

CITY OF HOUSTON, TEXAS

FY 2018 2 CFR PART 200 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 2 CFR Part 200 Cost Allocation Plan
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For the Fiscal Year Ended
June 30, 2016**

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal based on Fiscal Year ended June 30, 2016, to establish cost allocations or billings for use in Fiscal Year 2018, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature:



Name of Official: Arif Rasheed

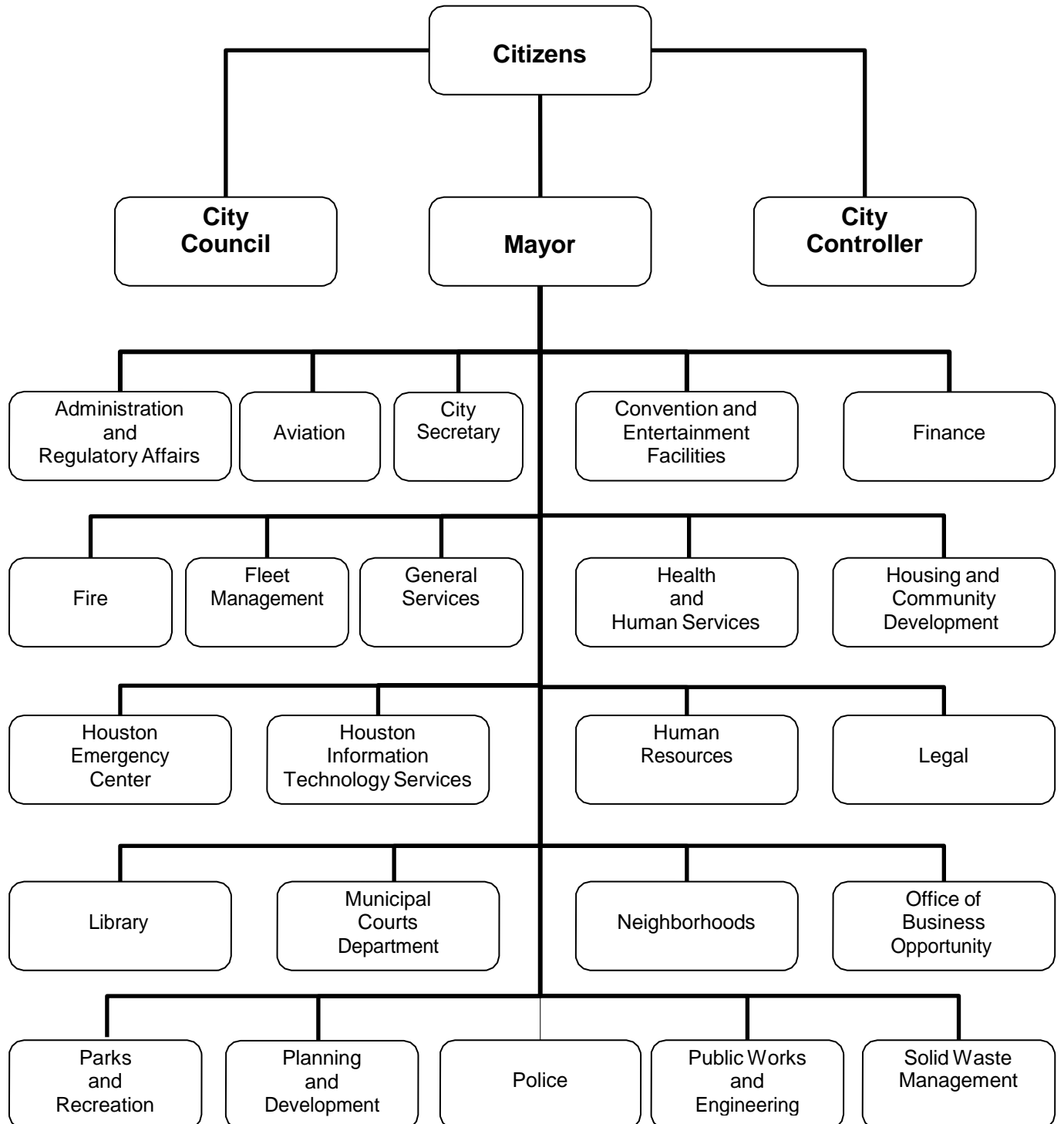
Title: Deputy Director

Date of Execution:

April 25, 2017

SECTION II – ORGANIZATION CHART

ORGANIZATION CHART



SECTION III – OVERVIEW

City of Houston, Texas
FY 2018 2 CFR Part 200 Cost Allocation Plan and
Indirect Cost Rate Proposal
Based on Actual Expenditures
For 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.

¹2 CFR Part 200.56

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

USING A COST ALLOCATION PLAN

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

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY 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.

CERTIFICATION STATEMENT

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

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

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

City of Houston, Texas
FY 2018 2 CFR Part 200 Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 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	11,556,799	-	-
City Controller's Office	8,037,765	7,118,540	919,226	-	8,037,765	8,037,765	(1)	6,441,479	1,596,287
Finance	17,656,942	13,104,670	4,552,272	-	17,656,942	17,656,942	2,663,491	14,993,451	-
Admn. & Regulatory Affairs	29,241,234	15,544,003	4,173,338	9,523,893	19,717,341	19,717,341	5,991,715	13,067,098	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	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	8,562,092	6,876,454
Citywide General Government	197,731,317	11,390,102	110,278,772	76,062,443	121,668,873	124,484,686	103,198,571	18,470,302	-
GRAND TOTAL	2,016,544,065	1,510,831,632	392,248,119	113,464,314	1,903,079,751	1,905,537,935	1,727,943,650	148,157,443	26,978,658
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							(662,257)	
Unallocated Indirect fr disallow functions	OBO							(43,416)	
Unallocated Indirect fr disallow functions	HR							(2,083,177)	
Unallocated Indirect fr disallow functions	Gen Svcs							(1,524,990)	
Unallocated Indirect fr disallow functions	Legal							(963,063)	
Unallocated Indirect fr disallow functions	Controller							(106,796)	
Summary Schedule Total								145,676,000	

SECTION V – FY 2018 INDIRECT COST RATE PROPOSAL

City of Houston, TX
FY 2018 Indirect Cost Rate Proposal
2 CFR Part 200 Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2016

	2 CFRP 200 Aviation Department	2 CFRP 200 Library Department	2 CFRP 200 Parks Department	2 CFRP 200 Health Department	2 CFRP 200 Hsg & Com Dev Department	2 CFRP 200 Planning/Dev Department	2 CFRP 200 Police Department	2 CFRP 200 GSD-Non-GF Department
<u>CARRY FORWARD COMPUTATION</u>								
FY 2016 FIXED RATE(BASED ON FY2014)	3.98%	8.60%	10.49%	36.08%	16.01%	87.33%	28.89%	26.45%
FY 2016 ACTUAL DIRECT SALS & BENES	100,835,972	30,476,044	46,206,046	80,212,565	9,555,728	6,402,143	647,826,348	7,156,460
FY 2016 ACTUAL RECOVERY	4,013,272	2,620,940	4,847,014	28,940,693	1,529,872	5,590,991	187,157,032	1,892,884
FY 2016 ROLL FORWARD FROM FY 2014	617,759	51,028	(469,161)	(316,660)	790,846	1,661,267	(12,823,872)	(90,376)
FY 2016 ACTUAL INDIRECT COSTS	3,091,722	2,534,264	5,021,339	24,709,428	1,125,306	3,014,251	209,404,419	2,258,758
FY 2016 CARRY FORWARD AMOUNT	(303,791)	(35,648)	(294,836)	(4,547,925)	386,280	(915,473)	9,423,515	275,498
<u>FY 2016 INDIRECT COST RATE</u>								
ACTUAL FY 2016 INDIRECT COSTS	3,091,722	2,534,264	5,021,339	24,709,428	1,125,306	3,014,251	209,404,419	2,258,758
FY 2014 CARRY FORWARD AMOUNT	(303,791)	(35,648)	(294,836)	(4,547,925)	386,280	(915,473)	9,423,515	275,498
TOTAL INDIRECT COST POOL	2,787,931	2,498,616	4,726,503	20,161,503	1,511,586	2,098,778	218,827,934	2,534,256
FY 2016 DIRECT SALARY BASE	100,835,972	30,476,044	46,206,046	80,212,565	9,555,728	6,402,143	647,826,348	7,156,460
FY 2018 FIXED RATE	2.76%	8.20%	10.23%	25.14%	15.82%	32.78%	33.78%	35.41%

**SECTION VI – FY 2018 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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23 Personnel Svcs	Number of FTE positions all funds	COH FTE Report	249

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23 Classified Testing	Number of classified employees tested	HR Testing Report	251
23 Non-GF	**Not Allocated**		
23 Allocation Summary			252
Legal			254
24 Department Costs			255
24 Incoming Costs			256
24 Legal Svcs	Number of Legal staff hours per department	Legal Staffing Report	259
24 PWE Legal	PWE Legal chargebacks by area	Legal Chargeback Report	261
24 Inspector General	% of complaints investigated	Complaint Report	262
24 Other	**Not Allocated**		
24 Allocation Summary			263
City Controller's Office			264
25 Department Costs			265
25 Incoming Costs			266
25 Controller Fin Svcs	Number of rev, exp, & purch transactions per dept	COH Transaction Report	269
25 Controller Treasury	**Not Allocated**		
25 Allocation Summary			272
Health Administration			275
26 Department Costs			276
26 Incoming Costs			277
26 Health Admin	Direct allocation to Health Department	Direct Allocation	279
26 Allocation Summary			280
Planning & Dev Admin			281
27 Department Costs			282
27 Incoming Costs			283
27 Planning Admin - FTEs	Planning & Dev FTEs	COH FTE Report	285
27 Planning Admin - Expenditures	Planning & Dev FY2016 Expenditures	COH Expenditure Report	286
27 Allocation Summary			287
PWE Administration Indirect			288
28 Department Costs			289
28 Incoming Costs			290
28 Admin Expenditures	PWE FY2016 Expenditures	COH Expenditure Report	291
28 Admin FTEs	PWE FY2016 FTEs	COH FTE Report	292
28 Allocation Summary			293
CIP Sal Rec PWE			294
29 Department Costs			295
29 Incoming Costs			296
29 CIP Admin Svcs	Number of FTEs supported in CIP Sal Rec	COH FTE Report	298
29 Allocation Summary			299

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HPD Police Records			300
30 Department Costs			301
30 Incoming Costs			302
30 Records Mgmt	Number of reports issued per department	Police Department Report	304
30 Allocation Summary			305
General Services			306
31 Department Costs			308
31 Incoming Costs			309
31 Design & Const	GSD Fund 1001 expense per department served	GSD Report	312
31 Building Svcs	GSD expenditures per department served	GSD Report	313
31 Utilities	Dollar amount of utility costs	GSD Report	314
31 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	315
31 Real Estate	Square footage maintained by GSD	GSD Report	316
31 Building Svcs Reimb	Dollar expenses/revenues	GSD Report	317
31 Other Non-GF	**Not Allocated**		
31 Allocation Summary			318
HEC			319
32 Department Costs			320
32 Incoming Costs			323
32 General Svcs	Square footage of occupants in HEC building	GSD Report	329
32 Legal 911	Direct allocation to HEC 911 Network	Direct Allocation	330
32 Legal OIG	Number of HEC FTEs	COH FTE Report	331
32 Citywide Gen Gov	Expenditures of HEC departments	COH Expenditure Report	332
32 ARA 311	Number of HEC FTEs	COH FTE Report	333
32 Fin Strategic Purchasing	Expenditures of HEC departments	COH Expenditure Report	334
32 Fin Grants	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	335
32 Fin Reporting & Ops	Expenditures of HEC departments	COH Expenditure Report	336
32 IT Admin & Apps	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	337
32 IT Infrastructure	Number of HEC FTEs excl 911 network	COH FTE Report	338
32 Office Business Opp	Number of HEC FTEs	COH FTE Report	339
32 Mayor's Office	Expenditures of HEC departments	COH Expenditure Report	340
32 Human Resources	Number of HEC FTEs	COH FTE Report	341
32 City Controller	Expenditures of HEC departments	COH Expenditure Report	342
32 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	343
32 ARA Payroll Svcs	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	344
32 ARA Operations	Expenditures of HEC departments	COH Expenditure Report	345
32 Allocation Summary			346
PWE General Fund Credit			348
33 Department Costs			349
33 Incoming Costs			350
33 General Fund Credit	Direct allocation to PWE Water & Sewer	Direct Allocation	351
33 Allocation Summary			352

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Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste
1 Building Depreciation	\$0	\$0	\$0	\$10,152	\$36,113	\$5,206	\$8,133	\$0	\$89,629	\$0
2 Equipment Depreciation	0	0	0	0	2,394	577,063	6,337	1,257,767	3,466	179,428
3 Non-Departmental-Gen Gov	15,331	11,807	19,200	23,498	366,301	3,212,811	274,962	768,029	854,289	1,417,938
4 Finance Dir Office	152,707	108,706	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	477	1,774	2,394	1,249	22,992	232,935	11,404	227,052	37,632	46,477
6 Finance City Council	0	0	0	0	686,058	0	0	0	0	0
7 Finance Reporting & Ops	535	1,696	2,074	1,119	24,068	351,122	12,422	370,117	41,977	77,692
8 Finance Internal Controls	389	668	332	273	4,591	313,337	4,969	196,390	11,001	28,463
9 Finance Grants	149	256	127	105	1,758	164,816	11,194	81,917	4,843	36,370
10 Finance Perform Mgmt	371	638	317	261	4,382	317,206	6,212	188,466	11,503	30,126
11 Finance Strategic Purchasing	1,548	1,548	0	0	56,747	555,085	131,549	94,922	291,471	272,899
12 ARA Director Office	0	0	83,611	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	13,519	0	0	0	113,519	0	0	0
14 ARA Operations	233	166	284	7,369	33,069	804,790	213,963	199,519	1,790,686	1,470,186
15 ARA Payroll Services	1,350	961	1,647	2,082	17,754	1,463,635	33,862	963,171	70,766	100,372
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	1,148	656	1,148	1,847	16,077	1,264,525	26,113	861,281	1,184,025	111,865
18 HITS EIS	1,056	3,929	5,302	5,317	96,686	517,476	65,938	1,260,964	110,467	188,683
19 HITS Radio	0	0	0	0	0	4,045,558	0	1,107,553	0	259,708
20 HITS Project Mgmt Office	204	145	249	315	2,683	271,613	68,367	210,581	485,512	15,170
21 Office Business Opportunity	510	363	623	819	8,883	625,219	23,550	391,216	38,702	58,113
22 Mayor	1,238	881	1,510	1,909	490,888	1,341,947	31,046	883,093	64,883	92,027
23 Human Resources	501	357	611	1,338	20,727	869,670	15,771	1,084,007	34,557	73,820
24 Legal	0	0	0	64,623	90,893	930,555	537,843	427,849	34,064	115,140
25 City Controller's Office	1,388	5,164	6,968	3,633	66,909	677,870	33,188	660,750	109,513	135,253
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	103,289	0	527	0	0
31 General Services	0	0	0	33,173	118,004	14,096,232	26,574	6,242,911	312,063	28,625
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$179,133	\$139,715	\$139,917	\$159,082	\$2,167,978	\$32,741,961	\$1,656,916	\$17,478,081	\$5,581,048	\$4,738,356

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Department	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health Department	Convention & Entertainment	Fleet Mgmt	Planning & Development Other	Planning & Development Spec Rev	General Debt
1 Building Depreciation	\$0	\$0	\$4,606	\$0	\$0	\$0	\$7,156	\$0	\$0	\$0
2 Equipment Depreciation	0	0	71,889	40,370	0	0	10,251	0	0	0
3 Non-Departmental-Gen Gov	44,758	15,854	1,191,884	1,688,541	1,030,431	2,123	26,720	123,972	842	3,119
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	127,983	41,207	32,595	142,322	166,144	6,071	76,405	6,929	2,407	8,918
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	307,111	42,732	110,164	235,647	153,071	46,678	78,075	6,450	2,378	7,258
8 Finance Internal Controls	0	191	13,510	27,527	13,951	0	0	1,596	0	0
9 Finance Grants	84,193	221,051	6,537	34,773	217,041	7	8,398	2,074	426	0
10 Finance Perform Mgmt	111,263	23,153	14,510	32,727	45,122	18	29,546	2,050	1,061	0
11 Finance Strategic Purchasing	693,340	325,003	199,645	265,677	450,877	516	450,877	13,929	2,064	516
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	101,196	17,649	27,173	83,510	311,288	626	25,557	2,373	378	0
15 ARA Payroll Services	(57,055)	36,424	109,730	171,001	236,986	0	79,804	13,773	2,196	0
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	216,821	45,282	109,583	174,272	276,526	1,312	86,444	17,522	34,081	0
18 HITS EIS	298,435	135,468	199,801	462,835	367,920	13,445	248,280	15,343	5,329	19,749
19 HITS Radio	0	0	0	128,069	0	0	17,849	0	0	0
20 HITS Project Mgmt Office	55,957	5,505	51,166	44,013	35,816	0	23,589	2,082	332	0
21 Office Business Opportunity	221,013	16,067	46,663	93,876	125,845	0	113,512	7,381	830	0
22 Mayor	249,084	33,396	100,607	156,784	217,283	0	73,169	12,628	2,014	0
23 Human Resources	135,507	19,927	67,679	153,189	138,280	189	48,467	5,489	6,659	0
24 Legal	129,224	26,479	81,667	300,003	74,893	0	28,414	0	0	0
25 City Controller's Office	372,447	119,919	94,855	414,175	483,501	17,669	222,347	20,163	7,003	25,953
26 Health Administration	0	0	0	0	14,793,291	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	2,491,442	201,056	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	21,606	0	0	0	0	0	0
31 General Services	446	0	5,658,998	350,422	5,571,162	0	162,283	0	0	0
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,091,722	\$1,125,306	\$8,193,262	\$5,021,339	\$24,709,428	\$88,654	\$1,817,143	\$2,745,195	\$269,056	\$65,513

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Department	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other
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	3,783	381	6,018	9,309	120,462	799	3,137	203	803	5,518
4 Finance Dir Office	1,017,182	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	10,819	1,088	17,208	26,620	29,226	56	8,971	580	2,295	15,777
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	9,428	2,575	15,766	22,981	25,595	56	9,092	505	2,435	14,587
8 Finance Internal Controls	0	0	(0)	0	2,057	28	0	0	0	0
9 Finance Grants	660	1,713	1,785	1,335	2,183	11	1,816	33	575	32,861
10 Finance Perform Mgmt	1,576	4,269	4,450	3,326	4,573	26	4,527	83	1,433	4,414
11 Finance Strategic Purchasing	5,159	6,706	27,857	29,405	12,897	0	25,278	0	9,286	146,509
12 ARA Director Office	0	53,418	1,193,775	595,717	502,825	0	0	0	0	0
13 ARA Financial Svcs	0	8,637	193,024	123,175	81,303	0	0	0	35,112	79,238
14 ARA Operations	1,549	181	4,052	242,498	1,707	12	2,030	79	3,178	1,663
15 ARA Payroll Services	8,992	1,052	23,520	15,009	9,907	69	11,783	458	4,278	9,655
16 HITS CIO	0	0	0	0	0	8,863	0	0	0	0
17 HITS EAS	7,519	892	26,429	12,064	42,015	0	8,846	346	3,116	5,576
18 HITS EIS	23,957	2,410	41,253	58,949	68,017	125	19,865	1,284	5,083	34,938
19 HITS Radio	0	0	0	24,097	0	0	0	0	0	0
20 HITS Project Mgmt Office	1,359	159	3,555	2,268	1,497	10	1,781	69	647	1,459
21 Office Business Opportunity	3,399	398	8,891	5,674	3,745	26	4,454	173	1,617	3,650
22 Mayor	8,244	965	21,565	13,761	9,083	63	10,803	420	3,923	522,474
23 Human Resources	3,337	391	8,729	5,570	3,677	25	4,373	170	1,588	3,583
24 Legal	0	0	0	10,710	0	0	0	0	0	0
25 City Controller's Office	31,483	3,167	50,077	77,468	85,051	164	26,106	1,687	6,680	45,914
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	1,054	0	0	0	0	0	0	0
31 General Services	0	0	16,748	5,299	0	0	0	0	39,978	0
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,138,446	\$88,402	\$1,665,755	\$1,285,235	\$1,005,820	\$10,332	\$142,864	\$6,088	\$122,026	\$927,816

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Department	TIRZ	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center
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	30,752	55,565	29	16,057	7,088	24,259	90,990	1,134	74,006	2,249
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	1,290	158,887	82	45,914	20,269	69,368	260,184	3,242	89,147	6,432
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	1,050	181,788	214	45,741	21,585	67,239	392,617	3,061	78,810	6,203
8 Finance Internal Controls	0	0	0	0	0	0	0	0	11,758	0
9 Finance Grants	0	53,213	149	8,491	5,161	10,934	59,690	428	48,806	982
10 Finance Perform Mgmt	0	132,634	371	21,164	12,863	27,254	148,780	1,067	15,814	2,447
11 Finance Strategic Purchasing	1,032	49,008	516	66,032	41,270	143,930	715,523	25,794	17,540	33,016
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	22,720	0	0	0	0	0	0	0	0	0
14 ARA Operations	477	1,967	0	25,505	18,316	30,112	122,763	307	489	1,825
15 ARA Payroll Services	2,768	11,417	0	65,489	41,482	64,195	277,951	1,785	2,837	10,593
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	8,186	0	91,003	56,030	90,455	403,343	1,312	2,132	7,053
18 HITS EIS	2,857	351,848	181	101,675	44,884	153,613	576,166	7,179	197,412	14,244
19 HITS Radio	0	0	0	0	0	74,521	92,817	0	1,785	0
20 HITS Project Mgmt Office	418	1,725	0	17,303	10,546	15,823	116,892	270	429	1,601
21 Office Business Opportunity	1,047	4,316	0	43,279	26,379	39,577	174,664	675	1,072	4,004
22 Mayor	2,538	10,468	0	104,970	63,981	95,992	423,636	1,636	2,601	9,712
23 Human Resources	1,027	4,237	0	70,010	48,895	64,114	290,044	662	1,053	3,931
24 Legal	175,325	0	0	32,820	6,046	173,252	744,420	0	817,379	0
25 City Controller's Office	3,754	462,381	238	133,616	58,984	201,871	757,167	9,434	259,428	18,718
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	499,063	303,850	528,541	2,593,440	14,521	152,153	50,643
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	0	0	0	0	0	98,934	48,046	8,092	106,177
32 HEC	0	0	0	0	0	0	0	0	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	(67,335)	0	0	0
Total Current Allocations	\$247,056	\$1,487,640	\$1,780	\$1,388,133	\$787,631	\$1,875,051	\$8,272,687	\$120,552	\$1,782,743	\$279,831

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Department	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT
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	334	1,110	8,762	5,517	560	1,190	1,547	4,284	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	954	3,175	25,055	15,776	1,601	3,402	4,424	12,249	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	998	3,241	22,133	14,434	1,858	2,973	4,134	10,565	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	225	667	1,766	1,617	563	207	540	604	0	0
10 Finance Perform Mgmt	561	1,662	4,402	4,030	1,402	516	1,347	1,506	0	0
11 Finance Strategic Purchasing	1,032	1,032	2,064	8,254	1,548	0	1,032	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	465	1,309	3,899	3,966	603	426	918	1,348	0	0
15 ARA Payroll Services	2,700	7,596	22,628	23,017	3,501	2,471	5,331	7,825	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	2,132	5,904	16,401	17,221	2,296	1,804	4,920	5,248	0	0
18 HITS EIS	2,112	7,030	55,483	34,935	3,545	7,533	9,797	27,125	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0	0
20 HITS Project Mgmt Office	408	1,148	3,420	3,479	529	373	806	1,183	0	0
21 Office Business Opportunity	1,021	2,871	8,554	8,701	1,323	934	2,015	2,958	0	0
22 Mayor	2,475	6,964	20,747	21,103	3,210	2,266	4,888	7,174	0	0
23 Human Resources	1,002	2,819	8,398	8,542	1,299	917	1,978	2,904	0	0
24 Legal	0	157,457	0	0	0	0	0	0	0	0
25 City Controller's Office	2,776	9,238	72,913	45,910	4,658	9,900	12,875	35,647	0	0
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	12,334	35,473	100,637	98,277	22,163	11,309	26,544	0	0	0
29 CIP Sal Rec PWE	1,657	4,662	13,888	14,126	2,148	1,517	3,272	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	0	0	0	0	0	0	0	0	0
32 HEC	0	0	0	0	0	0	0	0	16,576	125,841
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$33,185	\$253,359	\$391,147	\$328,904	\$52,806	\$47,738	\$86,370	\$120,620	\$16,576	\$125,841

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Summary Schedule

Department	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgmt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	0	0	0	0	38	161
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Financial Planning & Analysis	0	0	0	0	0	0	0	0	110	460
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	0	0	0	0	89	367
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	0	0	(26)	(168)
10 Finance Perform Mgmt	0	0	0	0	0	0	0	0	(3)	(17)
11 Finance Strategic Purchasing	0	0	0	0	0	0	0	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
14 ARA Operations	0	0	0	0	0	0	0	0	0	0
15 ARA Payroll Services	0	0	0	0	0	0	0	0	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0	0
20 HITS Project Mgmt Office	0	0	0	0	0	0	0	0	0	0
21 Office Business Opportunity	0	0	0	0	0	0	0	0	0	0
22 Mayor	0	0	0	0	0	0	0	0	0	0
23 Human Resources	0	0	0	0	0	0	0	0	0	0
24 Legal	0	0	0	0	0	0	0	0	0	0
25 City Controller's Office	0	0	0	0	0	0	0	0	320	1,338
26 Health Administration	0	0	0	0	0	0	0	0	0	0
27 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
28 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
29 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
30 HPD Police Records	0	0	0	0	0	0	0	0	0	0
31 General Services	0	0	0	0	0	0	0	0	0	0
32 HEC	263,566	135,729	31,245	13,599	29,865	6,561	55,981	32,033	0	0
33 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$263,566	\$135,729	\$31,245	\$13,599	\$29,865	\$6,561	\$55,981	\$32,033	\$529	\$2,141

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Summary Schedule

Department	HR-W.C.	HITS Other	Legal Other	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$62,180	\$0	\$223,175
2 Equipment Depreciation	0	0	0	0	0	2,148,965
3 Non-Departmental-Gen Gov	7,199	13,667	15	0	0	11,589,337
4 Finance Dir Office	0	0	0	0	0	1,278,595
5 Finance Financial Planning & Analysis	20,584	39,078	44	0	0	2,089,734
6 Finance City Council	0	0	0	0	0	686,058
7 Finance Reporting & Ops	19,765	38,369	66	0	0	2,892,707
8 Finance Internal Controls	0	1	0	0	0	631,032
9 Finance Grants	3,055	8,419	30	0	0	1,124,360
10 Finance Perform Mgmt	7,614	16,591	75	0	0	1,249,690
11 Finance Strategic Purchasing	19,603	145,478	516	0	0	5,345,526
12 ARA Director Office	0	0	0	0	0	2,429,345
13 ARA Financial Svcs	0	0	0	0	0	670,248
14 ARA Operations	1,250	2,093	0	658,410	0	6,223,411
15 ARA Payroll Services	7,253	12,149	0	0	0	3,906,170
16 HITS CIO	0	1,568,711	0	0	0	1,577,573
17 HITS EAS	4,789	18,294	1,148	8,693	0	5,285,699
18 HITS EIS	45,583	86,538	97	117,047	0	6,125,189
19 HITS Radio	0	0	0	9,817	0	5,761,775
20 HITS Project Mgmt Office	1,096	1,836	0	0	0	1,465,388
21 Office Business Opportunity	2,742	4,593	0	328	0	2,136,264
22 Mayor	6,650	11,139	0	0	0	5,147,837
23 Human Resources	2,692	4,509	0	0	0	3,227,220
24 Legal	0	0	0	54,644	0	5,013,698
25 City Controller's Office	59,902	113,723	128	0	0	6,081,387
26 Health Administration	0	0	0	0	0	14,793,291
27 Planning & Dev Admin	0	0	0	0	0	2,692,498
28 PWE Administration Indirect	0	0	0	0	0	4,448,950
29 CIP Sal Rec PWE	0	0	0	0	0	41,270
30 HPD Police Records	0	0	0	5,675,107	0	5,801,584
31 General Services	0	0	0	20,200	0	32,944,366
32 HEC	0	0	0	0	0	710,996
33 PWE General Fund Credit	0	0	0	0	0	(67,335)
Total Current Allocations	\$209,775	\$2,085,187	\$2,120	\$6,606,428	\$0	\$145,676,000

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BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 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 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept: 1 Building Depreciation

Description		Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Building Depreciation	P	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

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B. Incoming Costs - (Default Spread Custom%)

Dept: 1 Building Depreciation

No Indirect Costs

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CITY OF HOUSTON, TEXAS
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City Hall Allocations

Dept: 1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	16,035	17.1893%	\$46,596	\$0	\$46,596	\$0	\$46,596
16 HITS CIO	1,595	1.7098%	4,635	0	4,635	0	4,635
22 Mayor	27,300	29.2652%	79,331	0	79,331	0	79,331
25 City Controller's Office	23,567	25.2634%	68,483	0	68,483	0	68,483
31 General Services	1,570	1.6830%	4,562	0	4,562	0	4,562
39 Police	440	0.4717%	1,279	0	1,279	0	1,279
46 Library	1,585	1.6991%	4,606	0	4,606	0	4,606
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
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City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	965	0.7676%	\$1,768	\$0	\$1,768	\$0	\$1,768
22 Mayor	8,889	7.0704%	16,289	0	16,289	0	16,289
24 Legal	63,910	50.8344%	117,114	0	117,114	0	117,114
31 General Services	18,043	14.3515%	33,064	0	33,064	0	33,064
37 City Secretary	5,540	4.4065%	10,152	0	10,152	0	10,152
38 City Council	19,707	15.6751%	36,113	0	36,113	0	36,113
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
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Muni Court Bldg Allocations

Dept: 1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	13,160	17.7845%	\$21,618	\$0	\$21,618	\$0	\$21,618
24 Legal	3,884	5.2489%	6,380	0	6,380	0	6,380
39 Police	2,391	3.2312%	3,928	0	3,928	0	3,928
42 Municipal Court	54,562	73.7354%	89,629	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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept: 1 Building Depreciation

Department	City Hall	City Hall Annex	Muni Court Bldg	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	46,596	1,768	0	48,364
16 HITS CIO	4,635	0	21,618	26,253
22 Mayor	79,331	16,289	0	95,620
24 Legal	0	117,114	6,380	123,495
25 City Controller's Office	68,483	0	0	68,483
31 General Services	4,562	33,064	0	37,626
37 City Secretary	0	10,152	0	10,152
38 City Council	0	36,113	0	36,113
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

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EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

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

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Deprec
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
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
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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
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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	4,790	0.2041%	\$4,790	\$0	\$4,790	\$0	\$4,790
16 HITS CIO	792	0.0338%	792	0	792	0	792
23 Human Resources	4,069	0.1734%	4,069	0	4,069	0	4,069
25 City Controller's Office	6,940	0.2958%	6,940	0	6,940	0	6,940
26 Health Administration	96,006	4.0913%	96,006	0	96,006	0	96,006
29 CIP Sal Rec PWE	56,554	2.4101%	56,554	0	56,554	0	56,554
31 General Services	28,459	1.2128%	28,459	0	28,459	0	28,459
38 City Council	2,394	0.1020%	2,394	0	2,394	0	2,394
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 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
12 ARA Director Office	4,790	4,790
16 HITS CIO	792	792
23 Human Resources	4,069	4,069
25 City Controller's Office	6,940	6,940
26 Health Administration	96,006	96,006
29 CIP Sal Rec PWE	56,554	56,554
31 General Services	28,459	28,459
38 City Council	2,394	2,394
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 not allocated in this plan.
- **Other Miscellaneous** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) are allocated based on General Fund operating expenditures.
- **Claims and Judgments** – Claims and settlements for General Fund departments are not allocated in this plan.
- **Elections** – Cost of all city elections are not allocated in this plan.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are not allocated in this plan.

CITY OF HOUSTON, TEXAS
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GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
Continued

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- **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 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
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
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 Intfd Svcs	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
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
Transfer to Spec Rev	P	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
							not allocated		not allocated	not allocated

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Pension	Health Insurance	Gen Govt
<hr/>								
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
<hr/>								
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

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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					not allocated

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby
3 Accounting & Consult	\$0	\$21,559	\$1,238	\$79	\$90	\$103	\$79	\$1,221	\$275	\$515
3 Other Misc	0	39,086	2,245	143	164	186	143	2,214	499	934
Subtotal - Non-Departmental-Gen Gov	0	60,645	3,483	222	254	289	223	3,436	774	1,449
5 Financial Plg & Analysis	0	58,711	3,372	215	246	280	216	3,326	749	1,403
Subtotal - Finance Financial Plg & Analysis	0	58,711	3,372	215	246	280	216	3,326	749	1,403
7 Gen Acctng	0	27,418	1,575	100	115	131	101	1,553	350	655
7 Auditing Svcs	0	21,390	1,229	78	90	102	79	1,212	273	511
7 Fin Operations	0	14,018	805	51	59	67	51	794	179	335
Subtotal - Finance Reporting & Ops	0	62,826	3,609	230	263	299	231	3,559	802	1,502
8 Internal Controls	0	37,625	2,161	138	158	179	138	2,132	480	899
Subtotal - Finance Internal Controls	0	37,625	2,161	138	158	179	138	2,132	480	899
9 Grants Mgmt	0	43	2	0	0	0	0	2	1	1
9 Cost Accounting	0	4,661	268	17	20	22	17	264	59	111
9 Trust Funds Mgmt (TFM)	0	9,395	540	34	39	45	34	532	120	225
Subtotal - Finance Grants	0	14,099	810	52	59	67	52	799	180	337
10 Perf Mgmt Svcs	0	36,302	2,085	133	152	173	133	2,057	463	868
Subtotal - Finance Perform Mgmt	0	36,302	2,085	133	152	173	133	2,057	463	868
11 Purchasing	0	45,770	2,629	167	192	218	168	2,593	584	1,094
Subtotal - Finance Strategic Purchasing	0	45,770	2,629	167	192	218	168	2,593	584	1,094
18 Enterprise Optns	0	128,865	7,402	471	540	614	473	7,301	1,645	3,080
Subtotal - HITS EIS	0	128,865	7,402	471	540	614	473	7,301	1,645	3,080
25 Controller Fin Svcs	0	176,331	10,128	645	739	840	647	9,990	2,250	4,214
Subtotal - City Controller's Office	0	176,331	10,128	645	739	840	647	9,990	2,250	4,214
31 Design & Const	0	109,320	6,279	400	458	521	401	6,193	1,395	2,613
Subtotal - General Services	0	109,320	6,279	400	458	521	401	6,193	1,395	2,613
Total Incoming	0	730,492	41,958	2,672	3,062	3,481	2,682	41,384	9,323	17,459
C. Total Allocated		\$198,461,807	\$11,399,202	\$725,855	\$831,942	\$945,760	\$728,581	\$11,243,346	\$2,532,837	\$4,743,209
			5.74%	0.37%	0.42%	0.48%	0.37%	5.67%	1.28%	2.39%

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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 Other Misc	0	39,086	829	121	0	6	31,601
Subtotal - Non-Departmental-Gen Gov	0	60,645	1,286	187	0	10	49,032
5 Financial Plg & Analysis	0	58,711	1,245	181	0	10	47,468
Subtotal - Finance Financial Plg & Analysis	0	58,711	1,245	181	0	10	47,468
7 Gen Acctng	0	27,418	581	85	0	4	22,167
7 Auditing Svcs	0	21,390	453	66	0	3	17,294
7 Fin Operations	0	14,018	297	43	0	2	11,334
Subtotal - Finance Reporting & Ops	0	62,826	1,332	194	0	10	50,795
8 Internal Controls	0	37,625	798	116	0	6	30,420
Subtotal - Finance Internal Controls	0	37,625	798	116	0	6	30,420
9 Grants Mgmt	0	43	1	0	0	0	34
9 Cost Accounting	0	4,661	99	14	0	1	3,768
9 Trust Funds Mgmt (TFM)	0	9,395	199	29	0	2	7,596
Subtotal - Finance Grants	0	14,099	299	44	0	2	11,399
10 Perf Mgmt Svcs	0	36,302	770	112	0	6	29,351
Subtotal - Finance Perform Mgmt	0	36,302	770	112	0	6	29,351
11 Purchasing	0	45,770	970	141	0	7	37,005
Subtotal - Finance Strategic Purchasing	0	45,770	970	141	0	7	37,005
18 Enterprise Optns	0	128,865	2,732	398	1	21	104,189
Subtotal - HITS EIS	0	128,865	2,732	398	1	21	104,189
25 Controller Fin Svcs	0	176,331	3,738	544	1	29	142,565
Subtotal - City Controller's Office	0	176,331	3,738	544	1	29	142,565
31 Design & Const	0	109,320	2,318	337	0	18	88,386
Subtotal - General Services	0	109,320	2,318	337	0	18	88,386
Total Incoming	0	730,492	15,487	2,254	3	118	590,610
C. Total Allocated		\$198,461,807	\$4,207,574	\$612,406	\$803	\$32,175	\$160,458,118
			2.12%	0.31%	0.00%	0.02%	80.85%

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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	\$85	\$23,051
5 Finance Financial Planning & Analysis	13.90	0.2990%	33,961	0	33,961	125	34,086
6 Finance City Council	5.00	0.1076%	12,216	0	12,216	45	12,261
7 Finance Reporting & Ops	11.90	0.2560%	29,074	0	29,074	107	29,182
8 Finance Internal Controls	2.70	0.0581%	6,597	0	6,597	24	6,621
9 Finance Grants	8.30	0.1786%	20,279	0	20,279	75	20,354
10 Finance Perform Mgmt	5.20	0.1119%	12,705	0	12,705	47	12,752
11 Finance Strategic Purchasing	40.30	0.8669%	98,461	0	98,461	364	98,825
12 ARA Director Office	5.10	0.1097%	12,460	0	12,460	46	12,506
13 ARA Financial Svcs	6.10	0.1312%	14,904	0	14,904	55	14,959
14 ARA Operations	95.50	2.0544%	233,326	0	233,326	862	234,188
15 ARA Payroll Services	47.30	1.0175%	115,564	0	115,564	427	115,991
16 HITS CIO	13.10	0.2818%	32,006	0	32,006	118	32,124
17 HITS EAS	32.80	0.7056%	80,137	0	80,137	296	80,433
18 HITS EIS	64.60	1.3897%	157,831	0	157,831	583	158,414
19 HITS Radio	30.10	0.6475%	73,541	0	73,541	272	73,812
20 HITS Project Mgmt Office	13.70	0.2947%	33,472	0	33,472	124	33,596
21 Office Business Opportunity	28.20	0.6066%	68,898	0	68,898	255	69,153
22 Mayor	37.40	0.8046%	91,376	0	91,376	338	91,713
23 Human Resources	33.20	0.7142%	81,114	0	81,114	300	81,414
24 Legal	120.00	2.5815%	293,185	0	293,185	1,083	294,268
25 City Controller's Office	60.30	1.2972%	147,325	0	147,325	544	147,870
26 Health Administration	60.30	1.2972%	147,325	0	147,325	544	147,870
27 Planning & Dev Admin	11.60	0.2495%	28,341	0	28,341	105	28,446
30 HPD Police Records	87.20	1.8759%	213,048	0	213,048	787	213,835
31 General Services	133.30	2.8676%	325,679	0	325,679	1,203	326,883
34 Finance Public Fin	5.90	0.1269%	14,415	0	14,415	53	14,468
35 Finance Treasury	4.20	0.0904%	10,261	0	10,261	38	10,299
36 ARA Regulatory	7.20	0.1549%	17,591	0	17,591	65	17,656
37 City Secretary	9.10	0.1958%	22,233	0	22,233	82	22,315
38 City Council	77.60	1.6694%	189,593	0	189,593	700	190,293
39 Police	1,015.40	21.8436%	2,480,832	0	2,480,832	9,165	2,489,997
40 Dept of Neighborhoods	105.90	2.2782%	258,736	0	258,736	956	259,691
41 Fire	111.40	2.3965%	272,173	0	272,173	1,006	273,179
42 Municipal Court	290.50	6.2493%	709,751	0	709,751	2,622	712,373
43 Solid Waste	436.30	9.3858%	1,065,971	0	1,065,971	3,938	1,069,909
45 Housing & Community Development	0.50	0.0108%	1,222	0	1,222	5	1,226
46 Library	466.00	10.0247%	1,138,534	0	1,138,534	4,206	1,142,740
47 Parks & Recreation	643.40	13.8410%	1,571,959	0	1,571,959	5,807	1,577,766
48 Health Department	382.70	8.2328%	935,015	0	935,015	3,454	938,469
51 Planning & Development Other	47.90	1.0304%	117,030	0	117,030	432	117,462
58 ARA Other	43.20	0.9293%	105,547	0	105,547	390	105,936

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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	\$3	\$736
64 TIRZ	12.10	0.2603%	29,563	0	29,563	109	29,672
72 PWE Other	12.40	0.2668%	30,296	0	30,296	112	30,408
Subtotal	4,648.50	100.0000%	11,357,244	0	11,357,244	41,958	11,399,202
Direct Bills					0		0
Total					\$11,357,244		\$11,399,202

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

Source: COH FTE Report

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0673%	\$487	\$0	\$487	\$2	\$488
5 Finance Financial Planning & Analysis	13.90	0.0995%	720	0	720	3	722
6 Finance City Council	5.00	0.0358%	259	0	259	1	260
7 Finance Reporting & Ops	11.90	0.0852%	616	0	616	2	618
8 Finance Internal Controls	2.70	0.0193%	140	0	140	1	140
9 Finance Grants	8.30	0.0594%	430	0	430	2	431
10 Finance Perform Mgmt	5.20	0.0372%	269	0	269	1	270
11 Finance Strategic Purchasing	40.30	0.2885%	2,086	0	2,086	8	2,094
12 ARA Director Office	5.10	0.0365%	264	0	264	1	265
13 ARA Financial Svcs	6.10	0.0437%	316	0	316	1	317
14 ARA Operations	95.50	0.6836%	4,944	0	4,944	18	4,962
15 ARA Payroll Services	47.30	0.3386%	2,449	0	2,449	9	2,458
16 HITS CIO	13.10	0.0938%	678	0	678	3	681
17 HITS EAS	32.80	0.2348%	1,698	0	1,698	6	1,704
18 HITS EIS	64.60	0.4624%	3,344	0	3,344	12	3,357
19 HITS Radio	30.10	0.2155%	1,558	0	1,558	6	1,564
20 HITS Project Mgmt Office	13.70	0.0981%	709	0	709	3	712
21 Office Business Opportunity	28.20	0.2019%	1,460	0	1,460	5	1,465
22 Mayor	37.40	0.2677%	1,936	0	1,936	7	1,943
23 Human Resources	33.20	0.2377%	1,719	0	1,719	6	1,725
24 Legal	120.00	0.8590%	6,212	0	6,212	23	6,235
25 City Controller's Office	60.30	0.4316%	3,122	0	3,122	12	3,133
26 Health Administration	60.30	0.4316%	3,122	0	3,122	12	3,133
27 Planning & Dev Admin	11.60	0.0830%	601	0	601	2	603
30 HPD Police Records	88.97	0.6369%	4,606	0	4,606	17	4,623
31 General Services	133.30	0.9542%	6,901	0	6,901	25	6,926
34 Finance Public Fin	5.90	0.0422%	305	0	305	1	307
35 Finance Treasury	4.20	0.0301%	217	0	217	1	218
36 ARA Regulatory	7.20	0.0515%	373	0	373	1	374
37 City Secretary	9.10	0.0651%	471	0	471	2	473
38 City Council	77.60	0.5555%	4,017	0	4,017	15	4,032
39 Police	6,236.47	44.6428%	322,849	0	322,849	1,193	324,042
40 Dept of Neighborhoods	105.90	0.7581%	5,482	0	5,482	20	5,502
41 Fire	4,209.76	30.1349%	217,931	0	217,931	805	218,736
42 Municipal Court	290.50	2.0795%	15,039	0	15,039	56	15,094
43 Solid Waste	436.30	3.1232%	22,586	0	22,586	83	22,670
45 Housing & Community Development	0.50	0.0036%	26	0	26	0	26
46 Library	466.00	3.3358%	24,124	0	24,124	89	24,213
47 Parks & Recreation	643.40	4.6057%	33,308	0	33,308	123	33,431
48 Health Department	382.70	2.7395%	19,812	0	19,812	73	19,885
51 Planning & Development Other	47.90	0.3429%	2,480	0	2,480	9	2,489
58 ARA Other	43.20	0.3092%	2,236	0	2,236	8	2,245

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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	2	629
72 PWE Other	12.40	0.0888%	642	0	642	2	644
Subtotal	13,969.70	100.0000%	723,183	0	723,183	2,672	725,855
Direct Bills					0		0
Total					\$723,183		\$725,855

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6010%	\$21,559	\$0	\$21,559	\$0	\$21,559
4 Finance Dir Office	2,080	0.1069%	886	0	886	3	890
5 Finance Financial Planning & Analysis	405	0.0208%	173	0	173	1	173
6 Finance City Council	514	0.0264%	219	0	219	1	220
7 Finance Reporting & Ops	1,239	0.0637%	528	0	528	2	530
8 Finance Internal Controls	377	0.0194%	161	0	161	1	161
9 Finance Grants	780	0.0401%	332	0	332	1	334
10 Finance Perform Mgmt	308	0.0158%	131	0	131	0	132
11 Finance Strategic Purchasing	1,284	0.0660%	547	0	547	2	549
12 ARA Director Office	2,801	0.1440%	1,193	0	1,193	5	1,198
13 ARA Financial Svcs	548	0.0282%	233	0	233	1	234
14 ARA Operations	4,487	0.2306%	1,912	0	1,912	7	1,919
15 ARA Payroll Services	730	0.0375%	311	0	311	1	312
16 HITS CIO	2,397	0.1232%	1,021	0	1,021	4	1,025
17 HITS EAS	1,048	0.0539%	446	0	446	2	448
18 HITS EIS	1,698	0.0873%	723	0	723	3	726
19 HITS Radio	2,455	0.1262%	1,046	0	1,046	4	1,050
20 HITS Project Mgmt Office	565	0.0290%	241	0	241	1	242
21 Office Business Opportunity	2,657	0.1366%	1,132	0	1,132	4	1,136
22 Mayor	4,264	0.2192%	1,817	0	1,817	7	1,823
23 Human Resources	86,469	4.4444%	36,839	0	36,839	140	36,978
24 Legal	5,095	0.2619%	2,171	0	2,171	8	2,179
25 City Controller's Office	4,657	0.2394%	1,984	0	1,984	8	1,992
26 Health Administration	10,133	0.5208%	4,317	0	4,317	16	4,333
27 Planning & Dev Admin	1,549	0.0796%	660	0	660	3	662
29 CIP Sal Rec PWE	1,205	0.0619%	513	0	513	2	515
30 HPD Police Records	2,009	0.1033%	856	0	856	3	859
31 General Services	36,571	1.8797%	15,580	0	15,580	59	15,639
32 HEC	7,745	0.3981%	3,300	0	3,300	13	3,312
34 Finance Public Fin	390	0.0200%	166	0	166	1	167
35 Finance Treasury	1,451	0.0746%	618	0	618	2	621
36 ARA Regulatory	1,958	0.1006%	834	0	834	3	837
37 City Secretary	1,021	0.0525%	435	0	435	2	437
38 City Council	18,802	0.9664%	8,010	0	8,010	30	8,041
39 Police	190,486	9.7907%	81,153	0	81,153	308	81,461
40 Dept of Neighborhoods	9,326	0.4793%	3,973	0	3,973	15	3,988
41 Fire	185,675	9.5434%	79,103	0	79,103	300	79,403
42 Municipal Court	30,774	1.5817%	13,111	0	13,111	50	13,160
43 Solid Waste	38,007	1.9535%	16,192	0	16,192	61	16,254
44 Houston Airport System (HAS)	104,660	5.3794%	44,588	0	44,588	169	44,758
45 Housing & Community Development	33,698	1.7320%	14,356	0	14,356	54	14,411
46 Library	26,655	1.3700%	11,356	0	11,356	43	11,399

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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	\$188	\$49,772
48 Health Department	135,867	6.9834%	57,884	0	57,884	220	58,103
49 Convention & Entertainment	4,965	0.2552%	2,115	0	2,115	8	2,123
50 Fleet Mgmt	62,481	3.2114%	26,619	0	26,619	101	26,720
51 Planning & Development Other	5,666	0.2912%	2,414	0	2,414	9	2,423
52 Planning & Development Spec Rev	1,968	0.1012%	838	0	838	3	842
53 General Debt	7,293	0.3748%	3,107	0	3,107	12	3,119
54 Finance Other	8,847	0.4547%	3,769	0	3,769	14	3,783
55 ARA Insurance	890	0.0457%	379	0	379	1	381
56 ARA BARC	14,072	0.7233%	5,995	0	5,995	23	6,018
57 ARA Parking	21,769	1.1189%	9,274	0	9,274	35	9,309
58 ARA Other	23,900	1.2284%	10,182	0	10,182	39	10,221
59 IT Public Services	46	0.0024%	20	0	20	0	20
60 Legal Insurance	7,336	0.3771%	3,125	0	3,125	12	3,137
61 Legal Wkr Comp	474	0.0244%	202	0	202	1	203
62 Mayor Cable TV	1,877	0.0965%	800	0	800	3	803
63 Mayor Other	12,902	0.6631%	5,497	0	5,497	21	5,518
64 TIRZ	1,055	0.0542%	449	0	449	2	451
65 HR Health Benefits	129,932	6.6783%	55,355	0	55,355	210	55,565
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	61	16,057
68 PWE Stormwater	16,575	0.8519%	7,061	0	7,061	27	7,088
69 PWE DDSR	56,727	2.9157%	24,167	0	24,167	92	24,259
70 PWE Water & Sewer	212,769	10.9360%	90,646	0	90,646	344	90,990
71 PWE Houston Transtar	2,651	0.1363%	1,129	0	1,129	4	1,134
72 PWE Other	72,901	3.7470%	31,058	0	31,058	118	31,176
73 Houston Permit Center	5,260	0.2704%	2,241	0	2,241	8	2,249
74 CIP S/R Planning	780	0.0401%	332	0	332	1	334
75 CIP Sal Rec RE	2,596	0.1334%	1,106	0	1,106	4	1,110
76 CIP S/R Engrg	20,489	1.0531%	8,729	0	8,729	33	8,762
77 CIP S/R Constr	12,901	0.6631%	5,496	0	5,496	21	5,517
78 CIP S/R Eng/Const	1,309	0.0673%	558	0	558	2	560
79 CIP S/R Geol/Env	2,782	0.1430%	1,185	0	1,185	4	1,190
80 CIP S/R Other	3,618	0.1860%	1,541	0	1,541	6	1,547
81 CIP S/R GSD	10,017	0.5149%	4,268	0	4,268	16	4,284
92 Hurricane Ike Aid & Recovery	90	0.0046%	38	0	38	0	38
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	27	7,199
95 HITS Other	31,957	1.6425%	13,615	0	13,615	52	13,666
96 Legal Other	36	0.0019%	15	0	15	0	15

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,945,584	100.0000%	828,880	0	828,880	3,062	831,942
Direct Bills					0		0
Total					\$828,880		\$831,942

