,085	0	206	449	208	4,711
8 Auditing Svcs	15,458	0	237	7,262	0	294	641	296	6,727
8 Fin Operations	23,032	1,529	377	11,538	0	468	1,019	471	10,689
Subtotal - Finance Reporting & Ops	68,538	3,440	1,105	33,813	0	1,370	2,985	1,380	31,325
9 Internal Controls	14,407	666	231	7,081	0	287	625	289	6,560
Subtotal - Finance Internal Controls	14,407	666	231	7,081	0	287	625	289	6,560
10 Grants Mgmt	383	26	6	192	0	8	17	8	178
10 Cost Accounting	7,657	540	126	3,851	0	156	340	157	3,567
10 Trust Funds Mgmt (TFM)	15,439	1,210	256	7,821	0	317	690	319	7,246
Subtotal - Finance Grants	23,479	1,776	388	11,864	0	481	1,047	484	10,991
11 Perf Mgmt Svcs	59,595	2,270	950	29,062	0	1,178	2,566	1,186	26,923

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:36 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Subtotal - Finance Perform Mgmt	\$59,595	\$2,270	\$950	\$29,062	\$0	\$1,178	\$2,566	\$1,186	\$26,923
12 Treasury	12,730	1,159	213	6,525	0	264	576	266	6,044
Subtotal - Finance Treasury	12,730	1,159	213	6,525	0	264	576	266	6,044
13 Purchasing	472,831	35,619	7,804	238,853	0	9,678	21,087	9,751	221,276
Subtotal - Finance Strategic Purchasing	472,831	35,619	7,804	238,853	0	9,678	21,087	9,751	221,276
16 Mailroom	9,995	932	168	5,133	0	208	453	210	4,755
16 Property	542	38	9	273	0	11	24	11	252
16 Records	8,337	686	138	4,239	0	172	374	173	3,927
16 3-1-1 Svcs	5,091	435	85	2,596	0	105	229	106	2,405
Subtotal - ARA Operations	23,965	2,091	400	12,241	0	496	1,081	500	11,340
17 Payroll Svcs	49,102	3,197	803	24,568	0	995	2,169	1,003	22,760
Subtotal - ARA Payroll Services	49,102	3,197	803	24,568	0	995	2,169	1,003	22,760
18 Franchise	19,044	1,248	311	9,532	0	386	842	389	8,831
Subtotal - ARA Regulatory	19,044	1,248	311	9,532	0	386	842	389	8,831
20 Enterprise Appl	34,352	3,011	573	17,552	0	711	1,550	717	16,260
20 IT ERP	34,800	1,548	558	17,075	0	692	1,507	697	15,818
20 EGIS	1,539	91	25	766	0	31	68	31	709
Subtotal - HITS EAS	70,690	4,650	1,156	35,392	0	1,434	3,125	1,445	32,788
21 Client Svcs	16,123	1,846	276	8,441	0	342	745	345	7,820
21 NW Data	32,442	2,412	535	16,373	0	663	1,446	668	15,169
21 NW Voice	15,062	1,058	247	7,573	0	307	669	309	7,015
21 Enterprise Optns	93,636	6,322	1,534	46,957	0	1,903	4,146	1,917	43,502
Subtotal - HITS EIS	157,263	11,638	2,593	79,344	0	3,215	7,005	3,239	73,505
22 IT Radio Svcs	19,727	967	318	9,721	0	394	858	397	9,006
Subtotal - HITS Radio	19,727	967	318	9,721	0	394	858	397	9,006
23 Enterprise Project Mgmt	7,413	469	121	3,703	0	150	327	151	3,430

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:36 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
23 Departmental Project Mgmt	\$36,740	\$2,505	\$602	\$18,436	\$0	\$747	\$1,628	\$753	\$17,079
Subtotal - HITS Project Mgmt Office	44,153	2,974	723	22,139	0	897	1,955	904	20,510
24 Certification	13,565	361	214	6,542	0	265	578	267	6,060
24 Contract Compliance	92,329	2,712	1,459	44,647	0	1,809	3,942	1,823	41,362
24 Reporting & Analytics	27,654	754	436	13,345	0	541	1,178	545	12,363
24 Dept Services	20,273	643	321	9,826	0	398	867	401	9,103
24 External Affairs & Outreach	5,608	149	88	2,705	0	110	239	110	2,506
Subtotal - Office Business Opportunity	159,430	4,618	2,518	77,064	0	3,122	6,804	3,146	71,393
25 City Mayor Admin	42,226	6,592	749	22,933	0	929	2,025	936	21,245
25 I Gov Relats	3,261	519	58	1,776	0	72	157	72	1,645
Subtotal - Mayor	45,487	7,110	807	24,709	0	1,001	2,181	1,009	22,890
26 Selection	5,139	197	82	2,507	0	102	221	102	2,322
26 Personnel Svcs	18,718	660	297	9,103	0	369	804	372	8,433
Subtotal - Human Resources	23,857	857	379	11,610	0	470	1,025	474	10,756
27 Legal Svcs	350,966	43,284	6,052	185,206	0	7,504	16,351	7,561	171,577
27 Inspector General	30,010	3,522	515	15,752	0	638	1,391	643	14,593
Subtotal - Legal	380,976	46,806	6,566	200,958	0	8,142	17,742	8,204	186,170
28 City Sec Svcs	34,851	2,216	569	17,413	0	706	1,537	711	16,131
Subtotal - City Secretary	34,851	2,216	569	17,413	0	706	1,537	711	16,131
29 City Council Svcs	487,312	17,955	7,756	237,358	0	9,617	20,956	9,690	219,891
Subtotal - City Council	487,312	17,955	7,756	237,358	0	9,617	20,956	9,690	219,891
30 Controller Fin Svcs	130,378	2,887	2,046	62,604	0	2,537	5,527	2,556	57,997
30 Controller Treasury	74,385	1,457	1,164	35,628	0	1,444	3,145	1,454	33,006
Subtotal - City Controller's Office	204,763	4,345	3,210	98,232	0	3,980	8,673	4,010	91,003
36 Design & Const	0	28,799	442	13,529	0	548	1,194	552	12,533
36 Building Svcs	0	524,671	8,053	246,473	0	9,987	21,760	10,062	228,336
36 Utilities	0	253,659	3,894	119,161	0	4,828	10,520	4,864	110,392