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

Source: COH Transaction Report

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	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	3	762
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	782	0	782	3	785
6 Finance City Council	533,992	0.0293%	213	0	213	1	213
7 Finance Reporting & Ops	2,909,088	0.1596%	1,158	0	1,158	5	1,163
8 Finance Internal Controls	640,593	0.0351%	255	0	255	1	256
9 Finance Grants	938,647	0.0515%	374	0	374	1	375
10 Finance Perform Mgmt	1,255,606	0.0689%	500	0	500	2	502
11 Finance Strategic Purchasing	4,846,486	0.2658%	1,930	0	1,930	8	1,937
12 ARA Director Office	1,798,062	0.0986%	716	0	716	3	719
13 ARA Financial Svcs	920,137	0.0505%	366	0	366	1	368
14 ARA Operations	6,947,416	0.3811%	2,766	0	2,766	11	2,777
15 ARA Payroll Services	4,060,011	0.2227%	1,617	0	1,617	6	1,623
16 HITS CIO	3,346,331	0.1835%	1,332	0	1,332	5	1,338
17 HITS EAS	5,265,189	0.2888%	2,096	0	2,096	8	2,105
18 HITS EIS	6,827,521	0.3745%	2,718	0	2,718	11	2,729
19 HITS Radio	5,193,707	0.2849%	2,068	0	2,068	8	2,076
20 HITS Project Mgmt Office	1,561,510	0.0856%	622	0	622	2	624
21 Office Business Opportunity	2,835,331	0.1555%	1,129	0	1,129	4	1,133
22 Mayor	4,785,036	0.2625%	1,905	0	1,905	7	1,913
23 Human Resources	3,356,527	0.1841%	1,336	0	1,336	5	1,342
24 Legal	15,438,547	0.8468%	6,147	0	6,147	24	6,171
25 City Controller's Office	8,037,765	0.4409%	3,200	0	3,200	12	3,213
26 Health Administration	13,219,230	0.7251%	5,263	0	5,263	21	5,284
27 Planning & Dev Admin	1,805,219	0.0990%	719	0	719	3	722
30 HPD Police Records	5,755,901	0.3157%	2,292	0	2,292	9	2,301
31 General Services	37,536,301	2.0589%	14,945	0	14,945	58	15,004
34 Finance Public Fin	974,093	0.0534%	388	0	388	2	389
35 Finance Treasury	1,674,089	0.0918%	667	0	667	3	669
36 ARA Regulatory	832,011	0.0456%	331	0	331	1	333
37 City Secretary	684,768	0.0376%	273	0	273	1	274
38 City Council	11,503,541	0.6310%	4,580	0	4,580	18	4,598
39 Police	785,188,622	43.0677%	312,628	0	312,628	1,221	313,849
40 Dept of Neighborhoods	12,451,930	0.6830%	4,958	0	4,958	19	4,977
41 Fire	492,132,575	26.9936%	195,946	0	195,946	765	196,711
42 Municipal Court	27,568,067	1.5121%	10,976	0	10,976	43	11,019
43 Solid Waste	71,324,756	3.9122%	28,398	0	28,398	111	28,509
45 Housing & Community Development	477,819	0.0262%	190	0	190	1	191
46 Library	33,855,000	1.8570%	13,480	0	13,480	53	13,532
47 Parks & Recreation	68,980,819	3.7836%	27,465	0	27,465	107	27,572
48 Health Department	34,959,031	1.9175%	13,919	0	13,919	54	13,974
51 Planning & Development Other	3,998,538	0.2193%	1,592	0	1,592	6	1,598

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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	8	2,061
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	46	11,778
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	725,899	0	725,899	2,682	728,581
Direct Bills					0		0
Total					\$725,899		\$728,581

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

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Walker Rent Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,650	13.3273%	\$558,692	\$0	\$558,692	\$2,064	\$560,756
12 ARA Director Office	22,950	11.9244%	499,883	0	499,883	1,847	501,729
14 ARA Operations	10,820	5.6219%	235,674	0	235,674	871	236,545
16 HITS CIO	35,725	18.5621%	778,140	0	778,140	2,875	781,014
21 Office Business Opportunity	11,675	6.0661%	254,298	0	254,298	939	255,237
23 Human Resources	31,605	16.4214%	688,400	0	688,400	2,543	690,944
27 Planning & Dev Admin	30,542	15.8691%	665,247	0	665,247	2,458	667,704
31 General Services	5,965	3.0993%	129,926	0	129,926	480	130,406
42 Municipal Court	4,695	2.4394%	102,264	0	102,264	378	102,641
43 Solid Waste	12,835	6.6688%	279,564	0	279,564	1,033	280,597
Subtotal	192,462	100.0000%	4,192,087	0	4,192,087	15,487	4,207,574
Direct Bills					0		0
Total					\$4,192,087		\$4,207,574

Basis Units: Square footage per dept General Fund departments

Source: GSD Space Allocation

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Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	166,758	27.3306%	\$166,758	\$0	\$166,758	\$616	\$167,374
24 Legal	313,250	51.3397%	313,250	0	313,250	1,157	314,407
38 City Council	126,694	20.7643%	126,694	0	126,694	468	127,162
39 Police	3,450	0.5654%	3,450	0	3,450	13	3,463
Subtotal	610,152	100.0000%	610,152	0	610,152	2,254	612,406
Direct Bills					0		0
Total					\$610,152		\$612,406

Basis Units: Dollars expended per department

Source: Expenses

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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	\$3	\$803
Subtotal	100	100.0000%	800	0	800	3	803
Direct Bills					0		0
Total					\$800		\$803

Basis Units: Direct allocation to DON
Source: Direct Allocation

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Health Insurance Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 City Council	100	100.0000%	\$32,057	\$0	\$32,057	\$118	\$32,175
Subtotal	100	100.0000%	32,057	0	32,057	118	32,175
Direct Bills					0		0
Total					\$32,057		\$32,175

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

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	21,559	0	39,086	0	0	0	0	0
4 Finance Dir Office	23,051	488	890	0	762	0	0	0	560,756	0
5 Finance Financial Planning & Analysis	34,086	722	173	0	785	0	0	0	0	0
6 Finance City Council	12,261	260	220	0	213	0	0	0	0	0
7 Finance Reporting & Ops	29,182	618	530	0	1,163	0	0	0	0	0
8 Finance Internal Controls	6,621	140	161	0	256	0	0	0	0	0
9 Finance Grants	20,354	431	334	0	375	0	0	0	0	0
10 Finance Perform Mgmt	12,752	270	132	0	502	0	0	0	0	0
11 Finance Strategic Purchasing	98,825	2,094	549	0	1,937	0	0	0	0	0
12 ARA Director Office	12,506	265	1,198	0	719	0	0	0	501,729	167,374
13 ARA Financial Svcs	14,959	317	234	0	368	0	0	0	0	0
14 ARA Operations	234,188	4,962	1,919	0	2,777	0	0	0	236,545	0
15 ARA Payroll Services	115,991	2,458	312	0	1,623	0	0	0	0	0
16 HITS CIO	32,124	681	1,025	0	1,338	0	0	0	781,014	0
17 HITS EAS	80,433	1,704	448	0	2,105	0	0	0	0	0
18 HITS EIS	158,414	3,357	726	0	2,729	0	0	0	0	0
19 HITS Radio	73,812	1,564	1,050	0	2,076	0	0	0	0	0
20 HITS Project Mgmt Office	33,596	712	242	0	624	0	0	0	0	0
21 Office Business Opportunity	69,153	1,465	1,136	0	1,133	0	0	0	255,237	0
22 Mayor	91,713	1,943	1,823	0	1,913	0	0	0	0	0
23 Human Resources	81,414	1,725	36,978	0	1,342	0	0	0	690,944	0
24 Legal	294,268	6,235	2,179	0	6,171	0	0	0	0	314,407
25 City Controller's Office	147,870	3,133	1,992	0	3,213	0	0	0	0	0
26 Health Administration	147,870	3,133	4,333	0	5,284	0	0	0	0	0
27 Planning & Dev Admin	28,446	603	662	0	722	0	0	0	667,704	0
29 CIP Sal Rec PWE	0	0	515	0	0	0	0	0	0	0
30 HPD Police Records	213,835	4,623	859	0	2,301	0	0	0	0	0
31 General Services	326,883	6,926	15,639	0	15,004	0	0	0	130,406	0
32 HEC	0	0	3,312	0	0	0	0	0	0	0
34 Finance Public Fin	14,468	307	167	0	389	0	0	0	0	0
35 Finance Treasury	10,299	218	621	0	669	0	0	0	0	0
36 ARA Regulatory	17,656	374	837	0	333	0	0	0	0	0
37 City Secretary	22,315	473	437	0	274	0	0	0	0	0
38 City Council	190,293	4,032	8,041	0	4,598	0	0	0	0	127,162
39 Police	2,489,997	324,042	81,461	0	313,849	0	0	0	0	3,463
40 Dept of Neighborhoods	259,691	5,502	3,988	0	4,977	0	0	0	0	0
41 Fire	273,179	218,736	79,403	0	196,711	0	0	0	0	0
42 Municipal Court	712,373	15,094	13,160	0	11,019	0	0	0	102,641	0
43 Solid Waste	1,069,909	22,670	16,254	0	28,509	0	0	0	280,597	0
44 Houston Airport System (HAS)	0	0	44,758	0	0	0	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
45 Housing & Community Development	\$1,226	\$26	\$14,411	\$0	\$191	\$0	\$0	\$0	\$0	\$0
46 Library	1,142,740	24,213	11,399	0	13,532	0	0	0	0	0
47 Parks & Recreation	1,577,766	33,431	49,772	0	27,572	0	0	0	0	0
48 Health Department	938,469	19,885	58,103	0	13,974	0	0	0	0	0
49 Convention & Entertainment	0	0	2,123	0	0	0	0	0	0	0
50 Fleet Mgmt	0	0	26,720	0	0	0	0	0	0	0
51 Planning & Development Other	117,462	2,489	2,423	0	1,598	0	0	0	0	0
52 Planning & Development Spec Rev	0	0	842	0	0	0	0	0	0	0
53 General Debt	0	0	3,119	0	0	0	0	0	0	0
54 Finance Other	0	0	3,783	0	0	0	0	0	0	0
55 ARA Insurance	0	0	381	0	0	0	0	0	0	0
56 ARA BARC	0	0	6,018	0	(0)	0	0	0	0	0
57 ARA Parking	0	0	9,309	0	0	0	0	0	0	0
58 ARA Other	105,936	2,245	10,221	0	2,061	0	0	0	0	0
59 IT Public Services	736	16	20	0	28	0	0	0	0	0
60 Legal Insurance	0	0	3,137	0	0	0	0	0	0	0
61 Legal Wkr Comp	0	0	203	0	0	0	0	0	0	0
62 Mayor Cable TV	0	0	803	0	0	0	0	0	0	0
63 Mayor Other	0	0	5,518	0	0	0	0	0	0	0
64 TIRZ	29,672	629	451	0	0	0	0	0	0	0
65 HR Health Benefits	0	0	55,565	0	0	0	0	0	0	0
66 HR Long Term Disability	0	0	29	0	0	0	0	0	0	0
67 PWE Bldg Insp	0	0	16,057	0	0	0	0	0	0	0
68 PWE Stormwater	0	0	7,088	0	0	0	0	0	0	0
69 PWE DDSR	0	0	24,259	0	0	0	0	0	0	0
70 PWE Water & Sewer	0	0	90,990	0	0	0	0	0	0	0
71 PWE Houston Transtar	0	0	1,134	0	0	0	0	0	0	0
72 PWE Other	30,408	644	31,176	0	11,778	0	0	0	0	0
73 Houston Permit Center	0	0	2,249	0	0	0	0	0	0	0
74 CIP S/R Planning	0	0	334	0	0	0	0	0	0	0
75 CIP Sal Rec RE	0	0	1,110	0	0	0	0	0	0	0
76 CIP S/R Engrg	0	0	8,762	0	0	0	0	0	0	0
77 CIP S/R Constr	0	0	5,517	0	0	0	0	0	0	0
78 CIP S/R Eng/Const	0	0	560	0	0	0	0	0	0	0
79 CIP S/R Geo/Env	0	0	1,190	0	0	0	0	0	0	0
80 CIP S/R Other	0	0	1,547	0	0	0	0	0	0	0
81 CIP S/R GSD	0	0	4,284	0	0	0	0	0	0	0
92 Hurricane Ike Aid & Recovery	0	0	38	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	7,199	0	0	0	0	0	0	0
95 HITS Other	0	0	13,666	0	1	0	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
96 Legal Other	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$11,399,202	\$725,855	\$831,942	\$0	\$728,581	\$0	\$0	\$0	\$4,207,574	\$612,406

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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	60,645
4 Finance Dir Office	0	0	0	585,947
5 Finance Financial Planning & Analysis	0	0	0	35,766
6 Finance City Council	0	0	0	12,954
7 Finance Reporting & Ops	0	0	0	31,493
8 Finance Internal Controls	0	0	0	7,179
9 Finance Grants	0	0	0	21,494
10 Finance Perform Mgmt	0	0	0	13,655
11 Finance Strategic Purchasing	0	0	0	103,405
12 ARA Director Office	0	0	0	683,791
13 ARA Financial Svcs	0	0	0	15,878
14 ARA Operations	0	0	0	480,391
15 ARA Payroll Services	0	0	0	120,383
16 HITS CIO	0	0	0	816,182
17 HITS EAS	0	0	0	84,690
18 HITS EIS	0	0	0	165,226
19 HITS Radio	0	0	0	78,502
20 HITS Project Mgmt Office	0	0	0	35,173
21 Office Business Opportunity	0	0	0	328,125
22 Mayor	0	0	0	97,393
23 Human Resources	0	0	0	812,403
24 Legal	0	0	0	623,260
25 City Controller's Office	0	0	0	156,207
26 Health Administration	0	0	0	160,620
27 Planning & Dev Admin	0	0	0	698,137
29 CIP Sal Rec PWE	0	0	0	515
30 HPD Police Records	0	0	0	221,617
31 General Services	0	0	0	494,858
32 HEC	0	0	0	3,312
34 Finance Public Fin	0	0	0	15,331
35 Finance Treasury	0	0	0	11,807
36 ARA Regulatory	0	0	0	19,200
37 City Secretary	0	0	0	23,498
38 City Council	0	32,175	0	366,301
39 Police	0	0	0	3,212,811
40 Dept of Neighborhoods	803	0	0	274,962
41 Fire	0	0	0	768,029
42 Municipal Court	0	0	0	854,289
43 Solid Waste	0	0	0	1,417,938
44 Houston Airport System (HAS)	0	0	0	44,758

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Pension	Health Insurance	Gen Govt	Total
45 Housing & Community Development	\$0	\$0	\$0	\$15,854
46 Library	0	0	0	1,191,884
47 Parks & Recreation	0	0	0	1,688,541
48 Health Department	0	0	0	1,030,431
49 Convention & Entertainment	0	0	0	2,123
50 Fleet Mgmt	0	0	0	26,720
51 Planning & Development Other	0	0	0	123,972
52 Planning & Development Spec Rev	0	0	0	842
53 General Debt	0	0	0	3,119
54 Finance Other	0	0	0	3,783
55 ARA Insurance	0	0	0	381
56 ARA BARC	0	0	0	6,018
57 ARA Parking	0	0	0	9,309
58 ARA Other	0	0	0	120,462
59 IT Public Services	0	0	0	799
60 Legal Insurance	0	0	0	3,137
61 Legal Wkr Comp	0	0	0	203
62 Mayor Cable TV	0	0	0	803
63 Mayor Other	0	0	0	5,518
64 TIRZ	0	0	0	30,752
65 HR Health Benefits	0	0	0	55,565
66 HR Long Term Disability	0	0	0	29
67 PWE Bldg Insp	0	0	0	16,057
68 PWE Stormwater	0	0	0	7,088
69 PWE DDSR	0	0	0	24,259
70 PWE Water & Sewer	0	0	0	90,990
71 PWE Houston Transtar	0	0	0	1,134
72 PWE Other	0	0	0	74,006
73 Houston Permit Center	0	0	0	2,249
74 CIP S/R Planning	0	0	0	334
75 CIP Sal Rec RE	0	0	0	1,110
76 CIP S/R Engrg	0	0	0	8,762
77 CIP S/R Constr	0	0	0	5,517
78 CIP S/R Eng/Const	0	0	0	560
79 CIP S/R Geo/Env	0	0	0	1,190
80 CIP S/R Other	0	0	0	1,547
81 CIP S/R GSD	0	0	0	4,284
92 Hurricane Ike Aid & Recovery	0	0	0	38
93 ARRA Reimbursement Fund	0	0	0	161
94 HR-W.C.	0	0	0	7,199
95 HITS Other	0	0	0	13,667

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Pension	Health Insurance	Gen Govt	Total
96 Legal Other	\$0	\$0	\$0	\$15
Total	\$803	\$32,175	\$0	\$18,538,538

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 2 CFR PART 200 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
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
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 2 CFR PART 200 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	85	23,051
3 Memberships	487	2	488
3 Accounting & Consult	886	3	890
3 Other Misc	759	3	762
3 Walker Rent	558,692	2,064	560,756
Subtotal - Non-Departmental-Gen Gov	583,790	2,157	585,947
5 Financial Plg & Analysis	0	2,413	2,413
Subtotal - Finance Financial Plg & Analysis	0	2,413	2,413
7 Gen Acctng	0	1,127	1,127
7 Fixed Assets	0	6,930	6,930
7 Auditing Svcs	0	879	879
7 Fin Operations	0	271	271
Subtotal - Finance Reporting & Ops	0	9,207	9,207
8 Internal Controls	0	730	730
Subtotal - Finance Internal Controls	0	730	730
9 Cost Accounting	0	90	90
9 Trust Funds Mgmt (TFM)	0	182	182
Subtotal - Finance Grants	0	272	272
10 Perf Mgmt Svcs	0	703	703
Subtotal - Finance Perform Mgmt	0	703	703
11 Purchasing	0	4,818	4,818
Subtotal - Finance Strategic Purchasing	0	4,818	4,818
14 Mailroom	0	17,234	17,234
14 Records	0	344	344

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
14 3-1-1 Svcs	\$0	\$2,204	\$2,204
Subtotal - ARA Operations	0	19,783	19,783
15 Payroll Svcs	0	2,028	2,028
Subtotal - ARA Payroll Services	0	2,028	2,028
17 Enterprise Appl	0	112,235	112,235
17 IT ERP	0	1,103	1,103
17 EGIS	0	648	648
Subtotal - HITS EAS	0	113,987	113,987
18 Client Svcs	0	116,287	116,287
18 NW Data	0	20,929	20,929
18 NW Voice	0	9,720	9,720
18 Enterprise Optns	0	5,297	5,297
Subtotal - HITS EIS	0	152,233	152,233
20 Enterprise Project Mgmt	0	307	307
Subtotal - HITS Project Mgmt Office	0	307	307
21 Certification	0	563	563
21 Contract Compliance	0	13,866	13,866
21 Reporting & Analytics	0	2,962	2,962
21 Dept Services	0	25,978	25,978
21 External Affairs & Outreach	0	233	233
Subtotal - Office Business Opportunity	0	43,601	43,601
22 City Mayor Admin	0	1,706	1,706
Subtotal - Mayor	0	1,706	1,706
23 Selection	0	7,321	7,321
23 Personnel Svcs	0	777	777
Subtotal - Human Resources	0	8,098	8,098
24 Legal Svcs	0	494,112	494,112

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 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
24 Inspector General	\$0	\$26,178	\$26,178
Subtotal - Legal	0	520,290	520,290
25 Controller Fin Svcs	0	7,248	7,248
Subtotal - City Controller's Office	0	7,248	7,248
31 Design & Const	0	85	85
31 Building Svcs	0	55,433	55,433
31 Utilities	0	27,281	27,281
31 Real Estate	0	28,179	28,179
Subtotal - General Services	0	110,979	110,979
Total Incoming	632,154	1,000,558	1,632,713
C. Total Allocated		<u>\$3,538,137</u>	<u>\$3,538,137</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 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%	\$258,027	\$0	\$258,027	\$101,739	\$359,767
6 Finance City Council	5.00	3.6576%	92,816	0	92,816	36,597	129,412
7 Finance Reporting & Ops	11.90	8.7052%	220,901	0	220,901	87,101	308,002
8 Finance Internal Controls	2.70	1.9751%	50,120	0	50,120	19,762	69,883
9 Finance Grants	8.30	6.0717%	154,074	0	154,074	60,751	214,825
10 Finance Perform Mgmt	5.20	3.8040%	96,528	0	96,528	38,061	134,589
11 Finance Strategic Purchasing	40.30	29.4806%	748,094	0	748,094	294,971	1,043,064
34 Finance Public Fin	5.90	4.3160%	109,522	0	109,522	43,184	152,707
35 Finance Treasury	4.20	3.0724%	77,965	0	77,965	30,741	108,706
54 Finance Other	39.30	28.7491%	729,531	0	729,531	287,651	1,017,182
Subtotal	136.70	100.0000%	2,537,578	0	2,537,578	1,000,558	3,538,137
Direct Bills					0		0
Total					\$2,537,578		\$3,538,137

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
5 Finance Financial Planning & Analysis	359,767	359,767
6 Finance City Council	129,412	129,412
7 Finance Reporting & Ops	308,002	308,002
8 Finance Internal Controls	69,883	69,883
9 Finance Grants	214,825	214,825
10 Finance Perform Mgmt	134,589	134,589
11 Finance Strategic Purchasing	1,043,064	1,043,064
34 Finance Public Fin	152,707	152,707
35 Finance Treasury	108,706	108,706
54 Finance Other	1,017,182	1,017,182
Total	\$3,538,137	\$3,538,137

**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 2 CFR PART 200 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>			<i>.00%</i>	<i>100.00%</i>
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		\$1,963,613		\$1,963,613

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 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	\$125	\$34,086
3 Memberships	720	3	722
3 Accounting & Consult	173	1	173
3 Other Misc	782	3	785
Subtotal - Non-Departmental-Gen Gov	35,635	132	35,766
4 Finance Dept Admin	258,027	101,739	359,767
Subtotal - Finance Dir Office	258,027	101,739	359,767
5 Financial Plg & Analysis	0	470	470
Subtotal - Finance Financial Plg & Analysis	0	470	470
7 Gen Acctng	0	219	219
7 Auditing Svcs	0	171	171
7 Fin Operations	0	280	280
Subtotal - Finance Reporting & Ops	0	670	670
8 Internal Controls	0	753	753
Subtotal - Finance Internal Controls	0	753	753
9 Cost Accounting	0	93	93
9 Trust Funds Mgmt (TFM)	0	187	187
Subtotal - Finance Grants	0	280	280
10 Perf Mgmt Svcs	0	724	724
Subtotal - Finance Perform Mgmt	0	724	724
11 Purchasing	0	482	482
Subtotal - Finance Strategic Purchasing	0	482	482
14 Records	0	508	508
Subtotal - ARA Operations	0	508	508
15 Payroll Svcs	0	2,998	2,998
Subtotal - ARA Payroll Services	0	2,998	2,998
17 IT ERP	0	2,048	2,048

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 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 - HITS EAS	\$0	\$2,048	\$2,048
18 Enterprise Optns	0	1,031	1,031
Subtotal - HITS EIS	0	1,031	1,031
20 Enterprise Project Mgmt	0	454	454
Subtotal - HITS Project Mgmt Office	0	454	454
21 Certification	0	832	832
21 External Affairs & Outreach	0	344	344
Subtotal - Office Business Opportunity	0	1,176	1,176
22 City Mayor Admin	0	2,523	2,523
Subtotal - Mayor	0	2,523	2,523
23 Personnel Svcs	0	1,149	1,149
Subtotal - Human Resources	0	1,149	1,149
25 Controller Fin Svcs	0	1,411	1,411
Subtotal - City Controller's Office	0	1,411	1,411
Total Incoming	293,662	118,549	412,211
C. Total Allocated		<u>\$2,375,824</u>	<u>\$2,375,824</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 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%	\$58,711	\$0	\$58,711	\$0	\$58,711
4 Finance Dir Office	2,080	0.1069%	2,413	0	2,413	0	2,413
5 Finance Financial Planning & Analysis	405	0.0208%	470	0	470	0	470
6 Finance City Council	514	0.0264%	596	0	596	32	629
7 Finance Reporting & Ops	1,239	0.0637%	1,437	0	1,437	78	1,515
8 Finance Internal Controls	377	0.0194%	437	0	437	24	461
9 Finance Grants	780	0.0401%	905	0	905	49	954
10 Finance Perform Mgmt	308	0.0158%	357	0	357	19	377
11 Finance Strategic Purchasing	1,284	0.0660%	1,490	0	1,490	80	1,570
12 ARA Director Office	2,801	0.1440%	3,250	0	3,250	175	3,425
13 ARA Financial Svcs	548	0.0282%	636	0	636	34	670
14 ARA Operations	4,487	0.2306%	5,206	0	5,206	281	5,487
15 ARA Payroll Services	730	0.0375%	847	0	847	46	893
16 HITS CIO	2,397	0.1232%	2,781	0	2,781	150	2,931
17 HITS EAS	1,048	0.0539%	1,216	0	1,216	66	1,282
18 HITS EIS	1,698	0.0873%	1,970	0	1,970	106	2,076
19 HITS Radio	2,455	0.1262%	2,848	0	2,848	154	3,002
20 HITS Project Mgmt Office	565	0.0290%	656	0	656	35	691
21 Office Business Opportunity	2,657	0.1366%	3,083	0	3,083	166	3,249
22 Mayor	4,264	0.2192%	4,947	0	4,947	267	5,214
23 Human Resources	86,469	4.4444%	100,322	0	100,322	5,417	105,738
24 Legal	5,095	0.2619%	5,911	0	5,911	319	6,230
25 City Controller's Office	4,657	0.2394%	5,403	0	5,403	292	5,695
26 Health Administration	10,133	0.5208%	11,756	0	11,756	635	12,391
27 Planning & Dev Admin	1,549	0.0796%	1,797	0	1,797	97	1,894
29 CIP Sal Rec PWE	1,205	0.0619%	1,398	0	1,398	75	1,474
30 HPD Police Records	2,009	0.1033%	2,331	0	2,331	126	2,457
31 General Services	36,571	1.8797%	42,430	0	42,430	2,291	44,721
32 HEC	7,745	0.3981%	8,986	0	8,986	485	9,471
34 Finance Public Fin	390	0.0200%	452	0	452	24	477
35 Finance Treasury	1,451	0.0746%	1,683	0	1,683	91	1,774
36 ARA Regulatory	1,958	0.1006%	2,272	0	2,272	123	2,394
37 City Secretary	1,021	0.0525%	1,185	0	1,185	64	1,249
38 City Council	18,802	0.9664%	21,814	0	21,814	1,178	22,992
39 Police	190,486	9.7907%	221,003	0	221,003	11,932	232,935
40 Dept of Neighborhoods	9,326	0.4793%	10,820	0	10,820	584	11,404
41 Fire	185,675	9.5434%	215,421	0	215,421	11,631	227,052
42 Municipal Court	30,774	1.5817%	35,704	0	35,704	1,928	37,632
43 Solid Waste	38,007	1.9535%	44,096	0	44,096	2,381	46,477
44 Houston Airport System (HAS)	104,660	5.3794%	121,427	0	121,427	6,556	127,983
45 Housing & Community Development	33,698	1.7320%	39,097	0	39,097	2,111	41,207
46 Library	26,655	1.3700%	30,925	0	30,925	1,670	32,595

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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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%	\$135,032	\$0	\$135,032	\$7,291	\$142,322
48 Health Department	135,867	6.9834%	157,633	0	157,633	8,511	166,144
49 Convention & Entertainment	4,965	0.2552%	5,760	0	5,760	311	6,071
50 Fleet Mgmt	62,481	3.2114%	72,491	0	72,491	3,914	76,405
51 Planning & Development Other	5,666	0.2912%	6,574	0	6,574	355	6,929
52 Planning & Development Spec Rev	1,968	0.1012%	2,283	0	2,283	123	2,407
53 General Debt	7,293	0.3748%	8,461	0	8,461	457	8,918
54 Finance Other	8,847	0.4547%	10,264	0	10,264	554	10,819
55 ARA Insurance	890	0.0457%	1,033	0	1,033	56	1,088
56 ARA BARC	14,072	0.7233%	16,326	0	16,326	881	17,208
57 ARA Parking	21,769	1.1189%	25,256	0	25,256	1,364	26,620
58 ARA Other	23,900	1.2284%	27,729	0	27,729	1,497	29,226
59 IT Public Services	46	0.0024%	53	0	53	3	56
60 Legal Insurance	7,336	0.3771%	8,511	0	8,511	460	8,971
61 Legal Wkr Comp	474	0.0244%	550	0	550	30	580
62 Mayor Cable TV	1,877	0.0965%	2,178	0	2,178	118	2,295
63 Mayor Other	12,902	0.6631%	14,969	0	14,969	808	15,777
64 TIRZ	1,055	0.0542%	1,224	0	1,224	66	1,290
65 HR Health Benefits	129,932	6.6783%	150,748	0	150,748	8,139	158,887
66 HR Long Term Disability	67	0.0034%	78	0	78	4	82
67 PWE Bldg Insp	37,547	1.9299%	43,562	0	43,562	2,352	45,914
68 PWE Stormwater	16,575	0.8519%	19,230	0	19,230	1,038	20,269
69 PWE DDSR	56,727	2.9157%	65,815	0	65,815	3,553	69,368
70 PWE Water & Sewer	212,769	10.9360%	246,856	0	246,856	13,328	260,184
71 PWE Houston Transtar	2,651	0.1363%	3,076	0	3,076	166	3,242
72 PWE Other	72,901	3.7470%	84,580	0	84,580	4,567	89,147
73 Houston Permit Center	5,260	0.2704%	6,103	0	6,103	329	6,432
74 CIP S/R Planning	780	0.0401%	905	0	905	49	954
75 CIP Sal Rec RE	2,596	0.1334%	3,012	0	3,012	163	3,175
76 CIP S/R Engrg	20,489	1.0531%	23,771	0	23,771	1,283	25,055
77 CIP S/R Constr	12,901	0.6631%	14,968	0	14,968	808	15,776
78 CIP S/R Eng/Const	1,309	0.0673%	1,519	0	1,519	82	1,601
79 CIP S/R Geo/Env	2,782	0.1430%	3,228	0	3,228	174	3,402
80 CIP S/R Other	3,618	0.1860%	4,198	0	4,198	227	4,424
81 CIP S/R GSD	10,017	0.5149%	11,622	0	11,622	627	12,249
92 Hurricane Ike Aid & Recovery	90	0.0046%	104	0	104	6	110
93 ARRA Reimbursement Fund	376	0.0193%	436	0	436	24	460
94 HR-W.C.	16,833	0.8652%	19,530	0	19,530	1,054	20,584
95 HITS Other	31,957	1.6425%	37,077	0	37,077	2,002	39,078
96 Legal Other	36	0.0019%	42	0	42	2	44

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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%	2,257,275	0	2,257,275	118,549	2,375,824
Direct Bills					0		0
Total					\$2,257,275		\$2,375,824

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	58,711	58,711
4 Finance Dir Office	2,413	2,413
5 Finance Financial Planning & Analysis	470	470
6 Finance City Council	629	629
7 Finance Reporting & Ops	1,515	1,515
8 Finance Internal Controls	461	461
9 Finance Grants	954	954
10 Finance Perform Mgmt	377	377
11 Finance Strategic Purchasing	1,570	1,570
12 ARA Director Office	3,425	3,425
13 ARA Financial Svcs	670	670
14 ARA Operations	5,487	5,487
15 ARA Payroll Services	893	893
16 HITS CIO	2,931	2,931
17 HITS EAS	1,282	1,282
18 HITS EIS	2,076	2,076
19 HITS Radio	3,002	3,002
20 HITS Project Mgmt Office	691	691
21 Office Business Opportunity	3,249	3,249
22 Mayor	5,214	5,214
23 Human Resources	105,738	105,738
24 Legal	6,230	6,230
25 City Controller's Office	5,695	5,695
26 Health Administration	12,391	12,391
27 Planning & Dev Admin	1,894	1,894
29 CIP Sal Rec PWE	1,474	1,474
30 HPD Police Records	2,457	2,457
31 General Services	44,721	44,721
32 HEC	9,471	9,471
34 Finance Public Fin	477	477
35 Finance Treasury	1,774	1,774
36 ARA Regulatory	2,394	2,394
37 City Secretary	1,249	1,249
38 City Council	22,992	22,992
39 Police	232,935	232,935
40 Dept of Neighborhoods	11,404	11,404
41 Fire	227,052	227,052
42 Municipal Court	37,632	37,632
43 Solid Waste	46,477	46,477
44 Houston Airport System (HAS)	127,983	127,983

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
45 Housing & Community Development	\$41,207	\$41,207
46 Library	32,595	32,595
47 Parks & Recreation	142,322	142,322
48 Health Department	166,144	166,144
49 Convention & Entertainment	6,071	6,071
50 Fleet Mgmt	76,405	76,405
51 Planning & Development Other	6,929	6,929
52 Planning & Development Spec Rev	2,407	2,407
53 General Debt	8,918	8,918
54 Finance Other	10,819	10,819
55 ARA Insurance	1,088	1,088
56 ARA BARC	17,208	17,208
57 ARA Parking	26,620	26,620
58 ARA Other	29,226	29,226
59 IT Public Services	56	56
60 Legal Insurance	8,971	8,971
61 Legal Wkr Comp	580	580
62 Mayor Cable TV	2,295	2,295
63 Mayor Other	15,777	15,777
64 TIRZ	1,290	1,290
65 HR Health Benefits	158,887	158,887
66 HR Long Term Disability	82	82
67 PWE Bldg Insp	45,914	45,914
68 PWE Stormwater	20,269	20,269
69 PWE DDSR	69,368	69,368
70 PWE Water & Sewer	260,184	260,184
71 PWE Houston Transtar	3,242	3,242
72 PWE Other	89,147	89,147
73 Houston Permit Center	6,432	6,432
74 CIP S/R Planning	954	954
75 CIP Sal Rec RE	3,175	3,175
76 CIP S/R Engrg	25,055	25,055
77 CIP S/R Constr	15,776	15,776
78 CIP S/R Eng/Const	1,601	1,601
79 CIP S/R Geo/Env	3,402	3,402
80 CIP S/R Other	4,424	4,424
81 CIP S/R GSD	12,249	12,249
92 Hurricane Ike Aid & Recovery	110	110
93 ARRA Reimbursement Fund	460	460
94 HR-W.C.	20,584	20,584
95 HITS Other	39,078	39,078

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Allocation Summary

Dept:5 Finance Financial Planning & Analysis

Department	Financial Plg & Analysis	Total
96 Legal Other	\$44	\$44
Total	<u><u>\$2,375,824</u></u>	<u><u>\$2,375,824</u></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.

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A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
<hr/>				
Personnel Costs				
Salaries	S1	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/>				

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$12,216	\$45	\$12,261
3 Memberships	259	1	260
3 Accounting & Consult	219	1	220
3 Other Misc	213	1	213
Subtotal - Non-Departmental-Gen Gov	12,906	48	12,954
4 Finance Dept Admin	92,816	36,597	129,412
Subtotal - Finance Dir Office	92,816	36,597	129,412
5 Financial Plg & Analysis	596	32	629
Subtotal - Finance Financial Plg & Analysis	596	32	629
7 Gen Acctng	0	278	278
7 Auditing Svcs	0	217	217
7 Fin Operations	0	76	76
Subtotal - Finance Reporting & Ops	0	572	572
8 Internal Controls	0	205	205
Subtotal - Finance Internal Controls	0	205	205
9 Cost Accounting	0	25	25
9 Trust Funds Mgmt (TFM)	0	51	51
Subtotal - Finance Grants	0	76	76
10 Perf Mgmt Svcs	0	197	197
Subtotal - Finance Perform Mgmt	0	197	197
11 Purchasing	0	964	964
Subtotal - Finance Strategic Purchasing	0	964	964
14 Records	0	183	183
Subtotal - ARA Operations	0	183	183
15 Payroll Svcs	0	1,078	1,078
Subtotal - ARA Payroll Services	0	1,078	1,078
17 IT ERP	0	788	788

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Subtotal - HITS EAS	\$0	\$788	\$788
18 Enterprise Optns	0	1,309	1,309
Subtotal - HITS EIS	0	1,309	1,309
20 Enterprise Project Mgmt	0	163	163
Subtotal - HITS Project Mgmt Office	0	163	163
21 Certification	0	299	299
21 External Affairs & Outreach	0	124	124
Subtotal - Office Business Opportunity	0	423	423
22 City Mayor Admin	0	908	908
Subtotal - Mayor	0	908	908
23 Personnel Svcs	0	413	413
Subtotal - Human Resources	0	413	413
25 Controller Fin Svcs	0	1,791	1,791
Subtotal - City Controller's Office	0	1,791	1,791
Total Incoming	106,318	45,746	152,065
C. Total Allocated		<u>\$686,058</u>	<u>\$686,058</u>
			100.00%

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Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 City Council	100	100.0000%	\$640,311	\$0	\$640,311	\$45,746	\$686,058
Subtotal	100	100.0000%	640,311	0	640,311	45,746	686,058
Direct Bills					0		0
Total					\$640,311		\$686,058

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

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
38 City Council	686,058	686,058
Total	\$686,058	\$686,058

**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.

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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A. Department Costs

Dept:7 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
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
3 Insurance Retirees	\$29,074	\$107	\$15,170	\$6,161	\$0	\$0	\$7,850
3 Memberships	616	2	321	131	0	0	166
3 Accounting & Consult	528	2	275	112	0	0	143
3 Other Misc	1,158	5	604	246	0	0	313
Subtotal - Non-Departmental-Gen Gov	31,376	116	16,372	6,649	0	0	8,471
4 Finance Dept Admin	220,901	87,101	160,119	65,031	0	0	82,852
Subtotal - Finance Dir Office	220,901	87,101	160,119	65,031	0	0	82,852
5 Financial Plg & Analysis	1,437	78	788	320	0	0	408
Subtotal - Finance Financial Plg & Analysis	1,437	78	788	320	0	0	408
7 Gen Acctng	0	671	349	142	0	0	181
7 Auditing Svcs	0	524	272	111	0	0	141
7 Fin Operations	0	414	215	87	0	0	111
Subtotal - Finance Reporting & Ops	0	1,609	837	340	0	0	433
8 Internal Controls	0	1,115	580	235	0	0	300
Subtotal - Finance Internal Controls	0	1,115	580	235	0	0	300
9 Cost Accounting	0	138	72	29	0	0	37
9 Trust Funds Mgmt (TFM)	0	278	144	59	0	0	75
Subtotal - Finance Grants	0	415	216	88	0	0	112
10 Perf Mgmt Svcs	0	1,073	558	226	0	0	289
Subtotal - Finance Perform Mgmt	0	1,073	558	226	0	0	289
11 Purchasing	0	3,373	1,753	712	0	0	907
Subtotal - Finance Strategic Purchasing	0	3,373	1,753	712	0	0	907
14 Records	0	435	226	92	0	0	117
Subtotal - ARA Operations	0	435	226	92	0	0	117
15 Payroll Svcs	0	2,567	1,334	542	0	0	690
Subtotal - ARA Payroll Services	0	2,567	1,334	542	0	0	690
17 IT ERP	0	1,891	983	399	0	0	509

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
Subtotal - HITS EAS	\$0	\$1,891	\$983	\$399	\$0	\$0	\$509
18 Enterprise Optns	0	3,155	1,640	666	0	0	849
Subtotal - HITS EIS	0	3,155	1,640	666	0	0	849
20 Enterprise Project Mgmt	0	388	202	82	0	0	105
Subtotal - HITS Project Mgmt Office	0	388	202	82	0	0	105
21 Certification	0	712	370	150	0	0	192
21 External Affairs & Outreach	0	294	153	62	0	0	79
Subtotal - Office Business Opportunity	0	1,007	523	213	0	0	271
22 City Mayor Admin	0	2,160	1,123	456	0	0	581
Subtotal - Mayor	0	2,160	1,123	456	0	0	581
23 Personnel Svcs	0	984	511	208	0	0	265
Subtotal - Human Resources	0	984	511	208	0	0	265
25 Controller Fin Svcs	0	4,317	2,244	912	0	0	1,161
Subtotal - City Controller's Office	0	4,317	2,244	912	0	0	1,161
Total Incoming	253,715	111,783	190,009	77,171	0	0	98,319
C. Total Allocated		\$3,274,585	\$1,112,244	\$459,272	\$686,104	\$458,930	\$558,036
			33.97%	14.03%	20.95%	14.01%	17.04%

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6010%	\$27,418	\$0	\$27,418	\$0	\$27,418
4 Finance Dir Office	2,080	0.1069%	1,127	0	1,127	0	1,127
5 Finance Financial Planning & Analysis	405	0.0208%	219	0	219	0	219
6 Finance City Council	514	0.0264%	278	0	278	0	278
7 Finance Reporting & Ops	1,239	0.0637%	671	0	671	0	671
8 Finance Internal Controls	377	0.0194%	204	0	204	12	216
9 Finance Grants	780	0.0401%	423	0	423	24	447
10 Finance Perform Mgmt	308	0.0158%	167	0	167	9	176
11 Finance Strategic Purchasing	1,284	0.0660%	696	0	696	39	735
12 ARA Director Office	2,801	0.1440%	1,518	0	1,518	86	1,604
13 ARA Financial Svcs	548	0.0282%	297	0	297	17	314
14 ARA Operations	4,487	0.2306%	2,431	0	2,431	138	2,569
15 ARA Payroll Services	730	0.0375%	396	0	396	22	418
16 HITS CIO	2,397	0.1232%	1,299	0	1,299	74	1,372
17 HITS EAS	1,048	0.0539%	568	0	568	32	600
18 HITS EIS	1,698	0.0873%	920	0	920	52	972
19 HITS Radio	2,455	0.1262%	1,330	0	1,330	75	1,406
20 HITS Project Mgmt Office	565	0.0290%	306	0	306	17	323
21 Office Business Opportunity	2,657	0.1366%	1,440	0	1,440	82	1,521
22 Mayor	4,264	0.2192%	2,310	0	2,310	131	2,441
23 Human Resources	86,469	4.4444%	46,850	0	46,850	2,658	49,507
24 Legal	5,095	0.2619%	2,761	0	2,761	157	2,917
25 City Controller's Office	4,657	0.2394%	2,523	0	2,523	143	2,666
26 Health Administration	10,133	0.5208%	5,490	0	5,490	311	5,802
27 Planning & Dev Admin	1,549	0.0796%	839	0	839	48	887
29 CIP Sal Rec PWE	1,205	0.0619%	653	0	653	37	690
30 HPD Police Records	2,009	0.1033%	1,088	0	1,088	62	1,150
31 General Services	36,571	1.8797%	19,814	0	19,814	1,124	20,938
32 HEC	7,745	0.3981%	4,196	0	4,196	238	4,434
34 Finance Public Fin	390	0.0200%	211	0	211	12	223
35 Finance Treasury	1,451	0.0746%	786	0	786	45	831
36 ARA Regulatory	1,958	0.1006%	1,061	0	1,061	60	1,121
37 City Secretary	1,021	0.0525%	553	0	553	31	585
38 City Council	18,802	0.9664%	10,187	0	10,187	578	10,765
39 Police	190,486	9.7907%	103,207	0	103,207	5,855	109,061
40 Dept of Neighborhoods	9,326	0.4793%	5,053	0	5,053	287	5,340
41 Fire	185,675	9.5434%	100,600	0	100,600	5,707	106,307
42 Municipal Court	30,774	1.5817%	16,674	0	16,674	946	17,619
43 Solid Waste	38,007	1.9535%	20,592	0	20,592	1,168	21,761
44 Houston Airport System (HAS)	104,660	5.3794%	56,706	0	56,706	3,217	59,922
45 Housing & Community Development	33,698	1.7320%	18,258	0	18,258	1,036	19,294
46 Library	26,655	1.3700%	14,442	0	14,442	819	15,261

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	116,386	5.9821%	\$63,059	\$0	\$63,059	\$3,577	\$66,636
48 Health Department	135,867	6.9834%	73,614	0	73,614	4,176	77,790
49 Convention & Entertainment	4,965	0.2552%	2,690	0	2,690	153	2,843
50 Fleet Mgmt	62,481	3.2114%	33,853	0	33,853	1,920	35,773
51 Planning & Development Other	5,666	0.2912%	3,070	0	3,070	174	3,244
52 Planning & Development Spec Rev	1,968	0.1012%	1,066	0	1,066	60	1,127
53 General Debt	7,293	0.3748%	3,951	0	3,951	224	4,176
54 Finance Other	8,847	0.4547%	4,793	0	4,793	272	5,065
55 ARA Insurance	890	0.0457%	482	0	482	27	510
56 ARA BARC	14,072	0.7233%	7,624	0	7,624	433	8,057
57 ARA Parking	21,769	1.1189%	11,795	0	11,795	669	12,464
58 ARA Other	23,900	1.2284%	12,949	0	12,949	735	13,684
59 IT Public Services	46	0.0024%	25	0	25	1	26
60 Legal Insurance	7,336	0.3771%	3,975	0	3,975	225	4,200
61 Legal Wkr Comp	474	0.0244%	257	0	257	15	271
62 Mayor Cable TV	1,877	0.0965%	1,017	0	1,017	58	1,075
63 Mayor Other	12,902	0.6631%	6,990	0	6,990	397	7,387
64 TIRZ	1,055	0.0542%	572	0	572	32	604
65 HR Health Benefits	129,932	6.6783%	70,398	0	70,398	3,993	74,392
66 HR Long Term Disability	67	0.0034%	36	0	36	2	38
67 PWE Bldg Insp	37,547	1.9299%	20,343	0	20,343	1,154	21,497
68 PWE Stormwater	16,575	0.8519%	8,980	0	8,980	509	9,490
69 PWE DDSR	56,727	2.9157%	30,735	0	30,735	1,744	32,479
70 PWE Water & Sewer	212,769	10.9360%	115,280	0	115,280	6,539	121,819
71 PWE Houston Transtar	2,651	0.1363%	1,436	0	1,436	81	1,518
72 PWE Other	72,901	3.7470%	39,498	0	39,498	2,241	41,739
73 Houston Permit Center	5,260	0.2704%	2,850	0	2,850	162	3,012
74 CIP S/R Planning	780	0.0401%	423	0	423	24	447
75 CIP Sal Rec RE	2,596	0.1334%	1,407	0	1,407	80	1,486
76 CIP S/R Engrg	20,489	1.0531%	11,101	0	11,101	630	11,731
77 CIP S/R Constr	12,901	0.6631%	6,990	0	6,990	397	7,386
78 CIP S/R Eng/Const	1,309	0.0673%	709	0	709	40	749
79 CIP S/R Geo/Env	2,782	0.1430%	1,507	0	1,507	86	1,593
80 CIP S/R Other	3,618	0.1860%	1,960	0	1,960	111	2,071
81 CIP S/R GSD	10,017	0.5149%	5,427	0	5,427	308	5,735
92 Hurricane Ike Aid & Recovery	90	0.0046%	49	0	49	3	52
93 ARRA Reimbursement Fund	376	0.0193%	204	0	204	12	215
94 HR-W.C.	16,833	0.8652%	9,120	0	9,120	517	9,638
95 HITS Other	31,957	1.6425%	17,315	0	17,315	982	18,297
96 Legal Other	36	0.0019%	20	0	20	1	21

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,945,584	100.0000%	1,054,132	0	1,054,132	58,112	1,112,244
Direct Bills					0		0
Total					\$1,054,132		\$1,112,244

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

Source: COH Transaction Report

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Fixed Assets Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	214	1.5906%	\$6,930	\$0	\$6,930	\$0	\$6,930
12 ARA Director Office	439	3.2630%	14,216	0	14,216	783	14,998
16 HITS CIO	877	6.5185%	28,399	0	28,399	1,563	29,963
21 Office Business Opportunity	10	0.0743%	324	0	324	18	342
22 Mayor	38	0.2824%	1,231	0	1,231	68	1,298
23 Human Resources	8	0.0595%	259	0	259	14	273
24 Legal	24	0.1784%	777	0	777	43	820
25 City Controller's Office	78	0.5798%	2,526	0	2,526	139	2,665
26 Health Administration	419	3.1143%	13,568	0	13,568	747	14,315
27 Planning & Dev Admin	58	0.4311%	1,878	0	1,878	103	1,982
31 General Services	314	2.3339%	10,168	0	10,168	560	10,728
32 HEC	3	0.0223%	97	0	97	5	102
38 City Council	106	0.7879%	3,433	0	3,433	189	3,621
39 Police	1,055	7.8415%	34,163	0	34,163	1,881	36,044
40 Dept of Neighborhoods	20	0.1487%	648	0	648	36	683
41 Fire	3,242	24.0969%	104,983	0	104,983	5,779	110,762
42 Municipal Court	199	1.4791%	6,444	0	6,444	355	6,799
43 Solid Waste	818	6.0800%	26,489	0	26,489	1,458	27,947
45 Housing & Community Development	1	0.0074%	32	0	32	2	34
46 Library	2,280	16.9466%	73,831	0	73,831	4,064	77,896
47 Parks & Recreation	3,128	23.2496%	101,291	0	101,291	5,576	106,867
50 Fleet Mgmt	123	0.9142%	3,983	0	3,983	219	4,202
Subtotal	13,454	100.0000%	435,670	0	435,670	23,602	459,272
Direct Bills					0		0
Total					\$435,670		\$459,272

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

Source: Asset Report

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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	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 Reporting & Ops	1,239	0.0763%	524	0	524	0	524
8 Finance Internal Controls	377	0.0232%	159	0	159	0	159
9 Finance Grants	780	0.0481%	330	0	330	0	330
10 Finance Perform Mgmt	308	0.0190%	130	0	130	0	130
11 Finance Strategic Purchasing	1,284	0.0791%	543	0	543	0	543
12 ARA Director Office	2,801	0.1726%	1,184	0	1,184	0	1,184
13 ARA Financial Svcs	548	0.0338%	232	0	232	0	232
14 ARA Operations	4,487	0.2764%	1,897	0	1,897	0	1,897
15 ARA Payroll Services	730	0.0450%	309	0	309	0	309
16 HITS CIO	2,397	0.1477%	1,013	0	1,013	0	1,013
17 HITS EAS	1,048	0.0646%	443	0	443	0	443
18 HITS EIS	1,698	0.1046%	718	0	718	0	718
19 HITS Radio	2,455	0.1512%	1,038	0	1,038	0	1,038
20 HITS Project Mgmt Office	565	0.0348%	239	0	239	0	239
21 Office Business Opportunity	2,657	0.1637%	1,123	0	1,123	0	1,123
22 Mayor	4,264	0.2627%	1,802	0	1,802	0	1,802
23 Human Resources	86,469	5.3271%	36,549	0	36,549	0	36,549
24 Legal	5,095	0.3139%	2,154	0	2,154	0	2,154
25 City Controller's Office	4,657	0.2869%	1,968	0	1,968	0	1,968
26 Health Administration	10,133	0.6243%	4,283	0	4,283	0	4,283
27 Planning & Dev Admin	1,549	0.0954%	655	0	655	0	655
29 CIP Sal Rec PWE	1,205	0.0742%	509	0	509	0	509
30 HPD Police Records	2,009	0.1238%	849	0	849	0	849
31 General Services	36,571	2.2530%	15,458	0	15,458	0	15,458
32 HEC	7,745	0.4771%	3,274	0	3,274	0	3,274
34 Finance Public Fin	390	0.0240%	165	0	165	0	165
35 Finance Treasury	1,451	0.0894%	613	0	613	0	613
36 ARA Regulatory	1,958	0.1206%	828	0	828	0	828
37 City Secretary	1,021	0.0629%	432	0	432	0	432
38 City Council	18,802	1.1583%	7,947	0	7,947	0	7,947
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

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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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

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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<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
<hr/>							

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

Source: COH Transaction Report

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Auditing Svcs - Enterprise Allocations

Dept:7 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

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$14,018	\$0	\$14,018	\$0	\$14,018
4 Finance Dir Office	1,905,424	0.0514%	271	0	271	0	271
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 Reporting & Ops	2,909,088	0.0785%	414	0	414	0	414
8 Finance Internal Controls	640,593	0.0173%	91	0	91	5	97
9 Finance Grants	938,647	0.0253%	134	0	134	8	141
10 Finance Perform Mgmt	1,255,606	0.0339%	179	0	179	10	189
11 Finance Strategic Purchasing	4,846,486	0.1307%	690	0	690	40	730
12 ARA Director Office	1,798,062	0.0485%	256	0	256	15	271
13 ARA Financial Svcs	920,137	0.0248%	131	0	131	8	139
14 ARA Operations	6,947,416	0.1874%	989	0	989	58	1,047
15 ARA Payroll Services	4,060,011	0.1095%	578	0	578	34	612
16 HITS CIO	3,346,331	0.0902%	476	0	476	28	504
17 HITS EAS	5,265,189	0.1420%	750	0	750	44	794
18 HITS EIS	6,827,521	0.1841%	972	0	972	57	1,029
19 HITS Radio	5,193,707	0.1401%	739	0	739	43	783
20 HITS Project Mgmt Office	1,561,510	0.0421%	222	0	222	13	235
21 Office Business Opportunity	2,988,806	0.0806%	426	0	426	25	450
22 Mayor	4,785,036	0.1290%	681	0	681	40	721
23 Human Resources	38,460,762	1.0372%	5,476	0	5,476	321	5,797
24 Legal	15,438,547	0.4163%	2,198	0	2,198	129	2,327
25 City Controller's Office	8,037,765	0.2168%	1,144	0	1,144	67	1,212
26 Health Administration	13,219,230	0.3565%	1,882	0	1,882	110	1,992
27 Planning & Dev Admin	1,805,219	0.0487%	257	0	257	15	272
29 CIP Sal Rec PWE	1,356,270	0.0366%	193	0	193	11	204
30 HPD Police Records	5,755,901	0.1552%	820	0	820	48	868
31 General Services	161,405,267	4.3527%	22,981	0	22,981	1,347	24,328
32 HEC	25,210,466	0.6799%	3,589	0	3,589	210	3,800
34 Finance Public Fin	974,093	0.0263%	139	0	139	8	147
35 Finance Treasury	1,674,089	0.0451%	238	0	238	14	252
36 ARA Regulatory	832,011	0.0224%	118	0	118	7	125
37 City Secretary	684,768	0.0185%	97	0	97	6	103
38 City Council	11,503,541	0.3102%	1,638	0	1,638	96	1,734
39 Police	832,638,637	22.4542%	118,551	0	118,551	6,950	125,501
40 Dept of Neighborhoods	16,305,320	0.4397%	2,322	0	2,322	136	2,458
41 Fire	494,706,436	13.3410%	70,436	0	70,436	4,129	74,565
42 Municipal Court	30,193,520	0.8142%	4,299	0	4,299	252	4,551
43 Solid Waste	79,079,316	2.1326%	11,259	0	11,259	660	11,919
44 Houston Airport System (HAS)	292,056,357	7.8760%	41,583	0	41,583	2,438	44,021
45 Housing & Community Development	60,775,871	1.6390%	8,653	0	8,653	507	9,161
46 Library	38,087,425	1.0271%	5,423	0	5,423	318	5,741

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$12,231	\$0	\$12,231	\$717	\$12,948
48 Health Department	118,441,639	3.1941%	16,864	0	16,864	989	17,852
49 Convention & Entertainment	48,093	0.0013%	7	0	7	0	7
50 Fleet Mgmt	77,555,599	2.0915%	11,042	0	11,042	647	11,690
51 Planning & Development Other	5,379,797	0.1451%	766	0	766	45	811
52 Planning & Development Spec Rev	2,785,279	0.0751%	397	0	397	23	420
54 Finance Other	4,135,876	0.1115%	589	0	589	35	623
55 ARA Insurance	11,205,577	0.3022%	1,595	0	1,595	94	1,689
56 ARA BARC	11,681,336	0.3150%	1,663	0	1,663	98	1,761
57 ARA Parking	8,731,693	0.2355%	1,243	0	1,243	73	1,316
58 ARA Other	12,002,644	0.3237%	1,709	0	1,709	100	1,809
59 IT Public Services	69,435	0.0019%	10	0	10	1	10
60 Legal Insurance	11,884,202	0.3205%	1,692	0	1,692	99	1,791
61 Legal Wkr Comp	218,984	0.0059%	31	0	31	2	33
62 Mayor Cable TV	3,760,371	0.1014%	535	0	535	31	567
63 Mayor Other	11,585,699	0.3124%	1,650	0	1,650	97	1,746
65 HR Health Benefits	348,153,892	9.3888%	49,570	0	49,570	2,906	52,476
66 HR Long Term Disability	974,342	0.0263%	139	0	139	8	147
67 PWE Bldg Insp	55,553,170	1.4981%	7,910	0	7,910	464	8,373
68 PWE Stormwater	33,764,267	0.9105%	4,807	0	4,807	282	5,089
69 PWE DDSR	71,538,275	1.9292%	10,186	0	10,186	597	10,783
70 PWE Water & Sewer	390,535,249	10.5318%	55,604	0	55,604	3,260	58,864
71 PWE Houston Transtar	2,801,648	0.0756%	399	0	399	23	422
72 PWE Other	41,511,242	1.1195%	5,910	0	5,910	346	6,257
73 Houston Permit Center	6,422,462	0.1732%	914	0	914	54	968
74 CIP S/R Planning	1,472,336	0.0397%	210	0	210	12	222
75 CIP Sal Rec RE	4,363,889	0.1177%	621	0	621	36	658
76 CIP S/R Engrg	11,554,339	0.3116%	1,645	0	1,645	96	1,742
77 CIP S/R Constr	10,578,425	0.2853%	1,506	0	1,506	88	1,594
78 CIP S/R Eng/Const	3,680,898	0.0993%	524	0	524	31	555
79 CIP S/R Geo/Env	1,353,558	0.0365%	193	0	193	11	204
80 CIP S/R Other	3,536,025	0.0954%	503	0	503	30	533
81 CIP S/R GSD	3,951,922	0.1066%	563	0	563	33	596
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%	2,845	0	2,845	167	3,012
95 HITS Other	43,550,771	1.1745%	6,201	0	6,201	364	6,564
96 Legal Other	197,995	0.0053%	28	0	28	2	30

CITY OF HOUSTON, TEXAS
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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	527,966	0	527,966	30,070	558,036
Direct Bills					0		0
<hr/>							
Total					\$527,966		\$558,036
<hr/>							

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

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	27,418	0	21,390	0	14,018	62,826
4 Finance Dir Office	1,127	6,930	879	0	271	9,207
5 Finance Financial Planning & Analysis	219	0	171	0	280	670
6 Finance City Council	278	0	217	0	76	572
7 Finance Reporting & Ops	671	0	524	0	414	1,609
8 Finance Internal Controls	216	0	159	0	97	472
9 Finance Grants	447	0	330	0	141	918
10 Finance Perform Mgmt	176	0	130	0	189	496
11 Finance Strategic Purchasing	735	0	543	0	730	2,008
12 ARA Director Office	1,604	14,998	1,184	0	271	18,057
13 ARA Financial Svcs	314	0	232	0	139	684
14 ARA Operations	2,569	0	1,897	0	1,047	5,513
15 ARA Payroll Services	418	0	309	0	612	1,338
16 HITS CIO	1,372	29,963	1,013	0	504	32,852
17 HITS EAS	600	0	443	0	794	1,837
18 HITS EIS	972	0	718	0	1,029	2,719
19 HITS Radio	1,406	0	1,038	0	783	3,226
20 HITS Project Mgmt Office	323	0	239	0	235	798
21 Office Business Opportunity	1,521	342	1,123	0	450	3,436
22 Mayor	2,441	1,298	1,802	0	721	6,263
23 Human Resources	49,507	273	36,549	0	5,797	92,127
24 Legal	2,917	820	2,154	0	2,327	8,218
25 City Controller's Office	2,666	2,665	1,968	0	1,212	8,511
26 Health Administration	5,802	14,315	4,283	0	1,992	26,392
27 Planning & Dev Admin	887	1,982	655	0	272	3,795
29 CIP Sal Rec PWE	690	0	509	0	204	1,404
30 HPD Police Records	1,150	0	849	0	868	2,867
31 General Services	20,938	10,728	15,458	0	24,328	71,452
32 HEC	4,434	102	3,274	0	3,800	11,610
34 Finance Public Fin	223	0	165	0	147	535
35 Finance Treasury	831	0	613	0	252	1,696
36 ARA Regulatory	1,121	0	828	0	125	2,074
37 City Secretary	585	0	432	0	103	1,119
38 City Council	10,765	3,621	7,947	0	1,734	24,068
39 Police	109,061	36,044	80,516	0	125,501	351,122
40 Dept of Neighborhoods	5,340	683	3,942	0	2,458	12,422
41 Fire	106,307	110,762	78,483	0	74,565	370,117
42 Municipal Court	17,619	6,799	13,008	0	4,551	41,977
43 Solid Waste	21,761	27,947	16,065	0	11,919	77,692
44 Houston Airport System (HAS)	59,922	0	0	203,168	44,021	307,111

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations	Total
45 Housing & Community Development	\$19,294	\$34	\$14,244	\$0	\$9,161	\$42,732
46 Library	15,261	77,896	11,267	0	5,741	110,164
47 Parks & Recreation	66,636	106,867	49,195	0	12,948	235,647
48 Health Department	77,790	0	57,429	0	17,852	153,071
49 Convention & Entertainment	2,843	0	0	43,828	7	46,678
50 Fleet Mgmt	35,773	4,202	26,410	0	11,690	78,075
51 Planning & Development Other	3,244	0	2,395	0	811	6,450
52 Planning & Development Spec Rev	1,127	0	832	0	420	2,378
53 General Debt	4,176	0	3,083	0	0	7,258
54 Finance Other	5,065	0	3,740	0	623	9,428
55 ARA Insurance	510	0	376	0	1,689	2,575
56 ARA BARC	8,057	0	5,948	0	1,761	15,766
57 ARA Parking	12,464	0	9,202	0	1,316	22,981
58 ARA Other	13,684	0	10,102	0	1,809	25,595
59 IT Public Services	26	0	19	0	10	56
60 Legal Insurance	4,200	0	3,101	0	1,791	9,092
61 Legal Wkr Comp	271	0	200	0	33	505
62 Mayor Cable TV	1,075	0	793	0	567	2,435
63 Mayor Other	7,387	0	5,454	0	1,746	14,587
64 TIRZ	604	0	446	0	0	1,050
65 HR Health Benefits	74,392	0	54,921	0	52,476	181,788
66 HR Long Term Disability	38	0	28	0	147	214
67 PWE Bldg Insp	21,497	0	15,871	0	8,373	45,741
68 PWE Stormwater	9,490	0	7,006	0	5,089	21,585
69 PWE DDSR	32,479	0	23,978	0	10,783	67,239
70 PWE Water & Sewer	121,819	0	0	211,934	58,864	392,617
71 PWE Houston Transtar	1,518	0	1,121	0	422	3,061
72 PWE Other	41,739	0	30,814	0	6,257	78,810
73 Houston Permit Center	3,012	0	2,223	0	968	6,203
74 CIP S/R Planning	447	0	330	0	222	998
75 CIP Sal Rec RE	1,486	0	1,097	0	658	3,241
76 CIP S/R Engrg	11,731	0	8,660	0	1,742	22,133
77 CIP S/R Constr	7,386	0	5,453	0	1,594	14,434
78 CIP S/R Eng/Const	749	0	553	0	555	1,858
79 CIP S/R Geo/Env	1,593	0	1,176	0	204	2,973
80 CIP S/R Other	2,071	0	1,529	0	533	4,134
81 CIP S/R GSD	5,735	0	4,234	0	596	10,565
92 Hurricane Ike Aid & Recovery	52	0	38	0	(1)	89
93 ARRA Reimbursement Fund	215	0	159	0	(7)	367
94 HR-W.C.	9,638	0	7,115	0	3,012	19,765
95 HITS Other	18,297	0	13,508	0	6,564	38,369

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Allocation Summary

Dept:7 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	\$1,112,244	\$459,272	\$686,104	\$458,930	\$558,036	\$3,274,585

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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.

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A. Department Costs

Dept:8 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/> <hr/>		

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
3 Insurance Retirees	\$6,597	\$24	\$6,621
3 Memberships	140	1	140
3 Accounting & Consult	161	1	161
3 Other Misc	255	1	256
Subtotal - Non-Departmental-Gen Gov	7,152	26	7,179
4 Finance Dept Admin	50,120	19,762	69,883
Subtotal - Finance Dir Office	50,120	19,762	69,883
5 Financial Plg & Analysis	437	24	461
Subtotal - Finance Financial Plg & Analysis	437	24	461
7 Gen Acctng	204	12	216
7 Auditing Svcs	159	0	159
7 Fin Operations	91	5	97
Subtotal - Finance Reporting & Ops	455	17	472
8 Internal Controls	0	246	246
Subtotal - Finance Internal Controls	0	246	246
9 Cost Accounting	0	30	30
9 Trust Funds Mgmt (TFM)	0	61	61
Subtotal - Finance Grants	0	91	91
10 Perf Mgmt Svcs	0	236	236
Subtotal - Finance Perform Mgmt	0	236	236
11 Purchasing	0	2,409	2,409
Subtotal - Finance Strategic Purchasing	0	2,409	2,409
14 Records	0	99	99
Subtotal - ARA Operations	0	99	99
15 Payroll Svcs	0	582	582
Subtotal - ARA Payroll Services	0	582	582
17 IT ERP	0	315	315

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
Subtotal - HITS EAS	\$0	\$315	\$315
18 Enterprise Optns	0	960	960
Subtotal - HITS EIS	0	960	960
20 Enterprise Project Mgmt	0	88	88
Subtotal - HITS Project Mgmt Office	0	88	88
21 Certification	0	162	162
21 External Affairs & Outreach	0	67	67
Subtotal - Office Business Opportunity	0	228	228
22 City Mayor Admin	0	490	490
Subtotal - Mayor	0	490	490
23 Personnel Svcs	0	223	223
Subtotal - Human Resources	0	223	223
25 Controller Fin Svcs	0	1,314	1,314
Subtotal - City Controller's Office	0	1,314	1,314
Total Incoming	58,165	27,111	85,276
C. Total Allocated		\$725,869	\$725,869
			100.00%

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Internal Controls Allocations

Dept:8 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,167,388	5.3845%	\$37,625	\$0	\$37,625	\$0	\$37,625
4 Finance Dir Office	1,905,424	0.1045%	730	0	730	0	730
5 Finance Financial Planning & Analysis	1,963,613	0.1077%	753	0	753	0	753
6 Finance City Council	533,992	0.0293%	205	0	205	0	205
7 Finance Reporting & Ops	2,909,088	0.1596%	1,115	0	1,115	0	1,115
8 Finance Internal Controls	640,593	0.0351%	246	0	246	0	246
9 Finance Grants	938,647	0.0515%	360	0	360	15	375
10 Finance Perform Mgmt	1,255,606	0.0689%	481	0	481	20	501
11 Finance Strategic Purchasing	4,846,486	0.2658%	1,858	0	1,858	77	1,934
12 ARA Director Office	1,798,062	0.0986%	689	0	689	28	718
13 ARA Financial Svcs	920,137	0.0505%	353	0	353	15	367
14 ARA Operations	6,947,416	0.3811%	2,663	0	2,663	110	2,772
15 ARA Payroll Services	4,060,011	0.2227%	1,556	0	1,556	64	1,620
16 HITS CIO	3,346,331	0.1835%	1,283	0	1,283	53	1,335
17 HITS EAS	5,265,189	0.2888%	2,018	0	2,018	83	2,101
18 HITS EIS	6,827,521	0.3745%	2,617	0	2,617	108	2,725
19 HITS Radio	5,193,707	0.2849%	1,991	0	1,991	82	2,073
20 HITS Project Mgmt Office	1,561,510	0.0856%	598	0	598	25	623
21 Office Business Opportunity	2,835,331	0.1555%	1,087	0	1,087	45	1,131
22 Mayor	4,785,036	0.2625%	1,834	0	1,834	76	1,910
23 Human Resources	3,356,527	0.1841%	1,286	0	1,286	53	1,339
24 Legal	15,438,547	0.8468%	5,917	0	5,917	244	6,161
25 City Controller's Office	8,037,765	0.4409%	3,081	0	3,081	127	3,208
26 Health Administration	13,219,230	0.7251%	5,067	0	5,067	209	5,275
27 Planning & Dev Admin	1,805,219	0.0990%	692	0	692	29	720
30 HPD Police Records	5,755,901	0.3157%	2,206	0	2,206	91	2,297
31 General Services	37,536,301	2.0589%	14,387	0	14,387	593	14,979
34 Finance Public Fin	974,093	0.0534%	373	0	373	15	389
35 Finance Treasury	1,674,089	0.0918%	642	0	642	26	668
36 ARA Regulatory	832,011	0.0456%	319	0	319	13	332
37 City Secretary	684,768	0.0376%	262	0	262	11	273
38 City Council	11,503,541	0.6310%	4,409	0	4,409	182	4,591
39 Police	785,188,622	43.0677%	300,939	0	300,939	12,398	313,337
40 Dept of Neighborhoods	12,451,930	0.6830%	4,772	0	4,772	197	4,969
41 Fire	492,132,575	26.9936%	188,620	0	188,620	7,771	196,390
42 Municipal Court	27,568,067	1.5121%	10,566	0	10,566	435	11,001
43 Solid Waste	71,324,756	3.9122%	27,337	0	27,337	1,126	28,463
45 Housing & Community Development	477,819	0.0262%	183	0	183	8	191
46 Library	33,855,000	1.8570%	12,976	0	12,976	535	13,510
47 Parks & Recreation	68,980,819	3.7836%	26,438	0	26,438	1,089	27,527
48 Health Department	34,959,031	1.9175%	13,399	0	13,399	552	13,951
51 Planning & Development Other	3,998,538	0.2193%	1,533	0	1,533	63	1,596

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Internal Controls Allocations

Dept:8 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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%	1,976	0	1,976	81	2,057
59 IT Public Services	69,435	0.0038%	27	0	27	1	28
72 PWE Other	29,465,491	1.6162%	11,293	0	11,293	465	11,758
95 HITS Other	1,437	0.0001%	1	0	1	0	1
Subtotal	1,823,147,885	100.0000%	698,758	0	698,758	27,111	725,869
Direct Bills					0		0
Total					\$698,758		\$725,869

Basis Units: FY2016 actual GF expenditures excl TIRZ

Source: COH Expenditure Report

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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	37,625	37,625
4 Finance Dir Office	730	730
5 Finance Financial Planning & Analysis	753	753
6 Finance City Council	205	205
7 Finance Reporting & Ops	1,115	1,115
8 Finance Internal Controls	246	246
9 Finance Grants	375	375
10 Finance Perform Mgmt	501	501
11 Finance Strategic Purchasing	1,934	1,934
12 ARA Director Office	718	718
13 ARA Financial Svcs	367	367
14 ARA Operations	2,772	2,772
15 ARA Payroll Services	1,620	1,620
16 HITS CIO	1,335	1,335
17 HITS EAS	2,101	2,101
18 HITS EIS	2,725	2,725
19 HITS Radio	2,073	2,073
20 HITS Project Mgmt Office	623	623
21 Office Business Opportunity	1,131	1,131
22 Mayor	1,910	1,910
23 Human Resources	1,339	1,339
24 Legal	6,161	6,161
25 City Controller's Office	3,208	3,208
26 Health Administration	5,275	5,275
27 Planning & Dev Admin	720	720
30 HPD Police Records	2,297	2,297
31 General Services	14,979	14,979
34 Finance Public Fin	389	389
35 Finance Treasury	668	668
36 ARA Regulatory	332	332
37 City Secretary	273	273
38 City Council	4,591	4,591
39 Police	313,337	313,337
40 Dept of Neighborhoods	4,969	4,969
41 Fire	196,390	196,390
42 Municipal Court	11,001	11,001
43 Solid Waste	28,463	28,463
45 Housing & Community Development	191	191
46 Library	13,510	13,510
47 Parks & Recreation	27,527	27,527

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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
48 Health Department	\$13,951	\$13,951
51 Planning & Development Other	1,596	1,596
54 Finance Other	0	0
56 ARA BARC	(0)	(0)
58 ARA Other	2,057	2,057
59 IT Public Services	28	28
72 PWE Other	11,758	11,758
95 HITS Other	1	1
Total	\$725,869	\$725,869

**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.

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A. Department Costs

Dept:9 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
<i>Salary % Split</i>			<i>.00%</i>	<i>50.79%</i>	<i>15.19%</i>	<i>34.02%</i>
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

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3 Insurance Retirees	\$20,279	\$75	\$10,337	\$3,092	\$6,925
3 Memberships	430	2	219	66	147
3 Accounting & Consult	332	1	169	51	113
3 Other Misc	374	1	191	57	128
Subtotal - Non-Departmental-Gen Gov	21,414	79	10,916	3,265	7,313
4 Finance Dept Admin	154,074	60,751	109,103	32,632	73,090
Subtotal - Finance Dir Office	154,074	60,751	109,103	32,632	73,090
5 Financial Plg & Analysis	905	49	484	145	325
Subtotal - Finance Financial Plg & Analysis	905	49	484	145	325
7 Gen Acctng	423	24	227	68	152
7 Auditing Svcs	330	0	167	50	112
7 Fin Operations	134	8	72	21	48
Subtotal - Finance Reporting & Ops	886	32	466	139	312
8 Internal Controls	360	15	190	57	127
Subtotal - Finance Internal Controls	360	15	190	57	127
9 Cost Accounting	0	44	23	7	15
9 Trust Funds Mgmt (TFM)	0	90	45	14	30
Subtotal - Finance Grants	0	134	68	20	46
10 Perf Mgmt Svcs	0	346	176	53	118
Subtotal - Finance Perform Mgmt	0	346	176	53	118
11 Purchasing	0	964	489	146	328
Subtotal - Finance Strategic Purchasing	0	964	489	146	328
14 Records	0	304	154	46	103
Subtotal - ARA Operations	0	304	154	46	103
15 Payroll Svcs	0	1,790	909	272	609
Subtotal - ARA Payroll Services	0	1,790	909	272	609
17 IT ERP	0	1,418	720	215	482

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Subtotal - HITS EAS	\$0	\$1,418	\$720	\$215	\$482
18 Enterprise Optns	0	1,986	1,009	302	676
Subtotal - HITS EIS	0	1,986	1,009	302	676
20 Enterprise Project Mgmt	0	271	138	41	92
Subtotal - HITS Project Mgmt Office	0	271	138	41	92
21 Certification	0	497	252	75	169
21 External Affairs & Outreach	0	205	104	31	70
Subtotal - Office Business Opportunity	0	702	357	107	239
22 City Mayor Admin	0	1,507	765	229	513
Subtotal - Mayor	0	1,507	765	229	513
23 Personnel Svcs	0	686	348	104	233
Subtotal - Human Resources	0	686	348	104	233
25 Controller Fin Svcs	0	2,718	1,380	413	925
Subtotal - City Controller's Office	0	2,718	1,380	413	925
Total Incoming	177,639	73,751	127,673	38,187	85,530
C. Total Allocated		<u>\$1,190,037</u>	<u>\$624,354</u>	<u>\$186,742</u>	<u>\$378,941</u>
		52.47%	15.69%	31.84%	

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Grants Mgmt Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	12,862	0.0073%	\$43	\$0	\$43	\$0	\$43
31 General Services	115,197	0.0651%	382	0	382	24	406
32 HEC	260,834	0.1473%	864	0	864	55	920
39 Police	10,651,490	6.0147%	35,300	0	35,300	2,253	37,553
40 Dept of Neighborhoods	2,468,073	1.3937%	8,180	0	8,180	522	8,702
41 Fire	1,788,403	1.0099%	5,927	0	5,927	378	6,305
42 Municipal Court	64,789	0.0366%	215	0	215	14	228
43 Solid Waste	6,887,656	3.8894%	22,827	0	22,827	1,457	24,283
44 Houston Airport System (HAS)	11,218,891	6.3351%	37,181	0	37,181	2,373	39,554
45 Housing & Community Development	60,063,174	33.9168%	199,057	0	199,057	12,705	211,762
46 Library	202,974	0.1146%	673	0	673	43	716
47 Parks & Recreation	6,138,641	3.4664%	20,344	0	20,344	1,298	21,643
48 Health Department	56,426,016	31.8629%	187,003	0	187,003	11,935	198,938
50 Fleet Mgmt	(980,115)	-0.5535%	(3,248)	0	(3,248)	(207)	(3,456)
51 Planning & Development Other	355,023	0.2005%	1,177	0	1,177	75	1,252
54 Finance Other	7,885	0.0045%	26	0	26	2	28
58 ARA Other	98,864	0.0558%	328	0	328	21	349
63 Mayor Other	8,818,284	4.9796%	29,225	0	29,225	1,865	31,090
72 PWE Other	12,043,491	6.8008%	39,914	0	39,914	2,547	42,461
92 Hurricane Ike Aid & Recovery	(7,033)	-0.0040%	(23)	0	(23)	(1)	(25)
93 ARRA Reimbursement Fund	(45,535)	-0.0257%	(151)	0	(151)	(10)	(161)
95 HITS Other	499,984	0.2823%	1,657	0	1,657	106	1,763
Subtotal	177,089,848	100.0000%	586,898	0	586,898	37,456	624,354
Direct Bills					0		0
Total					\$586,898		\$624,354

Basis Units: FY2016 Grant Funds expenditures

Source: COH Expenditure Report

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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$4,661	\$0	\$4,661	\$0	\$4,661
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 Reporting & Ops	2,909,088	0.0785%	138	0	138	0	138
8 Finance Internal Controls	640,593	0.0173%	30	0	30	0	30
9 Finance Grants	938,647	0.0253%	44	0	44	0	44
10 Finance Perform Mgmt	1,255,606	0.0339%	59	0	59	4	63
11 Finance Strategic Purchasing	4,846,486	0.1307%	229	0	229	15	245
12 ARA Director Office	1,798,062	0.0485%	85	0	85	6	91
13 ARA Financial Svcs	920,137	0.0248%	44	0	44	3	46
14 ARA Operations	6,947,416	0.1874%	329	0	329	22	350
15 ARA Payroll Services	4,060,011	0.1095%	192	0	192	13	205
16 HITS CIO	3,346,331	0.0902%	158	0	158	10	169
17 HITS EAS	5,265,189	0.1420%	249	0	249	16	266
18 HITS EIS	6,827,521	0.1841%	323	0	323	21	344
19 HITS Radio	5,193,707	0.1401%	246	0	246	16	262
20 HITS Project Mgmt Office	1,561,510	0.0421%	74	0	74	5	79
21 Office Business Opportunity	2,988,806	0.0806%	141	0	141	9	151
22 Mayor	4,785,036	0.1290%	227	0	227	15	241
23 Human Resources	38,460,762	1.0372%	1,821	0	1,821	120	1,940
24 Legal	15,438,547	0.4163%	731	0	731	48	779
25 City Controller's Office	8,037,765	0.2168%	380	0	380	25	406
26 Health Administration	13,219,230	0.3565%	626	0	626	41	667
27 Planning & Dev Admin	1,805,219	0.0487%	85	0	85	6	91
29 CIP Sal Rec PWE	1,356,270	0.0366%	64	0	64	4	68
30 HPD Police Records	5,755,901	0.1552%	272	0	272	18	290
31 General Services	161,405,267	4.3527%	7,641	0	7,641	502	8,143
32 HEC	25,210,466	0.6799%	1,193	0	1,193	78	1,272
34 Finance Public Fin	974,093	0.0263%	46	0	46	3	49
35 Finance Treasury	1,674,089	0.0451%	79	0	79	5	84
36 ARA Regulatory	832,011	0.0224%	39	0	39	3	42
37 City Secretary	684,768	0.0185%	32	0	32	2	35
38 City Council	11,503,541	0.3102%	545	0	545	36	580
39 Police	832,638,637	22.4542%	39,416	0	39,416	2,591	42,006
40 Dept of Neighborhoods	16,305,320	0.4397%	772	0	772	51	823
41 Fire	494,706,436	13.3410%	23,419	0	23,419	1,539	24,958
42 Municipal Court	30,193,520	0.8142%	1,429	0	1,429	94	1,523
43 Solid Waste	79,079,316	2.1326%	3,743	0	3,743	246	3,990
44 Houston Airport System (HAS)	292,056,357	7.8760%	13,825	0	13,825	909	14,734
45 Housing & Community Development	60,775,871	1.6390%	2,877	0	2,877	189	3,066
46 Library	38,087,425	1.0271%	1,803	0	1,803	118	1,921

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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$4,067	\$0	\$4,067	\$267	\$4,334
48 Health Department	118,441,639	3.1941%	5,607	0	5,607	368	5,975
49 Convention & Entertainment	48,093	0.0013%	2	0	2	0	2
50 Fleet Mgmt	77,555,599	2.0915%	3,671	0	3,671	241	3,913
51 Planning & Development Other	5,379,797	0.1451%	255	0	255	17	271
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	13	209
55 ARA Insurance	11,205,577	0.3022%	530	0	530	35	565
56 ARA BARC	11,681,336	0.3150%	553	0	553	36	589
57 ARA Parking	8,731,693	0.2355%	413	0	413	27	441
58 ARA Other	12,002,644	0.3237%	568	0	568	37	606
59 IT Public Services	69,435	0.0019%	3	0	3	0	4
60 Legal Insurance	11,884,202	0.3205%	563	0	563	37	600
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	12	190
63 Mayor Other	11,585,699	0.3124%	548	0	548	36	584
65 HR Health Benefits	348,153,892	9.3888%	16,481	0	16,481	1,083	17,564
66 HR Long Term Disability	974,342	0.0263%	46	0	46	3	49
67 PWE Bldg Insp	55,553,170	1.4981%	2,630	0	2,630	173	2,803
68 PWE Stormwater	33,764,267	0.9105%	1,598	0	1,598	105	1,703
69 PWE DDSR	71,538,275	1.9292%	3,387	0	3,387	223	3,609
70 PWE Water & Sewer	390,535,249	10.5318%	18,487	0	18,487	1,215	19,702
71 PWE Houston Transtar	2,801,648	0.0756%	133	0	133	9	141
72 PWE Other	41,511,242	1.1195%	1,965	0	1,965	129	2,094
73 Houston Permit Center	6,422,462	0.1732%	304	0	304	20	324
74 CIP S/R Planning	1,472,336	0.0397%	70	0	70	5	74
75 CIP Sal Rec RE	4,363,889	0.1177%	207	0	207	14	220
76 CIP S/R Engrg	11,554,339	0.3116%	547	0	547	36	583
77 CIP S/R Constr	10,578,425	0.2853%	501	0	501	33	534
78 CIP S/R Eng/Const	3,680,898	0.0993%	174	0	174	11	186
79 CIP S/R Geo/Env	1,353,558	0.0365%	64	0	64	4	68
80 CIP S/R Other	3,536,025	0.0954%	167	0	167	11	178
81 CIP S/R GSD	3,951,922	0.1066%	187	0	187	12	199
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%	946	0	946	62	1,008
95 HITS Other	43,550,771	1.1745%	2,062	0	2,062	135	2,197
96 Legal Other	197,995	0.0053%	9	0	9	1	10

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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	175,539	0	175,539	11,203	186,742
Direct Bills					0		0
Total					\$175,539		\$186,742

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

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	98,457,452	2.6552%	\$9,395	\$0	\$9,395	\$0	\$9,395
4 Finance Dir Office	1,905,424	0.0514%	182	0	182	0	182
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	187	0	187	0	187
6 Finance City Council	533,992	0.0144%	51	0	51	0	51
7 Finance Reporting & Ops	2,909,088	0.0785%	278	0	278	0	278
8 Finance Internal Controls	640,593	0.0173%	61	0	61	0	61
9 Finance Grants	938,647	0.0253%	90	0	90	0	90
10 Finance Perform Mgmt	1,255,606	0.0339%	120	0	120	9	129
11 Finance Strategic Purchasing	4,846,486	0.1307%	462	0	462	34	496
12 ARA Director Office	1,798,062	0.0485%	172	0	172	13	184
13 ARA Financial Svcs	920,137	0.0248%	88	0	88	6	94
14 ARA Operations	6,947,416	0.1874%	663	0	663	48	711
15 ARA Payroll Services	4,060,011	0.1095%	387	0	387	28	416
16 HITS CIO	3,346,331	0.0902%	319	0	319	23	343
17 HITS EAS	5,265,189	0.1420%	502	0	502	37	539
18 HITS EIS	6,827,521	0.1841%	652	0	652	48	699
19 HITS Radio	5,193,707	0.1401%	496	0	496	36	532
20 HITS Project Mgmt Office	1,561,510	0.0421%	149	0	149	11	160
21 Office Business Opportunity	2,988,806	0.0806%	285	0	285	21	306
22 Mayor	4,785,036	0.1290%	457	0	457	33	490
23 Human Resources	38,460,762	1.0372%	3,670	0	3,670	268	3,938
24 Legal	15,438,547	0.4163%	1,473	0	1,473	108	1,581
25 City Controller's Office	8,037,765	0.2168%	767	0	767	56	823
26 Health Administration	13,219,230	0.3565%	1,261	0	1,261	92	1,354
27 Planning & Dev Admin	1,805,219	0.0487%	172	0	172	13	185
29 CIP Sal Rec PWE	1,356,270	0.0366%	129	0	129	9	139
30 HPD Police Records	5,755,901	0.1552%	549	0	549	40	589
31 General Services	161,405,267	4.3527%	15,402	0	15,402	1,125	16,527
32 HEC	25,210,466	0.6799%	2,406	0	2,406	176	2,581
34 Finance Public Fin	974,093	0.0263%	93	0	93	7	100
35 Finance Treasury	1,674,089	0.0451%	160	0	160	12	171
36 ARA Regulatory	832,011	0.0224%	79	0	79	6	85
37 City Secretary	684,768	0.0185%	65	0	65	5	70
38 City Council	11,503,541	0.3102%	1,098	0	1,098	80	1,178
39 Police	832,638,637	22.4542%	79,454	0	79,454	5,802	85,256
40 Dept of Neighborhoods	16,305,320	0.4397%	1,556	0	1,556	114	1,670
41 Fire	494,706,436	13.3410%	47,207	0	47,207	3,447	50,654
42 Municipal Court	30,193,520	0.8142%	2,881	0	2,881	210	3,092
43 Solid Waste	79,079,316	2.1326%	7,546	0	7,546	551	8,097
44 Houston Airport System (HAS)	292,056,357	7.8760%	27,869	0	27,869	2,035	29,904
45 Housing & Community Development	60,775,871	1.6390%	5,799	0	5,799	424	6,223
46 Library	38,087,425	1.0271%	3,634	0	3,634	265	3,900

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Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$8,197	\$0	\$8,197	\$599	\$8,796
48 Health Department	118,441,639	3.1941%	11,302	0	11,302	825	12,128
49 Convention & Entertainment	48,093	0.0013%	5	0	5	0	5
50 Fleet Mgmt	77,555,599	2.0915%	7,401	0	7,401	540	7,941
51 Planning & Development Other	5,379,797	0.1451%	513	0	513	37	551
52 Planning & Development Spec Rev	2,785,279	0.0751%	266	0	266	19	285
54 Finance Other	4,135,876	0.1115%	395	0	395	29	423
55 ARA Insurance	11,205,577	0.3022%	1,069	0	1,069	78	1,147
56 ARA BARC	11,681,336	0.3150%	1,115	0	1,115	81	1,196
57 ARA Parking	8,731,693	0.2355%	833	0	833	61	894
58 ARA Other	12,002,644	0.3237%	1,145	0	1,145	84	1,229
59 IT Public Services	69,435	0.0019%	7	0	7	0	7
60 Legal Insurance	11,884,202	0.3205%	1,134	0	1,134	83	1,217
61 Legal Wkr Comp	218,984	0.0059%	21	0	21	2	22
62 Mayor Cable TV	3,760,371	0.1014%	359	0	359	26	385
63 Mayor Other	11,585,699	0.3124%	1,106	0	1,106	81	1,186
65 HR Health Benefits	348,153,892	9.3888%	33,222	0	33,222	2,426	35,648
66 HR Long Term Disability	974,342	0.0263%	93	0	93	7	100
67 PWE Bldg Insp	55,553,170	1.4981%	5,301	0	5,301	387	5,688
68 PWE Stormwater	33,764,267	0.9105%	3,222	0	3,222	235	3,457
69 PWE DDSR	71,538,275	1.9292%	6,826	0	6,826	499	7,325
70 PWE Water & Sewer	390,535,249	10.5318%	37,267	0	37,267	2,721	39,988
71 PWE Houston Transtar	2,801,648	0.0756%	267	0	267	20	287
72 PWE Other	41,511,242	1.1195%	3,961	0	3,961	289	4,250
73 Houston Permit Center	6,422,462	0.1732%	613	0	613	45	658
74 CIP S/R Planning	1,472,336	0.0397%	140	0	140	10	151
75 CIP Sal Rec RE	4,363,889	0.1177%	416	0	416	30	447
76 CIP S/R Engrg	11,554,339	0.3116%	1,103	0	1,103	81	1,183
77 CIP S/R Constr	10,578,425	0.2853%	1,009	0	1,009	74	1,083
78 CIP S/R Eng/Const	3,680,898	0.0993%	351	0	351	26	377
79 CIP S/R Geo/Env	1,353,558	0.0365%	129	0	129	9	139
80 CIP S/R Other	3,536,025	0.0954%	337	0	337	25	362
81 CIP S/R GSD	3,951,922	0.1066%	377	0	377	28	405
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%	1,907	0	1,907	139	2,046
95 HITS Other	43,550,771	1.1745%	4,156	0	4,156	303	4,459
96 Legal Other	197,995	0.0053%	19	0	19	1	20

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Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	353,849	0	353,849	25,092	378,941
Direct Bills					0		0
Total					\$353,849		\$378,941

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0 Direct Billed	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	43	4,661	9,395	14,099
4 Finance Dir Office	0	90	182	272
5 Finance Financial Planning & Analysis	0	93	187	280
6 Finance City Council	0	25	51	76
7 Finance Reporting & Ops	0	138	278	415
8 Finance Internal Controls	0	30	61	91
9 Finance Grants	0	44	90	134
10 Finance Perform Mgmt	0	63	129	192
11 Finance Strategic Purchasing	0	245	496	741
12 ARA Director Office	0	91	184	275
13 ARA Financial Svcs	0	46	94	141
14 ARA Operations	0	350	711	1,062
15 ARA Payroll Services	0	205	416	621
16 HITS CIO	0	169	343	511
17 HITS EAS	0	266	539	805
18 HITS EIS	0	344	699	1,044
19 HITS Radio	0	262	532	794
20 HITS Project Mgmt Office	0	79	160	239
21 Office Business Opportunity	0	151	306	457
22 Mayor	0	241	490	731
23 Human Resources	0	1,940	3,938	5,878
24 Legal	0	779	1,581	2,360
25 City Controller's Office	0	406	823	1,229
26 Health Administration	0	667	1,354	2,020
27 Planning & Dev Admin	0	91	185	276
29 CIP Sal Rec PWE	0	68	139	207
30 HPD Police Records	0	290	589	880
31 General Services	406	8,143	16,527	25,076
32 HEC	920	1,272	2,581	4,773
34 Finance Public Fin	0	49	100	149
35 Finance Treasury	0	84	171	256
36 ARA Regulatory	0	42	85	127
37 City Secretary	0	35	70	105
38 City Council	0	580	1,178	1,758
39 Police	37,553	42,006	85,256	164,816
40 Dept of Neighborhoods	8,702	823	1,670	11,194
41 Fire	6,305	24,958	50,654	81,917
42 Municipal Court	228	1,523	3,092	4,843
43 Solid Waste	24,283	3,990	8,097	36,370
44 Houston Airport System (HAS)	39,554	14,734	29,904	84,193

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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
45 Housing & Community Development	\$211,762	\$3,066	\$6,223	\$221,051
46 Library	716	1,921	3,900	6,537
47 Parks & Recreation	21,643	4,334	8,796	34,773
48 Health Department	198,938	5,975	12,128	217,041
49 Convention & Entertainment	0	2	5	7
50 Fleet Mgmt	(3,456)	3,913	7,941	8,398
51 Planning & Development Other	1,252	271	551	2,074
52 Planning & Development Spec Rev	0	141	285	426
54 Finance Other	28	209	423	660
55 ARA Insurance	0	565	1,147	1,713
56 ARA BARC	0	589	1,196	1,785
57 ARA Parking	0	441	894	1,335
58 ARA Other	349	606	1,229	2,183
59 IT Public Services	0	4	7	11
60 Legal Insurance	0	600	1,217	1,816
61 Legal Wkr Comp	0	11	22	33
62 Mayor Cable TV	0	190	385	575
63 Mayor Other	31,090	584	1,186	32,861
65 HR Health Benefits	0	17,564	35,648	53,213
66 HR Long Term Disability	0	49	100	149
67 PWE Bldg Insp	0	2,803	5,688	8,491
68 PWE Stormwater	0	1,703	3,457	5,161
69 PWE DDSR	0	3,609	7,325	10,934
70 PWE Water & Sewer	0	19,702	39,988	59,690
71 PWE Houston Transtar	0	141	287	428
72 PWE Other	42,461	2,094	4,250	48,806
73 Houston Permit Center	0	324	658	982
74 CIP S/R Planning	0	74	151	225
75 CIP Sal Rec RE	0	220	447	667
76 CIP S/R Engrg	0	583	1,183	1,766
77 CIP S/R Constr	0	534	1,083	1,617
78 CIP S/R Eng/Const	0	186	377	563
79 CIP S/R Geo/Env	0	68	139	207
80 CIP S/R Other	0	178	362	540
81 CIP S/R GSD	0	199	405	604
92 Hurricane Ike Aid & Recovery	(25)	(0)	(1)	(26)
93 ARRA Reimbursement Fund	(161)	(2)	(5)	(168)
94 HR-W.C.	0	1,008	2,046	3,055
95 HITS Other	1,763	2,197	4,459	8,419
96 Legal Other	0	10	20	30

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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
<hr/>				
Total	\$624,354	\$186,742	\$378,941	\$1,190,037

**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.

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A. Department Costs

Dept: 10 Finance Perform Mgmt

Description		Amount	General Admin	Perf Mgmt Svcs
Personnel Costs				
Salaries	S1	426,481	0	426,481
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	188,789	0	188,789
Subtotal - Personnel Costs		615,270	0	615,270
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
Department Cost Total		1,255,608	0	1,255,608
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,255,608	0	1,255,608
General Admin Distribution			0	0
Grand Total		<u>\$1,255,608</u>	<u>\$1,255,608</u>	

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B. Incoming Costs - (Default Spread Salary%)

Dept: 10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$12,705	\$47	\$12,752
3 Memberships	269	1	270
3 Accounting & Consult	131	0	132
3 Other Misc	500	2	502
Subtotal - Non-Departmental-Gen Gov	13,605	50	13,655
4 Finance Dept Admin	96,528	38,061	134,589
Subtotal - Finance Dir Office	96,528	38,061	134,589
5 Financial Plg & Analysis	357	19	377
Subtotal - Finance Financial Plg & Analysis	357	19	377
7 Gen Acctng	167	9	176
7 Auditing Svcs	130	0	130
7 Fin Operations	179	10	189
Subtotal - Finance Reporting & Ops	476	20	496
8 Internal Controls	481	20	501
Subtotal - Finance Internal Controls	481	20	501
9 Cost Accounting	59	4	63
9 Trust Funds Mgmt (TFM)	120	9	129
Subtotal - Finance Grants	179	13	192
10 Perf Mgmt Svcs	0	463	463
Subtotal - Finance Perform Mgmt	0	463	463
14 Records	0	190	190
Subtotal - ARA Operations	0	190	190
15 Payroll Svcs	0	1,122	1,122
Subtotal - ARA Payroll Services	0	1,122	1,122
17 IT ERP	0	315	315
Subtotal - HITS EAS	0	315	315
18 Enterprise Optns	0	784	784

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B. Incoming Costs - (Default Spread Salary%)

Dept: 10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
Subtotal - HITS EIS	\$0	\$784	\$784
20 Enterprise Project Mgmt	0	170	170
Subtotal - HITS Project Mgmt Office	0	170	170
21 Certification	0	311	311
21 External Affairs & Outreach	0	129	129
Subtotal - Office Business Opportunity	0	440	440
22 City Mayor Admin	0	944	944
Subtotal - Mayor	0	944	944
23 Personnel Svcs	0	430	430
Subtotal - Human Resources	0	430	430
25 Controller Fin Svcs	0	1,073	1,073
Subtotal - City Controller's Office	0	1,073	1,073
Total Incoming	111,627	44,114	155,741
C. Total Allocated		\$1,411,349	\$1,411,349
			100.00%

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Perf Mgmt Svcs Allocations

Dept: 10 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%	\$36,302	\$0	\$36,302	\$0	\$36,302
4 Finance Dir Office	1,905,424	0.0514%	703	0	703	0	703
5 Finance Financial Planning & Analysis	1,963,613	0.0530%	724	0	724	0	724
6 Finance City Council	533,992	0.0144%	197	0	197	0	197
7 Finance Reporting & Ops	2,909,088	0.0785%	1,073	0	1,073	0	1,073
8 Finance Internal Controls	640,593	0.0173%	236	0	236	0	236
9 Finance Grants	938,647	0.0253%	346	0	346	0	346
10 Finance Perform Mgmt	1,255,606	0.0339%	463	0	463	0	463
11 Finance Strategic Purchasing	4,846,486	0.1307%	1,787	0	1,787	59	1,846
12 ARA Director Office	1,798,062	0.0485%	663	0	663	22	685
13 ARA Financial Svcs	920,137	0.0248%	339	0	339	11	351
14 ARA Operations	6,947,416	0.1874%	2,562	0	2,562	85	2,647
15 ARA Payroll Services	4,060,011	0.1095%	1,497	0	1,497	50	1,547
16 HITS CIO	3,346,331	0.0902%	1,234	0	1,234	41	1,275
17 HITS EAS	5,265,189	0.1420%	1,941	0	1,941	65	2,006
18 HITS EIS	6,827,521	0.1841%	2,517	0	2,517	84	2,601
19 HITS Radio	5,193,707	0.1401%	1,915	0	1,915	64	1,979
20 HITS Project Mgmt Office	1,561,510	0.0421%	576	0	576	19	595
21 Office Business Opportunity	2,988,806	0.0806%	1,102	0	1,102	37	1,139
22 Mayor	4,785,036	0.1290%	1,764	0	1,764	59	1,823
23 Human Resources	38,460,762	1.0372%	14,181	0	14,181	471	14,652
24 Legal	15,438,547	0.4163%	5,692	0	5,692	189	5,882
25 City Controller's Office	8,037,765	0.2168%	2,964	0	2,964	99	3,062
26 Health Administration	13,219,230	0.3565%	4,874	0	4,874	162	5,036
27 Planning & Dev Admin	1,805,219	0.0487%	666	0	666	22	688
29 CIP Sal Rec PWE	1,356,270	0.0366%	500	0	500	17	517
30 HPD Police Records	5,755,901	0.1552%	2,122	0	2,122	71	2,193
31 General Services	161,405,267	4.3527%	59,512	0	59,512	1,978	61,490
32 HEC	25,210,466	0.6799%	9,295	0	9,295	309	9,604
34 Finance Public Fin	974,093	0.0263%	359	0	359	12	371
35 Finance Treasury	1,674,089	0.0451%	617	0	617	21	638
36 ARA Regulatory	832,011	0.0224%	307	0	307	10	317
37 City Secretary	684,768	0.0185%	252	0	252	8	261
38 City Council	11,503,541	0.3102%	4,241	0	4,241	141	4,382
39 Police	832,638,637	22.4542%	307,002	0	307,002	10,204	317,206
40 Dept of Neighborhoods	16,305,320	0.4397%	6,012	0	6,012	200	6,212
41 Fire	494,706,436	13.3410%	182,403	0	182,403	6,063	188,466
42 Municipal Court	30,193,520	0.8142%	11,133	0	11,133	370	11,503
43 Solid Waste	79,079,316	2.1326%	29,157	0	29,157	969	30,126
44 Houston Airport System (HAS)	292,056,357	7.8760%	107,684	0	107,684	3,579	111,263
45 Housing & Community Development	60,775,871	1.6390%	22,409	0	22,409	745	23,153
46 Library	38,087,425	1.0271%	14,043	0	14,043	467	14,510

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	85,905,274	2.3167%	\$31,674	\$0	\$31,674	\$1,053	\$32,727
48 Health Department	118,441,639	3.1941%	43,671	0	43,671	1,452	45,122
49 Convention & Entertainment	48,093	0.0013%	18	0	18	1	18
50 Fleet Mgmt	77,555,599	2.0915%	28,595	0	28,595	950	29,546
51 Planning & Development Other	5,379,797	0.1451%	1,984	0	1,984	66	2,050
52 Planning & Development Spec Rev	2,785,279	0.0751%	1,027	0	1,027	34	1,061
54 Finance Other	4,135,876	0.1115%	1,525	0	1,525	51	1,576
55 ARA Insurance	11,205,577	0.3022%	4,132	0	4,132	137	4,269
56 ARA BARC	11,681,336	0.3150%	4,307	0	4,307	143	4,450
57 ARA Parking	8,731,693	0.2355%	3,219	0	3,219	107	3,326
58 ARA Other	12,002,644	0.3237%	4,425	0	4,425	147	4,573
59 IT Public Services	69,435	0.0019%	26	0	26	1	26
60 Legal Insurance	11,884,202	0.3205%	4,382	0	4,382	146	4,527
61 Legal Wkr Comp	218,984	0.0059%	81	0	81	3	83
62 Mayor Cable TV	3,760,371	0.1014%	1,386	0	1,386	46	1,433
63 Mayor Other	11,585,699	0.3124%	4,272	0	4,272	142	4,414
65 HR Health Benefits	348,153,892	9.3888%	128,368	0	128,368	4,267	132,634
66 HR Long Term Disability	974,342	0.0263%	359	0	359	12	371
67 PWE Bldg Insp	55,553,170	1.4981%	20,483	0	20,483	681	21,164
68 PWE Stormwater	33,764,267	0.9105%	12,449	0	12,449	414	12,863
69 PWE DDSR	71,538,275	1.9292%	26,377	0	26,377	877	27,254
70 PWE Water & Sewer	390,535,249	10.5318%	143,994	0	143,994	4,786	148,780
71 PWE Houston Transtar	2,801,648	0.0756%	1,033	0	1,033	34	1,067
72 PWE Other	41,511,242	1.1195%	15,306	0	15,306	509	15,814
73 Houston Permit Center	6,422,462	0.1732%	2,368	0	2,368	79	2,447
74 CIP S/R Planning	1,472,336	0.0397%	543	0	543	18	561
75 CIP Sal Rec RE	4,363,889	0.1177%	1,609	0	1,609	53	1,662
76 CIP S/R Engrg	11,554,339	0.3116%	4,260	0	4,260	142	4,402
77 CIP S/R Constr	10,578,425	0.2853%	3,900	0	3,900	130	4,030
78 CIP S/R Eng/Const	3,680,898	0.0993%	1,357	0	1,357	45	1,402
79 CIP S/R Geo/Env	1,353,558	0.0365%	499	0	499	17	516
80 CIP S/R Other	3,536,025	0.0954%	1,304	0	1,304	43	1,347
81 CIP S/R GSD	3,951,922	0.1066%	1,457	0	1,457	48	1,506
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%	7,369	0	7,369	245	7,614
95 HITS Other	43,550,771	1.1745%	16,058	0	16,058	534	16,591
96 Legal Other	197,995	0.0053%	73	0	73	2	75