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:36 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
36 In-House Renov	\$0	\$168,914	\$2,593	\$79,350	\$0	\$3,215	\$7,006	\$3,239	\$73,511
36 Real Estate	0	71,972	1,105	33,810	0	1,370	2,985	1,380	31,322
Subtotal - General Services	0	1,048,014	16,086	492,323	0	19,948	43,465	20,098	456,093
Total Incoming	3,135,777	1,210,227	66,709	2,041,611	0	82,722	180,246	83,344	1,891,371
C. Total Allocated		\$48,862,724	\$639,882	\$21,956,837	\$10,340,447	\$891,223	\$2,959,645	\$115,678	\$11,959,012
			1.31%	44.94%	21.16%	1.82%	6.06%	0.24%	24.47%

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Design & Const Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	709,420.51	17.9513%	\$111,532	\$0	\$111,532	\$0	\$111,532
4 Finance Dir Office	550.97	0.0139%	87	0	87	0	87
36 General Services	183,180.41	4.6352%	28,799	0	28,799	0	28,799
37 HEC	6,458.12	0.1634%	1,015	0	1,015	39	1,055
39 Police	309,327.53	7.8273%	48,631	0	48,631	1,879	50,510
41 Fire	506,758.40	12.8231%	79,671	0	79,671	3,078	82,748
43 Solid Waste	120,479.55	3.0486%	18,941	0	18,941	732	19,673
44 Houston Airport System (HAS)	2,789.53	0.0706%	439	0	439	17	456
46 Library	376,320.93	9.5225%	59,164	0	59,164	2,285	61,449
47 Parks & Recreation	1,113,091.26	28.1658%	174,996	0	174,996	6,760	181,756
48 Health Department	390,376.93	9.8782%	61,374	0	61,374	2,371	63,744
50 Fleet Mgmt	1,568.02	0.0397%	247	0	247	10	256
70 PWE Water & Sewer	180,848.05	4.5762%	28,432	0	28,432	1,098	29,531
71 PWE Houston Transtar	170.79	0.0043%	27	0	27	1	28
72 PWE Other	50,580.69	1.2799%	7,952	0	7,952	307	8,259
Subtotal	3,951,921.69	100.0000%	621,306	0	621,306	18,576	639,882
Direct Bills					0		0
Total					\$621,306		\$639,882

Basis Units: GSD Fund 1001 expense per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Building Svcs Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	34,268.47	0.2638%	\$56,429	\$0	\$56,429	\$0	\$56,429
14 ARA Director Office	145,780.10	1.1223%	240,051	0	240,051	0	240,051
19 HITS CIO	86,727.46	0.6677%	142,811	0	142,811	0	142,811
25 Mayor	84,969.69	0.6542%	139,917	0	139,917	0	139,917
27 Legal	136,658.64	1.0521%	225,031	0	225,031	0	225,031
28 City Secretary	11,167.49	0.0860%	18,389	0	18,389	0	18,389
29 City Council	39,725.22	0.3058%	65,414	0	65,414	0	65,414
30 City Controller's Office	47,506.18	0.3657%	78,227	0	78,227	0	78,227
36 General Services	318,626.25	2.4531%	524,671	0	524,671	0	524,671
37 HEC	96,278.28	0.7412%	158,538	0	158,538	4,530	163,068
39 Police	5,247,900.19	40.4031%	8,641,535	0	8,641,535	246,913	8,888,449
40 Dept of Neighborhoods	8,946.09	0.0689%	14,731	0	14,731	421	15,152
41 Fire	2,174,947.42	16.7447%	3,581,411	0	3,581,411	102,331	3,683,742
42 Municipal Court	109,985.67	0.8468%	181,110	0	181,110	5,175	186,284
46 Library	2,124,931.58	16.3596%	3,499,051	0	3,499,051	99,978	3,599,029
47 Parks & Recreation	65,418.52	0.5037%	107,722	0	107,722	3,078	110,800
48 Health Department	2,230,897.76	17.1755%	3,673,542	0	3,673,542	104,964	3,778,506
50 Fleet Mgmt	7,871.67	0.0606%	12,962	0	12,962	370	13,332
62 Mayor Cable TV	16,257.37	0.1252%	26,770	0	26,770	765	27,535
Subtotal	12,988,864.05	100.0000%	21,388,312	0	21,388,312	568,525	21,956,837
Direct Bills					0		0
Total					\$21,388,312		\$21,956,837

Basis Units: GSD expenditures per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Utilities Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	35,571.27	0.2638%	\$27,281	\$0	\$27,281	\$0	\$27,281
14 ARA Director Office	151,322.29	1.1223%	116,056	0	116,056	0	116,056
19 HITS CIO	90,024.62	0.6677%	69,044	0	69,044	0	69,044
25 Mayor	88,200.02	0.6542%	67,644	0	67,644	0	67,644
27 Legal	141,854.05	1.0521%	108,794	0	108,794	0	108,794
28 City Secretary	11,592.05	0.0860%	8,890	0	8,890	0	8,890
29 City Council	41,235.48	0.3058%	31,625	0	31,625	0	31,625
30 City Controller's Office	49,312.25	0.3657%	37,820	0	37,820	0	37,820
36 General Services	330,739.61	2.4531%	253,659	0	253,659	0	253,659
37 HEC	99,938.54	0.7412%	76,647	0	76,647	0	76,647
39 Police	5,447,412.02	40.4031%	4,177,858	0	4,177,858	0	4,177,858
40 Dept of Neighborhoods	9,286.19	0.0689%	7,122	0	7,122	0	7,122
41 Fire	2,257,633.40	16.7447%	1,731,478	0	1,731,478	0	1,731,478
42 Municipal Court	114,167.05	0.8468%	87,560	0	87,560	0	87,560
46 Library	2,205,716.08	16.3596%	1,691,660	0	1,691,660	0	1,691,660
47 Parks & Recreation	67,905.56	0.5037%	52,080	0	52,080	0	52,080
48 Health Department	2,315,710.83	17.1755%	1,776,020	0	1,776,020	0	1,776,020
50 Fleet Mgmt	8,170.93	0.0606%	6,267	0	6,267	0	6,267
62 Mayor Cable TV	16,875.43	0.1252%	12,943	0	12,943	0	12,943
Subtotal	13,482,667.67	100.0000%	10,340,447	0	10,340,447	0	10,340,447
Direct Bills					0		0
Total					\$10,340,447		\$10,340,447