CITY OF HOUSTON, TEXAS
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Perf Mgmt Svcs Allocations

Dept: 10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,708,164,178	100.0000%	1,367,235	0	1,367,235	44,114	1,411,349
Direct Bills					0		0
Total					\$1,367,235		\$1,411,349

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

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Allocation Summary

Dept: 10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	36,302	36,302
4 Finance Dir Office	703	703
5 Finance Financial Planning & Analysis	724	724
6 Finance City Council	197	197
7 Finance Reporting & Ops	1,073	1,073
8 Finance Internal Controls	236	236
9 Finance Grants	346	346
10 Finance Perform Mgmt	463	463
11 Finance Strategic Purchasing	1,846	1,846
12 ARA Director Office	685	685
13 ARA Financial Svcs	351	351
14 ARA Operations	2,647	2,647
15 ARA Payroll Services	1,547	1,547
16 HITS CIO	1,275	1,275
17 HITS EAS	2,006	2,006
18 HITS EIS	2,601	2,601
19 HITS Radio	1,979	1,979
20 HITS Project Mgmt Office	595	595
21 Office Business Opportunity	1,139	1,139
22 Mayor	1,823	1,823
23 Human Resources	14,652	14,652
24 Legal	5,882	5,882
25 City Controller's Office	3,062	3,062
26 Health Administration	5,036	5,036
27 Planning & Dev Admin	688	688
29 CIP Sal Rec PWE	517	517
30 HPD Police Records	2,193	2,193
31 General Services	61,490	61,490
32 HEC	9,604	9,604
34 Finance Public Fin	371	371
35 Finance Treasury	638	638
36 ARA Regulatory	317	317
37 City Secretary	261	261
38 City Council	4,382	4,382
39 Police	317,206	317,206
40 Dept of Neighborhoods	6,212	6,212
41 Fire	188,466	188,466
42 Municipal Court	11,503	11,503
43 Solid Waste	30,126	30,126
44 Houston Airport System (HAS)	111,263	111,263

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept: 10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
45 Housing & Community Development	\$23,153	\$23,153
46 Library	14,510	14,510
47 Parks & Recreation	32,727	32,727
48 Health Department	45,122	45,122
49 Convention & Entertainment	18	18
50 Fleet Mgmt	29,546	29,546
51 Planning & Development Other	2,050	2,050
52 Planning & Development Spec Rev	1,061	1,061
54 Finance Other	1,576	1,576
55 ARA Insurance	4,269	4,269
56 ARA BARC	4,450	4,450
57 ARA Parking	3,326	3,326
58 ARA Other	4,573	4,573
59 IT Public Services	26	26
60 Legal Insurance	4,527	4,527
61 Legal Wkr Comp	83	83
62 Mayor Cable TV	1,433	1,433
63 Mayor Other	4,414	4,414
65 HR Health Benefits	132,634	132,634
66 HR Long Term Disability	371	371
67 PWE Bldg Insp	21,164	21,164
68 PWE Stormwater	12,863	12,863
69 PWE DDSR	27,254	27,254
70 PWE Water & Sewer	148,780	148,780
71 PWE Houston Transtar	1,067	1,067
72 PWE Other	15,814	15,814
73 Houston Permit Center	2,447	2,447
74 CIP S/R Planning	561	561
75 CIP Sal Rec RE	1,662	1,662
76 CIP S/R Engrg	4,402	4,402
77 CIP S/R Constr	4,030	4,030
78 CIP S/R Eng/Const	1,402	1,402
79 CIP S/R Geol/Env	516	516
80 CIP S/R Other	1,347	1,347
81 CIP S/R GSD	1,506	1,506
92 Hurricane Ike Aid & Recovery	(3)	(3)
93 ARRA Reimbursement Fund	(17)	(17)
94 HR-W.C.	7,614	7,614
95 HITS Other	16,591	16,591
96 Legal Other	75	75

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Allocation Summary

Dept: 10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
<hr/>		
Total	<u>\$1,411,349</u>	<u>\$1,411,349</u>

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

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

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

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

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept: 11 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
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B. Incoming Costs - (Default Spread Salary%)

Dept: 11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$98,461	\$364	\$98,825
3 Memberships	2,086	8	2,094
3 Accounting & Consult	547	2	549
3 Other Misc	1,930	8	1,937
Subtotal - Non-Departmental-Gen Gov	103,024	381	103,405
4 Finance Dept Admin	748,094	294,971	1,043,064
Subtotal - Finance Dir Office	748,094	294,971	1,043,064
5 Financial Plg & Analysis	1,490	80	1,570
Subtotal - Finance Financial Plg & Analysis	1,490	80	1,570
7 Gen Acctng	696	39	735
7 Auditing Svcs	543	0	543
7 Fin Operations	690	40	730
Subtotal - Finance Reporting & Ops	1,928	80	2,008
8 Internal Controls	1,858	77	1,934
Subtotal - Finance Internal Controls	1,858	77	1,934
9 Cost Accounting	229	15	245
9 Trust Funds Mgmt (TFM)	462	34	496
Subtotal - Finance Grants	692	49	741
10 Perf Mgmt Svcs	1,787	59	1,846
Subtotal - Finance Perform Mgmt	1,787	59	1,846
11 Purchasing	0	4,336	4,336
Subtotal - Finance Strategic Purchasing	0	4,336	4,336
14 Records	0	1,474	1,474
Subtotal - ARA Operations	0	1,474	1,474
15 Payroll Svcs	0	8,693	8,693
Subtotal - ARA Payroll Services	0	8,693	8,693
17 IT ERP	0	5,673	5,673

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - HITS EAS	\$0	\$5,673	\$5,673
18 Enterprise Optns	0	3,270	3,270
Subtotal - HITS EIS	0	3,270	3,270
20 Enterprise Project Mgmt	0	1,316	1,316
Subtotal - HITS Project Mgmt Office	0	1,316	1,316
21 Certification	0	2,412	2,412
21 Contract Compliance	0	59,875	59,875
21 Reporting & Analytics	0	339	339
21 External Affairs & Outreach	0	997	997
Subtotal - Office Business Opportunity	0	63,623	63,623
22 City Mayor Admin	0	7,316	7,316
Subtotal - Mayor	0	7,316	7,316
23 Personnel Svcs	0	3,331	3,331
Subtotal - Human Resources	0	3,331	3,331
25 Controller Fin Svcs	0	4,474	4,474
Subtotal - City Controller's Office	0	4,474	4,474
Total Incoming	858,872	399,202	1,258,074
C. Total Allocated		\$6,104,560	\$6,104,560
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Purchasing Allocations

Dept: 11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	95	0.8022%	\$45,770	\$0	\$45,770	\$0	\$45,770
4 Finance Dir Office	10	0.0844%	4,818	0	4,818	0	4,818
5 Finance Financial Planning & Analysis	1	0.0084%	482	0	482	0	482
6 Finance City Council	2	0.0169%	964	0	964	0	964
7 Finance Reporting & Ops	7	0.0591%	3,373	0	3,373	0	3,373
8 Finance Internal Controls	5	0.0422%	2,409	0	2,409	0	2,409
9 Finance Grants	2	0.0169%	964	0	964	0	964
11 Finance Strategic Purchasing	9	0.0760%	4,336	0	4,336	0	4,336
12 ARA Director Office	6	0.0507%	2,891	0	2,891	205	3,095
14 ARA Operations	12	0.1013%	5,781	0	5,781	409	6,191
15 ARA Payroll Services	2	0.0169%	964	0	964	68	1,032
16 HITS CIO	5	0.0422%	2,409	0	2,409	170	2,579
17 HITS EAS	8	0.0676%	3,854	0	3,854	273	4,127
19 HITS Radio	71	0.5996%	34,207	0	34,207	2,420	36,627
21 Office Business Opportunity	11	0.0929%	5,300	0	5,300	375	5,675
22 Mayor	12	0.1013%	5,781	0	5,781	409	6,191
23 Human Resources	87	0.7347%	41,916	0	41,916	2,966	44,881
24 Legal	16	0.1351%	7,709	0	7,709	545	8,254
25 City Controller's Office	65	0.5489%	31,316	0	31,316	2,216	33,532
26 Health Administration	33	0.2787%	15,899	0	15,899	1,125	17,024
27 Planning & Dev Admin	4	0.0338%	1,927	0	1,927	136	2,064
29 CIP Sal Rec PWE	5	0.0422%	2,409	0	2,409	170	2,579
31 General Services	979	8.2672%	471,673	0	471,673	33,372	505,044
32 HEC	33	0.2787%	15,899	0	15,899	1,125	17,024
34 Finance Public Fin	3	0.0253%	1,445	0	1,445	102	1,548
35 Finance Treasury	3	0.0253%	1,445	0	1,445	102	1,548
38 City Council	110	0.9289%	52,997	0	52,997	3,750	56,747
39 Police	1,076	9.0863%	518,406	0	518,406	36,678	555,085
40 Dept of Neighborhoods	255	2.1534%	122,856	0	122,856	8,692	131,549
41 Fire	184	1.5538%	88,649	0	88,649	6,272	94,922
42 Municipal Court	565	4.7712%	272,211	0	272,211	19,260	291,471
43 Solid Waste	529	4.4672%	254,867	0	254,867	18,032	272,899
44 Houston Airport System (HAS)	1,344	11.3494%	647,526	0	647,526	45,814	693,340
45 Housing & Community Development	630	5.3200%	303,528	0	303,528	21,475	325,003
46 Library	387	3.2680%	186,453	0	186,453	13,192	199,645
47 Parks & Recreation	515	4.3489%	248,122	0	248,122	17,555	265,677
48 Health Department	874	7.3805%	421,085	0	421,085	29,793	450,877
49 Convention & Entertainment	1	0.0084%	482	0	482	34	516
50 Fleet Mgmt	874	7.3805%	421,085	0	421,085	29,793	450,877
51 Planning & Development Other	27	0.2280%	13,008	0	13,008	920	13,929
52 Planning & Development Spec Rev	4	0.0338%	1,927	0	1,927	136	2,064
53 General Debt	1	0.0084%	482	0	482	34	516

CITY OF HOUSTON, TEXAS
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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	10	0.0844%	\$4,818	\$0	\$4,818	\$341	\$5,159
55 ARA Insurance	13	0.1098%	6,263	0	6,263	443	6,706
56 ARA BARC	54	0.4560%	26,017	0	26,017	1,841	27,857
57 ARA Parking	57	0.4813%	27,462	0	27,462	1,943	29,405
58 ARA Other	25	0.2111%	12,045	0	12,045	852	12,897
60 Legal Insurance	49	0.4138%	23,608	0	23,608	1,670	25,278
62 Mayor Cable TV	18	0.1520%	8,672	0	8,672	614	9,286
63 Mayor Other	284	2.3982%	136,828	0	136,828	9,681	146,509
64 TIRZ	2	0.0169%	964	0	964	68	1,032
65 HR Health Benefits	95	0.8022%	45,770	0	45,770	3,238	49,008
66 HR Long Term Disability	1	0.0084%	482	0	482	34	516
67 PWE Bldg Insp	128	1.0809%	61,669	0	61,669	4,363	66,032
68 PWE Stormwater	80	0.6756%	38,543	0	38,543	2,727	41,270
69 PWE DDSR	279	2.3560%	134,419	0	134,419	9,510	143,930
70 PWE Water & Sewer	1,387	11.7125%	668,243	0	668,243	47,280	715,523
71 PWE Houston Transtar	50	0.4222%	24,090	0	24,090	1,704	25,794
72 PWE Other	34	0.2871%	16,381	0	16,381	1,159	17,540
73 Houston Permit Center	64	0.5404%	30,835	0	30,835	2,182	33,016
74 CIP S/R Planning	2	0.0169%	964	0	964	68	1,032
75 CIP Sal Rec RE	2	0.0169%	964	0	964	68	1,032
76 CIP S/R Engrg	4	0.0338%	1,927	0	1,927	136	2,064
77 CIP S/R Constr	16	0.1351%	7,709	0	7,709	545	8,254
78 CIP S/R Eng/Const	3	0.0253%	1,445	0	1,445	102	1,548
80 CIP S/R Other	2	0.0169%	964	0	964	68	1,032
94 HR-W.C.	38	0.3209%	18,308	0	18,308	1,295	19,603
95 HITS Other	282	2.3814%	135,865	0	135,865	9,613	145,478
96 Legal Other	1	0.0084%	482	0	482	34	516
Subtotal	11,842	100.0000%	5,705,358	0	5,705,358	399,202	6,104,560
Direct Bills					0		0
Total					\$5,705,358		\$6,104,560

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept: 11 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	45,770	45,770
4 Finance Dir Office	4,818	4,818
5 Finance Financial Planning & Analysis	482	482
6 Finance City Council	964	964
7 Finance Reporting & Ops	3,373	3,373
8 Finance Internal Controls	2,409	2,409
9 Finance Grants	964	964
11 Finance Strategic Purchasing	4,336	4,336
12 ARA Director Office	3,095	3,095
14 ARA Operations	6,191	6,191
15 ARA Payroll Services	1,032	1,032
16 HITS CIO	2,579	2,579
17 HITS EAS	4,127	4,127
19 HITS Radio	36,627	36,627
21 Office Business Opportunity	5,675	5,675
22 Mayor	6,191	6,191
23 Human Resources	44,881	44,881
24 Legal	8,254	8,254
25 City Controller's Office	33,532	33,532
26 Health Administration	17,024	17,024
27 Planning & Dev Admin	2,064	2,064
29 CIP Sal Rec PWE	2,579	2,579
31 General Services	505,044	505,044
32 HEC	17,024	17,024
34 Finance Public Fin	1,548	1,548
35 Finance Treasury	1,548	1,548
38 City Council	56,747	56,747
39 Police	555,085	555,085
40 Dept of Neighborhoods	131,549	131,549
41 Fire	94,922	94,922
42 Municipal Court	291,471	291,471
43 Solid Waste	272,899	272,899
44 Houston Airport System (HAS)	693,340	693,340
45 Housing & Community Development	325,003	325,003
46 Library	199,645	199,645
47 Parks & Recreation	265,677	265,677
48 Health Department	450,877	450,877
49 Convention & Entertainment	516	516
50 Fleet Mgmt	450,877	450,877
51 Planning & Development Other	13,929	13,929

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept: 11 Finance Strategic Purchasing

Department	Purchasing	Total
52 Planning & Development Spec Rev	\$2,064	\$2,064
53 General Debt	516	516
54 Finance Other	5,159	5,159
55 ARA Insurance	6,706	6,706
56 ARA BARC	27,857	27,857
57 ARA Parking	29,405	29,405
58 ARA Other	12,897	12,897
60 Legal Insurance	25,278	25,278
62 Mayor Cable TV	9,286	9,286
63 Mayor Other	146,509	146,509
64 TIRZ	1,032	1,032
65 HR Health Benefits	49,008	49,008
66 HR Long Term Disability	516	516
67 PWE Bldg Insp	66,032	66,032
68 PWE Stormwater	41,270	41,270
69 PWE DDSR	143,930	143,930
70 PWE Water & Sewer	715,523	715,523
71 PWE Houston Transtar	25,794	25,794
72 PWE Other	17,540	17,540
73 Houston Permit Center	33,016	33,016
74 CIP S/R Planning	1,032	1,032
75 CIP Sal Rec RE	1,032	1,032
76 CIP S/R Engrg	2,064	2,064
77 CIP S/R Constr	8,254	8,254
78 CIP S/R Eng/Const	1,548	1,548
80 CIP S/R Other	1,032	1,032
94 HR-W.C.	19,603	19,603
95 HITS Other	145,478	145,478
96 Legal Other	516	516
Total	\$6,104,560	\$6,104,560

**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 on the number of FTE positions supported excluding Parking Management.

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A. Department Costs

Dept: 12 ARA Director Office

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

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B. Incoming Costs - (Default Spread Salary%)

Dept: 12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
2 Equip Deprec	\$4,790	\$0	\$4,790	\$0
Subtotal - Equipment Depreciation	4,790	0	4,790	0
3 Insurance Retirees	12,460	46	12,506	0
3 Memberships	264	1	265	0
3 Accounting & Consult	1,193	5	1,198	0
3 Other Misc	716	3	719	0
3 Walker Rent	499,883	1,847	501,729	0
3 Dept Specific	166,758	616	167,374	0
Subtotal - Non-Departmental-Gen Gov	681,274	2,517	683,791	0
5 Financial Plg & Analysis	3,250	175	3,425	0
Subtotal - Finance Financial Plg & Analysis	3,250	175	3,425	0
7 Gen Acctng	1,518	86	1,604	0
7 Fixed Assets	14,216	783	14,998	0
7 Auditing Svcs	1,184	0	1,184	0
7 Fin Operations	256	15	271	0
Subtotal - Finance Reporting & Ops	17,173	884	18,057	0
8 Internal Controls	689	28	718	0
Subtotal - Finance Internal Controls	689	28	718	0
9 Cost Accounting	85	6	91	0
9 Trust Funds Mgmt (TFM)	172	13	184	0
Subtotal - Finance Grants	257	18	275	0
10 Perf Mgmt Svcs	663	22	685	0
Subtotal - Finance Perform Mgmt	663	22	685	0
11 Purchasing	2,891	205	3,095	0
Subtotal - Finance Strategic Purchasing	2,891	205	3,095	0
13 Budgeting & Accounting Support	0	5,388	5,388	0
13 Accounts Payable	0	3,722	3,722	0

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B. Incoming Costs - (Default Spread Salary%)

Dept: 12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
Subtotal - ARA Financial Svcs	\$0	\$9,110	\$9,110	\$0
14 Mailroom	0	47,678	47,678	0
14 Property	0	4,499	4,499	0
14 Records	0	187	187	0
14 3-1-1 Svcs *	0	224,605	0	224,605
Subtotal - ARA Operations	0	276,968	52,363	224,605
15 Payroll Svcs	0	1,100	1,100	0
Subtotal - ARA Payroll Services	0	1,100	1,100	0
17 Enterprise Appl	0	75,401	75,401	0
17 IT ERP	0	788	788	0
17 EGIS	0	2,782	2,782	0
Subtotal - HITS EAS	0	78,971	78,971	0
18 Client Svcs	0	43,430	43,430	0
18 NW Data	0	52,130	52,130	0
18 NW Voice	0	24,211	24,211	0
18 Enterprise Optns	0	7,133	7,133	0
Subtotal - HITS EIS	0	126,903	126,903	0
20 Enterprise Project Mgmt	0	166	166	0
20 Departmental Project Mgmt	0	109,774	109,774	0
Subtotal - HITS Project Mgmt Office	0	109,941	109,941	0
21 Certification	0	305	305	0
21 Contract Compliance	0	9,454	9,454	0
21 Reporting & Analytics	0	7,807	7,807	0
21 Dept Services	0	8,659	8,659	0
21 External Affairs & Outreach	0	126	126	0
Subtotal - Office Business Opportunity	0	26,351	26,351	0
22 City Mayor Admin	0	926	926	0
Subtotal - Mayor	0	926	926	0
23 Selection	0	28,737	28,737	0

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B. Incoming Costs - (Default Spread Salary%)

Dept: 12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
23 Personnel Svcs	\$0	\$422	\$422	\$0
Subtotal - Human Resources	0	29,158	29,158	0
24 Legal Svcs *	0	552,074	0	552,074
24 Inspector General	0	56,096	56,096	0
Subtotal - Legal	0	608,170	56,096	552,074
25 Controller Fin Svcs	0	9,760	9,760	0
Subtotal - City Controller's Office	0	9,760	9,760	0
31 Building Svcs	0	235,817	235,817	0
31 Utilities	0	116,056	116,056	0
31 Real Estate	0	16,331	16,331	0
Subtotal - General Services	0	368,204	368,204	0
Total Incoming	710,987	1,649,412	1,583,719	776,679
C. Total Allocated		<u>\$4,158,460</u>	<u>\$3,381,781</u>	<u>\$776,679</u>
			81.32%	18.68%

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ARA Dept Admin Allocations

Dept: 12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Financial Svcs	6.10	1.6380%	\$41,099	\$0	\$41,099	\$14,296	\$55,394
14 ARA Operations	95.50	25.6445%	643,432	0	643,432	223,808	867,240
15 ARA Payroll Services	47.30	12.7014%	318,684	0	318,684	110,849	429,533
36 ARA Regulatory	7.20	1.9334%	48,510	0	48,510	16,873	65,384
55 ARA Insurance	4.60	1.2352%	30,993	0	30,993	10,780	41,773
56 ARA BARC	102.80	27.6047%	692,616	0	692,616	240,915	933,531
57 ARA Parking	65.60	17.6155%	441,981	0	441,981	153,736	595,717
58 ARA Other	43.30	11.6273%	291,734	0	291,734	101,475	393,209
Subtotal	372.40	100.0000%	2,509,049	0	2,509,049	872,733	3,381,781
Direct Bills					0		0
Total					\$2,509,049		\$3,381,781

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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ARA Non-Parking Allocations

Dept: 12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Financial Svcs	6.10	1.9883%	\$0	\$0	\$0	\$15,442	\$15,442
14 ARA Operations	95.50	31.1278%	0	0	0	241,763	241,763
15 ARA Payroll Services	47.30	15.4172%	0	0	0	119,742	119,742
36 ARA Regulatory	7.20	2.3468%	0	0	0	18,227	18,227
55 ARA Insurance	4.60	1.4993%	0	0	0	11,645	11,645
56 ARA BARC	102.80	33.5072%	0	0	0	260,243	260,243
58 ARA Other	43.30	14.1134%	0	0	0	109,616	109,616
Subtotal	306.80	100.0000%	0	0	0	776,679	776,679
Direct Bills					0		0
Total					\$0		\$776,679

Basis Units: Number of FTE positions supported excl Parking

Source: COH FTE Report

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Allocation Summary

Dept: 12 ARA Director Office

Department	ARA Dept Admin	ARA Non- Parking	Total
0 Direct Billed	\$0	\$0	\$0
13 ARA Financial Svcs	55,394	15,442	70,837
14 ARA Operations	867,240	241,763	1,109,003
15 ARA Payroll Services	429,533	119,742	549,276
36 ARA Regulatory	65,384	18,227	83,611
55 ARA Insurance	41,773	11,645	53,418
56 ARA BARC	933,531	260,243	1,193,775
57 ARA Parking	595,717	0	595,717
58 ARA Other	393,209	109,616	502,825
Total	\$3,381,781	\$776,679	\$4,158,460

**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: 13 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

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B. Incoming Costs - (Default Spread Salary%)

Dept: 13 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$14,904	\$55	\$7,871	\$7,087
3 Memberships	316	1	167	150
3 Accounting & Consult	233	1	123	111
3 Other Misc	366	1	194	174
Subtotal - Non-Departmental-Gen Gov	15,819	59	8,355	7,523
5 Financial Plg & Analysis	636	34	353	318
Subtotal - Finance Financial Plg & Analysis	636	34	353	318
7 Gen Acctng	297	17	165	149
7 Auditing Svcs	232	0	122	110
7 Fin Operations	131	8	73	66
Subtotal - Finance Reporting & Ops	660	25	360	324
8 Internal Controls	353	15	193	174
Subtotal - Finance Internal Controls	353	15	193	174
9 Cost Accounting	44	3	24	22
9 Trust Funds Mgmt (TFM)	88	6	50	45
Subtotal - Finance Grants	131	9	74	67
10 Perf Mgmt Svcs	339	11	184	166
Subtotal - Finance Perform Mgmt	339	11	184	166
12 ARA Dept Admin	41,099	14,296	29,149	26,246
12 ARA Non-Parking	0	15,442	8,126	7,317
Subtotal - ARA Director Office	41,099	29,738	37,274	33,562
13 Budgeting & Accounting Support	0	6,444	3,391	3,053
13 Accounts Payable	0	4,452	2,343	2,109
Subtotal - ARA Financial Svcs	0	10,896	5,734	5,163
14 Records	0	223	117	106
Subtotal - ARA Operations	0	223	117	106
15 Payroll Svcs	0	1,316	692	623

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B. Incoming Costs - (Default Spread Salary%)

Dept: 13 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - ARA Payroll Services	\$0	\$1,316	\$692	\$623
17 IT ERP	0	1,103	580	523
Subtotal - HITS EAS	0	1,103	580	523
18 Enterprise Optns	0	1,396	734	661
Subtotal - HITS EIS	0	1,396	734	661
20 Enterprise Project Mgmt	0	199	105	94
Subtotal - HITS Project Mgmt Office	0	199	105	94
21 Certification	0	365	192	173
21 External Affairs & Outreach	0	151	79	72
Subtotal - Office Business Opportunity	0	516	272	244
22 City Mayor Admin	0	1,107	583	525
Subtotal - Mayor	0	1,107	583	525
23 Personnel Svcs	0	504	265	239
Subtotal - Human Resources	0	504	265	239
25 Controller Fin Svcs	0	1,910	1,005	905
Subtotal - City Controller's Office	0	1,910	1,005	905
Total Incoming	59,037	49,060	56,881	51,216
C. Total Allocated		\$1,028,235	\$541,057	\$487,178
			52.62%	47.38%

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Budgeting & Accounting Support Allocations

Dept: 13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	5.10	1.0457%	\$5,388	\$0	\$5,388	\$0	\$5,388
13 ARA Financial Svcs	6.10	1.2508%	6,444	0	6,444	0	6,444
14 ARA Operations	95.50	19.5817%	100,893	0	100,893	5,174	106,067
15 ARA Payroll Services	47.30	9.6986%	49,971	0	49,971	2,563	52,534
22 Mayor	37.20	7.6276%	39,301	0	39,301	2,015	41,316
36 ARA Regulatory	7.20	1.4763%	7,607	0	7,607	390	7,997
55 ARA Insurance	4.60	0.9432%	4,860	0	4,860	249	5,109
56 ARA BARC	102.80	21.0785%	108,605	0	108,605	5,569	114,175
57 ARA Parking	65.60	13.4509%	69,305	0	69,305	3,554	72,859
58 ARA Other	43.30	8.8784%	45,745	0	45,745	2,346	48,091
62 Mayor Cable TV	18.70	3.8343%	19,756	0	19,756	1,013	20,769
63 Mayor Other	42.20	8.6529%	44,583	0	44,583	2,286	46,869
64 TIRZ	12.10	2.4810%	12,783	0	12,783	656	13,439
Subtotal	487.70	100.0000%	515,242	0	515,242	25,816	541,057
Direct Bills					0		0
Total					\$515,242		\$541,057

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Accounts Payable Allocations

Dept: 13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	5.10	0.8023%	\$3,722	\$0	\$3,722	\$0	\$3,722
13 ARA Financial Svcs	6.10	0.9596%	4,452	0	4,452	0	4,452
14 ARA Operations	95.50	15.0228%	69,696	0	69,696	3,555	73,250
15 ARA Payroll Services	47.30	7.4406%	34,519	0	34,519	1,761	36,280
22 Mayor	37.20	5.8518%	27,149	0	27,149	1,385	28,533
36 ARA Regulatory	7.20	1.1326%	5,255	0	5,255	268	5,523
40 Dept of Neighborhoods	148.00	23.2814%	108,010	0	108,010	5,509	113,519
55 ARA Insurance	4.60	0.7236%	3,357	0	3,357	171	3,528
56 ARA BARC	102.80	16.1711%	75,023	0	75,023	3,826	78,850
57 ARA Parking	65.60	10.3193%	47,875	0	47,875	2,442	50,317
58 ARA Other	43.30	6.8114%	31,600	0	31,600	1,612	33,212
62 Mayor Cable TV	18.70	2.9416%	13,647	0	13,647	696	14,343
63 Mayor Other	42.20	6.6384%	30,797	0	30,797	1,571	32,368
64 TIRZ	12.10	1.9034%	8,831	0	8,831	450	9,281
Subtotal	635.70	100.0000%	463,933	0	463,933	23,245	487,178
Direct Bills					0		0
Total					\$463,933		\$487,178

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Allocation Summary

Dept: 13 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
12 ARA Director Office	5,388	3,722	9,110
13 ARA Financial Svcs	6,444	4,452	10,896
14 ARA Operations	106,067	73,250	179,317
15 ARA Payroll Services	52,534	36,280	88,814
22 Mayor	41,316	28,533	69,849
36 ARA Regulatory	7,997	5,523	13,519
40 Dept of Neighborhoods	0	113,519	113,519
55 ARA Insurance	5,109	3,528	8,637
56 ARA BARC	114,175	78,850	193,024
57 ARA Parking	72,859	50,317	123,175
58 ARA Other	48,091	33,212	81,303
62 Mayor Cable TV	20,769	14,343	35,112
63 Mayor Other	46,869	32,368	79,238
64 TIRZ	13,439	9,281	22,720
Total	\$541,057	\$487,178	\$1,028,235

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.

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A. Department Costs

Dept: 14 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
Personnel Costs							
Salaries	S1	4,279,842	0	136,579	230,260	430,566	3,482,437
Salary % Split			.00%	3.19%	5.38%	10.06%	81.37%
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
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
Department Cost Total		6,947,415	0	246,565	430,966	669,912	5,599,973
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,947,415	0	246,565	430,966	669,912	5,599,973
General Admin Distribution			0	0	0	0	0
Grand Total		<u>\$6,947,415</u>		<u>\$246,565</u>	<u>\$430,966</u>	<u>\$669,912</u>	<u>\$5,599,973</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept: 14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$233,326	\$862	\$7,473	\$12,600	\$23,560	\$190,555
3 Memberships	4,944	18	158	267	499	4,038
3 Accounting & Consult	1,912	7	61	103	193	1,561
3 Other Misc	2,766	11	89	149	279	2,260
3 Walker Rent *	235,674	871	0	0	0	236,545
Subtotal - Non-Departmental-Gen Gov	478,622	1,769	7,782	13,119	24,532	434,959
5 Financial Plg & Analysis	5,206	281	175	295	552	4,465
Subtotal - Finance Financial Plg & Analysis	5,206	281	175	295	552	4,465
7 Gen Acctng	2,431	138	82	138	258	2,090
7 Auditing Svcs	1,897	0	61	102	191	1,543
7 Fin Operations	989	58	33	56	105	852
Subtotal - Finance Reporting & Ops	5,317	196	176	297	555	4,486
8 Internal Controls	2,663	110	88	149	279	2,256
Subtotal - Finance Internal Controls	2,663	110	88	149	279	2,256
9 Cost Accounting	329	22	11	19	35	285
9 Trust Funds Mgmt (TFM)	663	48	23	38	72	579
Subtotal - Finance Grants	992	70	34	57	107	864
10 Perf Mgmt Svcs	2,562	85	84	142	266	2,154
Subtotal - Finance Perform Mgmt	2,562	85	84	142	266	2,154
11 Purchasing	5,781	409	198	333	623	5,037
Subtotal - Finance Strategic Purchasing	5,781	409	198	333	623	5,037
12 ARA Dept Admin	643,432	223,808	27,675	46,658	87,247	705,659
12 ARA Non-Parking	0	241,763	7,715	13,007	24,322	196,718
Subtotal - ARA Director Office	643,432	465,570	35,391	59,666	111,569	902,377
13 Budgeting & Accounting Support	100,893	5,174	3,385	5,707	10,671	86,305
13 Accounts Payable	69,696	3,555	2,338	3,941	7,369	59,603
Subtotal - ARA Financial Svcs	170,589	8,729	5,722	9,647	18,040	145,908
14 Records	0	3,493	111	188	351	2,842

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B. Incoming Costs - (Default Spread Salary%)

Dept: 14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - ARA Operations	\$0	\$3,493	\$111	\$188	\$351	\$2,842
15 Payroll Svcs	0	20,599	657	1,108	2,072	16,761
Subtotal - ARA Payroll Services	0	20,599	657	1,108	2,072	16,761
17 Enterprise Appl *	0	28,800	0	0	0	28,800
17 IT ERP	0	16,388	523	882	1,649	13,334
Subtotal - HITS EAS	0	45,188	523	882	1,649	42,134
18 Client Svcs *	0	11,365	0	0	0	11,365
18 Enterprise Optns	0	11,426	365	615	1,150	9,297
Subtotal - HITS EIS	0	22,791	365	615	1,150	20,662
20 Enterprise Project Mgmt	0	3,118	99	168	314	2,537
Subtotal - HITS Project Mgmt Office	0	3,118	99	168	314	2,537
21 Certification	0	5,715	182	307	575	4,651
21 External Affairs & Outreach	0	2,363	75	127	238	1,923
Subtotal - Office Business Opportunity	0	8,078	258	435	813	6,573
22 City Mayor Admin	0	17,337	553	933	1,744	14,107
Subtotal - Mayor	0	17,337	553	933	1,744	14,107
23 Personnel Svcs	0	7,893	252	425	794	6,422
Subtotal - Human Resources	0	7,893	252	425	794	6,422
25 Controller Fin Svcs	0	15,635	499	841	1,573	12,722
Subtotal - City Controller's Office	0	15,635	499	841	1,573	12,722
31 Real Estate	0	16,341	521	879	1,644	13,297
Subtotal - General Services	0	16,341	521	879	1,644	13,297
Total Incoming	1,315,164	637,692	53,489	90,178	168,626	1,640,562
C. Total Allocated		\$8,900,270	\$300,054	\$521,144	\$838,538	\$7,240,534
			3.37%	5.86%	9.42%	81.35%

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Mailroom Allocations

Dept: 14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	146.00	6.1329%	\$17,234	\$0	\$17,234	\$0	\$17,234
12 ARA Director Office	403.90	16.9663%	47,678	0	47,678	0	47,678
16 HITS CIO	154.00	6.4690%	18,179	0	18,179	1,602	19,780
21 Office Business Opportunity	31.00	1.3022%	3,659	0	3,659	322	3,982
22 Mayor	75.60	3.1757%	8,924	0	8,924	786	9,710
23 Human Resources	168.00	7.0570%	19,831	0	19,831	1,747	21,579
24 Legal	164.00	6.8890%	19,359	0	19,359	1,706	21,065
25 City Controller's Office	60.00	2.5204%	7,083	0	7,083	624	7,707
27 Planning & Dev Admin	82.00	3.4445%	9,680	0	9,680	853	10,532
28 PWE Administration Indirect	8.00	0.3360%	944	0	944	83	1,028
29 CIP Sal Rec PWE	301.00	12.6439%	35,531	0	35,531	3,131	38,662
31 General Services	84.00	3.5285%	9,916	0	9,916	874	10,789
37 City Secretary	9.00	0.3781%	1,062	0	1,062	94	1,156
38 City Council	77.60	3.2597%	9,160	0	9,160	807	9,967
40 Dept of Neighborhoods	14.00	0.5881%	1,653	0	1,653	146	1,798
43 Solid Waste	36.00	1.5122%	4,250	0	4,250	374	4,624
50 Fleet Mgmt	23.50	0.9871%	2,774	0	2,774	244	3,018
62 Mayor Cable TV	19.00	0.7981%	2,243	0	2,243	198	2,440
67 PWE Bldg Insp	45.00	1.8903%	5,312	0	5,312	468	5,780
68 PWE Stormwater	49.00	2.0583%	5,784	0	5,784	510	6,294
69 PWE DDSR	94.00	3.9486%	11,096	0	11,096	978	12,074
70 PWE Water & Sewer	336.00	14.1141%	39,663	0	39,663	3,495	43,157
Subtotal	2,380.60	100.0000%	281,014	0	281,014	19,041	300,054
Direct Bills					0		0
Total					\$281,014		\$300,054

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

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Property Allocations

Dept: 14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	0.92	0.9200%	\$4,499	\$0	\$4,499	\$0	\$4,499
16 HITS CIO	0.42	0.4200%	2,054	0	2,054	136	2,190
22 Mayor	0.27	0.2700%	1,320	0	1,320	87	1,408
28 PWE Administration Indirect	57.76	57.7600%	282,471	0	282,471	18,714	301,185
31 General Services	0.11	0.1100%	538	0	538	36	574
39 Police	23.42	23.4200%	114,534	0	114,534	7,588	122,122
40 Dept of Neighborhoods	0.34	0.3400%	1,663	0	1,663	110	1,773
43 Solid Waste	2.05	2.0500%	10,025	0	10,025	664	10,690
44 Houston Airport System (HAS)	10.15	10.1500%	49,638	0	49,638	3,288	52,926
47 Parks & Recreation	1.48	1.4800%	7,238	0	7,238	480	7,717
48 Health Department	1.29	1.2900%	6,309	0	6,309	418	6,727
49 Convention & Entertainment	0.12	0.1200%	587	0	587	39	626
50 Fleet Mgmt	1.67	1.6700%	8,167	0	8,167	541	8,708
Subtotal	100.00	100.0000%	489,043	0	489,043	32,101	521,144
Direct Bills					0		0
Total					\$489,043		\$521,144

Basis Units: Percentage of net proceeds from sale of assets

Source: Property Report

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Records Allocations

Dept: 14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$344	\$0	\$344	\$0	\$344
5 Finance Financial Planning & Analysis	13.90	0.0653%	508	0	508	0	508
6 Finance City Council	5.00	0.0235%	183	0	183	0	183
7 Finance Reporting & Ops	11.90	0.0559%	435	0	435	0	435
8 Finance Internal Controls	2.70	0.0127%	99	0	99	0	99
9 Finance Grants	8.30	0.0390%	304	0	304	0	304
10 Finance Perform Mgmt	5.20	0.0244%	190	0	190	0	190
11 Finance Strategic Purchasing	40.30	0.1893%	1,474	0	1,474	0	1,474
12 ARA Director Office	5.10	0.0240%	187	0	187	0	187
13 ARA Financial Svcs	6.10	0.0287%	223	0	223	0	223
14 ARA Operations	95.50	0.4486%	3,493	0	3,493	0	3,493
15 ARA Payroll Services	47.30	0.2222%	1,730	0	1,730	135	1,865
16 HITS CIO	13.10	0.0615%	479	0	479	37	516
17 HITS EAS	32.80	0.1541%	1,200	0	1,200	93	1,293
18 HITS EIS	64.60	0.3035%	2,363	0	2,363	184	2,546
19 HITS Radio	30.10	0.1414%	1,101	0	1,101	86	1,187
20 HITS Project Mgmt Office	13.70	0.0644%	501	0	501	39	540
21 Office Business Opportunity	30.20	0.1419%	1,104	0	1,104	86	1,190
22 Mayor	37.20	0.1748%	1,360	0	1,360	106	1,466
23 Human Resources	181.90	0.8545%	6,652	0	6,652	518	7,170
24 Legal	120.00	0.5637%	4,389	0	4,389	342	4,730
25 City Controller's Office	60.30	0.2833%	2,205	0	2,205	172	2,377
26 Health Administration	60.30	0.2833%	2,205	0	2,205	172	2,377
27 Planning & Dev Admin	11.60	0.0545%	424	0	424	33	457
29 CIP Sal Rec PWE	7.60	0.0357%	278	0	278	22	300
30 HPD Police Records	88.97	0.4179%	3,254	0	3,254	253	3,507
31 General Services	225.90	1.0612%	8,262	0	8,262	643	8,905
32 HEC	229.20	1.0767%	8,382	0	8,382	653	9,035
34 Finance Public Fin	5.90	0.0277%	216	0	216	17	233
35 Finance Treasury	4.20	0.0197%	154	0	154	12	166
36 ARA Regulatory	7.20	0.0338%	263	0	263	20	284
37 City Secretary	9.10	0.0427%	333	0	333	26	359
38 City Council	77.60	0.3645%	2,838	0	2,838	221	3,059
39 Police	6,397.15	30.0515%	233,955	0	233,955	18,213	252,167
40 Dept of Neighborhoods	148.00	0.6953%	5,413	0	5,413	421	5,834
41 Fire	4,209.76	19.7759%	153,958	0	153,958	11,985	165,943
42 Municipal Court	309.30	1.4530%	11,312	0	11,312	881	12,192
43 Solid Waste	438.70	2.0609%	16,044	0	16,044	1,249	17,293
44 Houston Airport System (HAS)	1,187.40	5.5780%	43,425	0	43,425	3,381	46,806
45 Housing & Community Development	159.20	0.7479%	5,822	0	5,822	453	6,275
46 Library	479.60	2.2530%	17,540	0	17,540	1,365	18,905
47 Parks & Recreation	747.40	3.5110%	27,334	0	27,334	2,128	29,462

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Records Allocations

Dept: 14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$37,881	\$0	\$37,881	\$2,949	\$40,830
50 Fleet Mgmt	348.80	1.6385%	12,756	0	12,756	993	13,749
51 Planning & Development Other	60.20	0.2828%	2,202	0	2,202	171	2,373
52 Planning & Development Spec Rev	9.60	0.0451%	351	0	351	27	378
54 Finance Other	39.30	0.1846%	1,437	0	1,437	112	1,549
55 ARA Insurance	4.60	0.0216%	168	0	168	13	181
56 ARA BARC	102.80	0.4829%	3,760	0	3,760	293	4,052
57 ARA Parking	65.60	0.3082%	2,399	0	2,399	187	2,586
58 ARA Other	43.30	0.2034%	1,584	0	1,584	123	1,707
59 IT Public Services	0.30	0.0014%	11	0	11	1	12
60 Legal Insurance	51.50	0.2419%	1,883	0	1,883	147	2,030
61 Legal Wkr Comp	2.00	0.0094%	73	0	73	6	79
62 Mayor Cable TV	18.70	0.0878%	684	0	684	53	737
63 Mayor Other	42.20	0.1982%	1,543	0	1,543	120	1,663
64 TIRZ	12.10	0.0568%	443	0	443	34	477
65 HR Health Benefits	49.90	0.2344%	1,825	0	1,825	142	1,967
67 PWE Bldg Insp	500.40	2.3507%	18,300	0	18,300	1,425	19,725
68 PWE Stormwater	305.00	1.4328%	11,154	0	11,154	868	12,023
69 PWE DDSR	457.60	2.1496%	16,735	0	16,735	1,303	18,038
70 PWE Water & Sewer	2,019.50	9.4869%	73,857	0	73,857	5,749	79,606
71 PWE Houston Transtar	7.80	0.0366%	285	0	285	22	307
72 PWE Other	12.40	0.0583%	453	0	453	35	489
73 Houston Permit Center	46.30	0.2175%	1,693	0	1,693	132	1,825
74 CIP S/R Planning	11.80	0.0554%	432	0	432	34	465
75 CIP Sal Rec RE	33.20	0.1560%	1,214	0	1,214	95	1,309
76 CIP S/R Engrg	98.90	0.4646%	3,617	0	3,617	282	3,899
77 CIP S/R Constr	100.60	0.4726%	3,679	0	3,679	286	3,966
78 CIP S/R Eng/Const	15.30	0.0719%	560	0	560	44	603
79 CIP S/R Geo/Env	10.80	0.0507%	395	0	395	31	426
80 CIP S/R Other	23.30	0.1095%	852	0	852	66	918
81 CIP S/R GSD	34.20	0.1607%	1,251	0	1,251	97	1,348
94 HR-W.C.	31.70	0.1489%	1,159	0	1,159	90	1,250
95 HITS Other	53.10	0.2494%	1,942	0	1,942	151	2,093
Subtotal	21,287.28	100.0000%	778,512	0	778,512	60,026	838,538
Direct Bills					0		0
Total					\$778,512		\$838,538

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

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3-1-1 Svcs Allocations

Dept: 14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	469	0.0328%	\$2,204	\$0	\$2,204	\$0	\$2,204
12 ARA Director Office	47,785	3.3453%	224,605	0	224,605	0	224,605
16 HITS CIO	7,838	0.5487%	36,841	0	36,841	2,990	39,831
21 Office Business Opportunity	478	0.0335%	2,247	0	2,247	182	2,429
22 Mayor	8,445	0.5912%	39,694	0	39,694	3,222	42,916
23 Human Resources	5,035	0.3525%	23,666	0	23,666	1,921	25,587
24 Legal	868	0.0608%	4,080	0	4,080	331	4,411
25 City Controller's Office	301	0.0211%	1,415	0	1,415	115	1,530
27 Planning & Dev Admin	516	0.0361%	2,425	0	2,425	197	2,622
28 PWE Administration Indirect	343,931	24.0778%	1,616,586	0	1,616,586	131,208	1,747,794
31 General Services	1,074	0.0752%	5,048	0	5,048	410	5,458
32 HEC	191	0.0134%	898	0	898	73	971
37 City Secretary	1,152	0.0806%	5,415	0	5,415	439	5,854
38 City Council	3,944	0.2761%	18,538	0	18,538	1,505	20,043
39 Police	84,714	5.9306%	398,183	0	398,183	32,318	430,501
40 Dept of Neighborhoods	40,253	2.8180%	189,202	0	189,202	15,356	204,558
41 Fire	6,607	0.4625%	31,055	0	31,055	2,521	33,576
42 Municipal Court	349,972	24.5007%	1,644,981	0	1,644,981	133,513	1,778,494
43 Solid Waste	282,887	19.8043%	1,329,660	0	1,329,660	107,920	1,437,580
44 Houston Airport System (HAS)	288	0.0202%	1,354	0	1,354	110	1,464
45 Housing & Community Development	2,238	0.1567%	10,519	0	10,519	854	11,373
46 Library	1,627	0.1139%	7,647	0	7,647	621	8,268
47 Parks & Recreation	9,117	0.6383%	42,853	0	42,853	3,478	46,331
48 Health Department	51,897	3.6332%	243,933	0	243,933	19,798	263,731
50 Fleet Mgmt	16	0.0011%	75	0	75	6	81
57 ARA Parking	47,210	3.3051%	221,902	0	221,902	18,010	239,913
97 Other	129,562	9.0703%	608,983	0	608,983	49,427	658,410
Subtotal	1,428,415	100.0000%	6,714,010	0	6,714,010	526,525	7,240,534
Direct Bills					0		0
Total					\$6,714,010		\$7,240,534

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

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Allocation Summary

Dept: 14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	17,234	0	344	2,204	19,783
5 Finance Financial Planning & Analysis	0	0	508	0	508
6 Finance City Council	0	0	183	0	183
7 Finance Reporting & Ops	0	0	435	0	435
8 Finance Internal Controls	0	0	99	0	99
9 Finance Grants	0	0	304	0	304
10 Finance Perform Mgmt	0	0	190	0	190
11 Finance Strategic Purchasing	0	0	1,474	0	1,474
12 ARA Director Office	47,678	4,499	187	224,605	276,968
13 ARA Financial Svcs	0	0	223	0	223
14 ARA Operations	0	0	3,493	0	3,493
15 ARA Payroll Services	0	0	1,865	0	1,865
16 HITS CIO	19,780	2,190	516	39,831	62,318
17 HITS EAS	0	0	1,293	0	1,293
18 HITS EIS	0	0	2,546	0	2,546
19 HITS Radio	0	0	1,187	0	1,187
20 HITS Project Mgmt Office	0	0	540	0	540
21 Office Business Opportunity	3,982	0	1,190	2,429	7,601
22 Mayor	9,710	1,408	1,466	42,916	55,501
23 Human Resources	21,579	0	7,170	25,587	54,336
24 Legal	21,065	0	4,730	4,411	30,206
25 City Controller's Office	7,707	0	2,377	1,530	11,613
26 Health Administration	0	0	2,377	0	2,377
27 Planning & Dev Admin	10,532	0	457	2,622	13,612
28 PWE Administration Indirect	1,028	301,185	0	1,747,794	2,050,007
29 CIP Sal Rec PWE	38,662	0	300	0	38,961
30 HPD Police Records	0	0	3,507	0	3,507
31 General Services	10,789	574	8,905	5,458	25,725
32 HEC	0	0	9,035	971	10,005
34 Finance Public Fin	0	0	233	0	233
35 Finance Treasury	0	0	166	0	166
36 ARA Regulatory	0	0	284	0	284
37 City Secretary	1,156	0	359	5,854	7,369
38 City Council	9,967	0	3,059	20,043	33,069
39 Police	0	122,122	252,167	430,501	804,790
40 Dept of Neighborhoods	1,798	1,773	5,834	204,558	213,963
41 Fire	0	0	165,943	33,576	199,519
42 Municipal Court	0	0	12,192	1,778,494	1,790,686
43 Solid Waste	4,624	10,690	17,293	1,437,580	1,470,186
44 Houston Airport System (HAS)	0	52,926	46,806	1,464	101,196

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Allocation Summary

Dept: 14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
45 Housing & Community Development	\$0	\$0	\$6,275	\$11,373	\$17,649
46 Library	0	0	18,905	8,268	27,173
47 Parks & Recreation	0	7,717	29,462	46,331	83,510
48 Health Department	0	6,727	40,830	263,731	311,288
49 Convention & Entertainment	0	626	0	0	626
50 Fleet Mgmt	3,018	8,708	13,749	81	25,557
51 Planning & Development Other	0	0	2,373	0	2,373
52 Planning & Development Spec Rev	0	0	378	0	378
54 Finance Other	0	0	1,549	0	1,549
55 ARA Insurance	0	0	181	0	181
56 ARA BARC	0	0	4,052	0	4,052
57 ARA Parking	0	0	2,586	239,913	242,498
58 ARA Other	0	0	1,707	0	1,707
59 IT Public Services	0	0	12	0	12
60 Legal Insurance	0	0	2,030	0	2,030
61 Legal Wkr Comp	0	0	79	0	79
62 Mayor Cable TV	2,440	0	737	0	3,178
63 Mayor Other	0	0	1,663	0	1,663
64 TIRZ	0	0	477	0	477
65 HR Health Benefits	0	0	1,967	0	1,967
67 PWE Bldg Insp	5,780	0	19,725	0	25,505
68 PWE Stormwater	6,294	0	12,023	0	18,316
69 PWE DDSR	12,074	0	18,038	0	30,112
70 PWE Water & Sewer	43,157	0	79,606	0	122,763
71 PWE Houston Transtar	0	0	307	0	307
72 PWE Other	0	0	489	0	489
73 Houston Permit Center	0	0	1,825	0	1,825
74 CIP S/R Planning	0	0	465	0	465
75 CIP Sal Rec RE	0	0	1,309	0	1,309
76 CIP S/R Engrg	0	0	3,899	0	3,899
77 CIP S/R Constr	0	0	3,966	0	3,966
78 CIP S/R Eng/Const	0	0	603	0	603
79 CIP S/R Geo/Env	0	0	426	0	426
80 CIP S/R Other	0	0	918	0	918
81 CIP S/R GSD	0	0	1,348	0	1,348
94 HR-W.C.	0	0	1,250	0	1,250
95 HITS Other	0	0	2,093	0	2,093
97 Other	0	0	0	658,410	658,410
Total	\$300,054	\$521,144	\$838,538	\$7,240,534	\$8,900,270

**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.

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A. Department Costs

Dept: 15 ARA Payroll Services

Description		Amount	General Admin	Payroll Svcs
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
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
Department Cost Total		4,060,011	0	4,060,011
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,060,011	0	4,060,011
General Admin Distribution			0	0
Grand Total		\$4,060,011		\$4,060,011

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B. Incoming Costs - (Default Spread Salary%)

Dept: 15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$115,564	\$427	\$115,991
3 Memberships	2,449	9	2,458
3 Accounting & Consult	311	1	312
3 Other Misc	1,617	6	1,623
Subtotal - Non-Departmental-Gen Gov	119,940	443	120,383
5 Financial Plg & Analysis	847	46	893
Subtotal - Finance Financial Plg & Analysis	847	46	893
7 Gen Acctng	396	22	418
7 Auditing Svcs	309	0	309
7 Fin Operations	578	34	612
Subtotal - Finance Reporting & Ops	1,282	56	1,338
8 Internal Controls	1,556	64	1,620
Subtotal - Finance Internal Controls	1,556	64	1,620
9 Cost Accounting	192	13	205
9 Trust Funds Mgmt (TFM)	387	28	416
Subtotal - Finance Grants	580	41	621
10 Perf Mgmt Svcs	1,497	50	1,547
Subtotal - Finance Perform Mgmt	1,497	50	1,547
11 Purchasing	964	68	1,032
Subtotal - Finance Strategic Purchasing	964	68	1,032
12 ARA Dept Admin	318,684	110,849	429,533
12 ARA Non-Parking	0	119,742	119,742
Subtotal - ARA Director Office	318,684	230,591	549,276
13 Budgeting & Accounting Support	49,971	2,563	52,534
13 Accounts Payable	34,519	1,761	36,280
Subtotal - ARA Financial Svcs	84,491	4,323	88,814
14 Records	1,730	135	1,865

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B. Incoming Costs - (Default Spread Salary%)

Dept: 15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - ARA Operations	\$1,730	\$135	\$1,865
15 Payroll Svcs	0	10,202	10,202
Subtotal - ARA Payroll Services	0	10,202	10,202
17 IT ERP	0	7,091	7,091
Subtotal - HITS EAS	0	7,091	7,091
18 Enterprise Optns	0	1,859	1,859
Subtotal - HITS EIS	0	1,859	1,859
20 Enterprise Project Mgmt	0	1,544	1,544
Subtotal - HITS Project Mgmt Office	0	1,544	1,544
21 Certification	0	2,831	2,831
21 External Affairs & Outreach	0	1,170	1,170
Subtotal - Office Business Opportunity	0	4,001	4,001
22 City Mayor Admin	0	8,587	8,587
Subtotal - Mayor	0	8,587	8,587
23 Personnel Svcs	0	3,909	3,909
Subtotal - Human Resources	0	3,909	3,909
25 Controller Fin Svcs	0	2,544	2,544
Subtotal - City Controller's Office	0	2,544	2,544
Total Incoming	531,570	275,555	807,125
C. Total Allocated		\$4,867,136	\$4,867,136
			100.00%

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Payroll Svcs Allocations

Dept: 15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$2,028	\$0	\$2,028	\$0	\$2,028
5 Finance Financial Planning & Analysis	13.90	0.0653%	2,998	0	2,998	0	2,998
6 Finance City Council	5.00	0.0235%	1,078	0	1,078	0	1,078
7 Finance Reporting & Ops	11.90	0.0559%	2,567	0	2,567	0	2,567
8 Finance Internal Controls	2.70	0.0127%	582	0	582	0	582
9 Finance Grants	8.30	0.0390%	1,790	0	1,790	0	1,790
10 Finance Perform Mgmt	5.20	0.0244%	1,122	0	1,122	0	1,122
11 Finance Strategic Purchasing	40.30	0.1893%	8,693	0	8,693	0	8,693
12 ARA Director Office	5.10	0.0240%	1,100	0	1,100	0	1,100
13 ARA Financial Svcs	6.10	0.0287%	1,316	0	1,316	0	1,316
14 ARA Operations	95.50	0.4486%	20,599	0	20,599	0	20,599
15 ARA Payroll Services	47.30	0.2222%	10,202	0	10,202	0	10,202
16 HITS CIO	13.10	0.0615%	2,826	0	2,826	172	2,997
17 HITS EAS	32.80	0.1541%	7,075	0	7,075	430	7,504
18 HITS EIS	64.60	0.3035%	13,934	0	13,934	846	14,780
19 HITS Radio	30.10	0.1414%	6,492	0	6,492	394	6,887
20 HITS Project Mgmt Office	13.70	0.0644%	2,955	0	2,955	179	3,134
21 Office Business Opportunity	30.20	0.1419%	6,514	0	6,514	396	6,910
22 Mayor	37.20	0.1748%	8,024	0	8,024	487	8,511
23 Human Resources	181.90	0.8545%	39,235	0	39,235	2,383	41,618
24 Legal	120.00	0.5637%	25,884	0	25,884	1,572	27,455
25 City Controller's Office	60.30	0.2833%	13,006	0	13,006	790	13,796
26 Health Administration	60.30	0.2833%	13,006	0	13,006	790	13,796
27 Planning & Dev Admin	11.60	0.0545%	2,502	0	2,502	152	2,654
29 CIP Sal Rec PWE	7.60	0.0357%	1,639	(27,900)	(26,261)	100	(26,161)
30 HPD Police Records	88.97	0.4179%	19,190	0	19,190	1,165	20,356
31 General Services	225.90	1.0612%	48,726	0	48,726	2,959	51,685
32 HEC	229.20	1.0767%	49,438	0	49,438	3,002	52,440
34 Finance Public Fin	5.90	0.0277%	1,273	0	1,273	77	1,350
35 Finance Treasury	4.20	0.0197%	906	0	906	55	961
36 ARA Regulatory	7.20	0.0338%	1,553	0	1,553	94	1,647
37 City Secretary	9.10	0.0427%	1,963	0	1,963	119	2,082
38 City Council	77.60	0.3645%	16,738	0	16,738	1,016	17,754
39 Police	6,397.15	30.0515%	1,379,840	0	1,379,840	83,795	1,463,635
40 Dept of Neighborhoods	148.00	0.6953%	31,923	0	31,923	1,939	33,862
41 Fire	4,209.76	19.7759%	908,028	0	908,028	55,143	963,171
42 Municipal Court	309.30	1.4530%	66,715	0	66,715	4,051	70,766
43 Solid Waste	438.70	2.0609%	94,626	0	94,626	5,746	100,372
44 Houston Airport System (HAS)	1,187.40	5.5780%	256,117	(328,726)	(72,609)	15,554	(57,055)
45 Housing & Community Development	159.20	0.7479%	34,339	0	34,339	2,085	36,424
46 Library	479.60	2.2530%	103,448	0	103,448	6,282	109,730
47 Parks & Recreation	747.40	3.5110%	161,211	0	161,211	9,790	171,001

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Payroll Svcs Allocations

Dept: 15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$223,418	\$0	\$223,418	\$13,568	\$236,986
50 Fleet Mgmt	348.80	1.6385%	75,235	0	75,235	4,569	79,804
51 Planning & Development Other	60.20	0.2828%	12,985	0	12,985	789	13,773
52 Planning & Development Spec Rev	9.60	0.0451%	2,071	0	2,071	126	2,196
54 Finance Other	39.30	0.1846%	8,477	0	8,477	515	8,992
55 ARA Insurance	4.60	0.0216%	992	0	992	60	1,052
56 ARA BARC	102.80	0.4829%	22,174	0	22,174	1,347	23,520
57 ARA Parking	65.60	0.3082%	14,150	0	14,150	859	15,009
58 ARA Other	43.30	0.2034%	9,340	0	9,340	567	9,907
59 IT Public Services	0.30	0.0014%	65	0	65	4	69
60 Legal Insurance	51.50	0.2419%	11,108	0	11,108	675	11,783
61 Legal Wkr Comp	2.00	0.0094%	431	0	431	26	458
62 Mayor Cable TV	18.70	0.0878%	4,034	0	4,034	245	4,278
63 Mayor Other	42.20	0.1982%	9,102	0	9,102	553	9,655
64 TIRZ	12.10	0.0568%	2,610	0	2,610	158	2,768
65 HR Health Benefits	49.90	0.2344%	10,763	0	10,763	654	11,417
67 PWE Bldg Insp	500.40	2.3507%	107,934	(49,000)	58,934	6,555	65,489
68 PWE Stormwater	305.00	1.4328%	65,787	(28,300)	37,487	3,995	41,482
69 PWE DDSR	457.60	2.1496%	98,702	(40,502)	58,201	5,994	64,195
70 PWE Water & Sewer	2,019.50	9.4869%	435,598	(184,100)	251,498	26,453	277,951
71 PWE Houston Transtar	7.80	0.0366%	1,682	0	1,682	102	1,785
72 PWE Other	12.40	0.0583%	2,675	0	2,675	162	2,837
73 Houston Permit Center	46.30	0.2175%	9,987	0	9,987	606	10,593
74 CIP S/R Planning	11.80	0.0554%	2,545	0	2,545	155	2,700
75 CIP Sal Rec RE	33.20	0.1560%	7,161	0	7,161	435	7,596
76 CIP S/R Engrg	98.90	0.4646%	21,332	0	21,332	1,295	22,628
77 CIP S/R Constr	100.60	0.4726%	21,699	0	21,699	1,318	23,017
78 CIP S/R Eng/Const	15.30	0.0719%	3,300	0	3,300	200	3,501
79 CIP S/R Geo/Env	10.80	0.0507%	2,330	0	2,330	141	2,471
80 CIP S/R Other	23.30	0.1095%	5,026	0	5,026	305	5,331
81 CIP S/R GSD	34.20	0.1607%	7,377	0	7,377	448	7,825
94 HR-W.C.	31.70	0.1489%	6,838	0	6,838	415	7,253
95 HITS Other	53.10	0.2494%	11,453	0	11,453	696	12,149
Subtotal	21,287.28	100.0000%	4,591,581	(658,528)	3,933,053	275,555	4,208,608
Direct Bills					658,528		658,528
Total					\$4,591,581		\$4,867,136

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

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Allocation Summary

Dept: 15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$658,528	\$658,528
4 Finance Dir Office	2,028	2,028
5 Finance Financial Planning & Analysis	2,998	2,998
6 Finance City Council	1,078	1,078
7 Finance Reporting & Ops	2,567	2,567
8 Finance Internal Controls	582	582
9 Finance Grants	1,790	1,790
10 Finance Perform Mgmt	1,122	1,122
11 Finance Strategic Purchasing	8,693	8,693
12 ARA Director Office	1,100	1,100
13 ARA Financial Svcs	1,316	1,316
14 ARA Operations	20,599	20,599
15 ARA Payroll Services	10,202	10,202
16 HITS CIO	2,997	2,997
17 HITS EAS	7,504	7,504
18 HITS EIS	14,780	14,780
19 HITS Radio	6,887	6,887
20 HITS Project Mgmt Office	3,134	3,134
21 Office Business Opportunity	6,910	6,910
22 Mayor	8,511	8,511
23 Human Resources	41,618	41,618
24 Legal	27,455	27,455
25 City Controller's Office	13,796	13,796
26 Health Administration	13,796	13,796
27 Planning & Dev Admin	2,654	2,654
29 CIP Sal Rec PWE	(26,161)	(26,161)
30 HPD Police Records	20,356	20,356
31 General Services	51,685	51,685
32 HEC	52,440	52,440
34 Finance Public Fin	1,350	1,350
35 Finance Treasury	961	961
36 ARA Regulatory	1,647	1,647
37 City Secretary	2,082	2,082
38 City Council	17,754	17,754
39 Police	1,463,635	1,463,635
40 Dept of Neighborhoods	33,862	33,862
41 Fire	963,171	963,171
42 Municipal Court	70,766	70,766
43 Solid Waste	100,372	100,372
44 Houston Airport System (HAS)	(57,055)	(57,055)
45 Housing & Community Development	36,424	36,424

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Allocation Summary

Dept: 15 ARA Payroll Services

Department	Payroll Svcs	Total
46 Library	\$109,730	\$109,730
47 Parks & Recreation	171,001	171,001
48 Health Department	236,986	236,986
50 Fleet Mgmt	79,804	79,804
51 Planning & Development Other	13,773	13,773
52 Planning & Development Spec Rev	2,196	2,196
54 Finance Other	8,992	8,992
55 ARA Insurance	1,052	1,052
56 ARA BARC	23,520	23,520
57 ARA Parking	15,009	15,009
58 ARA Other	9,907	9,907
59 IT Public Services	69	69
60 Legal Insurance	11,783	11,783
61 Legal Wkr Comp	458	458
62 Mayor Cable TV	4,278	4,278
63 Mayor Other	9,655	9,655
64 TIRZ	2,768	2,768
65 HR Health Benefits	11,417	11,417
67 PWE Bldg Insp	65,489	65,489
68 PWE Stormwater	41,482	41,482
69 PWE DDSR	64,195	64,195
70 PWE Water & Sewer	277,951	277,951
71 PWE Houston Transtar	1,785	1,785
72 PWE Other	2,837	2,837
73 Houston Permit Center	10,593	10,593
74 CIP S/R Planning	2,700	2,700
75 CIP Sal Rec RE	7,596	7,596
76 CIP S/R Engrg	22,628	22,628
77 CIP S/R Constr	23,017	23,017
78 CIP S/R Eng/Const	3,501	3,501
79 CIP S/R Geo/Env	2,471	2,471
80 CIP S/R Other	5,331	5,331
81 CIP S/R GSD	7,825	7,825
94 HR-W.C.	7,253	7,253
95 HITS Other	12,149	12,149
Total	\$4,867,136	\$4,867,136

**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.

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A. Department Costs

Dept: 16 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

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B. Incoming Costs - (Default Spread Salary%)

Dept: 16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$4,635	\$0	\$0	\$4,635
1 Muni Court Bldg	21,618	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	118	0	32,124
3 Memberships	678	3	0	681
3 Accounting & Consult	1,021	4	0	1,025
3 Other Misc	1,332	5	0	1,338
3 Walker Rent	778,140	2,875	0	781,014
Subtotal - Non-Departmental-Gen Gov	813,177	3,005	0	816,182
5 Financial Plg & Analysis	2,781	150	0	2,931
Subtotal - Finance Financial Plg & Analysis	2,781	150	0	2,931
7 Gen Acctng	1,299	74	0	1,372
7 Fixed Assets	28,399	1,563	0	29,963
7 Auditing Svcs	1,013	0	0	1,013
7 Fin Operations	476	28	0	504
Subtotal - Finance Reporting & Ops	31,188	1,665	0	32,852
8 Internal Controls	1,283	53	0	1,335
Subtotal - Finance Internal Controls	1,283	53	0	1,335
9 Cost Accounting	158	10	0	169
9 Trust Funds Mgmt (TFM)	319	23	0	343
Subtotal - Finance Grants	478	34	0	511
10 Perf Mgmt Svcs	1,234	41	0	1,275
Subtotal - Finance Perform Mgmt	1,234	41	0	1,275
11 Purchasing	2,409	170	0	2,579
Subtotal - Finance Strategic Purchasing	2,409	170	0	2,579
14 Mailroom	18,179	1,602	0	19,780

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B. Incoming Costs - (Default Spread Salary%)

Dept: 16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
14 Property	\$2,054	\$136	\$0	\$2,190
14 Records	479	37	0	516
14 3-1-1 Svcs	36,841	2,990	0	39,831
Subtotal - ARA Operations	57,553	4,765	0	62,318
15 Payroll Svcs	2,826	172	0	2,997
Subtotal - ARA Payroll Services	2,826	172	0	2,997
17 Enterprise Appl	0	202,101	0	202,101
17 IT ERP	0	1,891	0	1,891
17 EGIS	0	9,640	0	9,640
Subtotal - HITS EAS	0	213,631	0	213,631
18 Client Svcs	0	235,618	0	235,618
18 NW Data	0	73,731	0	73,731
18 NW Voice	0	34,243	0	34,243
18 Enterprise Optns	0	6,104	0	6,104
Subtotal - HITS EIS	0	349,696	0	349,696
19 IT Radio Svcs	0	407,449	0	407,449
Subtotal - HITS Radio	0	407,449	0	407,449
20 Enterprise Project Mgmt	0	428	0	428
Subtotal - HITS Project Mgmt Office	0	428	0	428
21 Certification	0	784	0	784
21 Contract Compliance	0	10,714	0	10,714
21 Reporting & Analytics	0	3,234	0	3,234
21 Dept Services	0	9,621	0	9,621
21 External Affairs & Outreach	0	324	0	324
Subtotal - Office Business Opportunity	0	24,678	0	24,678
22 City Mayor Admin	0	2,378	0	2,378
Subtotal - Mayor	0	2,378	0	2,378
23 Selection	0	4,759	0	4,759

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B. Incoming Costs - (Default Spread Salary%)

Dept: 16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
23 Personnel Svcs	\$0	\$1,083	\$0	\$1,083
Subtotal - Human Resources	0	5,842	0	5,842
24 Legal Svcs	0	121,044	0	121,044
24 Inspector General	0	67,315	0	67,315
Subtotal - Legal	0	188,359	0	188,359
25 Controller Fin Svcs	0	8,352	0	8,352
Subtotal - City Controller's Office	0	8,352	0	8,352
31 Building Svcs	0	140,292	0	140,292
31 Utilities	0	69,044	0	69,044
31 Real Estate	0	42,478	0	42,478
Subtotal - General Services	0	251,814	0	251,814
Total Incoming	939,972	1,462,681	0	2,402,653
C. Total Allocated		<u>\$5,748,984</u>	<u>\$1,818,319</u>	<u>\$3,930,665</u>
		31.63%	68.37%	

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IT Dept Admin Allocations

Dept: 16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	32.80	16.8551%	\$306,479	\$0	\$306,479	\$0	\$306,479
18 HITS EIS	64.60	33.1963%	603,615	0	603,615	0	603,615
19 HITS Radio	30.10	15.4676%	281,251	0	281,251	0	281,251
20 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

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IT Director Allocations

Dept: 16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	32.80	16.8551%	\$415,981	\$0	\$415,981	\$246,536	\$662,517
18 HITS EIS	64.60	33.1963%	819,279	0	819,279	485,556	1,304,835
19 HITS Radio	30.10	15.4676%	381,739	0	381,739	226,242	607,981
20 HITS Project Mgmt Office	13.70	7.0401%	173,748	0	173,748	102,974	276,722
59 IT Public Services	0.30	0.1542%	3,805	0	3,805	2,255	6,060
95 HITS Other	53.10	27.2867%	673,432	0	673,432	399,118	1,072,551
Subtotal	194.60	100.0000%	2,467,984	0	2,467,984	1,462,681	3,930,665
Direct Bills					0		0
Total					\$2,467,984		\$3,930,665

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Allocation Summary

Dept: 16 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
17 HITS EAS	306,479	662,517	968,996
18 HITS EIS	603,615	1,304,835	1,908,450
19 HITS Radio	281,251	607,981	889,231
20 HITS Project Mgmt Office	128,011	276,722	404,733
59 IT Public Services	2,803	6,060	8,863
95 HITS Other	496,160	1,072,551	1,568,711
Total	\$1,818,319	\$3,930,665	\$5,748,984

**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.

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:17 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
Salary % Split			.00%	21.84%	19.16%	53.37%	5.63%
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

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	MCD	IT ERP	EGIS
3 Insurance Retirees	\$80,137	\$296	\$17,565	\$15,410	\$42,928	\$4,530
3 Memberships	1,698	6	372	327	910	96
3 Accounting & Consult	446	2	98	86	239	25
3 Other Misc	2,096	8	460	403	1,123	119
Subtotal - Non-Departmental-Gen Gov	84,378	312	18,495	16,226	45,200	4,770
5 Financial Plg & Analysis	1,216	66	280	246	684	72
Subtotal - Finance Financial Plg & Analysis	1,216	66	280	246	684	72
7 Gen Acctng	568	32	131	115	320	34
7 Auditing Svcs	443	0	97	85	236	25
7 Fin Operations	750	44	173	152	424	45
Subtotal - Finance Reporting & Ops	1,760	76	401	352	980	103
8 Internal Controls	2,018	83	459	403	1,121	118
Subtotal - Finance Internal Controls	2,018	83	459	403	1,121	118
9 Cost Accounting	249	16	58	51	142	15
9 Trust Funds Mgmt (TFM)	502	37	118	103	288	30
Subtotal - Finance Grants	752	53	176	154	429	45
10 Perf Mgmt Svcs	1,941	65	438	384	1,071	113
Subtotal - Finance Perform Mgmt	1,941	65	438	384	1,071	113
11 Purchasing	3,854	273	901	791	2,203	232
Subtotal - Finance Strategic Purchasing	3,854	273	901	791	2,203	232
14 Records	1,200	93	282	248	690	73
Subtotal - ARA Operations	1,200	93	282	248	690	73
15 Payroll Svcs	7,075	430	1,639	1,438	4,005	423
Subtotal - ARA Payroll Services	7,075	430	1,639	1,438	4,005	423
16 IT Dept Admin	306,479	0	66,931	58,719	163,570	17,260
16 IT Director	415,981	246,536	144,684	126,932	353,589	37,312

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	MCD	IT ERP	EGIS
Subtotal - HITS CIO	\$722,460	\$246,536	\$211,615	\$185,651	\$517,158	\$54,572
17 IT ERP	0	6,776	1,480	1,298	3,616	382
Subtotal - HITS EAS	0	6,776	1,480	1,298	3,616	382
18 Enterprise Optns	0	2,669	583	511	1,424	150
Subtotal - HITS EIS	0	2,669	583	511	1,424	150
20 Enterprise Project Mgmt	0	1,071	234	205	571	60
Subtotal - HITS Project Mgmt Office	0	1,071	234	205	571	60
21 Certification	0	1,963	429	376	1,048	111
21 External Affairs & Outreach	0	812	177	155	433	46
Subtotal - Office Business Opportunity	0	2,775	606	532	1,481	156
22 City Mayor Admin	0	5,955	1,300	1,141	3,178	335
Subtotal - Mayor	0	5,955	1,300	1,141	3,178	335
23 Personnel Svcs	0	2,711	592	519	1,447	153
Subtotal - Human Resources	0	2,711	592	519	1,447	153
25 Controller Fin Svcs	0	3,652	797	700	1,949	206
Subtotal - City Controller's Office	0	3,652	797	700	1,949	206
Total Incoming	826,654	273,594	240,278	210,798	587,208	61,964
C. Total Allocated		\$6,365,437	\$1,218,857	\$1,069,312	\$3,765,945	\$311,323
			19.15%	16.80%	59.16%	4.89%

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Enterprise Appl Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9,653	9.6829%	\$112,235	\$0	\$112,235	\$0	\$112,235
12 ARA Director Office	6,485	6.5051%	75,401	0	75,401	0	75,401
14 ARA Operations	2,477	2.4847%	28,800	0	28,800	0	28,800
16 HITS CIO	17,382	17.4359%	202,101	0	202,101	0	202,101
18 HITS EIS	24	0.0241%	279	0	279	23	302
21 Office Business Opportunity	2,827	2.8358%	32,870	0	32,870	2,652	35,521
22 Mayor	768	0.7704%	8,930	0	8,930	720	9,650
23 Human Resources	13,938	13.9812%	162,057	0	162,057	13,075	175,132
24 Legal	381	0.3822%	4,430	0	4,430	357	4,787
25 City Controller's Office	94	0.0943%	1,093	0	1,093	88	1,181
27 Planning & Dev Admin	658	0.6600%	7,651	0	7,651	617	8,268
28 PWE Administration Indirect	9,434	9.4632%	109,689	0	109,689	8,850	118,539
31 General Services	2,940	2.9491%	34,183	0	34,183	2,758	36,941
32 HEC	100	0.1003%	1,163	0	1,163	94	1,257
37 City Secretary	11	0.0110%	128	0	128	10	138
38 City Council	156	0.1565%	1,814	0	1,814	146	1,960
39 Police	18	0.0181%	209	0	209	17	226
40 Dept of Neighborhoods	172	0.1725%	2,000	0	2,000	161	2,161
41 Fire	8,203	8.2284%	95,376	0	95,376	7,695	103,071
42 Municipal Court	4,386	4.3996%	50,996	0	50,996	4,114	55,110
43 Solid Waste	2,511	2.5188%	29,195	0	29,195	2,355	31,551
44 Houston Airport System (HAS)	885	0.8877%	10,290	0	10,290	830	11,120
45 Housing & Community Development	1,537	1.5418%	17,871	0	17,871	1,442	19,313
46 Library	1,800	1.8056%	20,929	0	20,929	1,689	22,617
47 Parks & Recreation	851	0.8536%	9,895	0	9,895	798	10,693
48 Health Department	6,928	6.9495%	80,552	0	80,552	6,499	87,051
50 Fleet Mgmt	1,826	1.8317%	21,231	0	21,231	1,713	22,944
56 ARA BARC	581	0.5828%	6,755	0	6,755	545	7,300
58 ARA Other	2,665	2.6733%	30,986	0	30,986	2,500	33,486
Subtotal	99,691	100.0000%	1,159,108	0	1,159,108	59,749	1,218,857
Direct Bills					0		0
Total					\$1,159,108		\$1,218,857

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

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MCD Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 Municipal Court	100	100.0000%	\$1,016,894	\$0	\$1,016,894	\$52,418	\$1,069,312
Subtotal	100	100.0000%	1,016,894	0	1,016,894	52,418	1,069,312
Direct Bills					0		0
Total					\$1,016,894		\$1,069,312

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

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	7	0.0305%	\$1,103	\$0	\$1,103	\$0	\$1,103
5 Finance Financial Planning & Analysis	13	0.0566%	2,048	0	2,048	0	2,048
6 Finance City Council	5	0.0218%	788	0	788	0	788
7 Finance Reporting & Ops	12	0.0522%	1,891	0	1,891	0	1,891
8 Finance Internal Controls	2	0.0087%	315	0	315	0	315
9 Finance Grants	9	0.0392%	1,418	0	1,418	0	1,418
10 Finance Perform Mgmt	2	0.0087%	315	0	315	0	315
11 Finance Strategic Purchasing	36	0.1567%	5,673	0	5,673	0	5,673
12 ARA Director Office	5	0.0218%	788	0	788	0	788
13 ARA Financial Svcs	7	0.0305%	1,103	0	1,103	0	1,103
14 ARA Operations	104	0.4527%	16,388	0	16,388	0	16,388
15 ARA Payroll Services	45	0.1959%	7,091	0	7,091	0	7,091
16 HITS CIO	12	0.0522%	1,891	0	1,891	0	1,891
17 HITS EAS	43	0.1872%	6,776	0	6,776	0	6,776
18 HITS EIS	56	0.2438%	8,824	0	8,824	361	9,185
19 HITS Radio	29	0.1262%	4,570	0	4,570	187	4,756
21 Office Business Opportunity	30	0.1306%	4,727	0	4,727	193	4,920
22 Mayor	45	0.1959%	7,091	0	7,091	290	7,381
23 Human Resources	178	0.7748%	28,048	0	28,048	1,146	29,194
24 Legal	117	0.5093%	18,436	0	18,436	754	19,190
25 City Controller's Office	61	0.2655%	9,612	0	9,612	393	10,005
26 Health Administration	49	0.2133%	7,721	0	7,721	316	8,037
27 Planning & Dev Admin	8	0.0348%	1,261	0	1,261	52	1,312
30 HPD Police Records	96	0.4179%	15,127	0	15,127	618	15,745
31 General Services	220	0.9576%	34,666	0	34,666	1,417	36,083
32 HEC	235	1.0229%	37,030	0	37,030	1,514	38,543
34 Finance Public Fin	7	0.0305%	1,103	0	1,103	45	1,148
35 Finance Treasury	4	0.0174%	630	0	630	26	656
36 ARA Regulatory	7	0.0305%	1,103	0	1,103	45	1,148
37 City Secretary	10	0.0435%	1,576	0	1,576	64	1,640
38 City Council	83	0.3613%	13,079	0	13,079	535	13,613
39 Police	7,248	31.5501%	1,142,090	0	1,142,090	46,683	1,188,772
40 Dept of Neighborhoods	142	0.6181%	22,375	0	22,375	915	23,290
41 Fire	4,473	19.4707%	704,824	0	704,824	28,809	733,634
42 Municipal Court	352	1.5322%	55,466	0	55,466	2,267	57,733
43 Solid Waste	457	1.9893%	72,011	0	72,011	2,943	74,954
44 Houston Airport System (HAS)	1,167	5.0799%	183,888	0	183,888	7,516	191,404
45 Housing & Community Development	139	0.6051%	21,903	0	21,903	895	22,798
46 Library	513	2.2331%	80,835	0	80,835	3,304	84,139
47 Parks & Recreation	941	4.0961%	148,276	0	148,276	6,061	154,337
48 Health Department	1,097	4.7752%	172,858	0	172,858	7,066	179,923
49 Convention & Entertainment	8	0.0348%	1,261	0	1,261	52	1,312

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Fleet Mgmt	374	1.6280%	\$58,932	\$0	\$58,932	\$2,409	\$61,341
51 Planning & Development Other	32	0.1393%	5,042	0	5,042	206	5,248
52 Planning & Development Spec Rev	42	0.1828%	6,618	0	6,618	271	6,889
54 Finance Other	44	0.1915%	6,933	0	6,933	283	7,217
55 ARA Insurance	5	0.0218%	788	0	788	32	820
56 ARA BARC	107	0.4658%	16,860	0	16,860	689	17,549
57 ARA Parking	67	0.2916%	10,557	0	10,557	432	10,989
58 ARA Other	52	0.2264%	8,194	0	8,194	335	8,529
60 Legal Insurance	51	0.2220%	8,036	0	8,036	328	8,365
61 Legal Wkr Comp	2	0.0087%	315	0	315	13	328
62 Mayor Cable TV	19	0.0827%	2,994	0	2,994	122	3,116
63 Mayor Other	34	0.1480%	5,357	0	5,357	219	5,576
65 HR Health Benefits	48	0.2089%	7,564	0	7,564	309	7,873
67 PWE Bldg Insp	520	2.2635%	81,938	0	81,938	3,349	85,287
68 PWE Stormwater	330	1.4365%	51,999	0	51,999	2,125	54,125
69 PWE DDSR	476	2.0720%	75,005	0	75,005	3,066	78,071
70 PWE Water & Sewer	2,111	9.1890%	332,637	0	332,637	13,596	346,233
71 PWE Houston Transtar	8	0.0348%	1,261	0	1,261	52	1,312
72 PWE Other	13	0.0566%	2,048	0	2,048	84	2,132
73 Houston Permit Center	43	0.1872%	6,776	0	6,776	277	7,053
74 CIP S/R Planning	13	0.0566%	2,048	0	2,048	84	2,132
75 CIP Sal Rec RE	36	0.1567%	5,673	0	5,673	232	5,904
76 CIP S/R Engrg	100	0.4353%	15,757	0	15,757	644	16,401
77 CIP S/R Constr	105	0.4571%	16,545	0	16,545	676	17,221
78 CIP S/R Eng/Const	14	0.0609%	2,206	0	2,206	90	2,296
79 CIP S/R Geo/Env	11	0.0479%	1,733	0	1,733	71	1,804
80 CIP S/R Other	30	0.1306%	4,727	0	4,727	193	4,920
81 CIP S/R GSD	32	0.1393%	5,042	0	5,042	206	5,248
94 HR-W.C.	28	0.1219%	4,412	0	4,412	180	4,592
95 HITS Other	92	0.4005%	14,497	0	14,497	593	15,089
96 Legal Other	7	0.0305%	1,103	0	1,103	45	1,148
97 Other	53	0.2307%	8,351	0	8,351	341	8,693
Subtotal	22,973	100.0000%	3,619,927	0	3,619,927	146,018	3,765,945
Direct Bills					0		0
Total					\$3,619,927		\$3,765,945

Basis Units: Number of SAP licenses
Source: HITS Report

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EGIS Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	4,807	0.2191%	\$648	\$0	\$648	\$0	\$648
12 ARA Director Office	20,630	0.9402%	2,782	0	2,782	0	2,782
16 HITS CIO	71,484	3.2577%	9,640	0	9,640	0	9,640
21 Office Business Opportunity	1,296	0.0591%	175	0	175	10	184
22 Mayor	5,874	0.2677%	792	0	792	43	835
23 Human Resources	7,162	0.3264%	966	0	966	53	1,018
24 Legal	7,914	0.3607%	1,067	0	1,067	58	1,125
25 City Controller's Office	2,612	0.1190%	352	0	352	19	371
29 CIP Sal Rec PWE	127,202	5.7969%	17,154	0	17,154	934	18,088
31 General Services	11,355	0.5175%	1,531	0	1,531	83	1,615
32 HEC	9,678	0.4410%	1,305	0	1,305	71	1,376
37 City Secretary	486	0.0221%	66	0	66	4	69
38 City Council	3,543	0.1615%	478	0	478	26	504
39 Police	531,123	24.2045%	71,625	0	71,625	3,902	75,527
40 Dept of Neighborhoods	4,657	0.2122%	628	0	628	34	662
41 Fire	172,824	7.8760%	23,306	0	23,306	1,270	24,576
42 Municipal Court	13,145	0.5990%	1,773	0	1,773	97	1,869
43 Solid Waste	37,688	1.7175%	5,082	0	5,082	277	5,359
44 Houston Airport System (HAS)	100,539	4.5818%	13,558	0	13,558	739	14,297
45 Housing & Community Development	22,301	1.0163%	3,007	0	3,007	164	3,171
46 Library	19,880	0.9060%	2,681	0	2,681	146	2,827
47 Parks & Recreation	64,993	2.9619%	8,765	0	8,765	477	9,242
48 Health Department	67,172	3.0612%	9,059	0	9,059	493	9,552
50 Fleet Mgmt	15,186	0.6921%	2,048	0	2,048	112	2,159
51 Planning & Development Other	86,308	3.9333%	11,639	0	11,639	634	12,273
52 Planning & Development Spec Rev	191,225	8.7146%	25,788	0	25,788	1,405	27,193
54 Finance Other	2,127	0.0969%	287	0	287	16	302
55 ARA Insurance	504	0.0230%	68	0	68	4	72
56 ARA BARC	11,102	0.5059%	1,497	0	1,497	82	1,579
57 ARA Parking	7,562	0.3446%	1,020	0	1,020	56	1,075
60 Legal Insurance	3,383	0.1542%	456	0	456	25	481
61 Legal Wkr Comp	124	0.0057%	17	0	17	1	18
65 HR Health Benefits	2,203	0.1004%	297	0	297	16	313
67 PWE Bldg Insp	40,197	1.8319%	5,421	0	5,421	295	5,716
68 PWE Stormwater	13,399	0.6106%	1,807	0	1,807	98	1,905
69 PWE DDSR	87,093	3.9690%	11,745	0	11,745	640	12,385
70 PWE Water & Sewer	401,614	18.3025%	54,160	0	54,160	2,950	57,110
94 HR-W.C.	1,381	0.0629%	186	0	186	10	196
95 HITS Other	22,538	1.0271%	3,039	0	3,039	166	3,205

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EGIS Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,194,311	100.0000%	295,915	0	295,915	15,408	311,323
Direct Bills					0		0
Total					\$295,915		\$311,323

Basis Units: EGIS expenditures by department

Source: EGIS FY16 Actuals

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Allocation Summary

Dept: 17 HITS EAS

Department	Enterprise Appl	MCD	IT ERP	EGIS	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	112,235	0	1,103	648	113,987
5 Finance Financial Planning & Analysis	0	0	2,048	0	2,048
6 Finance City Council	0	0	788	0	788
7 Finance Reporting & Ops	0	0	1,891	0	1,891
8 Finance Internal Controls	0	0	315	0	315
9 Finance Grants	0	0	1,418	0	1,418
10 Finance Perform Mgmt	0	0	315	0	315
11 Finance Strategic Purchasing	0	0	5,673	0	5,673
12 ARA Director Office	75,401	0	788	2,782	78,971
13 ARA Financial Svcs	0	0	1,103	0	1,103
14 ARA Operations	28,800	0	16,388	0	45,188
15 ARA Payroll Services	0	0	7,091	0	7,091
16 HITS CIO	202,101	0	1,891	9,640	213,631
17 HITS EAS	0	0	6,776	0	6,776
18 HITS EIS	302	0	9,185	0	9,486
19 HITS Radio	0	0	4,756	0	4,756
21 Office Business Opportunity	35,521	0	4,920	184	40,626
22 Mayor	9,650	0	7,381	835	17,866
23 Human Resources	175,132	0	29,194	1,018	205,345
24 Legal	4,787	0	19,190	1,125	25,102
25 City Controller's Office	1,181	0	10,005	371	11,557
26 Health Administration	0	0	8,037	0	8,037
27 Planning & Dev Admin	8,268	0	1,312	0	9,580
28 PWE Administration Indirect	118,539	0	0	0	118,539
29 CIP Sal Rec PWE	0	0	0	18,088	18,088
30 HPD Police Records	0	0	15,745	0	15,745
31 General Services	36,941	0	36,083	1,615	74,639
32 HEC	1,257	0	38,543	1,376	41,176
34 Finance Public Fin	0	0	1,148	0	1,148
35 Finance Treasury	0	0	656	0	656
36 ARA Regulatory	0	0	1,148	0	1,148
37 City Secretary	138	0	1,640	69	1,847
38 City Council	1,960	0	13,613	504	16,077
39 Police	226	0	1,188,772	75,527	1,264,525
40 Dept of Neighborhoods	2,161	0	23,290	662	26,113
41 Fire	103,071	0	733,634	24,576	861,281
42 Municipal Court	55,110	1,069,312	57,733	1,869	1,184,025
43 Solid Waste	31,551	0	74,954	5,359	111,865
44 Houston Airport System (HAS)	11,120	0	191,404	14,297	216,821
45 Housing & Community Development	19,313	0	22,798	3,171	45,282

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Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	MCD	IT ERP	EGIS	Total
46 Library	\$22,617	\$0	\$84,139	\$2,827	\$109,583
47 Parks & Recreation	10,693	0	154,337	9,242	174,272
48 Health Department	87,051	0	179,923	9,552	276,526
49 Convention & Entertainment	0	0	1,312	0	1,312
50 Fleet Mgmt	22,944	0	61,341	2,159	86,444
51 Planning & Development Other	0	0	5,248	12,273	17,522
52 Planning & Development Spec Rev	0	0	6,889	27,193	34,081
54 Finance Other	0	0	7,217	302	7,519
55 ARA Insurance	0	0	820	72	892
56 ARA BARC	7,300	0	17,549	1,579	26,429
57 ARA Parking	0	0	10,989	1,075	12,064
58 ARA Other	33,486	0	8,529	0	42,015
60 Legal Insurance	0	0	8,365	481	8,846
61 Legal Wkr Comp	0	0	328	18	346
62 Mayor Cable TV	0	0	3,116	0	3,116
63 Mayor Other	0	0	5,576	0	5,576
65 HR Health Benefits	0	0	7,873	313	8,186
67 PWE Bldg Insp	0	0	85,287	5,716	91,003
68 PWE Stormwater	0	0	54,125	1,905	56,030
69 PWE DDSR	0	0	78,071	12,385	90,455
70 PWE Water & Sewer	0	0	346,233	57,110	403,343
71 PWE Houston Transtar	0	0	1,312	0	1,312
72 PWE Other	0	0	2,132	0	2,132
73 Houston Permit Center	0	0	7,053	0	7,053
74 CIP S/R Planning	0	0	2,132	0	2,132
75 CIP Sal Rec RE	0	0	5,904	0	5,904
76 CIP S/R Engrg	0	0	16,401	0	16,401
77 CIP S/R Constr	0	0	17,221	0	17,221
78 CIP S/R Eng/Const	0	0	2,296	0	2,296
79 CIP S/R Geo/Env	0	0	1,804	0	1,804
80 CIP S/R Other	0	0	4,920	0	4,920
81 CIP S/R GSD	0	0	5,248	0	5,248
94 HR-W.C.	0	0	4,592	196	4,789
95 HITS Other	0	0	15,089	3,205	18,294
96 Legal Other	0	0	1,148	0	1,148
97 Other	0	0	8,693	0	8,693
Total	\$1,218,857	\$1,069,312	\$3,765,945	\$311,323	\$6,365,437

**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

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A. Department Costs

Dept: 18 HITS EIS

Description		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
Personnel Costs							
Salaries	S1	4,539,769	0	534,610	998,889	434,694	2,571,576
Salary % Split			.00%	11.78%	22.00%	9.58%	56.65%
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 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept: 18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$157,831	\$583	\$18,655	\$34,856	\$15,169	\$89,735
3 Memberships	3,344	12	395	739	321	1,901
3 Accounting & Consult	723	3	86	160	70	411
3 Other Misc	2,718	11	321	600	261	1,546
Subtotal - Non-Departmental-Gen Gov	164,617	609	19,457	36,355	15,821	93,593
5 Financial Plg & Analysis	1,970	106	245	457	199	1,176
Subtotal - Finance Financial Plg & Analysis	1,970	106	245	457	199	1,176
7 Gen Acctng	920	52	114	214	93	551
7 Auditing Svcs	718	0	85	158	69	407
7 Fin Operations	972	57	121	226	99	583
Subtotal - Finance Reporting & Ops	2,610	109	320	598	260	1,540
8 Internal Controls	2,617	108	321	599	261	1,543
Subtotal - Finance Internal Controls	2,617	108	321	599	261	1,543
9 Cost Accounting	323	21	41	76	33	195
9 Trust Funds Mgmt (TFM)	652	48	82	154	67	396
Subtotal - Finance Grants	975	69	123	230	100	591
10 Perf Mgmt Svcs	2,517	84	306	572	249	1,473
Subtotal - Finance Perform Mgmt	2,517	84	306	572	249	1,473
14 Records	2,363	184	300	560	244	1,442
Subtotal - ARA Operations	2,363	184	300	560	244	1,442
15 Payroll Svcs	13,934	846	1,741	3,252	1,415	8,372
Subtotal - ARA Payroll Services	13,934	846	1,741	3,252	1,415	8,372
16 IT Dept Admin	603,615	0	71,083	132,814	57,798	341,921
16 IT Director	819,279	485,556	153,659	287,104	124,941	739,131
Subtotal - HITS CIO	1,422,894	485,556	224,742	419,918	182,739	1,081,052
17 Enterprise Appl	279	23	36	66	29	171

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B. Incoming Costs - (Default Spread Salary%)

Dept: 18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
17 IT ERP	\$8,824	\$361	\$1,082	\$2,021	\$879	\$5,203
Subtotal - HITS EAS	9,103	383	1,117	2,087	908	5,374
18 Enterprise Optns	0	4,324	509	951	414	2,449
Subtotal - HITS EIS	0	4,324	509	951	414	2,449
20 Enterprise Project Mgmt	0	2,109	248	464	202	1,195
Subtotal - HITS Project Mgmt Office	0	2,109	248	464	202	1,195
21 Certification	0	3,866	455	851	370	2,190
21 External Affairs & Outreach	0	1,598	188	352	153	905
Subtotal - Office Business Opportunity	0	5,465	644	1,202	523	3,095
22 City Mayor Admin	0	11,727	1,381	2,580	1,123	6,643
Subtotal - Mayor	0	11,727	1,381	2,580	1,123	6,643
23 Personnel Svcs	0	5,339	629	1,175	511	3,024
Subtotal - Human Resources	0	5,339	629	1,175	511	3,024
25 Controller Fin Svcs	0	5,917	697	1,302	567	3,352
Subtotal - City Controller's Office	0	5,917	697	1,302	567	3,352
Total Incoming	1,623,600	522,935	252,779	472,304	205,536	1,215,916
C. Total Allocated		\$8,974,056	\$1,040,043	\$1,906,294	\$876,266	\$5,151,453
			11.59%	21.24%	9.76%	57.40%

CITY OF HOUSTON, TEXAS
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Client Svcs Allocations

Dept: 18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	1,719	11.8847%	\$116,287	\$0	\$116,287	\$0	\$116,287
12 ARA Director Office	642	4.4386%	43,430	0	43,430	0	43,430
14 ARA Operations	168	1.1615%	11,365	0	11,365	0	11,365
16 HITS CIO	3,483	24.0805%	235,618	0	235,618	0	235,618
21 Office Business Opportunity	133	0.9195%	8,997	0	8,997	969	9,966
22 Mayor	751	5.1922%	50,804	0	50,804	5,472	56,276
23 Human Resources	1,852	12.8042%	125,284	0	125,284	13,494	138,778
24 Legal	100	0.6914%	6,765	0	6,765	729	7,493
25 City Controller's Office	105	0.7259%	7,103	0	7,103	765	7,868
26 Health Administration	319	2.2055%	21,580	0	21,580	2,324	23,904
27 Planning & Dev Admin	308	2.1294%	20,836	0	20,836	2,244	23,080
28 PWE Administration Indirect	1,044	7.2179%	70,625	0	70,625	7,607	78,231
31 General Services	237	1.6386%	16,033	0	16,033	1,727	17,759
32 HEC	39	0.2696%	2,638	0	2,638	284	2,922
37 City Secretary	12	0.0830%	812	0	812	87	899
38 City Council	292	2.0188%	19,753	0	19,753	2,128	21,881
39 Police	12	0.0830%	812	0	812	87	899
40 Dept of Neighborhoods	182	1.2583%	12,312	0	12,312	1,326	13,638
41 Fire	439	3.0351%	29,698	0	29,698	3,199	32,896
42 Municipal Court	231	1.5971%	15,627	0	15,627	1,683	17,310
43 Solid Waste	168	1.1615%	11,365	0	11,365	1,224	12,589
44 Houston Airport System (HAS)	25	0.1728%	1,691	0	1,691	182	1,873
45 Housing & Community Development	177	1.2237%	11,974	0	11,974	1,290	13,263
46 Library	101	0.6983%	6,832	0	6,832	736	7,568
47 Parks & Recreation	158	1.0924%	10,688	0	10,688	1,151	11,840
50 Fleet Mgmt	119	0.8227%	8,050	0	8,050	867	8,917
56 ARA BARC	42	0.2904%	2,841	0	2,841	306	3,147
58 ARA Other	44	0.3042%	2,977	0	2,977	321	3,297
97 Other	1,562	10.7992%	105,666	0	105,666	11,381	117,047
Subtotal	14,464	100.0000%	978,462	0	978,462	61,582	1,040,043
Direct Bills					0		0
Total					\$978,462		\$1,040,043

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

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NW Data Allocations

Dept: 18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	218	1.1684%	\$20,929	\$0	\$20,929	\$0	\$20,929
12 ARA Director Office	543	2.9103%	52,130	0	52,130	0	52,130
16 HITS CIO	768	4.1162%	73,731	0	73,731	0	73,731
21 Office Business Opportunity	59	0.3162%	5,664	0	5,664	396	6,061
22 Mayor	242	1.2970%	23,233	0	23,233	1,626	24,858
23 Human Resources	462	2.4761%	44,354	0	44,354	3,103	47,457
24 Legal	279	1.4953%	26,785	0	26,785	1,874	28,659
25 City Controller's Office	2	0.0107%	192	0	192	13	205
26 Health Administration	1,556	8.3396%	149,381	0	149,381	10,452	159,834
27 Planning & Dev Admin	189	1.0130%	18,145	0	18,145	1,270	19,414
28 PWE Administration Indirect	4,897	26.2461%	470,129	0	470,129	32,895	503,024
31 General Services	336	1.8008%	32,257	0	32,257	2,257	34,514
32 HEC	314	1.6829%	30,145	0	30,145	2,109	32,254
37 City Secretary	11	0.0590%	1,056	0	1,056	74	1,130
38 City Council	159	0.8522%	15,265	0	15,265	1,068	16,333
39 Police	5	0.0268%	480	0	480	34	514
40 Dept of Neighborhoods	180	0.9647%	17,281	0	17,281	1,209	18,490
41 Fire	4,827	25.8709%	463,409	0	463,409	32,425	495,833
42 Municipal Court	620	3.3230%	59,522	0	59,522	4,165	63,687
43 Solid Waste	487	2.6101%	46,754	0	46,754	3,271	50,025
44 Houston Airport System (HAS)	128	0.6860%	12,288	0	12,288	860	13,148
45 Housing & Community Development	206	1.1041%	19,777	0	19,777	1,384	21,160
46 Library	799	4.2823%	76,707	0	76,707	5,367	82,074
47 Parks & Recreation	904	4.8451%	86,787	0	86,787	6,072	92,860
50 Fleet Mgmt	467	2.5029%	44,834	0	44,834	3,137	47,971
Subtotal	18,658	100.0000%	1,791,232	0	1,791,232	115,062	1,906,294
Direct Bills					0		0
Total					\$1,791,232		\$1,906,294

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

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NW Voice Allocations

Dept: 18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	218	1.1765%	\$9,720	\$0	\$9,720	\$0	\$9,720
12 ARA Director Office	543	2.9304%	24,211	0	24,211	0	24,211
16 HITS CIO	768	4.1446%	34,243	0	34,243	0	34,243
21 Office Business Opportunity	59	0.3184%	2,631	0	2,631	174	2,804
22 Mayor	242	1.3060%	10,790	0	10,790	713	11,503
23 Human Resources	462	2.4933%	20,599	0	20,599	1,361	21,960
24 Legal	279	1.5057%	12,440	0	12,440	822	13,261
25 City Controller's Office	2	0.0108%	89	0	89	6	95
26 Health Administration	1,556	8.3972%	69,377	0	69,377	4,583	73,960
27 Planning & Dev Admin	189	1.0200%	8,427	0	8,427	557	8,984
28 PWE Administration Indirect	4,897	26.4274%	218,342	0	218,342	14,423	232,765
31 General Services	336	1.8133%	14,981	0	14,981	990	15,971
32 HEC	314	1.6945%	14,000	0	14,000	925	14,925
37 City Secretary	11	0.0594%	490	0	490	32	523
38 City Council	159	0.8581%	7,089	0	7,089	468	7,558
39 Police	5	0.0270%	223	0	223	15	238
40 Dept of Neighborhoods	180	0.9714%	8,026	0	8,026	530	8,556
41 Fire	4,827	26.0496%	215,221	0	215,221	14,217	229,437
42 Municipal Court	620	3.3459%	27,644	0	27,644	1,826	29,470
43 Solid Waste	487	2.6282%	21,714	0	21,714	1,434	23,148
45 Housing & Community Development	206	1.1117%	9,185	0	9,185	607	9,792
46 Library	799	4.3119%	35,625	0	35,625	2,353	37,978
47 Parks & Recreation	904	4.8786%	40,306	0	40,306	2,663	42,969
50 Fleet Mgmt	467	2.5202%	20,822	0	20,822	1,375	22,197
Subtotal	18,530	100.0000%	826,194	0	826,194	50,072	876,266
Direct Bills					0		0
Total					\$826,194		\$876,266

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

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Enterprise Optns Allocations

Dept: 18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6542%	\$128,865	\$0	\$128,865	\$0	\$128,865
4 Finance Dir Office	2,080	0.1091%	5,297	0	5,297	0	5,297
5 Finance Financial Planning & Analysis	405	0.0212%	1,031	0	1,031	0	1,031
6 Finance City Council	514	0.0270%	1,309	0	1,309	0	1,309
7 Finance Reporting & Ops	1,239	0.0650%	3,155	0	3,155	0	3,155
8 Finance Internal Controls	377	0.0198%	960	0	960	0	960
9 Finance Grants	780	0.0409%	1,986	0	1,986	0	1,986
10 Finance Perform Mgmt	308	0.0162%	784	0	784	0	784
11 Finance Strategic Purchasing	1,284	0.0673%	3,270	0	3,270	0	3,270
12 ARA Director Office	2,801	0.1469%	7,133	0	7,133	0	7,133
13 ARA Financial Svcs	548	0.0287%	1,396	0	1,396	0	1,396
14 ARA Operations	4,487	0.2353%	11,426	0	11,426	0	11,426
15 ARA Payroll Services	730	0.0383%	1,859	0	1,859	0	1,859
16 HITS CIO	2,397	0.1257%	6,104	0	6,104	0	6,104
17 HITS EAS	1,048	0.0550%	2,669	0	2,669	0	2,669
18 HITS EIS	1,698	0.0891%	4,324	0	4,324	0	4,324
19 HITS Radio	2,455	0.1288%	6,252	0	6,252	396	6,648
20 HITS Project Mgmt Office	565	0.0296%	1,439	0	1,439	91	1,530
21 Office Business Opportunity	2,657	0.1394%	6,766	0	6,766	429	7,195
22 Mayor	4,264	0.2236%	10,858	0	10,858	688	11,547
23 Human Resources	86,469	4.5352%	220,197	0	220,197	13,956	234,153
24 Legal	5,095	0.2672%	12,975	0	12,975	822	13,797
25 City Controller's Office	4,657	0.2443%	11,859	0	11,859	752	12,611
26 Health Administration	10,133	0.5315%	25,804	0	25,804	1,635	27,440
27 Planning & Dev Admin	1,549	0.0812%	3,945	0	3,945	250	4,195
29 CIP Sal Rec PWE	1,205	0.0632%	3,069	0	3,069	194	3,263
30 HPD Police Records	2,009	0.1054%	5,116	0	5,116	324	5,440
31 General Services	36,571	1.9181%	93,130	0	93,130	5,903	99,032
34 Finance Public Fin	390	0.0205%	993	0	993	63	1,056
35 Finance Treasury	1,451	0.0761%	3,695	0	3,695	234	3,929
36 ARA Regulatory	1,958	0.1027%	4,986	0	4,986	316	5,302
37 City Secretary	1,021	0.0536%	2,600	0	2,600	165	2,765
38 City Council	18,802	0.9862%	47,880	0	47,880	3,035	50,915
39 Police	190,486	9.9909%	485,081	0	485,081	30,745	515,825
40 Dept of Neighborhoods	9,326	0.4891%	23,749	0	23,749	1,505	25,254
41 Fire	185,675	9.7385%	472,829	0	472,829	29,968	502,797
43 Solid Waste	38,007	1.9934%	96,786	0	96,786	6,134	102,921
44 Houston Airport System (HAS)	104,660	5.4894%	266,521	0	266,521	16,892	283,413
45 Housing & Community Development	33,698	1.7674%	85,813	0	85,813	5,439	91,252
46 Library	26,655	1.3980%	67,878	0	67,878	4,302	72,180
47 Parks & Recreation	116,386	6.1044%	296,382	0	296,382	18,785	315,167
48 Health Department	135,867	7.1261%	345,991	0	345,991	21,929	367,920