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

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

In-House Renov Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 Human Resources	1,757.14	0.0423%	\$367	\$0	\$367	\$0	\$367
33 PWE Administration Indirect	117,625.23	2.8308%	24,576	0	24,576	0	24,576
36 General Services	808,443.50	19.4559%	168,914	0	168,914	0	168,914
39 Police	1,036,584.52	24.9463%	216,581	0	216,581	7,399	223,979
41 Fire	2,034,332.50	48.9580%	425,047	0	425,047	14,520	439,567
42 Municipal Court	12,734.22	0.3065%	2,661	0	2,661	91	2,752
48 Health Department	107,336.83	2.5832%	22,427	0	22,427	766	23,193
71 PWE Houston Transtar	36,445.91	0.8771%	7,615	0	7,615	260	7,875
Subtotal	4,155,259.85	100.0000%	868,187	0	868,187	23,036	891,223
Direct Bills					0		0
Total					\$868,187		\$891,223

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Real Estate Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	81,519	0.9798%	\$28,506	\$0	\$28,506	\$0	\$28,506
14 ARA Director Office	47,243	0.5678%	16,520	0	16,520	0	16,520
16 ARA Operations	47,273	0.5682%	16,530	0	16,530	0	16,530
19 HITS CIO	122,883	1.4769%	42,970	0	42,970	0	42,970
24 Office Business Opportunity	24,033	0.2888%	8,404	0	8,404	0	8,404
25 Mayor	83,703	1.0060%	29,269	0	29,269	0	29,269
26 Human Resources	65,060	0.7819%	22,750	0	22,750	0	22,750
27 Legal	191,616	2.3030%	67,004	0	67,004	0	67,004
28 City Secretary	16,137	0.1939%	5,643	0	5,643	0	5,643
29 City Council	57,403	0.6899%	20,073	0	20,073	0	20,073
30 City Controller's Office	38,076	0.4576%	13,314	0	13,314	0	13,314
31 Health Administration	1,106,710	13.3013%	386,995	0	386,995	0	386,995
32 Planning & Dev Admin	62,871	0.7556%	21,985	0	21,985	0	21,985
33 PWE Administration Indirect	355,095	4.2678%	124,170	0	124,170	0	124,170
36 General Services	205,823	2.4737%	71,972	0	71,972	0	71,972
37 HEC	41,591	0.4999%	14,544	0	14,544	359	14,903
39 Police	2,604,633	31.3045%	910,790	0	910,790	22,483	933,272
40 Dept of Neighborhoods	12,927	0.1554%	4,520	0	4,520	112	4,632
41 Fire	1,078,954	12.9677%	377,289	0	377,289	9,313	386,603
42 Municipal Court	109,905	1.3209%	38,432	0	38,432	949	39,380
43 Solid Waste	26,421	0.3175%	9,239	0	9,239	228	9,467
46 Library	1,055,118	12.6812%	368,954	0	368,954	9,108	378,062
47 Parks & Recreation	32,453	0.3900%	11,348	0	11,348	280	11,628
50 Fleet Mgmt	376,039	4.5195%	131,494	0	131,494	3,246	134,739
56 ARA BARC	47,319	0.5687%	16,547	0	16,547	408	16,955
57 ARA Parking	11,400	0.1370%	3,986	0	3,986	98	4,085
70 PWE Water & Sewer	120,033	1.4427%	41,973	0	41,973	1,036	43,009
71 PWE Houston Transtar	54,000	0.6490%	18,883	0	18,883	466	19,349
73 Houston Permit Center	187,000	2.2475%	65,390	0	65,390	1,614	67,004
97 Other	57,075	0.6860%	19,958	0	19,958	493	20,451
Subtotal	8,320,313	100.0000%	2,909,452	0	2,909,452	50,193	2,959,645
Direct Bills					0		0
Total					\$2,909,452		\$2,959,645

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

Building Svcs Reimb Allocations

Dept:36 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Fleet Mgmt	226,608.32	9.6288%	\$8,904	\$0	\$8,904	\$2,235	\$11,138
57 ARA Parking	29,882.41	1.2697%	1,174	0	1,174	295	1,469
70 PWE Water & Sewer	650,688.24	27.6482%	25,566	0	25,566	6,417	31,983
71 PWE Houston Transtar	500,651.41	21.2731%	19,671	0	19,671	4,937	24,608
73 Houston Permit Center	945,623.45	40.1802%	37,154	0	37,154	9,325	46,480
Subtotal	2,353,453.83	100.0000%	92,469	0	92,469	23,209	115,678
Direct Bills					0		0
Total					\$92,469		\$115,678