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Enterprise Optns Allocations

Dept: 18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Convention & Entertainment	4,965	0.2604%	\$12,644	\$0	\$12,644	\$801	\$13,445
50 Fleet Mgmt	62,481	3.2771%	159,110	0	159,110	10,084	169,195
51 Planning & Development Other	5,666	0.2972%	14,429	0	14,429	914	15,343
52 Planning & Development Spec Rev	1,968	0.1032%	5,012	0	5,012	318	5,329
53 General Debt	7,293	0.3825%	18,572	0	18,572	1,177	19,749
54 Finance Other	8,847	0.4640%	22,529	0	22,529	1,428	23,957
55 ARA Insurance	890	0.0467%	2,266	0	2,266	144	2,410
56 ARA BARC	14,072	0.7381%	35,835	0	35,835	2,271	38,106
57 ARA Parking	21,769	1.1418%	55,436	0	55,436	3,514	58,949
58 ARA Other	23,900	1.2535%	60,862	0	60,862	3,857	64,720
59 IT Public Services	46	0.0024%	117	0	117	7	125
60 Legal Insurance	7,336	0.3848%	18,681	0	18,681	1,184	19,865
61 Legal Wkr Comp	474	0.0249%	1,207	0	1,207	77	1,284
62 Mayor Cable TV	1,877	0.0984%	4,780	0	4,780	303	5,083
63 Mayor Other	12,902	0.6767%	32,855	0	32,855	2,082	34,938
64 TIRZ	1,055	0.0553%	2,687	0	2,687	170	2,857
65 HR Health Benefits	129,932	6.8149%	330,877	0	330,877	20,971	351,848
66 HR Long Term Disability	67	0.0035%	171	0	171	11	181
67 PWE Bldg Insp	37,547	1.9693%	95,615	0	95,615	6,060	101,675
68 PWE Stormwater	16,575	0.8693%	42,209	0	42,209	2,675	44,884
69 PWE DDSR	56,727	2.9753%	144,458	0	144,458	9,156	153,613
70 PWE Water & Sewer	212,769	11.1596%	541,825	0	541,825	34,341	576,166
71 PWE Houston Transtar	2,651	0.1390%	6,751	0	6,751	428	7,179
72 PWE Other	72,901	3.8236%	185,645	0	185,645	11,766	197,412
73 Houston Permit Center	5,260	0.2759%	13,395	0	13,395	849	14,244
74 CIP S/R Planning	780	0.0409%	1,986	0	1,986	126	2,112
75 CIP Sal Rec RE	2,596	0.1362%	6,611	0	6,611	419	7,030
76 CIP S/R Engrg	20,489	1.0746%	52,176	0	52,176	3,307	55,483
77 CIP S/R Constr	12,901	0.6766%	32,853	0	32,853	2,082	34,935
78 CIP S/R Eng/Const	1,309	0.0687%	3,333	0	3,333	211	3,545
79 CIP S/R Geo/Env	2,782	0.1459%	7,084	0	7,084	449	7,533
80 CIP S/R Other	3,618	0.1898%	9,213	0	9,213	584	9,797
81 CIP S/R GSD	10,017	0.5254%	25,509	0	25,509	1,617	27,125
94 HR-W.C.	16,833	0.8829%	42,866	0	42,866	2,717	45,583
95 HITS Other	31,957	1.6761%	81,380	0	81,380	5,158	86,538
96 Legal Other	36	0.0019%	92	0	92	6	97

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,906,599	100.0000%	4,855,234	0	4,855,234	296,219	5,151,453
Direct Bills					0		0
<hr/>							
Total					\$4,855,234		\$5,151,453

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	0	128,865	128,865
4 Finance Dir Office	116,287	20,929	9,720	5,297	152,233
5 Finance Financial Planning & Analysis	0	0	0	1,031	1,031
6 Finance City Council	0	0	0	1,309	1,309
7 Finance Reporting & Ops	0	0	0	3,155	3,155
8 Finance Internal Controls	0	0	0	960	960
9 Finance Grants	0	0	0	1,986	1,986
10 Finance Perform Mgmt	0	0	0	784	784
11 Finance Strategic Purchasing	0	0	0	3,270	3,270
12 ARA Director Office	43,430	52,130	24,211	7,133	126,903
13 ARA Financial Svcs	0	0	0	1,396	1,396
14 ARA Operations	11,365	0	0	11,426	22,791
15 ARA Payroll Services	0	0	0	1,859	1,859
16 HITS CIO	235,618	73,731	34,243	6,104	349,696
17 HITS EAS	0	0	0	2,669	2,669
18 HITS EIS	0	0	0	4,324	4,324
19 HITS Radio	0	0	0	6,648	6,648
20 HITS Project Mgmt Office	0	0	0	1,530	1,530
21 Office Business Opportunity	9,966	6,061	2,804	7,195	26,026
22 Mayor	56,276	24,858	11,503	11,547	104,183
23 Human Resources	138,778	47,457	21,960	234,153	442,348
24 Legal	7,493	28,659	13,261	13,797	63,211
25 City Controller's Office	7,868	205	95	12,611	20,779
26 Health Administration	23,904	159,834	73,960	27,440	285,137
27 Planning & Dev Admin	23,080	19,414	8,984	4,195	55,672
28 PWE Administration Indirect	78,231	503,024	232,765	0	814,020
29 CIP Sal Rec PWE	0	0	0	3,263	3,263
30 HPD Police Records	0	0	0	5,440	5,440
31 General Services	17,759	34,514	15,971	99,032	167,277
32 HEC	2,922	32,254	14,925	0	50,102
34 Finance Public Fin	0	0	0	1,056	1,056
35 Finance Treasury	0	0	0	3,929	3,929
36 ARA Regulatory	0	0	0	5,302	5,302
37 City Secretary	899	1,130	523	2,765	5,317
38 City Council	21,881	16,333	7,558	50,915	96,686
39 Police	899	514	238	515,825	517,476
40 Dept of Neighborhoods	13,638	18,490	8,556	25,254	65,938
41 Fire	32,896	495,833	229,437	502,797	1,260,964
42 Municipal Court	17,310	63,687	29,470	0	110,467
43 Solid Waste	12,589	50,025	23,148	102,921	188,683

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept: 18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
44 Houston Airport System (HAS)	\$1,873	\$13,148	\$0	\$283,413	\$298,435
45 Housing & Community Development	13,263	21,160	9,792	91,252	135,468
46 Library	7,568	82,074	37,978	72,180	199,801
47 Parks & Recreation	11,840	92,860	42,969	315,167	462,835
48 Health Department	0	0	0	367,920	367,920
49 Convention & Entertainment	0	0	0	13,445	13,445
50 Fleet Mgmt	8,917	47,971	22,197	169,195	248,280
51 Planning & Development Other	0	0	0	15,343	15,343
52 Planning & Development Spec Rev	0	0	0	5,329	5,329
53 General Debt	0	0	0	19,749	19,749
54 Finance Other	0	0	0	23,957	23,957
55 ARA Insurance	0	0	0	2,410	2,410
56 ARA BARC	3,147	0	0	38,106	41,253
57 ARA Parking	0	0	0	58,949	58,949
58 ARA Other	3,297	0	0	64,720	68,017
59 IT Public Services	0	0	0	125	125
60 Legal Insurance	0	0	0	19,865	19,865
61 Legal Wkr Comp	0	0	0	1,284	1,284
62 Mayor Cable TV	0	0	0	5,083	5,083
63 Mayor Other	0	0	0	34,938	34,938
64 TIRZ	0	0	0	2,857	2,857
65 HR Health Benefits	0	0	0	351,848	351,848
66 HR Long Term Disability	0	0	0	181	181
67 PWE Bldg Insp	0	0	0	101,675	101,675
68 PWE Stormwater	0	0	0	44,884	44,884
69 PWE DDSR	0	0	0	153,613	153,613
70 PWE Water & Sewer	0	0	0	576,166	576,166
71 PWE Houston Transtar	0	0	0	7,179	7,179
72 PWE Other	0	0	0	197,412	197,412
73 Houston Permit Center	0	0	0	14,244	14,244
74 CIP S/R Planning	0	0	0	2,112	2,112
75 CIP Sal Rec RE	0	0	0	7,030	7,030
76 CIP S/R Engrg	0	0	0	55,483	55,483
77 CIP S/R Constr	0	0	0	34,935	34,935
78 CIP S/R Eng/Const	0	0	0	3,545	3,545
79 CIP S/R Geo/Env	0	0	0	7,533	7,533
80 CIP S/R Other	0	0	0	9,797	9,797
81 CIP S/R GSD	0	0	0	27,125	27,125
94 HR-W.C.	0	0	0	45,583	45,583
95 HITS Other	0	0	0	86,538	86,538
96 Legal Other	0	0	0	97	97

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
97 Other	\$117,047	\$0	\$0	\$0	\$117,047
Total	\$1,040,043	\$1,906,294	\$876,266	\$5,151,453	\$8,974,056

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept: 19 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
<hr/>				
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
<hr/>				
Department Cost Total		5,193,707	0	5,193,707
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		5,193,707	0	5,193,707
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$5,193,707		\$5,193,707
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$73,541	\$272	\$73,812
3 Memberships	1,558	6	1,564
3 Accounting & Consult	1,046	4	1,050
3 Other Misc	2,068	8	2,076
Subtotal - Non-Departmental-Gen Gov	78,213	289	78,502
5 Financial Plg & Analysis	2,848	154	3,002
Subtotal - Finance Financial Plg & Analysis	2,848	154	3,002
7 Gen Acctng	1,330	75	1,406
7 Auditing Svcs	1,038	0	1,038
7 Fin Operations	739	43	783
Subtotal - Finance Reporting & Ops	3,107	119	3,226
8 Internal Controls	1,991	82	2,073
Subtotal - Finance Internal Controls	1,991	82	2,073
9 Cost Accounting	246	16	262
9 Trust Funds Mgmt (TFM)	496	36	532
Subtotal - Finance Grants	741	52	794
10 Perf Mgmt Svcs	1,915	64	1,979
Subtotal - Finance Perform Mgmt	1,915	64	1,979
11 Purchasing	34,207	2,420	36,627
Subtotal - Finance Strategic Purchasing	34,207	2,420	36,627
14 Records	1,101	86	1,187
Subtotal - ARA Operations	1,101	86	1,187
15 Payroll Svcs	6,492	394	6,887
Subtotal - ARA Payroll Services	6,492	394	6,887
16 IT Dept Admin	281,251	0	281,251
16 IT Director	381,739	226,242	607,981

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept: 19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - HITS CIO	\$662,989	\$226,242	\$889,231
17 IT ERP	4,570	187	4,756
Subtotal - HITS EAS	4,570	187	4,756
18 Enterprise Optns	6,252	396	6,648
Subtotal - HITS EIS	6,252	396	6,648
20 Enterprise Project Mgmt	0	983	983
Subtotal - HITS Project Mgmt Office	0	983	983
21 Certification	0	1,801	1,801
21 External Affairs & Outreach	0	745	745
Subtotal - Office Business Opportunity	0	2,546	2,546
22 City Mayor Admin	0	5,464	5,464
Subtotal - Mayor	0	5,464	5,464
23 Personnel Svcs	0	2,488	2,488
Subtotal - Human Resources	0	2,488	2,488
25 Controller Fin Svcs	0	8,554	8,554
Subtotal - City Controller's Office	0	8,554	8,554
Total Incoming	804,426	250,521	1,054,947
C. Total Allocated		\$6,248,654	\$6,248,654
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

IT Radio Svcs Allocations

Dept: 19 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	954	6.7929%	\$407,449	\$0	\$407,449	\$0	\$407,449
22 Mayor	10	0.0712%	4,271	0	4,271	191	4,462
26 Health Administration	78	0.5554%	33,313	0	33,313	1,493	34,806
31 General Services	46	0.3275%	19,646	0	19,646	880	20,527
32 HEC	44	0.3133%	18,792	0	18,792	842	19,634
39 Police	9,066	64.5543%	3,872,050	0	3,872,050	173,508	4,045,558
41 Fire	2,482	17.6730%	1,060,052	0	1,060,052	47,501	1,107,553
43 Solid Waste	582	4.1441%	248,570	0	248,570	11,139	259,708
47 Parks & Recreation	287	2.0436%	122,576	0	122,576	5,493	128,069
50 Fleet Mgmt	40	0.2848%	17,084	0	17,084	766	17,849
57 ARA Parking	54	0.3845%	23,063	0	23,063	1,033	24,097
69 PWE DDSR	167	1.1891%	71,325	0	71,325	3,196	74,521
70 PWE Water & Sewer	208	1.4811%	88,836	0	88,836	3,981	92,817
72 PWE Other	4	0.0285%	1,708	0	1,708	77	1,785
97 Other	22	0.1567%	9,396	0	9,396	421	9,817
Subtotal	14,044	100.0000%	5,998,133	0	5,998,133	250,521	6,248,654
Direct Bills					0		0
Total					\$5,998,133		\$6,248,654

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept: 19 HITS Radio

Department	IT Radio Svcs	Total
0 Direct Billed	\$0	\$0
16 HITS CIO	407,449	407,449
22 Mayor	4,462	4,462
26 Health Administration	34,806	34,806
31 General Services	20,527	20,527
32 HEC	19,634	19,634
39 Police	4,045,558	4,045,558
41 Fire	1,107,553	1,107,553
43 Solid Waste	259,708	259,708
47 Parks & Recreation	128,069	128,069
50 Fleet Mgmt	17,849	17,849
57 ARA Parking	24,097	24,097
69 PWE DDSR	74,521	74,521
70 PWE Water & Sewer	92,817	92,817
72 PWE Other	1,785	1,785
97 Other	9,817	9,817
Total	\$6,248,654	\$6,248,654

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:20 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Project Mgmt Office

Department	First Incoming	Second Incoming	Enterprise Project Mgmt	Departmental Project Mgmt
3 Insurance Retirees	\$33,472	\$124	\$12,249	\$21,347
3 Memberships	709	3	260	452
3 Accounting & Consult	241	1	88	154
3 Other Misc	622	2	228	397
Subtotal - Non-Departmental-Gen Gov	35,044	130	12,824	22,349
5 Financial Plg & Analysis	656	35	252	439
Subtotal - Finance Financial Plg & Analysis	656	35	252	439
7 Gen Acctng	306	17	118	206
7 Auditing Svcs	239	0	87	152
7 Fin Operations	222	13	86	150
Subtotal - Finance Reporting & Ops	767	30	291	507
8 Internal Controls	598	25	227	396
Subtotal - Finance Internal Controls	598	25	227	396
9 Cost Accounting	74	5	29	50
9 Trust Funds Mgmt (TFM)	149	11	58	102
Subtotal - Finance Grants	223	16	87	152
10 Perf Mgmt Svcs	576	19	217	378
Subtotal - Finance Perform Mgmt	576	19	217	378
14 Records	501	39	197	343
Subtotal - ARA Operations	501	39	197	343
15 Payroll Svcs	2,955	179	1,143	1,992
Subtotal - ARA Payroll Services	2,955	179	1,143	1,992
16 IT Dept Admin	128,011	0	46,672	81,339
16 IT Director	173,748	102,974	100,891	175,831
Subtotal - HITS CIO	301,759	102,974	147,563	257,170
18 Enterprise Optns	1,439	91	558	972

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Project Mgmt Office

Department	First Incoming	Second Incoming	Enterprise Project Mgmt	Departmental Project Mgmt
Subtotal - HITS EIS	\$1,439	\$91	\$558	\$972
20 Enterprise Project Mgmt	0	447	163	284
Subtotal - HITS Project Mgmt Office	0	447	163	284
21 Certification	0	820	299	521
21 External Affairs & Outreach	0	339	124	215
Subtotal - Office Business Opportunity	0	1,159	423	736
22 City Mayor Admin	0	2,487	907	1,580
Subtotal - Mayor	0	2,487	907	1,580
23 Personnel Svcs	0	1,132	413	719
Subtotal - Human Resources	0	1,132	413	719
25 Controller Fin Svcs	0	1,969	718	1,251
Subtotal - City Controller's Office	0	1,969	718	1,251
Total Incoming	344,518	110,733	165,981	289,269
C. Total Allocated		\$2,016,760	\$735,298	\$1,281,462
			36.46%	63.54%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Enterprise Project Mgmt Allocations

Dept:20 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%	\$307	\$0	\$307	\$0	\$307
5 Finance Financial Planning & Analysis	13.90	0.0653%	454	0	454	0	454
6 Finance City Council	5.00	0.0235%	163	0	163	0	163
7 Finance Reporting & Ops	11.90	0.0559%	388	0	388	0	388
8 Finance Internal Controls	2.70	0.0127%	88	0	88	0	88
9 Finance Grants	8.30	0.0390%	271	0	271	0	271
10 Finance Perform Mgmt	5.20	0.0244%	170	0	170	0	170
11 Finance Strategic Purchasing	40.30	0.1893%	1,316	0	1,316	0	1,316
12 ARA Director Office	5.10	0.0240%	166	0	166	0	166
13 ARA Financial Svcs	6.10	0.0287%	199	0	199	0	199
14 ARA Operations	95.50	0.4486%	3,118	0	3,118	0	3,118
15 ARA Payroll Services	47.30	0.2222%	1,544	0	1,544	0	1,544
16 HITS CIO	13.10	0.0615%	428	0	428	0	428
17 HITS EAS	32.80	0.1541%	1,071	0	1,071	0	1,071
18 HITS EIS	64.60	0.3035%	2,109	0	2,109	0	2,109
19 HITS Radio	30.10	0.1414%	983	0	983	0	983
20 HITS Project Mgmt Office	13.70	0.0644%	447	0	447	0	447
21 Office Business Opportunity	30.20	0.1419%	986	0	986	58	1,044
22 Mayor	37.20	0.1748%	1,214	0	1,214	72	1,286
23 Human Resources	181.90	0.8545%	5,938	0	5,938	352	6,290
24 Legal	120.00	0.5637%	3,917	0	3,917	232	4,149
25 City Controller's Office	60.30	0.2833%	1,969	0	1,969	117	2,085
26 Health Administration	60.30	0.2833%	1,969	0	1,969	117	2,085
27 Planning & Dev Admin	11.60	0.0545%	379	0	379	22	401
29 CIP Sal Rec PWE	7.60	0.0357%	248	0	248	15	263
30 HPD Police Records	88.97	0.4179%	2,904	0	2,904	172	3,076
31 General Services	225.90	1.0612%	7,375	0	7,375	437	7,811
32 HEC	229.20	1.0767%	7,482	0	7,482	443	7,925
34 Finance Public Fin	5.90	0.0277%	193	0	193	11	204
35 Finance Treasury	4.20	0.0197%	137	0	137	8	145
36 ARA Regulatory	7.20	0.0338%	235	0	235	14	249
37 City Secretary	9.10	0.0427%	297	0	297	18	315
38 City Council	77.60	0.3645%	2,533	0	2,533	150	2,683
39 Police	6,397.15	30.0515%	208,836	0	208,836	12,368	221,204
40 Dept of Neighborhoods	148.00	0.6953%	4,831	0	4,831	286	5,118
41 Fire	4,209.76	19.7759%	137,428	0	137,428	8,139	145,567
42 Municipal Court	309.30	1.4530%	10,097	0	10,097	598	10,695
43 Solid Waste	438.70	2.0609%	14,321	0	14,321	848	15,170
44 Houston Airport System (HAS)	1,187.40	5.5780%	38,763	0	38,763	2,296	41,058
45 Housing & Community Development	159.20	0.7479%	5,197	0	5,197	308	5,505
46 Library	479.60	2.2530%	15,657	0	15,657	927	16,584
47 Parks & Recreation	747.40	3.5110%	24,399	0	24,399	1,445	25,844

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Enterprise Project Mgmt Allocations

Dept:20 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%	\$33,814	\$0	\$33,814	\$2,003	\$35,816
50 Fleet Mgmt	348.80	1.6385%	11,387	0	11,387	674	12,061
51 Planning & Development Other	60.20	0.2828%	1,965	0	1,965	116	2,082
52 Planning & Development Spec Rev	9.60	0.0451%	313	0	313	19	332
54 Finance Other	39.30	0.1846%	1,283	0	1,283	76	1,359
55 ARA Insurance	4.60	0.0216%	150	0	150	9	159
56 ARA BARC	102.80	0.4829%	3,356	0	3,356	199	3,555
57 ARA Parking	65.60	0.3082%	2,142	0	2,142	127	2,268
58 ARA Other	43.30	0.2034%	1,414	0	1,414	84	1,497
59 IT Public Services	0.30	0.0014%	10	0	10	1	10
60 Legal Insurance	51.50	0.2419%	1,681	0	1,681	100	1,781
61 Legal Wkr Comp	2.00	0.0094%	65	0	65	4	69
62 Mayor Cable TV	18.70	0.0878%	610	0	610	36	647
63 Mayor Other	42.20	0.1982%	1,378	0	1,378	82	1,459
64 TIRZ	12.10	0.0568%	395	0	395	23	418
65 HR Health Benefits	49.90	0.2344%	1,629	0	1,629	96	1,725
67 PWE Bldg Insp	500.40	2.3507%	16,336	0	16,336	967	17,303
68 PWE Stormwater	305.00	1.4328%	9,957	0	9,957	590	10,546
69 PWE DDSR	457.60	2.1496%	14,938	0	14,938	885	15,823
70 PWE Water & Sewer	2,019.50	9.4869%	65,927	0	65,927	3,904	69,831
71 PWE Houston Transtar	7.80	0.0366%	255	0	255	15	270
72 PWE Other	12.40	0.0583%	405	0	405	24	429
73 Houston Permit Center	46.30	0.2175%	1,511	0	1,511	90	1,601
74 CIP S/R Planning	11.80	0.0554%	385	0	385	23	408
75 CIP Sal Rec RE	33.20	0.1560%	1,084	0	1,084	64	1,148
76 CIP S/R Engrg	98.90	0.4646%	3,229	0	3,229	191	3,420
77 CIP S/R Constr	100.60	0.4726%	3,284	0	3,284	194	3,479
78 CIP S/R Eng/Const	15.30	0.0719%	499	0	499	30	529
79 CIP S/R Geo/Env	10.80	0.0507%	353	0	353	21	373
80 CIP S/R Other	23.30	0.1095%	761	0	761	45	806
81 CIP S/R GSD	34.20	0.1607%	1,116	0	1,116	66	1,183
94 HR-W.C.	31.70	0.1489%	1,035	0	1,035	61	1,096
95 HITS Other	53.10	0.2494%	1,733	0	1,733	103	1,836
Subtotal	21,287.28	100.0000%	694,926	0	694,926	40,372	735,298
Direct Bills					0		0
Total					\$694,926		\$735,298

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

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Departmental Project Mgmt Allocations

Dept:20 HITS Project Mgmt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	89,932	9.0640%	\$109,774	\$0	\$109,774	\$0	\$109,774
21 Office Business Opportunity	97,357	9.8123%	118,837	0	118,837	7,592	126,429
22 Mayor	6,996	0.7051%	8,540	0	8,540	546	9,085
23 Human Resources	82,501	8.3150%	100,704	0	100,704	6,434	107,137
24 Legal	25,758	2.5961%	31,441	0	31,441	2,009	33,450
26 Health Administration	59,276	5.9743%	72,354	0	72,354	4,622	76,977
31 General Services	29,941	3.0177%	36,547	0	36,547	2,335	38,882
39 Police	38,818	3.9124%	47,383	0	47,383	3,027	50,410
40 Dept of Neighborhoods	48,705	4.9088%	59,451	0	59,451	3,798	63,249
41 Fire	50,064	5.0458%	61,110	0	61,110	3,904	65,014
42 Municipal Court	365,633	36.8511%	446,304	0	446,304	28,513	474,817
44 Houston Airport System (HAS)	11,473	1.1563%	14,004	0	14,004	895	14,899
46 Library	26,630	2.6840%	32,505	0	32,505	2,077	34,582
47 Parks & Recreation	13,991	1.4101%	17,078	0	17,078	1,091	18,169
50 Fleet Mgmt	8,877	0.8947%	10,836	0	10,836	692	11,528
70 PWE Water & Sewer	36,239	3.6524%	44,235	0	44,235	2,826	47,061
Subtotal	992,191	100.0000%	1,211,102	0	1,211,102	70,360	1,281,462
Direct Bills					0		0
Total					\$1,211,102		\$1,281,462

Basis Units: Projects per department served
Source: PMO Report

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Allocation Summary

Dept:20 HITS Project Mgmt Office

Department	Enterprise Project Mgmt	Departmental Project Mgmt	Total
0 Direct Billed	\$0	\$0	\$0
4 Finance Dir Office	307	0	307
5 Finance Financial Planning & Analysis	454	0	454
6 Finance City Council	163	0	163
7 Finance Reporting & Ops	388	0	388
8 Finance Internal Controls	88	0	88
9 Finance Grants	271	0	271
10 Finance Perform Mgmt	170	0	170
11 Finance Strategic Purchasing	1,316	0	1,316
12 ARA Director Office	166	109,774	109,941
13 ARA Financial Svcs	199	0	199
14 ARA Operations	3,118	0	3,118
15 ARA Payroll Services	1,544	0	1,544
16 HITS CIO	428	0	428
17 HITS EAS	1,071	0	1,071
18 HITS EIS	2,109	0	2,109
19 HITS Radio	983	0	983
20 HITS Project Mgmt Office	447	0	447
21 Office Business Opportunity	1,044	126,429	127,474
22 Mayor	1,286	9,085	10,371
23 Human Resources	6,290	107,137	113,427
24 Legal	4,149	33,450	37,599
25 City Controller's Office	2,085	0	2,085
26 Health Administration	2,085	76,977	79,062
27 Planning & Dev Admin	401	0	401
29 CIP Sal Rec PWE	263	0	263
30 HPD Police Records	3,076	0	3,076
31 General Services	7,811	38,882	46,693
32 HEC	7,925	0	7,925
34 Finance Public Fin	204	0	204
35 Finance Treasury	145	0	145
36 ARA Regulatory	249	0	249
37 City Secretary	315	0	315
38 City Council	2,683	0	2,683
39 Police	221,204	50,410	271,613
40 Dept of Neighborhoods	5,118	63,249	68,367
41 Fire	145,567	65,014	210,581
42 Municipal Court	10,695	474,817	485,512
43 Solid Waste	15,170	0	15,170
44 Houston Airport System (HAS)	41,058	14,899	55,957
45 Housing & Community Development	5,505	0	5,505

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:20 HITS Project Mgmt Office

Department	Enterprise Project Mgmt	Departmental Project Mgmt	Total
46 Library	\$16,584	\$34,582	\$51,166
47 Parks & Recreation	25,844	18,169	44,013
48 Health Department	35,816	0	35,816
50 Fleet Mgmt	12,061	11,528	23,589
51 Planning & Development Other	2,082	0	2,082
52 Planning & Development Spec Rev	332	0	332
54 Finance Other	1,359	0	1,359
55 ARA Insurance	159	0	159
56 ARA BARC	3,555	0	3,555
57 ARA Parking	2,268	0	2,268
58 ARA Other	1,497	0	1,497
59 IT Public Services	10	0	10
60 Legal Insurance	1,781	0	1,781
61 Legal Wkr Comp	69	0	69
62 Mayor Cable TV	647	0	647
63 Mayor Other	1,459	0	1,459
64 TIRZ	418	0	418
65 HR Health Benefits	1,725	0	1,725
67 PWE Bldg Insp	17,303	0	17,303
68 PWE Stormwater	10,546	0	10,546
69 PWE DDSR	15,823	0	15,823
70 PWE Water & Sewer	69,831	47,061	116,892
71 PWE Houston Transtar	270	0	270
72 PWE Other	429	0	429
73 Houston Permit Center	1,601	0	1,601
74 CIP S/R Planning	408	0	408
75 CIP Sal Rec RE	1,148	0	1,148
76 CIP S/R Engrg	3,420	0	3,420
77 CIP S/R Constr	3,479	0	3,479
78 CIP S/R Eng/Const	529	0	529
79 CIP S/R Geo/Env	373	0	373
80 CIP S/R Other	806	0	806
81 CIP S/R GSD	1,183	0	1,183
94 HR-W.C.	1,096	0	1,096
95 HITS Other	1,836	0	1,836
Total	\$735,298	\$1,281,462	\$2,016,760

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN
**OFFICE OF BUSINESS OPPORTUNITY
NATURE AND EXTENT OF SERVICES**

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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 cost of these functions are allocated based on the number of FTE positions.
- **Contract Compliance** – Enforces labor standards rules, as well as monitors MWSDBE utilization on contracts with goals. The Contract Compliance division also ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month in a timely manner. Costs are allocated based on the number of contracts monitored per department.
- **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)

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN
OFFICE OF BUSINESS OPPORTUNITY
Continued

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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.

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:21 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	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

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

Dept:21 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
3 Insurance Retirees	\$68,898	\$255	\$25,542	\$16,515	\$6,716	\$4,916	\$10,560	\$0	\$4,904
3 Memberships	1,460	5	541	350	142	104	224	0	104
3 Accounting & Consult	1,132	4	420	271	110	81	174	0	81
3 Other Misc	1,129	4	419	271	110	81	173	0	80
3 Walker Rent	254,298	939	94,272	60,956	24,788	18,146	38,976	0	18,100
Subtotal - Non-Departmental-Gen Gov	326,917	1,208	121,193	78,363	31,867	23,327	50,106	0	23,269
5 Financial Plg & Analysis	3,083	166	1,200	776	316	231	496	0	230
Subtotal - Finance Financial Plg & Analysis	3,083	166	1,200	776	316	231	496	0	230
7 Gen Acctng	1,440	82	562	363	148	108	232	0	108
7 Fixed Assets	324	18	126	82	33	24	52	0	24
7 Auditing Svcs	1,123	0	415	268	109	80	172	0	80
7 Fin Operations	426	25	166	108	44	32	69	0	32
Subtotal - Finance Reporting & Ops	3,312	124	1,269	821	334	244	525	0	244
8 Internal Controls	1,087	45	418	270	110	80	173	0	80
Subtotal - Finance Internal Controls	1,087	45	418	270	110	80	173	0	80
9 Cost Accounting	141	9	56	36	15	11	23	0	11
9 Trust Funds Mgmt (TFM)	285	21	113	73	30	22	47	0	22
Subtotal - Finance Grants	427	30	169	109	44	32	70	0	32
10 Perf Mgmt Svcs	1,102	37	421	272	111	81	174	0	81
Subtotal - Finance Perform Mgmt	1,102	37	421	272	111	81	174	0	81
11 Purchasing	5,300	375	2,096	1,355	551	403	867	0	402
Subtotal - Finance Strategic Purchasing	5,300	375	2,096	1,355	551	403	867	0	402
14 Mailroom	3,659	322	1,471	951	387	283	608	0	282
14 Records	1,104	86	440	284	116	85	182	0	84
14 3-1-1 Svcs	2,247	182	897	580	236	173	371	0	172
Subtotal - ARA Operations	7,011	591	2,808	1,815	738	540	1,161	0	539
15 Payroll Svcs	6,514	396	2,552	1,650	671	491	1,055	0	490

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 Office Business Opportunity

Department	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
Subtotal - ARA Payroll Services	\$6,514	\$396	\$2,552	\$1,650	\$671	\$491	\$1,055	\$0	\$490
17 Enterprise Appl	32,870	2,652	13,120	8,483	3,450	2,525	5,424	0	2,519
17 IT ERP	4,727	193	1,817	1,175	478	350	751	0	349
17 EGIS	175	10	68	44	18	13	28	0	13
Subtotal - HITS EAS	37,772	2,855	15,005	9,702	3,946	2,888	6,204	0	2,881
18 Client Svcs	8,997	969	3,681	2,380	968	709	1,522	0	707
18 NW Data	5,664	396	2,238	1,447	589	431	925	0	430
18 NW Voice	2,631	174	1,036	670	272	199	428	0	199
18 Enterprise Optns	6,766	429	2,657	1,718	699	512	1,099	0	510
Subtotal - HITS EIS	24,058	1,968	9,613	6,216	2,528	1,850	3,974	0	1,846
20 Enterprise Project Mgmt	986	58	386	249	101	74	159	0	74
20 Departmental Project Mgmt	118,837	7,592	46,697	30,194	12,279	8,988	19,306	0	8,966
Subtotal - HITS Project Mgmt Office	119,823	7,651	47,082	30,443	12,380	9,062	19,466	0	9,040
21 Certification	0	1,807	668	432	176	128	276	0	128
21 Reporting & Analytics	0	747	276	178	73	53	114	0	53
21 External Affairs & Outreach	0	747	276	178	73	53	114	0	53
Subtotal - Office Business Opportunity	0	3,301	1,219	788	321	235	504	0	234
22 City Mayor Admin	0	5,483	2,025	1,309	532	390	837	0	389
Subtotal - Mayor	0	5,483	2,025	1,309	532	390	837	0	389
23 Selection	0	1,098	406	262	107	78	168	0	78
23 Personnel Svcs	0	2,496	922	596	242	177	381	0	177
Subtotal - Human Resources	0	3,594	1,328	858	349	256	549	0	255
24 Legal Svcs	0	25,443	9,397	6,076	2,471	1,809	3,885	0	1,804
24 Inspector General	0	4,986	1,842	1,191	484	354	761	0	354
Subtotal - Legal	0	30,430	11,239	7,267	2,955	2,163	4,647	0	2,158
25 Controller Fin Svcs	0	9,258	3,420	2,211	899	658	1,414	0	657
Subtotal - City Controller's Office	0	9,258	3,420	2,211	899	658	1,414	0	657
31 Real Estate	0	8,308	3,068	1,984	807	591	1,269	0	589
Subtotal - General Services	0	8,308	3,068	1,984	807	591	1,269	0	589
Total Incoming	536,404	75,819	226,124	146,211	59,458	43,525	93,489	0	43,416
C. Total Allocated		\$3,601,026	\$1,301,988	\$841,860	\$342,348	\$250,737	\$538,298	\$76,731	\$249,065
			36.16%	23.38%	9.51%	6.96%	14.95%	2.13%	6.92%

CITY OF HOUSTON, TEXAS
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Certification Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$563	\$0	\$563	\$0	\$563
5 Finance Financial Planning & Analysis	13.90	0.0653%	832	0	832	0	832
6 Finance City Council	5.00	0.0235%	299	0	299	0	299
7 Finance Reporting & Ops	11.90	0.0559%	712	0	712	0	712
8 Finance Internal Controls	2.70	0.0127%	162	0	162	0	162
9 Finance Grants	8.30	0.0390%	497	0	497	0	497
10 Finance Perform Mgmt	5.20	0.0244%	311	0	311	0	311
11 Finance Strategic Purchasing	40.30	0.1893%	2,412	0	2,412	0	2,412
12 ARA Director Office	5.10	0.0240%	305	0	305	0	305
13 ARA Financial Svcs	6.10	0.0287%	365	0	365	0	365
14 ARA Operations	95.50	0.4486%	5,715	0	5,715	0	5,715
15 ARA Payroll Services	47.30	0.2222%	2,831	0	2,831	0	2,831
16 HITS CIO	13.10	0.0615%	784	0	784	0	784
17 HITS EAS	32.80	0.1541%	1,963	0	1,963	0	1,963
18 HITS EIS	64.60	0.3035%	3,866	0	3,866	0	3,866
19 HITS Radio	30.10	0.1414%	1,801	0	1,801	0	1,801
20 HITS Project Mgmt Office	13.70	0.0644%	820	0	820	0	820
21 Office Business Opportunity	30.20	0.1419%	1,807	0	1,807	0	1,807
22 Mayor	37.20	0.1748%	2,226	0	2,226	50	2,276
23 Human Resources	181.90	0.8545%	10,886	0	10,886	244	11,130
24 Legal	120.00	0.5637%	7,182	0	7,182	161	7,343
25 City Controller's Office	60.30	0.2833%	3,609	0	3,609	81	3,690
26 Health Administration	60.30	0.2833%	3,609	0	3,609	81	3,690
27 Planning & Dev Admin	11.60	0.0545%	694	0	694	16	710
29 CIP Sal Rec PWE	7.60	0.0357%	455	0	455	10	465
30 HPD Police Records	88.97	0.4179%	5,325	0	5,325	119	5,444
31 General Services	225.90	1.0612%	13,519	0	13,519	303	13,823
32 HEC	229.20	1.0767%	13,717	0	13,717	308	14,025
34 Finance Public Fin	5.90	0.0277%	353	0	353	8	361
35 Finance Treasury	4.20	0.0197%	251	0	251	6	257
36 ARA Regulatory	7.20	0.0338%	431	0	431	10	441
37 City Secretary	9.10	0.0427%	545	0	545	12	557
38 City Council	77.60	0.3645%	4,644	0	4,644	104	4,748
39 Police	6,397.15	30.0515%	382,852	0	382,852	8,591	391,443
40 Dept of Neighborhoods	148.00	0.6953%	8,857	0	8,857	199	9,056
41 Fire	4,209.76	19.7759%	251,942	0	251,942	5,654	257,596
42 Municipal Court	309.30	1.4530%	18,511	0	18,511	415	18,926
43 Solid Waste	438.70	2.0609%	26,255	0	26,255	589	26,844
44 Houston Airport System (HAS)	1,187.40	5.5780%	71,063	0	71,063	1,595	72,657
45 Housing & Community Development	159.20	0.7479%	9,528	0	9,528	214	9,741
46 Library	479.60	2.2530%	28,703	0	28,703	644	29,347
47 Parks & Recreation	747.40	3.5110%	44,730	0	44,730	1,004	45,734

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Certification Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$61,990	\$0	\$61,990	\$1,391	\$63,381
50 Fleet Mgmt	348.80	1.6385%	20,875	0	20,875	468	21,343
51 Planning & Development Other	60.20	0.2828%	3,603	0	3,603	81	3,684
52 Planning & Development Spec Rev	9.60	0.0451%	575	0	575	13	587
54 Finance Other	39.30	0.1846%	2,352	0	2,352	53	2,405
55 ARA Insurance	4.60	0.0216%	275	0	275	6	281
56 ARA BARC	102.80	0.4829%	6,152	0	6,152	138	6,290
57 ARA Parking	65.60	0.3082%	3,926	0	3,926	88	4,014
58 ARA Other	43.30	0.2034%	2,591	0	2,591	58	2,650
59 IT Public Services	0.30	0.0014%	18	0	18	0	18
60 Legal Insurance	51.50	0.2419%	3,082	0	3,082	69	3,151
61 Legal Wkr Comp	2.00	0.0094%	120	0	120	3	122
62 Mayor Cable TV	18.70	0.0878%	1,119	0	1,119	25	1,144
63 Mayor Other	42.20	0.1982%	2,526	0	2,526	57	2,582
64 TIRZ	12.10	0.0568%	724	0	724	16	740
65 HR Health Benefits	49.90	0.2344%	2,986	0	2,986	67	3,053
67 PWE Bldg Insp	500.40	2.3507%	29,948	0	29,948	672	30,620
68 PWE Stormwater	305.00	1.4328%	18,253	0	18,253	410	18,663
69 PWE DDSR	457.60	2.1496%	27,386	0	27,386	615	28,001
70 PWE Water & Sewer	2,019.50	9.4869%	120,861	0	120,861	2,712	123,574
71 PWE Houston Transtar	7.80	0.0366%	467	0	467	10	477
72 PWE Other	12.40	0.0583%	742	0	742	17	759
73 Houston Permit Center	46.30	0.2175%	2,771	0	2,771	62	2,833
74 CIP S/R Planning	11.80	0.0554%	706	0	706	16	722
75 CIP Sal Rec RE	33.20	0.1560%	1,987	0	1,987	45	2,032
76 CIP S/R Engrg	98.90	0.4646%	5,919	0	5,919	133	6,052
77 CIP S/R Constr	100.60	0.4726%	6,021	0	6,021	135	6,156
78 CIP S/R Eng/Const	15.30	0.0719%	916	0	916	21	936
79 CIP S/R Geo/Env	10.80	0.0507%	646	0	646	15	661
80 CIP S/R Other	23.30	0.1095%	1,394	0	1,394	31	1,426
81 CIP S/R GSD	34.20	0.1607%	2,047	0	2,047	46	2,093
94 HR-W.C.	31.70	0.1489%	1,897	0	1,897	43	1,940
95 HITS Other	53.10	0.2494%	3,178	0	3,178	71	3,249
Subtotal	21,287.28	100.0000%	1,273,985	0	1,273,985	28,004	1,301,988
Direct Bills					0		0
Total					\$1,273,985		\$1,301,988

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

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Contract Compliance Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	22	1.6832%	\$13,866	\$0	\$13,866	\$0	\$13,866
11 Finance Strategic Purchasing	95	7.2686%	59,875	0	59,875	0	59,875
12 ARA Director Office	15	1.1477%	9,454	0	9,454	0	9,454
16 HITS CIO	17	1.3007%	10,714	0	10,714	0	10,714
22 Mayor	4	0.3060%	2,521	0	2,521	63	2,584
23 Human Resources	34	2.6014%	21,429	0	21,429	532	21,961
24 Legal	3	0.2295%	1,891	0	1,891	47	1,938
25 City Controller's Office	6	0.4591%	3,782	0	3,782	94	3,875
27 Planning & Dev Admin	3	0.2295%	1,891	0	1,891	47	1,938
28 PWE Administration Indirect	855	65.4170%	538,874	0	538,874	13,369	552,243
29 CIP Sal Rec PWE	0	0.0000%	0	(86,705)	(86,705)	0	(86,705)
31 General Services	146	11.1706%	92,018	0	92,018	2,283	94,301
39 Police	50	3.8256%	31,513	0	31,513	782	32,295
40 Dept of Neighborhoods	12	0.9181%	7,563	0	7,563	188	7,751
41 Fire	7	0.5356%	4,412	0	4,412	109	4,521
42 Municipal Court	8	0.6121%	5,042	0	5,042	125	5,167
43 Solid Waste	10	0.7651%	6,303	0	6,303	156	6,459
47 Parks & Recreation	10	0.7651%	6,303	0	6,303	156	6,459
48 Health Department	2	0.1530%	1,261	0	1,261	31	1,292
50 Fleet Mgmt	8	0.6121%	5,042	0	5,042	125	5,167
Subtotal	1,307	100.0000%	823,753	(86,705)	737,048	18,107	755,155
Direct Bills					86,705		86,705
Total					\$823,753		\$841,860

Basis Units: Number of contracts monitored
Source: OBO Report

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Reporting & Analytics Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	480	0.8843%	\$2,962	\$0	\$2,962	\$0	\$2,962
11 Finance Strategic Purchasing	55	0.1013%	339	0	339	0	339
12 ARA Director Office	1,265	2.3304%	7,807	0	7,807	0	7,807
16 HITS CIO	524	0.9653%	3,234	0	3,234	0	3,234
21 Office Business Opportunity	121	0.2229%	747	0	747	0	747
22 Mayor	859	1.5825%	5,301	0	5,301	122	5,423
23 Human Resources	800	1.4738%	4,937	0	4,937	114	5,051
24 Legal	3,087	5.6870%	19,050	0	19,050	439	19,489
25 City Controller's Office	163	0.3003%	1,006	0	1,006	23	1,029
28 PWE Administration Indirect	13,346	24.5864%	82,361	0	82,361	1,896	84,257
31 General Services	4,466	8.2274%	27,561	0	27,561	634	28,195
32 HEC	512	0.9432%	3,160	0	3,160	73	3,232
37 City Secretary	5	0.0092%	31	0	31	1	32
38 City Council	344	0.6337%	2,123	0	2,123	49	2,172
39 Police	2,680	4.9372%	16,539	0	16,539	381	16,919
40 Dept of Neighborhoods	475	0.8751%	2,931	0	2,931	67	2,999
41 Fire	2,171	3.9995%	13,398	0	13,398	308	13,706
42 Municipal Court	918	1.6912%	5,665	0	5,665	130	5,796
43 Solid Waste	607	1.1182%	3,746	0	3,746	86	3,832
44 Houston Airport System (HAS)	5,961	10.9815%	36,786	0	36,786	847	37,633
45 Housing & Community Development	364	0.6706%	2,246	0	2,246	52	2,298
46 Library	508	0.9359%	3,135	0	3,135	72	3,207
47 Parks & Recreation	3,451	6.3575%	21,297	0	21,297	490	21,787
48 Health Department	3,035	5.5912%	18,730	0	18,730	431	19,161
50 Fleet Mgmt	7,845	14.4523%	48,413	0	48,413	1,114	49,527
51 Planning & Development Other	188	0.3463%	1,160	0	1,160	27	1,187
97 Other	52	0.0958%	321	0	321	7	328
Subtotal	54,282	100.0000%	334,985	0	334,985	7,363	342,348
Direct Bills					0		0
Total					\$334,985		\$342,348

Basis Units: Number of awards with S/MWDBE requirements
Source: OBO Report

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Dept Services Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	27	10.5882%	\$25,978	\$0	\$25,978	\$0	\$25,978
12 ARA Director Office	9	3.5294%	8,659	0	8,659	0	8,659
16 HITS CIO	10	3.9216%	9,621	0	9,621	0	9,621
22 Mayor	2	0.7843%	1,924	0	1,924	52	1,976
23 Human Resources	12	4.7059%	11,546	0	11,546	309	11,855
24 Legal	9	3.5294%	8,659	0	8,659	232	8,891
28 PWE Administration Indirect	69	27.0588%	66,388	0	66,388	1,780	68,168
31 General Services	21	8.2353%	20,205	0	20,205	542	20,747
39 Police	23	9.0196%	22,129	0	22,129	593	22,723
41 Fire	9	3.5294%	8,659	0	8,659	232	8,891
42 Municipal Court	1	0.3922%	962	0	962	26	988
43 Solid Waste	10	3.9216%	9,621	0	9,621	258	9,879
44 Houston Airport System (HAS)	4	1.5686%	3,849	0	3,849	103	3,952
46 Library	2	0.7843%	1,924	0	1,924	52	1,976
47 Parks & Recreation	1	0.3922%	962	0	962	26	988
48 Health Department	16	6.2745%	15,394	0	15,394	413	15,807
50 Fleet Mgmt	29	11.3725%	27,902	0	27,902	748	28,650
51 Planning & Development Other	1	0.3922%	962	0	962	26	988
Subtotal	255	100.0000%	245,347	0	245,347	5,390	250,737
Direct Bills					0		0
Total					\$245,347		\$250,737

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

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External Affairs & Outreach Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$233	\$0	\$233	\$0	\$233
5 Finance Financial Planning & Analysis	13.90	0.0653%	344	0	344	0	344
6 Finance City Council	5.00	0.0235%	124	0	124	0	124
7 Finance Reporting & Ops	11.90	0.0559%	294	0	294	0	294
8 Finance Internal Controls	2.70	0.0127%	67	0	67	0	67
9 Finance Grants	8.30	0.0390%	205	0	205	0	205
10 Finance Perform Mgmt	5.20	0.0244%	129	0	129	0	129
11 Finance Strategic Purchasing	40.30	0.1893%	997	0	997	0	997
12 ARA Director Office	5.10	0.0240%	126	0	126	0	126
13 ARA Financial Svcs	6.10	0.0287%	151	0	151	0	151
14 ARA Operations	95.50	0.4486%	2,363	0	2,363	0	2,363
15 ARA Payroll Services	47.30	0.2222%	1,170	0	1,170	0	1,170
16 HITS CIO	13.10	0.0615%	324	0	324	0	324
17 HITS EAS	32.80	0.1541%	812	0	812	0	812
18 HITS EIS	64.60	0.3035%	1,598	0	1,598	0	1,598
19 HITS Radio	30.10	0.1414%	745	0	745	0	745
20 HITS Project Mgmt Office	13.70	0.0644%	339	0	339	0	339
21 Office Business Opportunity	30.20	0.1419%	747	0	747	0	747
22 Mayor	37.20	0.1748%	920	0	920	21	941
23 Human Resources	181.90	0.8545%	4,501	0	4,501	101	4,602
24 Legal	120.00	0.5637%	2,969	0	2,969	67	3,036
25 City Controller's Office	60.30	0.2833%	1,492	0	1,492	33	1,526
26 Health Administration	60.30	0.2833%	1,492	0	1,492	33	1,526
27 Planning & Dev Admin	11.60	0.0545%	287	0	287	6	293
29 CIP Sal Rec PWE	7.60	0.0357%	188	0	188	4	192
30 HPD Police Records	88.97	0.4179%	2,201	0	2,201	49	2,251
31 General Services	225.90	1.0612%	5,590	0	5,590	125	5,715
32 HEC	229.20	1.0767%	5,671	0	5,671	127	5,798
34 Finance Public Fin	5.90	0.0277%	146	0	146	3	149
35 Finance Treasury	4.20	0.0197%	104	0	104	2	106
36 ARA Regulatory	7.20	0.0338%	178	0	178	4	182
37 City Secretary	9.10	0.0427%	225	0	225	5	230
38 City Council	77.60	0.3645%	1,920	0	1,920	43	1,963
39 Police	6,397.15	30.0515%	158,287	0	158,287	3,552	161,839
40 Dept of Neighborhoods	148.00	0.6953%	3,662	0	3,662	82	3,744
41 Fire	4,209.76	19.7759%	104,164	0	104,164	2,337	106,501
42 Municipal Court	309.30	1.4530%	7,653	0	7,653	172	7,825
43 Solid Waste	438.70	2.0609%	10,855	0	10,855	244	11,099
44 Houston Airport System (HAS)	1,187.40	5.5780%	29,380	0	29,380	659	30,040
45 Housing & Community Development	159.20	0.7479%	3,939	0	3,939	88	4,028
46 Library	479.60	2.2530%	11,867	0	11,867	266	12,133
47 Parks & Recreation	747.40	3.5110%	18,493	0	18,493	415	18,908

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External Affairs & Outreach Allocations

Dept:21 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$25,629	\$0	\$25,629	\$575	\$26,204
50 Fleet Mgmt	348.80	1.6385%	8,630	0	8,630	194	8,824
51 Planning & Development Other	60.20	0.2828%	1,490	0	1,490	33	1,523
52 Planning & Development Spec Rev	9.60	0.0451%	238	0	238	5	243
54 Finance Other	39.30	0.1846%	972	0	972	22	994
55 ARA Insurance	4.60	0.0216%	114	0	114	3	116
56 ARA BARC	102.80	0.4829%	2,544	0	2,544	57	2,601
57 ARA Parking	65.60	0.3082%	1,623	0	1,623	36	1,660
58 ARA Other	43.30	0.2034%	1,071	0	1,071	24	1,095
59 IT Public Services	0.30	0.0014%	7	0	7	0	8
60 Legal Insurance	51.50	0.2419%	1,274	0	1,274	29	1,303
61 Legal Wkr Comp	2.00	0.0094%	49	0	49	1	51
62 Mayor Cable TV	18.70	0.0878%	463	0	463	10	473
63 Mayor Other	42.20	0.1982%	1,044	0	1,044	23	1,068
64 TIRZ	12.10	0.0568%	299	0	299	7	306
65 HR Health Benefits	49.90	0.2344%	1,235	0	1,235	28	1,262
67 PWE Bldg Insp	500.40	2.3507%	12,382	0	12,382	278	12,659
68 PWE Stormwater	305.00	1.4328%	7,547	0	7,547	169	7,716
69 PWE DDSR	457.60	2.1496%	11,323	0	11,323	254	11,577
70 PWE Water & Sewer	2,019.50	9.4869%	49,969	0	49,969	1,121	51,091
71 PWE Houston Transtar	7.80	0.0366%	193	0	193	4	197
72 PWE Other	12.40	0.0583%	307	0	307	7	314
73 Houston Permit Center	46.30	0.2175%	1,146	0	1,146	26	1,171
74 CIP S/R Planning	11.80	0.0554%	292	0	292	7	299
75 CIP Sal Rec RE	33.20	0.1560%	821	0	821	18	840
76 CIP S/R Engrg	98.90	0.4646%	2,447	0	2,447	55	2,502
77 CIP S/R Constr	100.60	0.4726%	2,489	0	2,489	56	2,545
78 CIP S/R Eng/Const	15.30	0.0719%	379	0	379	8	387
79 CIP S/R Geo/Env	10.80	0.0507%	267	0	267	6	273
80 CIP S/R Other	23.30	0.1095%	577	0	577	13	589
81 CIP S/R GSD	34.20	0.1607%	846	0	846	19	865
94 HR-W.C.	31.70	0.1489%	784	0	784	18	802
95 HITS Other	53.10	0.2494%	1,314	0	1,314	29	1,343
Subtotal	21,287.28	100.0000%	526,720	0	526,720	11,578	538,298
Direct Bills					0		0
Total					\$526,720		\$538,298

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

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HAS Services Allocations

Dept:21 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

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Allocation Summary

Dept:21 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	563	13,866	2,962	25,978	233	0	0	43,601
5 Finance Financial Planning & Analysis	832	0	0	0	344	0	0	1,176
6 Finance City Council	299	0	0	0	124	0	0	423
7 Finance Reporting & Ops	712	0	0	0	294	0	0	1,007
8 Finance Internal Controls	162	0	0	0	67	0	0	228
9 Finance Grants	497	0	0	0	205	0	0	702
10 Finance Perform Mgmt	311	0	0	0	129	0	0	440
11 Finance Strategic Purchasing	2,412	59,875	339	0	997	0	0	63,623
12 ARA Director Office	305	9,454	7,807	8,659	126	0	0	26,351
13 ARA Financial Svcs	365	0	0	0	151	0	0	516
14 ARA Operations	5,715	0	0	0	2,363	0	0	8,078
15 ARA Payroll Services	2,831	0	0	0	1,170	0	0	4,001
16 HITS CIO	784	10,714	3,234	9,621	324	0	0	24,678
17 HITS EAS	1,963	0	0	0	812	0	0	2,775
18 HITS EIS	3,866	0	0	0	1,598	0	0	5,465
19 HITS Radio	1,801	0	0	0	745	0	0	2,546
20 HITS Project Mgmt Office	820	0	0	0	339	0	0	1,159
21 Office Business Opportunity	1,807	0	747	0	747	0	0	3,301
22 Mayor	2,276	2,584	5,423	1,976	941	0	0	13,200
23 Human Resources	11,130	21,961	5,051	11,855	4,602	0	0	54,599
24 Legal	7,343	1,938	19,489	8,891	3,036	0	0	40,697
25 City Controller's Office	3,690	3,875	1,029	0	1,526	0	0	10,120
26 Health Administration	3,690	0	0	0	1,526	0	0	5,215
27 Planning & Dev Admin	710	1,938	0	0	293	0	0	2,941
28 PWE Administration Indirect	0	552,243	84,257	68,168	0	0	0	704,667
29 CIP Sal Rec PWE	465	(86,705)	0	0	192	0	0	(86,048)
30 HPD Police Records	5,444	0	0	0	2,251	0	0	7,695
31 General Services	13,823	94,301	28,195	20,747	5,715	0	0	162,781
32 HEC	14,025	0	3,232	0	5,798	0	0	23,056
34 Finance Public Fin	361	0	0	0	149	0	0	510
35 Finance Treasury	257	0	0	0	106	0	0	363
36 ARA Regulatory	441	0	0	0	182	0	0	623
37 City Secretary	557	0	32	0	230	0	0	819
38 City Council	4,748	0	2,172	0	1,963	0	0	8,883
39 Police	391,443	32,295	16,919	22,723	161,839	0	0	625,219
40 Dept of Neighborhoods	9,056	7,751	2,999	0	3,744	0	0	23,550
41 Fire	257,596	4,521	13,706	8,891	106,501	0	0	391,216
42 Municipal Court	18,926	5,167	5,796	988	7,825	0	0	38,702
43 Solid Waste	26,844	6,459	3,832	9,879	11,099	0	0	58,113
44 Houston Airport System (HAS)	72,657	0	37,633	3,952	30,040	76,731	0	221,013

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Allocation Summary

Dept:21 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF	Total
45 Housing & Community Development	\$9,741	\$0	\$2,298	\$0	\$4,028	\$0	\$0	\$16,067
46 Library	29,347	0	3,207	1,976	12,133	0	0	46,663
47 Parks & Recreation	45,734	6,459	21,787	988	18,908	0	0	93,876
48 Health Department	63,381	1,292	19,161	15,807	26,204	0	0	125,845
50 Fleet Mgmt	21,343	5,167	49,527	28,650	8,824	0	0	113,512
51 Planning & Development Other	3,684	0	1,187	988	1,523	0	0	7,381
52 Planning & Development Spec Rev	587	0	0	0	243	0	0	830
54 Finance Other	2,405	0	0	0	994	0	0	3,399
55 ARA Insurance	281	0	0	0	116	0	0	398
56 ARA BARC	6,290	0	0	0	2,601	0	0	8,891
57 ARA Parking	4,014	0	0	0	1,660	0	0	5,674
58 ARA Other	2,650	0	0	0	1,095	0	0	3,745
59 IT Public Services	18	0	0	0	8	0	0	26
60 Legal Insurance	3,151	0	0	0	1,303	0	0	4,454
61 Legal Wkr Comp	122	0	0	0	51	0	0	173
62 Mayor Cable TV	1,144	0	0	0	473	0	0	1,617
63 Mayor Other	2,582	0	0	0	1,068	0	0	3,650
64 TIRZ	740	0	0	0	306	0	0	1,047
65 HR Health Benefits	3,053	0	0	0	1,262	0	0	4,316
67 PWE Bldg Insp	30,620	0	0	0	12,659	0	0	43,279
68 PWE Stormwater	18,663	0	0	0	7,716	0	0	26,379
69 PWE DDSR	28,001	0	0	0	11,577	0	0	39,577
70 PWE Water & Sewer	123,574	0	0	0	51,091	0	0	174,664
71 PWE Houston Transtar	477	0	0	0	197	0	0	675
72 PWE Other	759	0	0	0	314	0	0	1,072
73 Houston Permit Center	2,833	0	0	0	1,171	0	0	4,004
74 CIP S/R Planning	722	0	0	0	299	0	0	1,021
75 CIP Sal Rec RE	2,032	0	0	0	840	0	0	2,871
76 CIP S/R Engrg	6,052	0	0	0	2,502	0	0	8,554
77 CIP S/R Constr	6,156	0	0	0	2,545	0	0	8,701
78 CIP S/R Eng/Const	936	0	0	0	387	0	0	1,323
79 CIP S/R Geo/Env	661	0	0	0	273	0	0	934
80 CIP S/R Other	1,426	0	0	0	589	0	0	2,015
81 CIP S/R GSD	2,093	0	0	0	865	0	0	2,958
94 HR-W.C.	1,940	0	0	0	802	0	0	2,742
95 HITS Other	3,249	0	0	0	1,343	0	0	4,593
97 Other	0	0	328	0	0	0	0	328
Total	\$1,301,988	\$841,860	\$342,348	\$250,737	\$538,298	\$76,731	\$0	\$3,351,962

**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** – Costs are allocated to Mayor Other in the plan.
- **Other Services** – Costs are allocated to Mayor Other in the plan.

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:22 Mayor

Description		Amount	General Admin	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
Personnel Costs							
Salaries	S1	2,912,254	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)

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B. Incoming Costs - (Default Spread Salary%)

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
1 City Hall	\$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	338	67,139	7,188	5,284	12,102
3 Memberships	1,936	7	1,423	152	112	256
3 Accounting & Consult	1,817	7	1,335	143	105	241
3 Other Misc	1,905	7	1,400	150	110	252
Subtotal - Non-Departmental-Gen Gov	97,034	359	71,297	7,633	5,612	12,851
5 Financial Plg & Analysis	4,947	267	3,817	409	300	688
Subtotal - Finance Financial Plg & Analysis	4,947	267	3,817	409	300	688
7 Gen Acctng	2,310	131	1,787	191	141	322
7 Fixed Assets	1,231	68	950	102	75	171
7 Auditing Svcs	1,802	0	1,319	141	104	238
7 Fin Operations	681	40	528	57	42	95
Subtotal - Finance Reporting & Ops	6,024	239	4,585	491	361	826
8 Internal Controls	1,834	76	1,398	150	110	252
Subtotal - Finance Internal Controls	1,834	76	1,398	150	110	252
9 Cost Accounting	227	15	177	19	14	32
9 Trust Funds Mgmt (TFM)	457	33	359	38	28	65
Subtotal - Finance Grants	683	48	535	57	42	97
10 Perf Mgmt Svcs	1,764	59	1,334	143	105	241
Subtotal - Finance Perform Mgmt	1,764	59	1,334	143	105	241
11 Purchasing	5,781	409	4,532	485	357	817
Subtotal - Finance Strategic Purchasing	5,781	409	4,532	485	357	817
13 Budgeting & Accounting Support	39,301	2,015	30,246	3,238	2,381	5,452
13 Accounts Payable	27,149	1,385	20,888	2,236	1,644	3,765
Subtotal - ARA Financial Svcs	66,449	3,400	51,134	5,474	4,025	9,217
14 Mailroom	8,924	786	7,109	761	560	1,281

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

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
14 Property	\$1,320	\$87	\$1,031	\$110	\$81	\$186
14 Records	1,360	106	1,073	115	84	193
14 3-1-1 Svcs	39,694	3,222	31,417	3,363	2,473	5,663
Subtotal - ARA Operations	51,299	4,201	40,629	4,350	3,198	7,323
15 Payroll Svcs	8,024	487	6,231	667	490	1,123
Subtotal - ARA Payroll Services	8,024	487	6,231	667	490	1,123
17 Enterprise Appl	8,930	720	7,064	756	556	1,273
17 IT ERP	7,091	290	5,403	578	425	974
17 EGIS	792	43	611	65	48	110
Subtotal - HITS EAS	16,812	1,053	13,079	1,400	1,029	2,357
18 Client Svcs	50,804	5,472	41,197	4,410	3,243	7,426
18 NW Data	23,233	1,626	18,198	1,948	1,432	3,280
18 NW Voice	10,790	713	8,421	901	663	1,518
18 Enterprise Optns	10,858	688	8,453	905	665	1,524
Subtotal - HITS EIS	95,685	8,498	76,268	8,165	6,003	13,747
19 IT Radio Svcs	4,271	191	3,267	350	257	589
Subtotal - HITS Radio	4,271	191	3,267	350	257	589
20 Enterprise Project Mgmt	1,214	72	942	101	74	170
20 Departmental Project Mgmt	8,540	546	6,651	712	523	1,199
Subtotal - HITS Project Mgmt Office	9,754	617	7,592	813	598	1,369
21 Certification	2,226	50	1,666	178	131	300
21 Contract Compliance	2,521	63	1,891	202	149	341
21 Reporting & Analytics	5,301	122	3,970	425	312	716
21 Dept Services	1,924	52	1,446	155	114	261
21 External Affairs & Outreach	920	21	689	74	54	124
Subtotal - Office Business Opportunity	12,893	307	9,663	1,034	761	1,742
22 City Mayor Admin	0	6,753	4,944	529	389	891
Subtotal - Mayor	0	6,753	4,944	529	389	891
23 Selection	0	4,576	3,350	359	264	604

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

Dept:22 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs
23 Personnel Svcs	\$0	\$3,074	\$2,251	\$241	\$177	\$406
Subtotal - Human Resources	0	7,650	5,601	600	441	1,009
24 Legal Svcs	0	510,522	373,730	40,010	29,416	67,365
24 Inspector General	0	8,726	6,388	684	503	1,151
Subtotal - Legal	0	519,248	380,118	40,694	29,919	68,517
25 Controller Fin Svcs	0	14,858	10,877	1,164	856	1,961
Subtotal - City Controller's Office	0	14,858	10,877	1,164	856	1,961
31 Building Svcs	0	137,449	100,620	10,772	7,920	18,137
31 Utilities	0	67,644	49,519	5,301	3,898	8,926
31 Real Estate	0	28,934	21,181	2,268	1,667	3,818
Subtotal - General Services	0	234,028	171,321	18,341	13,485	30,881
Total Incoming	478,876	802,750	938,221	100,443	73,847	169,115
C. Total Allocated		\$5,440,384	\$4,452,152	\$474,610	\$344,507	\$169,115
			81.84%	8.72%	6.33%	3.11%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$1,706	\$0	\$1,706	\$0	\$1,706
5 Finance Financial Planning & Analysis	13.90	0.0653%	2,523	0	2,523	0	2,523
6 Finance City Council	5.00	0.0235%	908	0	908	0	908
7 Finance Reporting & Ops	11.90	0.0559%	2,160	0	2,160	0	2,160
8 Finance Internal Controls	2.70	0.0127%	490	0	490	0	490
9 Finance Grants	8.30	0.0390%	1,507	0	1,507	0	1,507
10 Finance Perform Mgmt	5.20	0.0244%	944	0	944	0	944
11 Finance Strategic Purchasing	40.30	0.1893%	7,316	0	7,316	0	7,316
12 ARA Director Office	5.10	0.0240%	926	0	926	0	926
13 ARA Financial Svcs	6.10	0.0287%	1,107	0	1,107	0	1,107
14 ARA Operations	95.50	0.4486%	17,337	0	17,337	0	17,337
15 ARA Payroll Services	47.30	0.2222%	8,587	0	8,587	0	8,587
16 HITS CIO	13.10	0.0615%	2,378	0	2,378	0	2,378
17 HITS EAS	32.80	0.1541%	5,955	0	5,955	0	5,955
18 HITS EIS	64.60	0.3035%	11,727	0	11,727	0	11,727
19 HITS Radio	30.10	0.1414%	5,464	0	5,464	0	5,464
20 HITS Project Mgmt Office	13.70	0.0644%	2,487	0	2,487	0	2,487
21 Office Business Opportunity	30.20	0.1419%	5,483	0	5,483	0	5,483
22 Mayor	37.20	0.1748%	6,753	0	6,753	0	6,753
23 Human Resources	181.90	0.8545%	33,022	0	33,022	5,136	38,158
24 Legal	120.00	0.5637%	21,785	0	21,785	3,388	25,173
25 City Controller's Office	60.30	0.2833%	10,947	0	10,947	1,702	12,649
26 Health Administration	60.30	0.2833%	10,947	0	10,947	1,702	12,649
27 Planning & Dev Admin	11.60	0.0545%	2,106	0	2,106	327	2,433
29 CIP Sal Rec PWE	7.60	0.0357%	1,380	0	1,380	215	1,594
30 HPD Police Records	88.97	0.4179%	16,152	0	16,152	2,512	18,663
31 General Services	225.90	1.0612%	41,010	0	41,010	6,378	47,388
32 HEC	229.20	1.0767%	41,609	0	41,609	6,471	48,080
34 Finance Public Fin	5.90	0.0277%	1,071	0	1,071	167	1,238
35 Finance Treasury	4.20	0.0197%	762	0	762	119	881
36 ARA Regulatory	7.20	0.0338%	1,307	0	1,307	203	1,510
37 City Secretary	9.10	0.0427%	1,652	0	1,652	257	1,909
38 City Council	77.60	0.3645%	14,088	0	14,088	2,191	16,278
39 Police	6,397.15	30.0515%	1,161,339	0	1,161,339	180,608	1,341,947
40 Dept of Neighborhoods	148.00	0.6953%	26,868	0	26,868	4,178	31,046
41 Fire	4,209.76	19.7759%	764,240	0	764,240	118,852	883,093
42 Municipal Court	309.30	1.4530%	56,150	0	56,150	8,732	64,883
43 Solid Waste	438.70	2.0609%	79,642	0	79,642	12,386	92,027
44 Houston Airport System (HAS)	1,187.40	5.5780%	215,561	0	215,561	33,523	249,084
45 Housing & Community Development	159.20	0.7479%	28,901	0	28,901	4,495	33,396
46 Library	479.60	2.2530%	87,067	0	87,067	13,540	100,607
47 Parks & Recreation	747.40	3.5110%	135,683	0	135,683	21,101	156,784

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City Mayor Admin Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$188,039	\$0	\$188,039	\$29,243	\$217,283
50 Fleet Mgmt	348.80	1.6385%	63,321	0	63,321	9,848	73,169
51 Planning & Development Other	60.20	0.2828%	10,929	0	10,929	1,700	12,628
52 Planning & Development Spec Rev	9.60	0.0451%	1,743	0	1,743	271	2,014
54 Finance Other	39.30	0.1846%	7,135	0	7,135	1,110	8,244
55 ARA Insurance	4.60	0.0216%	835	0	835	130	965
56 ARA BARC	102.80	0.4829%	18,662	0	18,662	2,902	21,565
57 ARA Parking	65.60	0.3082%	11,909	0	11,909	1,852	13,761
58 ARA Other	43.30	0.2034%	7,861	0	7,861	1,222	9,083
59 IT Public Services	0.30	0.0014%	54	0	54	8	63
60 Legal Insurance	51.50	0.2419%	9,349	0	9,349	1,454	10,803
61 Legal Wkr Comp	2.00	0.0094%	363	0	363	56	420
62 Mayor Cable TV	18.70	0.0878%	3,395	0	3,395	528	3,923
63 Mayor Other	42.20	0.1982%	7,661	0	7,661	1,191	8,852
64 TIRZ	12.10	0.0568%	2,197	0	2,197	342	2,538
65 HR Health Benefits	49.90	0.2344%	9,059	0	9,059	1,409	10,468
67 PWE Bldg Insp	500.40	2.3507%	90,843	0	90,843	14,128	104,970
68 PWE Stormwater	305.00	1.4328%	55,370	0	55,370	8,611	63,981
69 PWE DDSR	457.60	2.1496%	83,073	0	83,073	12,919	95,992
70 PWE Water & Sewer	2,019.50	9.4869%	366,620	0	366,620	57,016	423,636
71 PWE Houston Transtar	7.80	0.0366%	1,416	0	1,416	220	1,636
72 PWE Other	12.40	0.0583%	2,251	0	2,251	350	2,601
73 Houston Permit Center	46.30	0.2175%	8,405	0	8,405	1,307	9,712
74 CIP S/R Planning	11.80	0.0554%	2,142	0	2,142	333	2,475
75 CIP Sal Rec RE	33.20	0.1560%	6,027	0	6,027	937	6,964
76 CIP S/R Engrg	98.90	0.4646%	17,954	0	17,954	2,792	20,747
77 CIP S/R Constr	100.60	0.4726%	18,263	0	18,263	2,840	21,103
78 CIP S/R Eng/Const	15.30	0.0719%	2,778	0	2,778	432	3,210
79 CIP S/R Geo/Env	10.80	0.0507%	1,961	0	1,961	305	2,266
80 CIP S/R Other	23.30	0.1095%	4,230	0	4,230	658	4,888
81 CIP S/R GSD	34.20	0.1607%	6,209	0	6,209	966	7,174
94 HR-W.C.	31.70	0.1489%	5,755	0	5,755	895	6,650
95 HITS Other	53.10	0.2494%	9,640	0	9,640	1,499	11,139
Subtotal	21,287.28	100.0000%	3,864,495	0	3,864,495	587,657	4,452,152
Direct Bills					0		0
Total					\$3,864,495		\$4,452,152

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

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Agenda Office Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 City Council	100	100.0000%	\$411,697	\$0	\$411,697	\$62,913	\$474,610
Subtotal	100	100.0000%	411,697	0	411,697	62,913	474,610
Direct Bills					0		0
Total					\$411,697		\$474,610

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

CITY OF HOUSTON, TEXAS
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I Gov Relats Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor Other	100	100.0000%	\$298,253	\$0	\$298,253	\$46,254	\$344,507
Subtotal	100	100.0000%	298,253	0	298,253	46,254	344,507
Direct Bills					0		0
Total					\$298,253		\$344,507

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

CITY OF HOUSTON, TEXAS
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Other Svcs Allocations

Dept:22 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor Other	100	100.0000%	\$63,189	\$0	\$63,189	\$105,926	\$169,115
Subtotal	100	100.0000%	63,189	0	63,189	105,926	169,115
Direct Bills					0		0
Total					\$63,189		\$169,115

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:22 Mayor

Department	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	1,706	0	0	0	1,706
5 Finance Financial Planning & Analysis	2,523	0	0	0	2,523
6 Finance City Council	908	0	0	0	908
7 Finance Reporting & Ops	2,160	0	0	0	2,160
8 Finance Internal Controls	490	0	0	0	490
9 Finance Grants	1,507	0	0	0	1,507
10 Finance Perform Mgmt	944	0	0	0	944
11 Finance Strategic Purchasing	7,316	0	0	0	7,316
12 ARA Director Office	926	0	0	0	926
13 ARA Financial Svcs	1,107	0	0	0	1,107
14 ARA Operations	17,337	0	0	0	17,337
15 ARA Payroll Services	8,587	0	0	0	8,587
16 HITS CIO	2,378	0	0	0	2,378
17 HITS EAS	5,955	0	0	0	5,955
18 HITS EIS	11,727	0	0	0	11,727
19 HITS Radio	5,464	0	0	0	5,464
20 HITS Project Mgmt Office	2,487	0	0	0	2,487
21 Office Business Opportunity	5,483	0	0	0	5,483
22 Mayor	6,753	0	0	0	6,753
23 Human Resources	38,158	0	0	0	38,158
24 Legal	25,173	0	0	0	25,173
25 City Controller's Office	12,649	0	0	0	12,649
26 Health Administration	12,649	0	0	0	12,649
27 Planning & Dev Admin	2,433	0	0	0	2,433
29 CIP Sal Rec PWE	1,594	0	0	0	1,594
30 HPD Police Records	18,663	0	0	0	18,663
31 General Services	47,388	0	0	0	47,388
32 HEC	48,080	0	0	0	48,080
34 Finance Public Fin	1,238	0	0	0	1,238
35 Finance Treasury	881	0	0	0	881
36 ARA Regulatory	1,510	0	0	0	1,510
37 City Secretary	1,909	0	0	0	1,909
38 City Council	16,278	474,610	0	0	490,888
39 Police	1,341,947	0	0	0	1,341,947
40 Dept of Neighborhoods	31,046	0	0	0	31,046
41 Fire	883,093	0	0	0	883,093
42 Municipal Court	64,883	0	0	0	64,883
43 Solid Waste	92,027	0	0	0	92,027
44 Houston Airport System (HAS)	249,084	0	0	0	249,084
45 Housing & Community Development	33,396	0	0	0	33,396

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:22 Mayor

Department	City Mayor Admin	Agenda Office	I Gov Relats	Other Svcs	Total
46 Library	\$100,607	\$0	\$0	\$0	\$100,607
47 Parks & Recreation	156,784	0	0	0	156,784
48 Health Department	217,283	0	0	0	217,283
50 Fleet Mgmt	73,169	0	0	0	73,169
51 Planning & Development Other	12,628	0	0	0	12,628
52 Planning & Development Spec Rev	2,014	0	0	0	2,014
54 Finance Other	8,244	0	0	0	8,244
55 ARA Insurance	965	0	0	0	965
56 ARA BARC	21,565	0	0	0	21,565
57 ARA Parking	13,761	0	0	0	13,761
58 ARA Other	9,083	0	0	0	9,083
59 IT Public Services	63	0	0	0	63
60 Legal Insurance	10,803	0	0	0	10,803
61 Legal Wkr Comp	420	0	0	0	420
62 Mayor Cable TV	3,923	0	0	0	3,923
63 Mayor Other	8,852	0	344,507	169,115	522,474
64 TIRZ	2,538	0	0	0	2,538
65 HR Health Benefits	10,468	0	0	0	10,468
67 PWE Bldg Insp	104,970	0	0	0	104,970
68 PWE Stormwater	63,981	0	0	0	63,981
69 PWE DDSR	95,992	0	0	0	95,992
70 PWE Water & Sewer	423,636	0	0	0	423,636
71 PWE Houston Transtar	1,636	0	0	0	1,636
72 PWE Other	2,601	0	0	0	2,601
73 Houston Permit Center	9,712	0	0	0	9,712
74 CIP S/R Planning	2,475	0	0	0	2,475
75 CIP Sal Rec RE	6,964	0	0	0	6,964
76 CIP S/R Engrg	20,747	0	0	0	20,747
77 CIP S/R Constr	21,103	0	0	0	21,103
78 CIP S/R Eng/Const	3,210	0	0	0	3,210
79 CIP S/R Geo/Env	2,266	0	0	0	2,266
80 CIP S/R Other	4,888	0	0	0	4,888
81 CIP S/R GSD	7,174	0	0	0	7,174
94 HR-W.C.	6,650	0	0	0	6,650
95 HITS Other	11,139	0	0	0	11,139
Total	\$4,452,152	\$474,610	\$344,507	\$169,115	\$5,440,384

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES

FY 2016
4/25/2017

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:23 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
<i>Salary % Split</i>			<i>1.98%</i>	<i>5.13%</i>	<i>8.32%</i>	<i>2.87%</i>	<i>81.69%</i>
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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
2 Equip Deprec	\$4,069	\$0	\$213	\$346	\$119	\$3,391
Subtotal - Equipment Depreciation	4,069	0	213	346	119	3,391
3 Insurance Retirees	81,114	300	4,264	6,913	2,387	67,850
3 Memberships	1,719	6	90	146	51	1,438
3 Accounting & Consult	36,839	140	1,937	3,140	1,084	30,818
3 Other Misc	1,336	5	70	114	39	1,118
3 Walker Rent	688,400	2,543	36,185	58,671	20,256	575,831
Subtotal - Non-Departmental-Gen Gov	809,408	2,994	42,546	68,984	23,817	677,055
5 Financial Plg & Analysis	100,322	5,417	5,538	8,979	3,100	88,122
Subtotal - Finance Financial Plg & Analysis	100,322	5,417	5,538	8,979	3,100	88,122
7 Gen Acctng	46,850	2,658	2,593	4,204	1,451	41,259
7 Fixed Assets	259	14	14	23	8	228
7 Auditing Svcs	36,549	0	1,914	3,104	1,072	30,460
7 Fin Operations	5,476	321	304	492	170	4,831
Subtotal - Finance Reporting & Ops	89,134	2,993	4,825	7,823	2,701	76,778
8 Internal Controls	1,286	53	70	114	39	1,116
Subtotal - Finance Internal Controls	1,286	53	70	114	39	1,116
9 Cost Accounting	1,821	120	102	165	57	1,617
9 Trust Funds Mgmt (TFM)	3,670	268	206	334	115	3,282
Subtotal - Finance Grants	5,491	388	308	499	172	4,899
10 Perf Mgmt Svcs	14,181	471	767	1,244	430	12,211
Subtotal - Finance Perform Mgmt	14,181	471	767	1,244	430	12,211
11 Purchasing	41,916	2,966	2,350	3,811	1,316	37,404
Subtotal - Finance Strategic Purchasing	41,916	2,966	2,350	3,811	1,316	37,404
14 Mailroom	19,831	1,747	1,130	1,832	633	17,984
14 Records	6,652	518	376	609	210	5,976
14 3-1-1 Svcs	23,666	1,921	1,340	2,173	750	21,324

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
Subtotal - ARA Operations	\$50,150	\$4,186	\$2,846	\$4,614	\$1,593	\$45,283
15 Payroll Svcs	39,235	2,383	2,180	3,534	1,220	34,684
Subtotal - ARA Payroll Services	39,235	2,383	2,180	3,534	1,220	34,684
17 Enterprise Appl	162,057	13,075	9,172	14,871	5,134	145,955
17 IT ERP	28,048	1,146	1,529	2,479	856	24,331
17 EGIS *	966	53	46	61	19	893
Subtotal - HITS EAS	191,071	14,274	10,746	17,412	6,009	171,178
18 Client Svcs	125,284	13,494	7,268	11,784	4,069	115,657
18 NW Data	44,354	3,103	2,485	4,030	1,391	39,551
18 NW Voice	20,599	1,361	1,150	1,865	644	18,301
18 Enterprise Optns	220,197	13,956	12,263	19,883	6,865	195,143
Subtotal - HITS EIS	410,434	31,914	23,166	37,562	12,968	368,652
20 Enterprise Project Mgmt	5,938	352	329	534	184	5,242
20 Departmental Project Mgmt	100,704	6,434	5,611	9,097	3,141	89,288
Subtotal - HITS Project Mgmt Office	106,642	6,785	5,940	9,632	3,325	94,530
21 Certification	10,886	244	583	945	326	9,276
21 Contract Compliance	21,429	532	1,150	1,865	644	18,302
21 Reporting & Analytics	4,937	114	265	429	148	4,209
21 Dept Services	11,546	309	621	1,007	348	9,880
21 External Affairs & Outreach	4,501	101	241	391	135	3,835
Subtotal - Office Business Opportunity	53,299	1,300	2,859	4,636	1,601	45,502
22 City Mayor Admin	33,022	5,136	1,998	3,240	1,119	31,801
Subtotal - Mayor	33,022	5,136	1,998	3,240	1,119	31,801
23 Selection	0	14,643	767	1,243	429	12,203
23 Personnel Svcs	0	15,034	787	1,277	441	12,529
Subtotal - Human Resources	0	29,677	1,554	2,520	870	24,732
24 Legal Svcs	0	67,447	3,532	5,727	1,977	56,210

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
24 Inspector General	\$0	\$47,370	\$2,481	\$4,022	\$1,389	\$39,478
Subtotal - Legal	0	114,817	6,013	9,750	3,366	95,688
25 Controller Fin Svcs	0	301,303	15,779	25,585	8,833	251,105
Subtotal - City Controller's Office	0	301,303	15,779	25,585	8,833	251,105
31 In-House Renov	0	361	19	31	11	301
31 Real Estate	0	22,490	1,178	1,910	659	18,743
Subtotal - General Services	0	22,850	1,197	1,940	670	19,044
Total Incoming	1,949,659	549,905	130,896	212,223	73,269	2,083,177
C. Total Allocated		\$40,960,327	\$1,054,539	\$1,806,031	\$596,112	\$37,503,644
			2.57%	4.41%	1.46%	91.56%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Selection Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	40	0.7138%	\$7,321	\$0	\$7,321	\$0	\$7,321
12 ARA Director Office	157	2.8016%	28,737	0	28,737	0	28,737
16 HITS CIO	26	0.4640%	4,759	0	4,759	0	4,759
21 Office Business Opportunity	6	0.1071%	1,098	0	1,098	0	1,098
22 Mayor	25	0.4461%	4,576	0	4,576	0	4,576
23 Human Resources	80	1.4276%	14,643	0	14,643	0	14,643
24 Legal	27	0.4818%	4,942	0	4,942	148	5,090
25 City Controller's Office	9	0.1606%	1,647	0	1,647	49	1,697
27 Planning & Dev Admin	40	0.7138%	7,321	0	7,321	219	7,540
28 PWE Administration Indirect	3	0.0535%	549	0	549	16	566
29 CIP Sal Rec PWE	73	1.3026%	13,362	0	13,362	399	13,761
31 General Services	28	0.4996%	5,125	0	5,125	153	5,278
32 HEC	64	1.1420%	11,714	0	11,714	350	12,064
37 City Secretary	3	0.0535%	549	0	549	16	566
38 City Council	75	1.3383%	13,728	0	13,728	410	14,138
39 Police	1,329	23.7152%	243,257	0	243,257	7,262	250,519
40 Dept of Neighborhoods	17	0.3034%	3,112	0	3,112	93	3,205
41 Fire	1,095	19.5396%	200,426	0	200,426	5,984	206,410
42 Municipal Court	44	0.7852%	8,054	0	8,054	240	8,294
43 Solid Waste	194	3.4618%	35,509	0	35,509	1,060	36,569
44 Houston Airport System (HAS)	184	3.2834%	33,679	0	33,679	1,005	34,684
45 Housing & Community Development	34	0.6067%	6,223	0	6,223	186	6,409
46 Library	143	2.5517%	26,174	0	26,174	781	26,956
47 Parks & Recreation	476	8.4939%	87,126	0	87,126	2,601	89,727
48 Health Department	267	4.7645%	48,871	0	48,871	1,459	50,330
49 Convention & Entertainment	1	0.0178%	183	0	183	5	189
50 Fleet Mgmt	100	1.7844%	18,304	0	18,304	546	18,850
51 Planning & Development Other	2	0.0357%	366	0	366	11	377
52 Planning & Development Spec Rev	31	0.5532%	5,674	0	5,674	169	5,844
67 PWE Bldg Insp	146	2.6053%	26,723	0	26,723	798	27,521
68 PWE Stormwater	122	2.1770%	22,331	0	22,331	667	22,997
69 PWE DDSR	134	2.3911%	24,527	0	24,527	732	25,259
70 PWE Water & Sewer	629	11.2241%	115,130	0	115,130	3,437	118,568
Subtotal	5,604	100.0000%	1,025,741	0	1,025,741	28,798	1,054,539
Direct Bills					0		0
Total					\$1,025,741		\$1,054,539

Basis Units: Number of selections per department
Source: Selection Analysis

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Personnel Svcs Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9.40	0.0442%	\$777	\$0	\$777	\$0	\$777
5 Finance Financial Planning & Analysis	13.90	0.0653%	1,149	0	1,149	0	1,149
6 Finance City Council	5.00	0.0235%	413	0	413	0	413
7 Finance Reporting & Ops	11.90	0.0559%	984	0	984	0	984
8 Finance Internal Controls	2.70	0.0127%	223	0	223	0	223
9 Finance Grants	8.30	0.0390%	686	0	686	0	686
10 Finance Perform Mgmt	5.20	0.0244%	430	0	430	0	430
11 Finance Strategic Purchasing	40.30	0.1893%	3,331	0	3,331	0	3,331
12 ARA Director Office	5.10	0.0240%	422	0	422	0	422
13 ARA Financial Svcs	6.10	0.0287%	504	0	504	0	504
14 ARA Operations	95.50	0.4486%	7,893	0	7,893	0	7,893
15 ARA Payroll Services	47.30	0.2222%	3,909	0	3,909	0	3,909
16 HITS CIO	13.10	0.0615%	1,083	0	1,083	0	1,083
17 HITS EAS	32.80	0.1541%	2,711	0	2,711	0	2,711
18 HITS EIS	64.60	0.3035%	5,339	0	5,339	0	5,339
19 HITS Radio	30.10	0.1414%	2,488	0	2,488	0	2,488
20 HITS Project Mgmt Office	13.70	0.0644%	1,132	0	1,132	0	1,132
21 Office Business Opportunity	30.20	0.1419%	2,496	0	2,496	0	2,496
22 Mayor	37.20	0.1748%	3,074	0	3,074	0	3,074
23 Human Resources	181.90	0.8545%	15,034	0	15,034	0	15,034
24 Legal	120.00	0.5637%	9,918	0	9,918	272	10,189
25 City Controller's Office	60.30	0.2833%	4,984	0	4,984	136	5,120
26 Health Administration	60.30	0.2833%	4,984	0	4,984	136	5,120
27 Planning & Dev Admin	11.60	0.0545%	959	0	959	26	985
29 CIP Sal Rec PWE	7.60	0.0357%	628	0	628	17	645
30 HPD Police Records	88.97	0.4179%	7,353	0	7,353	201	7,554
31 General Services	225.90	1.0612%	18,670	0	18,670	511	19,181
32 HEC	229.20	1.0767%	18,943	0	18,943	519	19,461
34 Finance Public Fin	5.90	0.0277%	488	0	488	13	501
35 Finance Treasury	4.20	0.0197%	347	0	347	10	357
36 ARA Regulatory	7.20	0.0338%	595	0	595	16	611
37 City Secretary	9.10	0.0427%	752	0	752	21	773
38 City Council	77.60	0.3645%	6,413	0	6,413	176	6,589
39 Police	6,397.15	30.0515%	528,708	0	528,708	14,477	543,185
40 Dept of Neighborhoods	148.00	0.6953%	12,232	0	12,232	335	12,567
41 Fire	4,209.76	19.7759%	347,926	0	347,926	9,527	357,453
42 Municipal Court	309.30	1.4530%	25,563	0	25,563	700	26,263
43 Solid Waste	438.70	2.0609%	36,257	0	36,257	993	37,250
44 Houston Airport System (HAS)	1,187.40	5.5780%	98,136	0	98,136	2,687	100,823
45 Housing & Community Development	159.20	0.7479%	13,157	0	13,157	360	13,518
46 Library	479.60	2.2530%	39,638	0	39,638	1,085	40,723
47 Parks & Recreation	747.40	3.5110%	61,771	0	61,771	1,691	63,462

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Personnel Svcs Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	1,035.80	4.8658%	\$85,606	\$0	\$85,606	\$2,344	\$87,950
50 Fleet Mgmt	348.80	1.6385%	28,827	0	28,827	789	29,617
51 Planning & Development Other	60.20	0.2828%	4,975	0	4,975	136	5,112
52 Planning & Development Spec Rev	9.60	0.0451%	793	0	793	22	815
54 Finance Other	39.30	0.1846%	3,248	0	3,248	89	3,337
55 ARA Insurance	4.60	0.0216%	380	0	380	10	391
56 ARA BARC	102.80	0.4829%	8,496	0	8,496	233	8,729
57 ARA Parking	65.60	0.3082%	5,422	0	5,422	148	5,570
58 ARA Other	43.30	0.2034%	3,579	0	3,579	98	3,677
59 IT Public Services	0.30	0.0014%	25	0	25	1	25
60 Legal Insurance	51.50	0.2419%	4,256	0	4,256	117	4,373
61 Legal Wkr Comp	2.00	0.0094%	165	0	165	5	170
62 Mayor Cable TV	18.70	0.0878%	1,546	0	1,546	42	1,588
63 Mayor Other	42.20	0.1982%	3,488	0	3,488	96	3,583
64 TIRZ	12.10	0.0568%	1,000	0	1,000	27	1,027
65 HR Health Benefits	49.90	0.2344%	4,124	0	4,124	113	4,237
67 PWE Bldg Insp	500.40	2.3507%	41,357	0	41,357	1,132	42,489
68 PWE Stormwater	305.00	1.4328%	25,207	0	25,207	690	25,898
69 PWE DDSR	457.60	2.1496%	37,819	0	37,819	1,036	38,855
70 PWE Water & Sewer	2,019.50	9.4869%	166,906	0	166,906	4,570	171,477
71 PWE Houston Transtar	7.80	0.0366%	645	0	645	18	662
72 PWE Other	12.40	0.0583%	1,025	0	1,025	28	1,053
73 Houston Permit Center	46.30	0.2175%	3,827	0	3,827	105	3,931
74 CIP S/R Planning	11.80	0.0554%	975	0	975	27	1,002
75 CIP Sal Rec RE	33.20	0.1560%	2,744	0	2,744	75	2,819
76 CIP S/R Engrg	98.90	0.4646%	8,174	0	8,174	224	8,398
77 CIP S/R Constr	100.60	0.4726%	8,314	0	8,314	228	8,542
78 CIP S/R Eng/Const	15.30	0.0719%	1,265	0	1,265	35	1,299
79 CIP S/R Geo/Env	10.80	0.0507%	893	0	893	24	917
80 CIP S/R Other	23.30	0.1095%	1,926	0	1,926	53	1,978
81 CIP S/R GSD	34.20	0.1607%	2,827	0	2,827	77	2,904
94 HR-W.C.	31.70	0.1489%	2,620	0	2,620	72	2,692
95 HITS Other	53.10	0.2494%	4,389	0	4,389	120	4,509
Subtotal	21,287.28	100.0000%	1,759,338	0	1,759,338	46,693	1,806,031
Direct Bills					0		0
Total					\$1,759,338		\$1,806,031

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

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Classified Testing Allocations

Dept:23 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Police	268	12.7437%	\$73,912	\$0	\$73,912	\$2,054	\$75,967
41 Fire	1,835	87.2563%	506,078	0	506,078	14,067	520,145
Subtotal	2,103	100.0000%	579,991	0	579,991	16,121	596,112
Direct Bills					0		0
Total					\$579,991		\$596,112

Basis Units: Number of classified employees tested

Source: HR Testing Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:23 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	7,321	777	0	0	8,098
5 Finance Financial Planning & Analysis	0	1,149	0	0	1,149
6 Finance City Council	0	413	0	0	413
7 Finance Reporting & Ops	0	984	0	0	984
8 Finance Internal Controls	0	223	0	0	223
9 Finance Grants	0	686	0	0	686
10 Finance Perform Mgmt	0	430	0	0	430
11 Finance Strategic Purchasing	0	3,331	0	0	3,331
12 ARA Director Office	28,737	422	0	0	29,158
13 ARA Financial Svcs	0	504	0	0	504
14 ARA Operations	0	7,893	0	0	7,893
15 ARA Payroll Services	0	3,909	0	0	3,909
16 HITS CIO	4,759	1,083	0	0	5,842
17 HITS EAS	0	2,711	0	0	2,711
18 HITS EIS	0	5,339	0	0	5,339
19 HITS Radio	0	2,488	0	0	2,488
20 HITS Project Mgmt Office	0	1,132	0	0	1,132
21 Office Business Opportunity	1,098	2,496	0	0	3,594
22 Mayor	4,576	3,074	0	0	7,650
23 Human Resources	14,643	15,034	0	0	29,677
24 Legal	5,090	10,189	0	0	15,279
25 City Controller's Office	1,697	5,120	0	0	6,817
26 Health Administration	0	5,120	0	0	5,120
27 Planning & Dev Admin	7,540	985	0	0	8,525
28 PWE Administration Indirect	566	0	0	0	566
29 CIP Sal Rec PWE	13,761	645	0	0	14,406
30 HPD Police Records	0	7,554	0	0	7,554
31 General Services	5,278	19,181	0	0	24,459
32 HEC	12,064	19,461	0	0	31,526
34 Finance Public Fin	0	501	0	0	501
35 Finance Treasury	0	357	0	0	357
36 ARA Regulatory	0	611	0	0	611
37 City Secretary	566	773	0	0	1,338
38 City Council	14,138	6,589	0	0	20,727
39 Police	250,519	543,185	75,967	0	869,670
40 Dept of Neighborhoods	3,205	12,567	0	0	15,771
41 Fire	206,410	357,453	520,145	0	1,084,007
42 Municipal Court	8,294	26,263	0	0	34,557
43 Solid Waste	36,569	37,250	0	0	73,820
44 Houston Airport System (HAS)	34,684	100,823	0	0	135,507

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Allocation Summary

Dept:23 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
45 Housing & Community Development	\$6,409	\$13,518	\$0	\$0	\$19,927
46 Library	26,956	40,723	0	0	67,679
47 Parks & Recreation	89,727	63,462	0	0	153,189
48 Health Department	50,330	87,950	0	0	138,280
49 Convention & Entertainment	189	0	0	0	189
50 Fleet Mgmt	18,850	29,617	0	0	48,467
51 Planning & Development Other	377	5,112	0	0	5,489
52 Planning & Development Spec Rev	5,844	815	0	0	6,659
54 Finance Other	0	3,337	0	0	3,337
55 ARA Insurance	0	391	0	0	391
56 ARA BARC	0	8,729	0	0	8,729
57 ARA Parking	0	5,570	0	0	5,570
58 ARA Other	0	3,677	0	0	3,677
59 IT Public Services	0	25	0	0	25
60 Legal Insurance	0	4,373	0	0	4,373
61 Legal Wkr Comp	0	170	0	0	170
62 Mayor Cable TV	0	1,588	0	0	1,588
63 Mayor Other	0	3,583	0	0	3,583
64 TIRZ	0	1,027	0	0	1,027
65 HR Health Benefits	0	4,237	0	0	4,237
67 PWE Bldg Insp	27,521	42,489	0	0	70,010
68 PWE Stormwater	22,997	25,898	0	0	48,895
69 PWE DDSR	25,259	38,855	0	0	64,114
70 PWE Water & Sewer	118,568	171,477	0	0	290,044
71 PWE Houston Transtar	0	662	0	0	662
72 PWE Other	0	1,053	0	0	1,053
73 Houston Permit Center	0	3,931	0	0	3,931
74 CIP S/R Planning	0	1,002	0	0	1,002
75 CIP Sal Rec RE	0	2,819	0	0	2,819
76 CIP S/R Engrg	0	8,398	0	0	8,398
77 CIP S/R Constr	0	8,542	0	0	8,542
78 CIP S/R Eng/Const	0	1,299	0	0	1,299
79 CIP S/R Geol/Env	0	917	0	0	917
80 CIP S/R Other	0	1,978	0	0	1,978
81 CIP S/R GSD	0	2,904	0	0	2,904
94 HR-W.C.	0	2,692	0	0	2,692
95 HITS Other	0	4,509	0	0	4,509
Total	\$1,054,539	\$1,806,031	\$596,112	\$0	\$3,456,682

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

CITY OF HOUSTON, TEXAS
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A. Department Costs

Dept:24 Legal

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General	Other
Personnel Costs							
Salaries	S1	9,841,170	1,574,455	3,796,037	781,974	616,656	3,072,048
Salary % Split			16.00%	38.57%	7.95%	6.27%	31.22%
Benefits	P	4,743,110	1,083,591	1,652,973	368,972	299,859	1,337,715
Subtotal - Personnel Costs		14,584,280	2,658,046	5,449,010	1,150,946	916,515	4,409,763
Services & Supplies Cost							
Supplies	P	194,554	194,554	0	0	0	0
Services	P	659,712	533,054	69,559	0	807	56,292
Subtotal - Services & Supplies		854,266	727,608	69,559	0	807	56,292
Department Cost Total		15,438,546	3,385,654	5,518,569	1,150,946	917,322	4,466,055
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		15,438,546	3,385,654	5,518,569	1,150,946	917,322	4,466,055
General Admin Distribution			(3,385,654)	1,554,677	320,259	252,553	1,258,165
Grand Total		\$15,438,546		\$7,073,246	\$1,471,205	\$1,169,875	\$5,724,220
							not allocated

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

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
1 City Hall Annex	\$117,114	\$0	\$53,778	\$11,078	\$8,736	\$43,522
1 Muni Court Bldg	6,380	0	2,930	604	476	2,371
Subtotal - Building Depreciation	123,495	0	56,708	11,682	9,212	45,893
3 Insurance Retirees	293,185	1,083	135,126	27,836	21,951	109,355
3 Memberships	6,212	23	2,863	590	465	2,317
3 Accounting & Consult	2,171	8	1,001	206	163	810
3 Other Misc	6,147	24	2,834	584	460	2,293
3 Dept Specific	313,250	1,157	144,374	29,741	23,453	116,839
Subtotal - Non-Departmental-Gen Gov	620,964	2,296	286,198	58,956	46,492	231,614
5 Financial Plg & Analysis	5,911	319	2,861	589	465	2,315
Subtotal - Finance Financial Plg & Analysis	5,911	319	2,861	589	465	2,315
7 Gen Acctng	2,761	157	1,340	276	218	1,084
7 Fixed Assets	777	43	377	78	61	305
7 Auditing Svcs	2,154	0	989	204	161	800
7 Fin Operations	2,198	129	1,069	220	174	865
Subtotal - Finance Reporting & Ops	7,889	328	3,774	777	613	3,054
8 Internal Controls	5,917	244	2,829	583	460	2,289
Subtotal - Finance Internal Controls	5,917	244	2,829	583	460	2,289
9 Cost Accounting	731	48	358	74	58	289
9 Trust Funds Mgmt (TFM)	1,473	108	726	150	118	587
Subtotal - Finance Grants	2,204	156	1,084	223	176	877
10 Perf Mgmt Svcs	5,692	189	2,701	556	439	2,186
Subtotal - Finance Perform Mgmt	5,692	189	2,701	556	439	2,186
11 Purchasing	7,709	545	3,790	781	616	3,067
Subtotal - Finance Strategic Purchasing	7,709	545	3,790	781	616	3,067
14 Mailroom	19,359	1,706	9,673	1,993	1,571	7,828
14 Records	4,389	342	2,172	447	353	1,758

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
14 3-1-1 Svcs	\$4,080	\$331	\$2,026	\$417	\$329	\$1,639
Subtotal - ARA Operations	27,828	2,378	13,870	2,857	2,253	11,225
15 Payroll Svcs	25,884	1,572	12,607	2,597	2,048	10,203
Subtotal - ARA Payroll Services	25,884	1,572	12,607	2,597	2,048	10,203
17 Enterprise Appl	4,430	357	2,198	453	357	1,779
17 IT ERP	18,436	754	8,812	1,815	1,431	7,131
17 EGIS	1,067	58	517	106	84	418
Subtotal - HITS EAS	23,933	1,169	11,527	2,375	1,873	9,328
18 Client Svcs	6,765	729	3,441	709	559	2,785
18 NW Data	26,785	1,874	13,160	2,711	2,138	10,650
18 NW Voice	12,440	822	6,090	1,254	989	4,928
18 Enterprise Optns	12,975	822	6,336	1,305	1,029	5,127
Subtotal - HITS EIS	58,964	4,247	29,026	5,979	4,715	23,490
20 Enterprise Project Mgmt	3,917	232	1,905	393	310	1,542
20 Departmental Project Mgmt	31,441	2,009	15,360	3,164	2,495	12,430
Subtotal - HITS Project Mgmt Office	35,359	2,241	17,265	3,557	2,805	13,972
21 Certification	7,182	161	3,372	695	548	2,729
21 Contract Compliance	1,891	47	890	183	145	720
21 Reporting & Analytics	19,050	439	8,949	1,844	1,454	7,242
21 Dept Services	8,659	232	4,083	841	663	3,304
21 External Affairs & Outreach	2,969	67	1,394	287	226	1,128
Subtotal - Office Business Opportunity	39,751	945	18,688	3,850	3,036	15,124
22 City Mayor Admin	21,785	3,388	11,559	2,381	1,878	9,355
Subtotal - Mayor	21,785	3,388	11,559	2,381	1,878	9,355
23 Selection	4,942	148	2,337	481	380	1,891
23 Personnel Svcs	9,918	272	4,679	964	760	3,786
Subtotal - Human Resources	14,860	419	7,016	1,445	1,140	5,678
24 Legal Svcs	0	902,258	414,313	85,347	67,304	335,294