Basis Units: Dollar expenses/revenues

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:36 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	111,532	0	0	0	0	0	0	111,532
4 Finance Dir Office	87	56,429	27,281	0	28,506	0	0	112,302
14 ARA Director Office	0	240,051	116,056	0	16,520	0	0	372,627
16 ARA Operations	0	0	0	0	16,530	0	0	16,530
19 HITS CIO	0	142,811	69,044	0	42,970	0	0	254,825
24 Office Business Opportunity	0	0	0	0	8,404	0	0	8,404
25 Mayor	0	139,917	67,644	0	29,269	0	0	236,830
26 Human Resources	0	0	0	367	22,750	0	0	23,117
27 Legal	0	225,031	108,794	0	67,004	0	0	400,830
28 City Secretary	0	18,389	8,890	0	5,643	0	0	32,922
29 City Council	0	65,414	31,625	0	20,073	0	0	117,112
30 City Controller's Office	0	78,227	37,820	0	13,314	0	0	129,361
31 Health Administration	0	0	0	0	386,995	0	0	386,995
32 Planning & Dev Admin	0	0	0	0	21,985	0	0	21,985
33 PWE Administration Indirect	0	0	0	24,576	124,170	0	0	148,746
36 General Services	28,799	524,671	253,659	168,914	71,972	0	0	1,048,014
37 HEC	1,055	163,068	76,647	0	14,903	0	0	255,672
39 Police	50,510	8,888,449	4,177,858	223,979	933,272	0	0	14,274,069
40 Dept of Neighborhoods	0	15,152	7,122	0	4,632	0	0	26,906
41 Fire	82,748	3,683,742	1,731,478	439,567	386,603	0	0	6,324,137
42 Municipal Court	0	186,284	87,560	2,752	39,380	0	0	315,976
43 Solid Waste	19,673	0	0	0	9,467	0	0	29,140
44 Houston Airport System (HAS)	456	0	0	0	0	0	0	456
46 Library	61,449	3,599,029	1,691,660	0	378,062	0	0	5,730,200
47 Parks & Recreation	181,756	110,800	52,080	0	11,628	0	0	356,264
48 Health Department	63,744	3,778,506	1,776,020	23,193	0	0	0	5,641,463
50 Fleet Mgmt	256	13,332	6,267	0	134,739	11,138	0	165,733
56 ARA BARC	0	0	0	0	16,955	0	0	16,955
57 ARA Parking	0	0	0	0	4,085	1,469	0	5,554
62 Mayor Cable TV	0	27,535	12,943	0	0	0	0	40,478
70 PWE Water & Sewer	29,531	0	0	0	43,009	31,983	0	104,523
71 PWE Houston Transtar	28	0	0	7,875	19,349	24,608	0	51,860
72 PWE Other	8,259	0	0	0	0	0	0	8,259
73 Houston Permit Center	0	0	0	0	67,004	46,480	0	113,484
97 Other	0	0	0	0	20,451	0	0	20,451
Total	\$639,882	\$21,956,837	\$10,340,447	\$891,223	\$2,959,645	\$115,678	\$0	\$36,903,712

**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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:37 HEC

Description		Amount	General Admin	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic 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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:37 HEC

Description		Amount	Fin Reporting & Operations	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council 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 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:37 HEC

Description		Amount	City Controller	Fin Operations	ARA Payroll Svcs	ARA Operations
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 - Services & Supplies		0	0	0	0	0
Department Cost Total		0	0	0	0	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0
General Admin Distribution			0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Operations
3 Accounting & Consult *	\$3,300	\$21	\$0	\$0	\$0	\$3,321	\$0	\$0	\$0	\$0
3 Non-Dpt. Legal Svcs/Lobby *	50,882	318	0	0	0	51,200	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	54,182	339	0	0	0	54,521	0	0	0	0
5 Financial Plg & Analysis	9,003	530	9,533	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	9,003	530	9,533	0	0	0	0	0	0	0
8 Gen Acctng *	4,205	270	0	0	0	0	0	0	0	4,476
8 Fixed Assets *	97	6	0	0	0	0	0	0	0	103
8 Auditing Svcs	3,274	0	3,274	0	0	0	0	0	0	0
8 Fin Operations *	3,598	239	0	0	0	0	0	0	0	0
Subtotal - Finance Reporting & Ops	11,174	515	3,274	0	0	0	0	0	0	4,579
10 Grants Mgmt	866	59	926	0	0	0	0	0	0	0
10 Cost Accounting *	1,196	84	0	0	0	0	0	0	1,280	0
10 Trust Funds Mgmt (TFM)	2,412	189	2,600	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,474	333	3,526	0	0	0	0	0	1,280	0
11 Perf Mgmt Svcs	9,308	354	9,663	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmt	9,308	354	9,663	0	0	0	0	0	0	0
13 Purchasing *	15,938	1,201	0	0	0	0	0	17,139	0	0
Subtotal - Finance Strategic Purchasing	15,938	1,201	0	0	0	0	0	17,139	0	0
16 Records *	8,459	696	0	0	0	0	0	0	0	0
16 3-1-1 Svcs *	905	77	0	0	0	0	983	0	0	0
Subtotal - ARA Operations	9,364	774	0	0	0	0	983	0	0	0
17 Payroll Svcs *	49,820	3,243	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	49,820	3,243	0	0	0	0	0	0	0	0
20 Enterprise Appl *	1,168	102	0	0	0	0	0	0	0	0
20 IT ERP *	37,172	1,654	0	0	0	0	0	0	0	0
20 EGIS	1,312	78	1,389	0	0	0	0	0	0	0
Subtotal - HITS EAS	39,652	1,834	1,389	0	0	0	0	0	0	0
21 Client Svcs *	2,653	304	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Operations
21 NW Data *	\$30,318	\$2,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 NW Voice *	14,076	988	0	0	0	0	0	0	0	0
Subtotal - HITS EIS	47,047	3,547	0	0	0	0	0	0	0	0
22 IT Radio Svcs *	18,869	925	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	18,869	925	0	0	0	0	0	0	0	0
23 Enterprise Project Mgmt	7,522	476	7,998	0	0	0	0	0	0	0
Subtotal - HITS Project Mgmt Office	7,522	476	7,998	0	0	0	0	0	0	0
24 Certification *	13,763	366	0	0	0	0	0	0	0	0
24 Reporting & Analytics	3,170	86	3,257	0	0	0	0	0	0	0
24 External Affairs & Outreach *	5,690	151	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	22,624	604	3,257	0	0	0	0	0	0	0
25 City Mayor Admin *	42,843	6,688	0	0	0	0	0	0	0	0
25 I Gov Relats *	3,308	526	0	0	0	0	0	0	0	0
Subtotal - Mayor	46,151	7,214	0	0	0	0	0	0	0	0
26 Selection *	11,746	451	0	0	0	0	0	0	0	0
26 Personnel Svcs *	18,992	669	0	0	0	0	0	0	0	0
Subtotal - Human Resources	30,738	1,120	0	0	0	0	0	0	0	0
27 Legal Svcs *	42,134	5,196	0	47,330	0	0	0	0	0	0
27 Inspector General *	38,762	4,549	0	0	43,312	0	0	0	0	0
Subtotal - Legal	80,896	9,746	0	47,330	43,312	0	0	0	0	0
28 City Sec Svcs *	5,443	346	0	0	0	0	0	0	0	0
Subtotal - City Secretary	5,443	346	0	0	0	0	0	0	0	0
29 City Council Svcs *	76,115	2,805	0	0	0	0	0	0	0	0
Subtotal - City Council	76,115	2,805	0	0	0	0	0	0	0	0
30 Controller Fin Svcs *	27,611	612	0	0	0	0	0	0	0	0
30 Controller Treasury *	11,618	228	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Operations
Subtotal - City Controller's Office	\$39,230	\$839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Design & Const	1,015	39	1,055	0	0	0	0	0	0	0
36 Building Svcs *	158,538	4,530	163,068	0	0	0	0	0	0	0
36 Utilities *	76,647	0	76,647	0	0	0	0	0	0	0
36 Real Estate *	14,544	359	14,903	0	0	0	0	0	0	0
Subtotal - General Services	250,744	4,928	255,672	0	0	0	0	0	0	0
Total Incoming	828,296	41,672	294,312	47,330	43,312	54,521	983	17,139	1,280	4,579
C. Total Allocated		\$869,968	\$294,312	\$47,330	\$43,312	\$54,521	\$983	\$17,139	\$1,280	\$4,579
			33.83%	5.44%	4.98%	6.27%	0.11%	1.97%	0.15%	0.53%

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller
3 Accounting & Consult *	\$3,300	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Dpt. Legal Svcs/Lobby *	50,882	318	0	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	54,182	339	0	0	0	0	0	0	0	0
5 Financial Plg & Analysis	9,003	530	0	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	9,003	530	0	0	0	0	0	0	0	0
8 Gen Acctng *	4,205	270	0	0	0	0	0	0	0	0
8 Fixed Assets *	97	6	0	0	0	0	0	0	0	0
8 Auditing Svcs	3,274	0	0	0	0	0	0	0	0	0
8 Fin Operations *	3,598	239	0	0	0	0	0	0	0	0
Subtotal - Finance Reporting & Ops	11,174	515	0	0	0	0	0	0	0	0
10 Grants Mgmt	866	59	0	0	0	0	0	0	0	0
10 Cost Accounting *	1,196	84	0	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	2,412	189	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,474	333	0	0	0	0	0	0	0	0
11 Perf Mgmt Svcs	9,308	354	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmt	9,308	354	0	0	0	0	0	0	0	0
13 Purchasing *	15,938	1,201	0	0	0	0	0	0	0	0
Subtotal - Finance Strategic Purchasing	15,938	1,201	0	0	0	0	0	0	0	0
16 Records *	8,459	696	0	0	0	0	0	0	0	0
16 3-1-1 Svcs *	905	77	0	0	0	0	0	0	0	0
Subtotal - ARA Operations	9,364	774	0	0	0	0	0	0	0	0
17 Payroll Svcs *	49,820	3,243	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	49,820	3,243	0	0	0	0	0	0	0	0
20 Enterprise Appl *	1,168	102	1,271	0	0	0	0	0	0	0
20 IT ERP *	37,172	1,654	38,826	0	0	0	0	0	0	0
20 EGIS	1,312	78	0	0	0	0	0	0	0	0
Subtotal - HITS EAS	39,652	1,834	40,097	0	0	0	0	0	0	0
21 Client Svcs *	2,653	304	0	2,957	0	0	0	0	0	0

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller
21 NW Data *	\$30,318	\$2,254	\$0	\$32,572	\$0	\$0	\$0	\$0	\$0	\$0
21 NW Voice *	14,076	988	0	15,064	0	0	0	0	0	0
Subtotal - HITS EIS	47,047	3,547	0	50,593	0	0	0	0	0	0
22 IT Radio Svcs *	18,869	925	0	19,794	0	0	0	0	0	0
Subtotal - HITS Radio	18,869	925	0	19,794	0	0	0	0	0	0
23 Enterprise Project Mgmt	7,522	476	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgmt Office	7,522	476	0	0	0	0	0	0	0	0
24 Certification *	13,763	366	0	0	14,129	0	0	0	0	0
24 Reporting & Analytics	3,170	86	0	0	0	0	0	0	0	0
24 External Affairs & Outreach *	5,690	151	0	0	5,842	0	0	0	0	0
Subtotal - Office Business Opportunity	22,624	604	0	0	19,971	0	0	0	0	0
25 City Mayor Admin *	42,843	6,688	0	0	0	49,531	0	0	0	0
25 I Gov Relats *	3,308	526	0	0	0	3,835	0	0	0	0
Subtotal - Mayor	46,151	7,214	0	0	0	53,366	0	0	0	0
26 Selection *	11,746	451	0	0	0	0	12,197	0	0	0
26 Personnel Svcs *	18,992	669	0	0	0	0	19,661	0	0	0
Subtotal - Human Resources	30,738	1,120	0	0	0	0	31,858	0	0	0
27 Legal Svcs *	42,134	5,196	0	0	0	0	0	0	0	0
27 Inspector General *	38,762	4,549	0	0	0	0	0	0	0	0
Subtotal - Legal	80,896	9,746	0	0	0	0	0	0	0	0
28 City Sec Svcs *	5,443	346	0	0	0	0	0	5,790	0	0
Subtotal - City Secretary	5,443	346	0	0	0	0	0	5,790	0	0
29 City Council Svcs *	76,115	2,805	0	0	0	0	0	0	78,920	0
Subtotal - City Council	76,115	2,805	0	0	0	0	0	0	78,920	0
30 Controller Fin Svcs *	27,611	612	0	0	0	0	0	0	0	28,223
30 Controller Treasury *	11,618	228	0	0	0	0	0	0	0	11,846

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller
Subtotal - City Controller's Office	\$39,230	\$839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,069
36 Design & Const	1,015	39	0	0	0	0	0	0	0	0
36 Building Svcs *	158,538	4,530	0	0	0	0	0	0	0	0
36 Utilities *	76,647	0	0	0	0	0	0	0	0	0
36 Real Estate *	14,544	359	0	0	0	0	0	0	0	0
Subtotal - General Services	250,744	4,928	0	0	0	0	0	0	0	0
Total Incoming	828,296	41,672	40,097	70,388	19,971	53,366	31,858	5,790	78,920	40,069
C. Total Allocated		\$869,968	\$40,097	\$70,388	\$19,971	\$53,366	\$31,858	\$5,790	\$78,920	\$40,069
			4.61%	8.09%	2.30%	6.13%	3.66%	0.67%	9.07%	4.61%

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	Fin Operations	ARA Payroll Svcs	ARA Operations
3 Accounting & Consult *	\$3,300	\$21	\$0	\$0	\$0
3 Non-Dpt. Legal Svcs/Lobby *	50,882	318	0	0	0
Subtotal - Non-Departmental-Gen Gov	54,182	339	0	0	0
5 Financial Plg & Analysis	9,003	530	0	0	0
Subtotal - Finance Financial Plg & Analysis	9,003	530	0	0	0
8 Gen Acctng *	4,205	270	0	0	0
8 Fixed Assets *	97	6	0	0	0
8 Auditing Svcs	3,274	0	0	0	0
8 Fin Operations *	3,598	239	3,836	0	0
Subtotal - Finance Reporting & Ops	11,174	515	3,836	0	0
10 Grants Mgmt	866	59	0	0	0
10 Cost Accounting *	1,196	84	0	0	0
10 Trust Funds Mgmt (TFM)	2,412	189	0	0	0
Subtotal - Finance Grants	4,474	333	0	0	0
11 Perf Mgmt Svcs	9,308	354	0	0	0
Subtotal - Finance Perform Mgmt	9,308	354	0	0	0
13 Purchasing *	15,938	1,201	0	0	0
Subtotal - Finance Strategic Purchasing	15,938	1,201	0	0	0
16 Records *	8,459	696	0	0	9,155
16 3-1-1 Svcs *	905	77	0	0	0
Subtotal - ARA Operations	9,364	774	0	0	9,155
17 Payroll Svcs *	49,820	3,243	0	53,063	0
Subtotal - ARA Payroll Services	49,820	3,243	0	53,063	0
20 Enterprise Appl *	1,168	102	0	0	0
20 IT ERP *	37,172	1,654	0	0	0
20 EGIS	1,312	78	0	0	0
Subtotal - HITS EAS	39,652	1,834	0	0	0
21 Client Svcs *	2,653	304	0	0	0

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FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	Fin Operations	ARA Payroll Svcs	ARA Operations
21 NW Data *	\$30,318	\$2,254	\$0	\$0	\$0
21 NW Voice *	14,076	988	0	0	0
Subtotal - HITS EIS	47,047	3,547	0	0	0
22 IT Radio Svcs *	18,869	925	0	0	0
Subtotal - HITS Radio	18,869	925	0	0	0
23 Enterprise Project Mgmt	7,522	476	0	0	0
Subtotal - HITS Project Mgmt Office	7,522	476	0	0	0
24 Certification *	13,763	366	0	0	0
24 Reporting & Analytics	3,170	86	0	0	0
24 External Affairs & Outreach *	5,690	151	0	0	0
Subtotal - Office Business Opportunity	22,624	604	0	0	0
25 City Mayor Admin *	42,843	6,688	0	0	0
25 I Gov Relats *	3,308	526	0	0	0
Subtotal - Mayor	46,151	7,214	0	0	0
26 Selection *	11,746	451	0	0	0
26 Personnel Svcs *	18,992	669	0	0	0
Subtotal - Human Resources	30,738	1,120	0	0	0
27 Legal Svcs *	42,134	5,196	0	0	0
27 Inspector General *	38,762	4,549	0	0	0
Subtotal - Legal	80,896	9,746	0	0	0
28 City Sec Svcs *	5,443	346	0	0	0
Subtotal - City Secretary	5,443	346	0	0	0
29 City Council Svcs *	76,115	2,805	0	0	0
Subtotal - City Council	76,115	2,805	0	0	0
30 Controller Fin Svcs *	27,611	612	0	0	0
30 Controller Treasury *	11,618	228	0	0	0

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B. Incoming Costs

Dept:37 HEC

Department	First Incoming	Second Incoming	Fin Operations	ARA Payroll Svcs	ARA Operations
Subtotal - City Controller's Office	\$39,230	\$839	\$0	\$0	\$0
36 Design & Const	1,015	39	0	0	0
36 Building Svcs *	158,538	4,530	0	0	0
36 Utilities *	76,647	0	0	0	0
36 Real Estate *	14,544	359	0	0	0
Subtotal - General Services	250,744	4,928	0	0	0
Total Incoming	828,296	41,672	3,836	53,063	9,155
C. Total Allocated		\$869,968	\$3,836	\$53,063	\$9,155
			0.44%	6.10%	1.05%

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General Svcs Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	\$61,595	\$0	\$61,595	\$1,435	\$63,030
84 HEC-911 Network	41,591	31.5083%	90,621	0	90,621	2,111	92,733
86 HEC-HFD	14,178	10.7409%	30,892	0	30,892	720	31,612
87 HEC-Harris County	6,171	4.6750%	13,446	0	13,446	313	13,759
88 HEC-Genl Svcs Dept	13,552	10.2667%	29,528	0	29,528	688	30,216
89 HEC-Homeland Security	2,977	2.2553%	6,487	0	6,487	151	6,638
90 HEC-Off of Emg Mgmt	10,726	8.1258%	23,371	0	23,371	544	23,915
91 HEC-HPD	14,536	11.0121%	31,672	0	31,672	738	32,410
Subtotal	132,000	100.0000%	287,611	0	287,611	6,701	294,312
Direct Bills					0		0
Total					\$287,611		\$294,312

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

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Legal 911 Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 HEC-911 Network	100	100.0000%	\$42,134	\$0	\$42,134	\$5,196	\$47,330
Subtotal	100	100.0000%	42,134	0	42,134	5,196	47,330
Direct Bills					0		0
Total					\$42,134		\$47,330

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

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Legal OIG Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$779	\$0	\$779	\$91	\$870
84 HEC-911 Network	156.30	68.2831%	26,468	0	26,468	3,106	29,575
85 HEC-Police Call Takers	59.30	25.9065%	10,042	0	10,042	1,179	11,221
90 HEC-Off of Emg Mgmt	8.70	3.8008%	1,473	0	1,473	173	1,646
Subtotal	228.90	100.0000%	38,762	0	38,762	4,549	43,312
Direct Bills					0		0
Total					\$38,762		\$43,312

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

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Citywide Gen Gov Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$1,807	\$0	\$1,807	\$11	\$1,818
83 HEC-IT	5,216,893	20.6934%	11,212	0	11,212	70	11,282
84 HEC-911 Network	13,041,283	51.7296%	28,028	0	28,028	175	28,203
85 HEC-Police Call Takers	4,439,573	17.6100%	9,541	0	9,541	60	9,601
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	3,593	0	3,593	22	3,616
Subtotal	25,210,467	100.0000%	54,182	0	54,182	339	54,521
Direct Bills					0		0
Total					\$54,182		\$54,521

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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FY 2018 FULL COST ALLOCATION PLAN**

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ARA 311 Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$18	\$0	\$18	\$2	\$20
84 HEC-911 Network	156.30	68.2831%	618	0	618	53	671
85 HEC-Police Call Takers	59.30	25.9065%	235	0	235	20	255
90 HEC-Off of Emg Mgmt	8.70	3.8008%	34	0	34	3	37
Subtotal	228.90	100.0000%	905	0	905	77	983
Direct Bills					0		0
Total					\$905		\$983

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

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FY 2018 FULL COST ALLOCATION PLAN**

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Fin Strategic Purchasing Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$532	\$0	\$532	\$40	\$572
83 HEC-IT	5,216,893	20.6934%	3,298	0	3,298	248	3,547
84 HEC-911 Network	13,041,283	51.7296%	8,245	0	8,245	621	8,866
85 HEC-Police Call Takers	4,439,573	17.6100%	2,807	0	2,807	211	3,018
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	1,057	0	1,057	80	1,137
Subtotal	25,210,467	100.0000%	15,938	0	15,938	1,201	17,139
Direct Bills					0		0
Total					\$15,938		\$17,139

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Grants Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$83	\$0	\$83	\$6	\$88
83 HEC-IT	5,216,893	42.8697%	513	0	513	36	549
85 HEC-Police Call Takers	4,439,573	36.4821%	436	0	436	31	467
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	164	0	164	12	176
Subtotal	12,169,184	100.0000%	1,196	0	1,196	84	1,280
Direct Bills					0		0
Total					\$1,196		\$1,280

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

Source: COH Expenditure Report

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Fin Reporting & Operations Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$144	\$0	\$144	\$9	\$153
83 HEC-IT	5,216,893	20.6934%	890	0	890	57	948
84 HEC-911 Network	13,041,283	51.7296%	2,226	0	2,226	143	2,369
85 HEC-Police Call Takers	4,439,573	17.6100%	758	0	758	49	806
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	285	0	285	18	304
Subtotal	25,210,467	100.0000%	4,303	0	4,303	276	4,579
Direct Bills					0		0
Total					\$4,303		\$4,579

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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IT Admin & Apps Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$2,649	\$0	\$2,649	\$121	\$2,771
83 HEC-IT	5,216,893	42.8697%	16,437	0	16,437	753	17,189
85 HEC-Police Call Takers	4,439,573	36.4821%	13,988	0	13,988	641	14,628
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	5,267	0	5,267	241	5,509
Subtotal	12,169,184	100.0000%	38,341	0	38,341	1,756	40,097
Direct Bills					0		0
Total					\$38,341		\$40,097

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

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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IT Infrastructure Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	6.3361%	\$4,177	\$0	\$4,177	\$283	\$4,460
85 HEC-Police Call Takers	59.30	81.6804%	53,841	0	53,841	3,652	57,493
90 HEC-Off of Emg Mgmt	8.70	11.9835%	7,899	0	7,899	536	8,435
Subtotal	72.60	100.0000%	65,916	0	65,916	4,472	70,388
Direct Bills					0		0
Total					\$65,916		\$70,388

Basis Units: Number of HEC FTEs excl 911 network

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Office Business Opp Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$391	\$0	\$391	\$10	\$401
84 HEC-911 Network	156.30	68.2831%	13,284	0	13,284	353	13,637
85 HEC-Police Call Takers	59.30	25.9065%	5,040	0	5,040	134	5,174
90 HEC-Off of Emg Mgmt	8.70	3.8008%	739	0	739	20	759
Subtotal	228.90	100.0000%	19,454	0	19,454	517	19,971
Direct Bills					0		0
Total					\$19,454		\$19,971

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Mayor's Office Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$1,539	\$0	\$1,539	\$241	\$1,780
83 HEC-IT	5,216,893	20.6934%	9,550	0	9,550	1,493	11,043
84 HEC-911 Network	13,041,283	51.7296%	23,874	0	23,874	3,732	27,606
85 HEC-Police Call Takers	4,439,573	17.6100%	8,127	0	8,127	1,270	9,398
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	3,061	0	3,061	478	3,539
Subtotal	25,210,467	100.0000%	46,151	0	46,151	7,214	53,366
Direct Bills					0		0
Total					\$46,151		\$53,366

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Human Resources Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$618	\$0	\$618	\$23	\$640
84 HEC-911 Network	156.30	68.2831%	20,989	0	20,989	765	21,754
85 HEC-Police Call Takers	59.30	25.9065%	7,963	0	7,963	290	8,253
90 HEC-Off of Emg Mgmt	8.70	3.8008%	1,168	0	1,168	43	1,211
Subtotal	228.90	100.0000%	30,738	0	30,738	1,120	31,858
Direct Bills					0		0
Total					\$30,738		\$31,858

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

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City Sec Svcs Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$182	\$0	\$182	\$12	\$193
83 HEC-IT	5,216,893	20.6934%	1,126	0	1,126	72	1,198
84 HEC-911 Network	13,041,283	51.7296%	2,816	0	2,816	179	2,995
85 HEC-Police Call Takers	4,439,573	17.6100%	959	0	959	61	1,020
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	361	0	361	23	384
Subtotal	25,210,467	100.0000%	5,443	0	5,443	346	5,790
Direct Bills					0		0
Total					\$5,443		\$5,790

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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City Council Svcs Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$1,530	\$0	\$1,530	\$56	\$1,586
84 HEC-911 Network	156.30	68.2831%	51,974	0	51,974	1,915	53,889
85 HEC-Police Call Takers	59.30	25.9065%	19,719	0	19,719	727	20,445
90 HEC-Off of Emg Mgmt	8.70	3.8008%	2,893	0	2,893	107	3,000
Subtotal	228.90	100.0000%	76,115	0	76,115	2,805	78,920
Direct Bills					0		0
Total					\$76,115		\$78,920

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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4/25/2017

City Controller Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$1,308	\$0	\$1,308	\$28	\$1,336
83 HEC-IT	5,216,893	20.6934%	8,118	0	8,118	174	8,292
84 HEC-911 Network	13,041,283	51.7296%	20,293	0	20,293	434	20,728
85 HEC-Police Call Takers	4,439,573	17.6100%	6,908	0	6,908	148	7,056
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	2,602	0	2,602	56	2,657
Subtotal	25,210,467	100.0000%	39,230	0	39,230	839	40,069
Direct Bills					0		0
Total					\$39,230		\$40,069

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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Fin Operations Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$120	\$0	\$120	\$8	\$128
83 HEC-IT	5,216,893	20.6934%	744	0	744	49	794
84 HEC-911 Network	13,041,283	51.7296%	1,861	0	1,861	124	1,985
85 HEC-Police Call Takers	4,439,573	17.6100%	634	0	634	42	676
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	239	0	239	16	254
Subtotal	25,210,467	100.0000%	3,598	0	3,598	239	3,836
Direct Bills					0		0
Total					\$3,598		\$3,836

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

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ARA Payroll Svcs Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$3,442	\$0	\$3,442	\$224	\$3,667
83 HEC-IT	5,216,893	42.8697%	21,358	0	21,358	1,390	22,748
85 HEC-Police Call Takers	4,439,573	36.4821%	18,175	0	18,175	1,183	19,358
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	6,844	0	6,844	446	7,290
Subtotal	12,169,184	100.0000%	49,820	0	49,820	3,243	53,063
Direct Bills					0		0
Total					\$49,820		\$53,063

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

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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ARA Operations Allocations

Dept:37 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$282	\$0	\$282	\$23	\$305
83 HEC-IT	5,216,893	20.6934%	1,750	0	1,750	144	1,894
84 HEC-911 Network	13,041,283	51.7296%	4,376	0	4,376	360	4,736
85 HEC-Police Call Takers	4,439,573	17.6100%	1,490	0	1,490	123	1,612
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	561	0	561	46	607
Subtotal	25,210,467	100.0000%	8,459	0	8,459	696	9,155
Direct Bills					0		0
Total					\$8,459		\$9,155

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept:37 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Operations	IT Admin & Apps	IT Infrastructure
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	0	0	870	1,818	20	572	88	153	2,771	4,460
83 HEC-IT	63,030	0	0	11,282	0	3,547	549	948	17,189	0
84 HEC-911 Network	92,733	47,330	29,575	28,203	671	8,866	0	2,369	0	0
85 HEC-Police Call Takers	0	0	11,221	9,601	255	3,018	467	806	14,628	57,493
86 HEC-HFD	31,612	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	13,759	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	30,216	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	6,638	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgmt	23,915	0	1,646	3,616	37	1,137	176	304	5,509	8,435
91 HEC-HPD	32,410	0	0	0	0	0	0	0	0	0
Total	\$294,312	\$47,330	\$43,312	\$54,521	\$983	\$17,139	\$1,280	\$4,579	\$40,097	\$70,388

CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept:37 HEC

Department	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller	Fin Operations	ARA Payroll Svcs	ARA Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	401	1,780	640	193	1,586	1,336	128	3,667	305	20,789
83 HEC-IT	0	11,043	0	1,198	0	8,292	794	22,748	1,894	142,513
84 HEC-911 Network	13,637	27,606	21,754	2,995	53,889	20,728	1,985	0	4,736	357,075
85 HEC-Police Call Takers	5,174	9,398	8,253	1,020	20,445	7,056	676	19,358	1,612	170,481
86 HEC-HFD	0	0	0	0	0	0	0	0	0	31,612
87 HEC-Harris County	0	0	0	0	0	0	0	0	0	13,759
88 HEC-Genl Svcs Dept	0	0	0	0	0	0	0	0	0	30,216
89 HEC-Homeland Security	0	0	0	0	0	0	0	0	0	6,638
90 HEC-Off of Emg Mgmt	759	3,539	1,211	384	3,000	2,657	254	7,290	607	64,475
91 HEC-HPD	0	0	0	0	0	0	0	0	0	32,410
Total	\$19,971	\$53,366	\$31,858	\$5,790	\$78,920	\$40,069	\$3,836	\$53,063	\$9,155	\$869,968

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

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

FY 2016
4/25/2017

A. Department Costs

Dept:38 PWE General Fund Credit

Description		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund 8300	P	(67,335)	0	(67,335)
Subtotal - Services & Supplies		(67,335)	0	(67,335)
Department Cost Total		(67,335)	0	(67,335)
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		(67,335)	0	(67,335)
General Admin Distribution			0	0
Grand Total		\$(67,335)		\$(67,335)

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Custom%)

Dept:38 PWE General Fund Credit

No Indirect Costs

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CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

General Fund Credit Allocations

Dept:38 PWE General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	100	100.0000%	\$(67,335)	\$0	\$(67,335)	\$0	\$(67,335)
Subtotal	100	100.0000%	(67,335)	0	(67,335)	0	(67,335)
Direct Bills					0		0
Total					\$(67,335)		\$(67,335)

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

**CITY OF HOUSTON, TEXAS
FY 2018 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:38 PWE General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
70 PWE Water & Sewer	(67,335)	(67,335)
Total	<u><u>\$(67,335)</u></u>	<u><u>\$(67,335)</u></u>