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
Subtotal - Legal	\$0	\$902,258	\$414,313	\$85,347	\$67,304	\$335,294
25 Controller Fin Svcs	0	17,754	8,152	1,679	1,324	6,598
Subtotal - City Controller's Office	0	17,754	8,152	1,679	1,324	6,598
30 Records Mgmt	0	226,863	104,174	21,460	16,923	84,306
Subtotal - HPD Police Records	0	226,863	104,174	21,460	16,923	84,306
31 Building Svcs	0	221,062	101,511	20,911	16,490	82,150
31 Utilities	0	108,794	49,958	10,291	8,115	40,430
31 Real Estate	0	66,237	30,416	6,266	4,941	24,615
Subtotal - General Services	0	396,093	181,884	37,468	29,547	147,195
Total Incoming	1,028,145	1,563,405	1,190,027	245,143	193,317	963,063
C. Total Allocated		\$18,030,095	\$8,263,273	\$1,716,348	\$1,363,192	\$6,687,283
			45.83%	9.52%	7.56%	37.09%

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Legal Svcs Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,282	6.5485%	\$494,112	\$0	\$494,112	\$0	\$494,112
12 ARA Director Office	3,667	7.3167%	552,074	0	552,074	0	552,074
16 HITS CIO	804	1.6042%	121,044	0	121,044	0	121,044
21 Office Business Opportunity	169	0.3372%	25,443	0	25,443	0	25,443
22 Mayor	3,391	6.7660%	510,522	0	510,522	0	510,522
23 Human Resources	448	0.8939%	67,447	0	67,447	0	67,447
24 Legal	5,993	11.9578%	902,258	0	902,258	0	902,258
25 City Controller's Office	321	0.6405%	48,327	0	48,327	7,121	55,448
26 Health Administration	2,882	5.7504%	433,891	0	433,891	63,929	497,820
27 Planning & Dev Admin	3,702	7.3866%	557,343	0	557,343	82,119	639,462
28 PWE Administration Indirect	1,697	3.3860%	255,487	0	255,487	37,643	293,130
31 General Services	2,324	4.6371%	349,883	0	349,883	51,552	401,435
32 HEC	279	0.5567%	42,004	0	42,004	6,189	48,193
37 City Secretary	342	0.6824%	51,489	0	51,489	7,586	59,075
38 City Council	470	0.9378%	70,759	0	70,759	10,426	81,185
39 Police	5,331	10.6369%	802,593	0	802,593	118,254	920,847
40 Dept of Neighborhoods	2,921	5.8282%	439,762	0	439,762	64,795	504,557
41 Fire	847	1.6900%	127,518	0	127,518	18,788	146,306
42 Municipal Court	141	0.2813%	21,228	0	21,228	3,128	24,356
43 Solid Waste	233	0.4649%	35,079	0	35,079	5,168	40,247
44 Houston Airport System (HAS)	443	0.8839%	66,695	0	66,695	9,827	76,521
45 Housing & Community Development	73	0.1457%	10,990	0	10,990	1,619	12,610
46 Library	256	0.5108%	38,541	0	38,541	5,679	44,220
47 Parks & Recreation	1,520	3.0328%	228,839	0	228,839	33,717	262,556
50 Fleet Mgmt	28	0.0559%	4,215	0	4,215	621	4,837
57 ARA Parking	62	0.1237%	9,334	0	9,334	1,375	10,710
64 TIRZ	1,015	2.0252%	152,810	0	152,810	22,515	175,325
67 PWE Bldg Insp	190	0.3791%	28,605	0	28,605	4,215	32,820
68 PWE Stormwater	35	0.0698%	5,269	0	5,269	776	6,046
69 PWE DDSR	1,003	2.0013%	151,004	0	151,004	22,249	173,252
70 PWE Water & Sewer	1,172	2.3385%	176,447	0	176,447	25,998	202,445
72 PWE Other	4,732	9.4417%	712,412	0	712,412	104,967	817,379
75 CIP Sal Rec RE	125	0.2494%	18,819	0	18,819	2,773	21,592
97 Other	220	0.4390%	33,121	0	33,121	4,880	38,002

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Legal Svcs Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	50,118	100.0000%	7,545,365	0	7,545,365	717,908	8,263,273
Direct Bills					0		0
<hr/>							
Total					\$7,545,365		\$8,263,273

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
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PWE Legal Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	874,722.34	75.9153%	\$1,190,702	\$(874,722)	\$315,980	\$112,269	\$428,249
75 CIP Sal Rec RE	277,511.97	24.0847%	377,759	(277,512)	100,247	35,618	135,865
Subtotal	1,152,234.31	100.0000%	1,568,461	(1,152,234)	416,226	147,887	564,114
Direct Bills					1,152,234		1,152,234
Total					\$1,568,461		\$1,716,348

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

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Inspector General Allocations

Dept:24 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	2.10	2.1000%	\$26,178	\$0	\$26,178	\$0	\$26,178
12 ARA Director Office	4.50	4.5000%	56,096	0	56,096	0	56,096
16 HITS CIO	5.40	5.4000%	67,315	0	67,315	0	67,315
21 Office Business Opportunity	0.40	0.4000%	4,986	0	4,986	0	4,986
22 Mayor	0.70	0.7000%	8,726	0	8,726	0	8,726
23 Human Resources	3.80	3.8000%	47,370	0	47,370	0	47,370
28 PWE Administration Indirect	20.30	20.3000%	253,054	0	253,054	28,489	281,543
31 General Services	2.40	2.4000%	29,918	0	29,918	3,368	33,286
32 HEC	3.10	3.1000%	38,644	0	38,644	4,351	42,994
37 City Secretary	0.40	0.4000%	4,986	0	4,986	561	5,548
38 City Council	0.70	0.7000%	8,726	0	8,726	982	9,708
39 Police	0.70	0.7000%	8,726	0	8,726	982	9,708
40 Dept of Neighborhoods	2.40	2.4000%	29,918	0	29,918	3,368	33,286
41 Fire	20.30	20.3000%	253,054	0	253,054	28,489	281,543
42 Municipal Court	0.70	0.7000%	8,726	0	8,726	982	9,708
43 Solid Waste	5.40	5.4000%	67,315	0	67,315	7,578	74,893
44 Houston Airport System (HAS)	3.80	3.8000%	47,370	0	47,370	5,333	52,703
45 Housing & Community Development	1.00	1.0000%	12,466	0	12,466	1,403	13,869
46 Library	2.70	2.7000%	33,657	0	33,657	3,789	37,447
47 Parks & Recreation	2.70	2.7000%	33,657	0	33,657	3,789	37,447
48 Health Department	5.40	5.4000%	67,315	0	67,315	7,578	74,893
50 Fleet Mgmt	1.70	1.7000%	21,192	0	21,192	2,386	23,577
70 PWE Water & Sewer	8.20	8.2000%	102,219	0	102,219	11,508	113,727
97 Other	1.20	1.2000%	14,959	0	14,959	1,684	16,643
Subtotal	100.00	100.0000%	1,246,570	0	1,246,570	116,622	1,363,192
Direct Bills					0		0
Total					\$1,246,570		\$1,363,192

Basis Units: % of complaints investigated
Source: Complaint Report

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Allocation Summary

Dept:24 Legal

Department	Legal Svcs	PWE Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$1,152,234	\$0	\$0	\$1,152,234
4 Finance Dir Office	494,112	0	26,178	0	520,290
12 ARA Director Office	552,074	0	56,096	0	608,170
16 HITS CIO	121,044	0	67,315	0	188,359
21 Office Business Opportunity	25,443	0	4,986	0	30,430
22 Mayor	510,522	0	8,726	0	519,248
23 Human Resources	67,447	0	47,370	0	114,817
24 Legal	902,258	0	0	0	902,258
25 City Controller's Office	55,448	0	0	0	55,448
26 Health Administration	497,820	0	0	0	497,820
27 Planning & Dev Admin	639,462	0	0	0	639,462
28 PWE Administration Indirect	293,130	0	281,543	0	574,673
31 General Services	401,435	0	33,286	0	434,720
32 HEC	48,193	0	42,994	0	91,187
37 City Secretary	59,075	0	5,548	0	64,623
38 City Council	81,185	0	9,708	0	90,893
39 Police	920,847	0	9,708	0	930,555
40 Dept of Neighborhoods	504,557	0	33,286	0	537,843
41 Fire	146,306	0	281,543	0	427,849
42 Municipal Court	24,356	0	9,708	0	34,064
43 Solid Waste	40,247	0	74,893	0	115,140
44 Houston Airport System (HAS)	76,521	0	52,703	0	129,224
45 Housing & Community Development	12,610	0	13,869	0	26,479
46 Library	44,220	0	37,447	0	81,667
47 Parks & Recreation	262,556	0	37,447	0	300,003
48 Health Department	0	0	74,893	0	74,893
50 Fleet Mgmt	4,837	0	23,577	0	28,414
57 ARA Parking	10,710	0	0	0	10,710
64 TIRZ	175,325	0	0	0	175,325
67 PWE Bldg Insp	32,820	0	0	0	32,820
68 PWE Stormwater	6,046	0	0	0	6,046
69 PWE DDSR	173,252	0	0	0	173,252
70 PWE Water & Sewer	202,445	428,249	113,727	0	744,420
72 PWE Other	817,379	0	0	0	817,379
75 CIP Sal Rec RE	21,592	135,865	0	0	157,457
97 Other	38,002	0	16,643	0	54,644
Total	\$8,263,273	\$1,716,348	\$1,363,192	\$0	\$11,342,813

**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 not allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:25 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		\$8,037,766		\$6,441,479	\$1,596,287
					not allocated

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:25 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$68,483	\$0	\$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	544	120,443	27,427
3 Memberships	3,122	12	2,552	581
3 Accounting & Consult	1,984	8	1,622	369
3 Other Misc	3,200	12	2,617	596
Subtotal - Non-Departmental-Gen Gov	155,631	576	127,234	28,973
5 Financial Plg & Analysis	5,403	292	4,639	1,056
Subtotal - Finance Financial Plg & Analysis	5,403	292	4,639	1,056
7 Gen Acctng	2,523	143	2,172	495
7 Fixed Assets	2,526	139	2,171	494
7 Auditing Svcs	1,968	0	1,603	365
7 Fin Operations	1,144	67	987	225
Subtotal - Finance Reporting & Ops	8,162	349	6,933	1,579
8 Internal Controls	3,081	127	2,613	595
Subtotal - Finance Internal Controls	3,081	127	2,613	595
9 Cost Accounting	380	25	330	75
9 Trust Funds Mgmt (TFM)	767	56	670	153
Subtotal - Finance Grants	1,147	81	1,001	228
10 Perf Mgmt Svcs	2,964	99	2,494	568
Subtotal - Finance Perform Mgmt	2,964	99	2,494	568
11 Purchasing	31,316	2,216	27,313	6,219
Subtotal - Finance Strategic Purchasing	31,316	2,216	27,313	6,219
14 Mailroom	7,083	624	6,277	1,429

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:25 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
14 Records	\$2,205	\$172	\$1,936	\$441
14 3-1-1 Svcs	1,415	115	1,246	284
Subtotal - ARA Operations	10,703	911	9,459	2,154
15 Payroll Svcs	13,006	790	11,237	2,559
Subtotal - ARA Payroll Services	13,006	790	11,237	2,559
17 Enterprise Appl	1,093	88	962	219
17 IT ERP	9,612	393	8,149	1,856
17 EGIS	352	19	303	69
Subtotal - HITS EAS	11,057	500	9,414	2,144
18 Client Svcs	7,103	765	6,409	1,459
18 NW Data	192	13	167	38
18 NW Voice	89	6	77	18
18 Enterprise Optns	11,859	752	10,272	2,339
Subtotal - HITS EIS	19,243	1,536	16,925	3,854
20 Enterprise Project Mgmt	1,969	117	1,698	387
Subtotal - HITS Project Mgmt Office	1,969	117	1,698	387
21 Certification	3,609	81	3,005	684
21 Contract Compliance	3,782	94	3,157	719
21 Reporting & Analytics	1,006	23	838	191
21 External Affairs & Outreach	1,492	33	1,243	283
Subtotal - Office Business Opportunity	9,888	231	8,243	1,877
22 City Mayor Admin	10,947	1,702	10,303	2,346
Subtotal - Mayor	10,947	1,702	10,303	2,346
23 Selection	1,647	49	1,382	315
23 Personnel Svcs	4,984	136	4,170	950
Subtotal - Human Resources	6,631	186	5,552	1,264
24 Legal Svcs	48,327	7,121	45,163	10,284

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:25 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - Legal	\$48,327	\$7,121	\$45,163	\$10,284
25 Controller Fin Svcs	0	16,227	13,218	3,010
Subtotal - City Controller's Office	0	16,227	13,218	3,010
31 Building Svcs	0	76,847	62,594	14,254
31 Utilities	0	37,820	30,805	7,015
31 Real Estate	0	13,162	10,721	2,441
Subtotal - General Services	0	127,829	104,119	23,710
Total Incoming	414,899	160,888	468,991	106,796
C. Total Allocated		\$8,613,554	\$6,910,470	\$1,703,084
			80.23%	19.77%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Fin Svcs Allocations

Dept:25 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,604	2.6010%	\$176,331	\$0	\$176,331	\$0	\$176,331
4 Finance Dir Office	2,080	0.1069%	7,248	0	7,248	0	7,248
5 Finance Financial Planning & Analysis	405	0.0208%	1,411	0	1,411	0	1,411
6 Finance City Council	514	0.0264%	1,791	0	1,791	0	1,791
7 Finance Reporting & Ops	1,239	0.0637%	4,317	0	4,317	0	4,317
8 Finance Internal Controls	377	0.0194%	1,314	0	1,314	0	1,314
9 Finance Grants	780	0.0401%	2,718	0	2,718	0	2,718
10 Finance Perform Mgmt	308	0.0158%	1,073	0	1,073	0	1,073
11 Finance Strategic Purchasing	1,284	0.0660%	4,474	0	4,474	0	4,474
12 ARA Director Office	2,801	0.1440%	9,760	0	9,760	0	9,760
13 ARA Financial Svcs	548	0.0282%	1,910	0	1,910	0	1,910
14 ARA Operations	4,487	0.2306%	15,635	0	15,635	0	15,635
15 ARA Payroll Services	730	0.0375%	2,544	0	2,544	0	2,544
16 HITS CIO	2,397	0.1232%	8,352	0	8,352	0	8,352
17 HITS EAS	1,048	0.0539%	3,652	0	3,652	0	3,652
18 HITS EIS	1,698	0.0873%	5,917	0	5,917	0	5,917
19 HITS Radio	2,455	0.1262%	8,554	0	8,554	0	8,554
20 HITS Project Mgmt Office	565	0.0290%	1,969	0	1,969	0	1,969
21 Office Business Opportunity	2,657	0.1366%	9,258	0	9,258	0	9,258
22 Mayor	4,264	0.2192%	14,858	0	14,858	0	14,858
23 Human Resources	86,469	4.4444%	301,303	0	301,303	0	301,303
24 Legal	5,095	0.2619%	17,754	0	17,754	0	17,754
25 City Controller's Office	4,657	0.2394%	16,227	0	16,227	0	16,227
26 Health Administration	10,133	0.5208%	35,309	0	35,309	751	36,060
27 Planning & Dev Admin	1,549	0.0796%	5,398	0	5,398	115	5,512
29 CIP Sal Rec PWE	1,205	0.0619%	4,199	0	4,199	89	4,288
30 HPD Police Records	2,009	0.1033%	7,000	0	7,000	149	7,149
31 General Services	36,571	1.8797%	127,432	0	127,432	2,711	130,143
32 HEC	7,745	0.3981%	26,988	0	26,988	574	27,562
34 Finance Public Fin	390	0.0200%	1,359	0	1,359	29	1,388
35 Finance Treasury	1,451	0.0746%	5,056	0	5,056	108	5,164
36 ARA Regulatory	1,958	0.1006%	6,823	0	6,823	145	6,968
37 City Secretary	1,021	0.0525%	3,558	0	3,558	76	3,633
38 City Council	18,802	0.9664%	65,516	0	65,516	1,394	66,909
39 Police	190,486	9.7907%	663,752	0	663,752	14,118	677,870
40 Dept of Neighborhoods	9,326	0.4793%	32,497	0	32,497	691	33,188
41 Fire	185,675	9.5434%	646,988	0	646,988	13,762	660,750
42 Municipal Court	30,774	1.5817%	107,233	0	107,233	2,281	109,513
43 Solid Waste	38,007	1.9535%	132,436	0	132,436	2,817	135,253
44 Houston Airport System (HAS)	104,660	5.3794%	364,690	0	364,690	7,757	372,447
45 Housing & Community Development	33,698	1.7320%	117,421	0	117,421	2,498	119,919
46 Library	26,655	1.3700%	92,880	0	92,880	1,976	94,855

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Controller Fin Svcs Allocations

Dept:25 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Parks & Recreation	116,386	5.9821%	\$405,549	\$0	\$405,549	\$8,626	\$414,175
48 Health Department	135,867	6.9834%	473,431	0	473,431	10,070	483,501
49 Convention & Entertainment	4,965	0.2552%	17,301	0	17,301	368	17,669
50 Fleet Mgmt	62,481	3.2114%	217,716	0	217,716	4,631	222,347
51 Planning & Development Other	5,666	0.2912%	19,743	0	19,743	420	20,163
52 Planning & Development Spec Rev	1,968	0.1012%	6,858	0	6,858	146	7,003
53 General Debt	7,293	0.3748%	25,413	0	25,413	541	25,953
54 Finance Other	8,847	0.4547%	30,828	0	30,828	656	31,483
55 ARA Insurance	890	0.0457%	3,101	0	3,101	66	3,167
56 ARA BARC	14,072	0.7233%	49,034	0	49,034	1,043	50,077
57 ARA Parking	21,769	1.1189%	75,854	0	75,854	1,613	77,468
58 ARA Other	23,900	1.2284%	83,280	0	83,280	1,771	85,051
59 IT Public Services	46	0.0024%	160	0	160	3	164
60 Legal Insurance	7,336	0.3771%	25,562	0	25,562	544	26,106
61 Legal Wkr Comp	474	0.0244%	1,652	0	1,652	35	1,687
62 Mayor Cable TV	1,877	0.0965%	6,540	0	6,540	139	6,680
63 Mayor Other	12,902	0.6631%	44,957	0	44,957	956	45,914
64 TIRZ	1,055	0.0542%	3,676	0	3,676	78	3,754
65 HR Health Benefits	129,932	6.6783%	452,750	0	452,750	9,630	462,381
66 HR Long Term Disability	67	0.0034%	233	0	233	5	238
67 PWE Bldg Insp	37,547	1.9299%	130,833	0	130,833	2,783	133,616
68 PWE Stormwater	16,575	0.8519%	57,756	0	57,756	1,228	58,984
69 PWE DDSR	56,727	2.9157%	197,666	0	197,666	4,204	201,871
70 PWE Water & Sewer	212,769	10.9360%	741,397	0	741,397	15,770	757,167
71 PWE Houston Transtar	2,651	0.1363%	9,237	0	9,237	196	9,434
72 PWE Other	72,901	3.7470%	254,025	0	254,025	5,403	259,428
73 Houston Permit Center	5,260	0.2704%	18,329	0	18,329	390	18,718
74 CIP S/R Planning	780	0.0401%	2,718	0	2,718	58	2,776
75 CIP Sal Rec RE	2,596	0.1334%	9,046	0	9,046	192	9,238
76 CIP S/R Engrg	20,489	1.0531%	71,394	0	71,394	1,519	72,913
77 CIP S/R Constr	12,901	0.6631%	44,954	0	44,954	956	45,910
78 CIP S/R Eng/Const	1,309	0.0673%	4,561	0	4,561	97	4,658
79 CIP S/R Geo/Env	2,782	0.1430%	9,694	0	9,694	206	9,900
80 CIP S/R Other	3,618	0.1860%	12,607	0	12,607	268	12,875
81 CIP S/R GSD	10,017	0.5149%	34,904	0	34,904	742	35,647
92 Hurricane Ike Aid & Recovery	90	0.0046%	314	0	314	7	320
93 ARRA Reimbursement Fund	376	0.0193%	1,310	0	1,310	28	1,338
94 HR-W.C.	16,833	0.8652%	58,655	0	58,655	1,248	59,902
95 HITS Other	31,957	1.6425%	111,355	0	111,355	2,369	113,723
96 Legal Other	36	0.0019%	125	0	125	3	128

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Controller Fin Svcs Allocations

Dept:25 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,945,584	100.0000%	6,779,423	0	6,779,423	131,047	6,910,470
Direct Bills					0		0
<hr/>							
Total					\$6,779,423		\$6,910,470

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	176,331	0	176,331
4 Finance Dir Office	7,248	0	7,248
5 Finance Financial Planning & Analysis	1,411	0	1,411
6 Finance City Council	1,791	0	1,791
7 Finance Reporting & Ops	4,317	0	4,317
8 Finance Internal Controls	1,314	0	1,314
9 Finance Grants	2,718	0	2,718
10 Finance Perform Mgmt	1,073	0	1,073
11 Finance Strategic Purchasing	4,474	0	4,474
12 ARA Director Office	9,760	0	9,760
13 ARA Financial Svcs	1,910	0	1,910
14 ARA Operations	15,635	0	15,635
15 ARA Payroll Services	2,544	0	2,544
16 HITS CIO	8,352	0	8,352
17 HITS EAS	3,652	0	3,652
18 HITS EIS	5,917	0	5,917
19 HITS Radio	8,554	0	8,554
20 HITS Project Mgmt Office	1,969	0	1,969
21 Office Business Opportunity	9,258	0	9,258
22 Mayor	14,858	0	14,858
23 Human Resources	301,303	0	301,303
24 Legal	17,754	0	17,754
25 City Controller's Office	16,227	0	16,227
26 Health Administration	36,060	0	36,060
27 Planning & Dev Admin	5,512	0	5,512
29 CIP Sal Rec PWE	4,288	0	4,288
30 HPD Police Records	7,149	0	7,149
31 General Services	130,143	0	130,143
32 HEC	27,562	0	27,562
34 Finance Public Fin	1,388	0	1,388
35 Finance Treasury	5,164	0	5,164
36 ARA Regulatory	6,968	0	6,968
37 City Secretary	3,633	0	3,633
38 City Council	66,909	0	66,909
39 Police	677,870	0	677,870
40 Dept of Neighborhoods	33,188	0	33,188
41 Fire	660,750	0	660,750
42 Municipal Court	109,513	0	109,513
43 Solid Waste	135,253	0	135,253
44 Houston Airport System (HAS)	372,447	0	372,447

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
45 Housing & Community Development	\$119,919	\$0	\$119,919
46 Library	94,855	0	94,855
47 Parks & Recreation	414,175	0	414,175
48 Health Department	483,501	0	483,501
49 Convention & Entertainment	17,669	0	17,669
50 Fleet Mgmt	222,347	0	222,347
51 Planning & Development Other	20,163	0	20,163
52 Planning & Development Spec Rev	7,003	0	7,003
53 General Debt	25,953	0	25,953
54 Finance Other	31,483	0	31,483
55 ARA Insurance	3,167	0	3,167
56 ARA BARC	50,077	0	50,077
57 ARA Parking	77,468	0	77,468
58 ARA Other	85,051	0	85,051
59 IT Public Services	164	0	164
60 Legal Insurance	26,106	0	26,106
61 Legal Wkr Comp	1,687	0	1,687
62 Mayor Cable TV	6,680	0	6,680
63 Mayor Other	45,914	0	45,914
64 TIRZ	3,754	0	3,754
65 HR Health Benefits	462,381	0	462,381
66 HR Long Term Disability	238	0	238
67 PWE Bldg Insp	133,616	0	133,616
68 PWE Stormwater	58,984	0	58,984
69 PWE DDSR	201,871	0	201,871
70 PWE Water & Sewer	757,167	0	757,167
71 PWE Houston Transtar	9,434	0	9,434
72 PWE Other	259,428	0	259,428
73 Houston Permit Center	18,718	0	18,718
74 CIP S/R Planning	2,776	0	2,776
75 CIP Sal Rec RE	9,238	0	9,238
76 CIP S/R Engrg	72,913	0	72,913
77 CIP S/R Constr	45,910	0	45,910
78 CIP S/R Eng/Const	4,658	0	4,658
79 CIP S/R Geo/Env	9,900	0	9,900
80 CIP S/R Other	12,875	0	12,875
81 CIP S/R GSD	35,647	0	35,647
92 Hurricane Ike Aid & Recovery	320	0	320
93 ARRA Reimbursement Fund	1,338	0	1,338
94 HR-W.C.	59,902	0	59,902
95 HITS Other	113,723	0	113,723

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Allocation Summary

Dept:25 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
96 Legal Other	\$128	\$0	\$128
Total	<u><u>\$6,910,470</u></u>	<u><u>\$0</u></u>	<u><u>\$6,910,470</u></u>

**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 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:26 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:26 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	544	147,870
3 Memberships	3,122	12	3,133
3 Accounting & Consult	4,317	16	4,333
3 Other Misc	5,263	21	5,284
Subtotal - Non-Departmental-Gen Gov	160,027	593	160,620
5 Financial Plg & Analysis	11,756	635	12,391
Subtotal - Finance Financial Plg & Analysis	11,756	635	12,391
7 Gen Acctng	5,490	311	5,802
7 Fixed Assets	13,568	747	14,315
7 Auditing Svcs	4,283	0	4,283
7 Fin Operations	1,882	110	1,992
Subtotal - Finance Reporting & Ops	25,224	1,169	26,392
8 Internal Controls	5,067	209	5,275
Subtotal - Finance Internal Controls	5,067	209	5,275
9 Cost Accounting	626	41	667
9 Trust Funds Mgmt (TFM)	1,261	92	1,354
Subtotal - Finance Grants	1,887	133	2,020
10 Perf Mgmt Svcs	4,874	162	5,036
Subtotal - Finance Perform Mgmt	4,874	162	5,036
11 Purchasing	15,899	1,125	17,024
Subtotal - Finance Strategic Purchasing	15,899	1,125	17,024
14 Records	2,205	172	2,377
Subtotal - ARA Operations	2,205	172	2,377
15 Payroll Svcs	13,006	790	13,796

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - ARA Payroll Services	\$13,006	\$790	\$13,796
17 IT ERP	7,721	316	8,037
Subtotal - HITS EAS	7,721	316	8,037
18 Client Svcs	21,580	2,324	23,904
18 NW Data	149,381	10,452	159,834
18 NW Voice	69,377	4,583	73,960
18 Enterprise Optns	25,804	1,635	27,440
Subtotal - HITS EIS	266,142	18,995	285,137
19 IT Radio Svcs	33,313	1,493	34,806
Subtotal - HITS Radio	33,313	1,493	34,806
20 Enterprise Project Mgmt	1,969	117	2,085
20 Departmental Project Mgmt	72,354	4,622	76,977
Subtotal - HITS Project Mgmt Office	74,323	4,739	79,062
21 Certification	3,609	81	3,690
21 External Affairs & Outreach	1,492	33	1,526
Subtotal - Office Business Opportunity	5,101	114	5,215
22 City Mayor Admin	10,947	1,702	12,649
Subtotal - Mayor	10,947	1,702	12,649
23 Personnel Svcs	4,984	136	5,120
Subtotal - Human Resources	4,984	136	5,120
24 Legal Svcs	433,891	63,929	497,820
Subtotal - Legal	433,891	63,929	497,820
25 Controller Fin Svcs	35,309	751	36,060
Subtotal - City Controller's Office	35,309	751	36,060
31 Real Estate	0	382,565	382,565
Subtotal - General Services	0	382,565	382,565
Total Incoming	1,207,682	479,727	1,687,410
C. Total Allocated	\$14,793,291	\$14,793,291	100.00%

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Health Admin Allocations

Dept:26 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Department	100	100.0000%	\$14,313,563	\$0	\$14,313,563	\$479,727	\$14,793,291
Subtotal	100	100.0000%	14,313,563	0	14,313,563	479,727	14,793,291
Direct Bills					0		0
Total					\$14,313,563		\$14,793,291

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

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Allocation Summary

Dept:26 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
48 Health Department	14,793,291	14,793,291
Total	<u><u>\$14,793,291</u></u>	<u><u>\$14,793,291</u></u>

**PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

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

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A. Department Costs

Dept:27 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>

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B. Incoming Costs - (Default Spread Salary%)

Dept:27 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin - FTEs	Planning Admin - Expenditures
3 Insurance Retirees	\$28,341	\$105	\$14,223	\$14,223
3 Memberships	601	2	301	301
3 Accounting & Consult	660	3	331	331
3 Other Misc	719	3	361	361
3 Walker Rent	665,247	2,458	333,852	333,852
Subtotal - Non-Departmental-Gen Gov	695,567	2,570	349,069	349,069
5 Financial Plg & Analysis	1,797	97	947	947
Subtotal - Finance Financial Plg & Analysis	1,797	97	947	947
7 Gen Acctng	839	48	443	443
7 Fixed Assets	1,878	103	991	991
7 Auditing Svcs	655	0	327	327
7 Fin Operations	257	15	136	136
Subtotal - Finance Reporting & Ops	3,629	166	1,898	1,898
8 Internal Controls	692	29	360	360
Subtotal - Finance Internal Controls	692	29	360	360
9 Cost Accounting	85	6	46	46
9 Trust Funds Mgmt (TFM)	172	13	92	92
Subtotal - Finance Grants	258	18	138	138
10 Perf Mgmt Svcs	666	22	344	344
Subtotal - Finance Perform Mgmt	666	22	344	344
11 Purchasing	1,927	136	1,032	1,032
Subtotal - Finance Strategic Purchasing	1,927	136	1,032	1,032
14 Mailroom	9,680	853	5,266	5,266
14 Records	424	33	229	229
14 3-1-1 Svcs	2,425	197	1,311	1,311
Subtotal - ARA Operations	12,529	1,083	6,806	6,806
15 Payroll Svcs	2,502	152	1,327	1,327

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B. Incoming Costs - (Default Spread Salary%)

Dept:27 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin - FTEs	Planning Admin - Expenditures
Subtotal - ARA Payroll Services	\$2,502	\$152	\$1,327	\$1,327
17 Enterprise Appl	7,651	617	4,134	4,134
17 IT ERP	1,261	52	656	656
Subtotal - HITS EAS	8,911	669	4,790	4,790
18 Client Svcs	20,836	2,244	11,540	11,540
18 NW Data	18,145	1,270	9,707	9,707
18 NW Voice	8,427	557	4,492	4,492
18 Enterprise Optns	3,945	250	2,097	2,097
Subtotal - HITS EIS	51,352	4,320	27,836	27,836
20 Enterprise Project Mgmt	379	22	201	201
Subtotal - HITS Project Mgmt Office	379	22	201	201
21 Certification	694	16	355	355
21 Contract Compliance	1,891	47	969	969
21 External Affairs & Outreach	287	6	147	147
Subtotal - Office Business Opportunity	2,872	69	1,470	1,470
22 City Mayor Admin	2,106	327	1,217	1,217
Subtotal - Mayor	2,106	327	1,217	1,217
23 Selection	7,321	219	3,770	3,770
23 Personnel Svcs	959	26	492	492
Subtotal - Human Resources	8,280	245	4,263	4,263
24 Legal Svcs	557,343	82,119	319,731	319,731
Subtotal - Legal	557,343	82,119	319,731	319,731
25 Controller Fin Svcs	5,398	115	2,756	2,756
Subtotal - City Controller's Office	5,398	115	2,756	2,756
31 Real Estate	0	21,733	10,867	10,867
Subtotal - General Services	0	21,733	10,867	10,867
Total Incoming	1,356,208	113,892	735,050	735,050
C. Total Allocated		\$3,275,319	\$1,637,660	\$1,637,660
			50.00%	50.00%

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Planning Admin - FTEs Allocations

Dept:27 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Planning & Development Other	60.20	86.2464%	\$1,363,309	\$0	\$1,363,309	\$49,114	\$1,412,423
52 Planning & Development Spec Rev	9.60	13.7536%	217,405	0	217,405	7,832	225,237
Subtotal	69.80	100.0000%	1,580,713	0	1,580,713	56,946	1,637,660
Direct Bills					0		0
Total					\$1,580,713		\$1,637,660

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

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Planning Admin - Expenditures Allocations

Dept:27 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%	\$1,041,499	\$0	\$1,041,499	\$37,521	\$1,079,020
52 Planning & Development Spec Rev	2,785,279	34.1121%	539,215	(582,821)	(43,606)	19,426	(24,181)
Subtotal	8,165,076	100.0000%	1,580,713	(582,821)	997,892	56,946	1,054,839
Direct Bills					582,821		582,821
Total					\$1,580,713		\$1,637,660

Basis Units: Planning & Dev FY2016 Expenditures

Source: COH Expenditure Report

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Allocation Summary

Dept:27 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$582,821	\$582,821
51 Planning & Development Other	1,412,423	1,079,020	2,491,442
52 Planning & Development Spec Rev	225,237	(24,181)	201,056
Total	\$1,637,660	\$1,637,660	\$3,275,319

**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
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FY 2016
4/25/2017

A. Department Costs

Dept:28 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
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B. Incoming Costs - (Default Spread Custom%)

Dept:28 PWE Administration Indirect

Department	First Incoming	Second Incoming	Admin Expenditures	Admin FTEs
14 Mailroom	\$944	\$83	\$514	\$514
14 Property	282,471	18,714	150,592	150,592
14 3-1-1 Svcs	1,616,586	131,208	873,897	873,897
Subtotal - ARA Operations	1,900,002	150,005	1,025,003	1,025,003
17 Enterprise Appl	109,689	8,850	59,269	59,269
Subtotal - HITS EAS	109,689	8,850	59,269	59,269
18 Client Svcs	70,625	7,607	39,116	39,116
18 NW Data	470,129	32,895	251,512	251,512
18 NW Voice	218,342	14,423	116,382	116,382
Subtotal - HITS EIS	759,095	54,924	407,010	407,010
21 Contract Compliance	538,874	13,369	276,122	276,122
21 Reporting & Analytics	82,361	1,896	42,128	42,128
21 Dept Services	66,388	1,780	34,084	34,084
Subtotal - Office Business Opportunity	687,623	17,044	352,334	352,334
23 Selection	549	16	283	283
Subtotal - Human Resources	549	16	283	283
24 Legal Svcs	255,487	37,643	146,565	146,565
24 Inspector General	253,054	28,489	140,771	140,771
Subtotal - Legal	508,540	66,132	287,336	287,336
30 Records Mgmt	0	48,952	24,476	24,476
Subtotal - HPD Police Records	0	48,952	24,476	24,476
31 In-House Renov	0	24,144	12,072	12,072
31 Real Estate	0	122,748	61,374	61,374
Subtotal - General Services	0	146,892	73,446	73,446
Total Incoming	3,965,499	492,816	2,229,157	2,229,157
C. Total Allocated		\$4,458,315	\$2,229,157	\$2,229,157
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
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4/25/2017

Admin Expenditures Allocations

Dept:28 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 CIP Sal Rec PWE	1,356,270	0.2119%	\$4,202	\$0	\$4,202	\$522	\$4,724
67 PWE Bldg Insp	55,553,170	8.6799%	172,100	0	172,100	21,388	193,488
68 PWE Stormwater	33,764,267	5.2755%	104,600	0	104,600	12,999	117,599
69 PWE DDSR	71,538,275	11.1775%	221,621	0	221,621	27,542	249,163
70 PWE Water & Sewer	390,535,249	61.0190%	1,209,854	0	1,209,854	150,356	1,360,210
71 PWE Houston Transtar	2,801,648	0.4377%	8,679	0	8,679	1,079	9,758
72 PWE Other	41,511,242	6.4859%	128,599	0	128,599	15,982	144,581
73 Houston Permit Center	6,422,462	1.0035%	19,896	0	19,896	2,473	22,369
74 CIP S/R Planning	1,472,336	0.2300%	4,561	0	4,561	567	5,128
75 CIP Sal Rec RE	4,363,889	0.6818%	13,519	0	13,519	1,680	15,199
76 CIP S/R Engrg	11,554,339	1.8053%	35,795	0	35,795	4,448	40,243
77 CIP S/R Constr	10,578,425	1.6528%	32,771	0	32,771	4,073	36,844
78 CIP S/R Eng/Const	3,680,898	0.5751%	11,403	0	11,403	1,417	12,820
79 CIP S/R Geo/Env	1,353,558	0.2115%	4,193	0	4,193	521	4,714
80 CIP S/R Other	3,536,025	0.5525%	10,954	0	10,954	1,361	12,316
Subtotal	640,022,053	100.0000%	1,982,749	0	1,982,749	246,408	2,229,157
Direct Bills					0		0
Total					\$1,982,749		\$2,229,157

Basis Units: PWE FY2016 Expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Admin FTEs Allocations

Dept:28 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 CIP Sal Rec PWE	7.60	0.2082%	\$4,128	\$0	\$4,128	\$513	\$4,641
67 PWE Bldg Insp	500.40	13.7081%	271,797	0	271,797	33,778	305,575
68 PWE Stormwater	305.00	8.3552%	165,664	0	165,664	20,588	186,252
69 PWE DDSR	457.50	12.5329%	248,495	0	248,495	30,882	279,377
70 PWE Water & Sewer	2,019.50	55.3227%	1,096,911	0	1,096,911	136,320	1,233,230
71 PWE Houston Transtar	7.80	0.2137%	4,237	0	4,237	527	4,763
72 PWE Other	12.40	0.3397%	6,735	0	6,735	837	7,572
73 Houston Permit Center	46.30	1.2684%	25,148	0	25,148	3,125	28,274
74 CIP S/R Planning	11.80	0.3233%	6,409	0	6,409	797	7,206
75 CIP Sal Rec RE	33.20	0.9095%	18,033	0	18,033	2,241	20,274
76 CIP S/R Engrg	98.90	2.7093%	53,718	0	53,718	6,676	60,394
77 CIP S/R Constr	100.60	2.7559%	54,642	0	54,642	6,791	61,433
78 CIP S/R Eng/Const	15.30	0.4191%	8,310	0	8,310	1,033	9,343
79 CIP S/R Geo/Env	10.80	0.2959%	5,866	0	5,866	729	6,595
80 CIP S/R Other	23.30	0.6383%	12,656	0	12,656	1,573	14,228
Subtotal	3,650.40	100.0000%	1,982,749	0	1,982,749	246,408	2,229,157
Direct Bills					0		0
Total					\$1,982,749		\$2,229,157

Basis Units: PWE FY2016 FTEs
Source: COH FTE Report

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Allocation Summary

Dept:28 PWE Administration Indirect

Department	Admin Expenditures	Admin FTEs	Total
0 Direct Billed	\$0	\$0	\$0
29 CIP Sal Rec PWE	4,724	4,641	9,365
67 PWE Bldg Insp	193,488	305,575	499,063
68 PWE Stormwater	117,599	186,252	303,850
69 PWE DDSR	249,163	279,377	528,541
70 PWE Water & Sewer	1,360,210	1,233,230	2,593,440
71 PWE Houston Transtar	9,758	4,763	14,521
72 PWE Other	144,581	7,572	152,153
73 Houston Permit Center	22,369	28,274	50,643
74 CIP S/R Planning	5,128	7,206	12,334
75 CIP Sal Rec RE	15,199	20,274	35,473
76 CIP S/R Engrg	40,243	60,394	100,637
77 CIP S/R Constr	36,844	61,433	98,277
78 CIP S/R Eng/Const	12,820	9,343	22,163
79 CIP S/R Geo/Env	4,714	6,595	11,309
80 CIP S/R Other	12,316	14,228	26,544
Total	\$2,229,157	\$2,229,157	\$4,458,315

**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.

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A. Department Costs

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

Dept:29 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	2	515
Subtotal - Non-Departmental-Gen Gov	513	2	515
5 Financial Plg & Analysis	1,398	75	1,474
Subtotal - Finance Financial Plg & Analysis	1,398	75	1,474
7 Gen Acctng	653	37	690
7 Auditing Svcs	509	0	509
7 Fin Operations	193	11	204
Subtotal - Finance Reporting & Ops	1,355	48	1,404
9 Cost Accounting	64	4	68
9 Trust Funds Mgmt (TFM)	129	9	139
Subtotal - Finance Grants	194	14	207
10 Perf Mgmt Svcs	500	17	517
Subtotal - Finance Perform Mgmt	500	17	517
11 Purchasing	2,409	170	2,579
Subtotal - Finance Strategic Purchasing	2,409	170	2,579
14 Mailroom	35,531	3,131	38,662
14 Records	278	22	300
Subtotal - ARA Operations	35,809	3,152	38,961
15 Payroll Svcs	(26,261)	100	(26,161)
Subtotal - ARA Payroll Services	(26,261)	100	(26,161)
17 EGIS	17,154	934	18,088
Subtotal - HITS EAS	17,154	934	18,088
18 Enterprise Optns	3,069	194	3,263

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B. Incoming Costs - (Default Spread Custom%)

Dept:29 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
Subtotal - HITS EIS	\$3,069	\$194	\$3,263
20 Enterprise Project Mgmt	248	15	263
Subtotal - HITS Project Mgmt Office	248	15	263
21 Certification	455	10	465
21 Contract Compliance	(86,705)	0	(86,705)
21 External Affairs & Outreach	188	4	192
Subtotal - Office Business Opportunity	(86,062)	14	(86,048)
22 City Mayor Admin	1,380	215	1,594
Subtotal - Mayor	1,380	215	1,594
23 Selection	13,362	399	13,761
23 Personnel Svcs	628	17	645
Subtotal - Human Resources	13,990	416	14,406
25 Controller Fin Svcs	4,199	89	4,288
Subtotal - City Controller's Office	4,199	89	4,288
28 Admin Expenditures	4,202	522	4,724
28 Admin FTEs	4,128	513	4,641
Subtotal - PWE Administration Indirect	8,330	1,035	9,365
Total Incoming	34,778	6,492	41,270
C. Total Allocated		\$41,270	\$41,270
			100.00%

CITY OF HOUSTON, TEXAS
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CIP Admin Svcs Allocations

Dept:29 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 CIP S/R Planning	11.80	4.0150%	\$1,396	\$0	\$1,396	\$261	\$1,657
75 CIP Sal Rec RE	33.20	11.2964%	3,929	0	3,929	733	4,662
76 CIP S/R Engrg	98.90	33.6509%	11,703	0	11,703	2,184	13,888
77 CIP S/R Constr	100.60	34.2293%	11,904	0	11,904	2,222	14,126
78 CIP S/R Eng/Const	15.30	5.2059%	1,810	0	1,810	338	2,148
79 CIP S/R Geo/Env	10.80	3.6747%	1,278	0	1,278	239	1,517
80 CIP S/R Other	23.30	7.9279%	2,757	0	2,757	515	3,272
Subtotal	293.90	100.0000%	34,778	0	34,778	6,492	41,270
Direct Bills					0		0
Total					\$34,778		\$41,270

Basis Units: Number of FTEs supported in CIP Sal Rec

Source: COH FTE Report

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FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:29 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
74 CIP S/R Planning	1,657	1,657
75 CIP Sal Rec RE	4,662	4,662
76 CIP S/R Engrg	13,888	13,888
77 CIP S/R Constr	14,126	14,126
78 CIP S/R Eng/Const	2,148	2,148
79 CIP S/R Geo/Env	1,517	1,517
80 CIP S/R Other	3,272	3,272
Total	\$41,270	\$41,270

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

The Records Division of the Police Department provides records management services to other 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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A. Department Costs

Dept:30 HPD Police Records

Description		Amount	General Admin	Records Mgmt
<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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:30 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$213,048	\$787	\$213,835
3 Memberships	4,606	17	4,623
3 Accounting & Consult	856	3	859
3 Other Misc	2,292	9	2,301
Subtotal - Non-Departmental-Gen Gov	220,801	816	221,617
5 Financial Plg & Analysis	2,331	126	2,457
Subtotal - Finance Financial Plg & Analysis	2,331	126	2,457
7 Gen Acctng	1,088	62	1,150
7 Auditing Svcs	849	0	849
7 Fin Operations	820	48	868
Subtotal - Finance Reporting & Ops	2,757	110	2,867
8 Internal Controls	2,206	91	2,297
Subtotal - Finance Internal Controls	2,206	91	2,297
9 Cost Accounting	272	18	290
9 Trust Funds Mgmt (TFM)	549	40	589
Subtotal - Finance Grants	822	58	880
10 Perf Mgmt Svcs	2,122	71	2,193
Subtotal - Finance Perform Mgmt	2,122	71	2,193
14 Records	3,254	253	3,507
Subtotal - ARA Operations	3,254	253	3,507
15 Payroll Svcs	19,190	1,165	20,356
Subtotal - ARA Payroll Services	19,190	1,165	20,356
17 IT ERP	15,127	618	15,745
Subtotal - HITS EAS	15,127	618	15,745
18 Enterprise Optns	5,116	324	5,440
Subtotal - HITS EIS	5,116	324	5,440
20 Enterprise Project Mgmt	2,904	172	3,076

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:30 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
Subtotal - HITS Project Mgmt Office	\$2,904	\$172	\$3,076
21 Certification	5,325	119	5,444
21 External Affairs & Outreach	2,201	49	2,251
Subtotal - Office Business Opportunity	7,526	169	7,695
22 City Mayor Admin	16,152	2,512	18,663
Subtotal - Mayor	16,152	2,512	18,663
23 Personnel Svcs	7,353	201	7,554
Subtotal - Human Resources	7,353	201	7,554
25 Controller Fin Svcs	7,000	149	7,149
Subtotal - City Controller's Office	7,000	149	7,149
Total Incoming	314,662	6,836	321,498
C. Total Allocated		\$6,077,399	\$6,077,399
			100.00%

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Records Mgmt Allocations

Dept:30 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 Legal	431	3.7371%	\$226,863	\$0	\$226,863	\$0	\$226,863
28 PWE Administration Indirect	93	0.8064%	48,952	0	48,952	0	48,952
39 Police	196	1.6995%	103,167	0	103,167	122	103,289
41 Fire	1	0.0087%	526	0	526	1	527
47 Parks & Recreation	41	0.3555%	21,581	0	21,581	25	21,606
56 ARA BARC	2	0.0173%	1,053	0	1,053	1	1,054
97 Other	10,769	93.3755%	5,668,420	0	5,668,420	6,687	5,675,107
Subtotal	11,533	100.0000%	6,070,563	0	6,070,563	6,836	6,077,399
Direct Bills					0		0
Total					\$6,070,563		\$6,077,399

Basis Units: Number of reports issued per department

Source: Police Department Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:30 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
24 Legal	226,863	226,863
28 PWE Administration Indirect	48,952	48,952
39 Police	103,289	103,289
41 Fire	527	527
47 Parks & Recreation	21,606	21,606
56 ARA BARC	1,054	1,054
97 Other	5,675,107	5,675,107
Total	\$6,077,399	\$6,077,399

**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.
- **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.

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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

- **Building Svcs Reimbursed** – Reimbursed costs are allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.
- **Other Non-General Fund** – Non-general fund costs are not allocated.

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:31 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	11,278,164	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 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:31 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
1 City Hall	\$4,562	\$0	\$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	1,203	5,017	153,559	0	6,222	13,557	6,269	142,259
3 Memberships	6,901	25	106	3,254	0	132	287	133	3,014
3 Accounting & Consult	15,580	59	240	7,347	0	298	649	300	6,806
3 Other Misc	14,945	58	230	7,048	0	286	622	288	6,530
3 Walker Rent	129,926	480	2,002	61,260	0	2,482	5,408	2,501	56,752
Subtotal - Non-Departmental-Gen Gov	493,032	1,826	7,596	232,468	0	9,419	20,524	9,490	215,361
5 Financial Plg & Analysis	42,430	2,291	686	21,008	0	851	1,855	858	19,462
Subtotal - Finance Financial Plg & Analysis	42,430	2,291	686	21,008	0	851	1,855	858	19,462
7 Gen Acctng	19,814	1,124	321	9,836	0	399	868	402	9,112
7 Fixed Assets	10,168	560	165	5,040	0	204	445	206	4,669
7 Auditing Svcs	15,458	0	237	7,262	0	294	641	296	6,727
7 Fin Operations	22,981	1,347	373	11,429	0	463	1,009	467	10,588
Subtotal - Finance Reporting & Ops	68,421	3,031	1,097	33,566	0	1,360	2,963	1,370	31,096
8 Internal Controls	14,387	593	230	7,037	0	285	621	287	6,519
Subtotal - Finance Internal Controls	14,387	593	230	7,037	0	285	621	287	6,519
9 Grants Mgmt	382	24	6	191	0	8	17	8	177
9 Cost Accounting	7,641	502	125	3,825	0	155	338	156	3,544
9 Trust Funds Mgmt (TFM)	15,402	1,125	254	7,764	0	315	685	317	7,192
Subtotal - Finance Grants	23,424	1,651	385	11,780	0	477	1,040	481	10,913
10 Perf Mgmt Svcs	59,512	1,978	944	28,886	0	1,170	2,550	1,179	26,760
Subtotal - Finance Perform Mgmt	59,512	1,978	944	28,886	0	1,170	2,550	1,179	26,760
11 Purchasing	471,673	33,372	7,752	237,253	0	9,613	20,946	9,685	219,794

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:31 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Subtotal - Finance Strategic Purchasing	\$471,673	\$33,372	\$7,752	\$237,253	\$0	\$9,613	\$20,946	\$9,685	\$219,794
14 Mailroom	9,916	874	166	5,068	0	205	447	207	4,695
14 Property	538	36	9	269	0	11	24	11	250
14 Records	8,262	643	137	4,183	0	169	369	171	3,875
14 3-1-1 Svcs	5,048	410	84	2,564	0	104	226	105	2,375
Subtotal - ARA Operations	23,763	1,962	395	12,085	0	490	1,067	493	11,196
15 Payroll Svcs	48,726	2,959	793	24,280	0	984	2,144	991	22,493
Subtotal - ARA Payroll Services	48,726	2,959	793	24,280	0	984	2,144	991	22,493
17 Enterprise Appl	34,183	2,758	567	17,354	0	703	1,532	708	16,077
17 IT ERP	34,666	1,417	554	16,951	0	687	1,497	692	15,703
17 EGIS	1,531	83	25	759	0	31	67	31	703
Subtotal - HITS EAS	70,381	4,258	1,146	35,063	0	1,421	3,096	1,431	32,483
18 Client Svcs	16,033	1,727	273	8,343	0	338	737	341	7,729
18 NW Data	32,257	2,257	530	16,214	0	657	1,431	662	15,020
18 NW Voice	14,981	990	245	7,503	0	304	662	306	6,950
18 Enterprise Optns	93,130	5,903	1,520	46,522	0	1,885	4,107	1,899	43,099
Subtotal - HITS EIS	156,400	10,876	2,568	78,581	0	3,184	6,938	3,208	72,798
19 IT Radio Svcs	19,646	880	315	9,643	0	391	851	394	8,933
Subtotal - HITS Radio	19,646	880	315	9,643	0	391	851	394	8,933
20 Enterprise Project Mgmt	7,375	437	120	3,669	0	149	324	150	3,399
20 Departmental Project Mgmt	36,547	2,335	597	18,265	0	740	1,613	746	16,921
Subtotal - HITS Project Mgmt Office	43,922	2,772	717	21,935	0	889	1,937	895	20,321
21 Certification	13,519	303	212	6,494	0	263	573	265	6,016
21 Contract Compliance	92,018	2,283	1,447	44,300	0	1,795	3,911	1,808	41,040
21 Reporting & Analytics	27,561	634	433	13,245	0	537	1,169	541	12,270
21 Dept Services	20,205	542	318	9,746	0	395	860	398	9,029
21 External Affairs & Outreach	5,590	125	88	2,685	0	109	237	110	2,487
Subtotal - Office Business Opportunity	158,893	3,888	2,499	76,469	0	3,098	6,751	3,122	70,842
22 City Mayor Admin	41,010	6,378	727	22,261	0	902	1,965	909	20,623

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:31 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Subtotal - Mayor	\$41,010	\$6,378	\$727	\$22,261	\$0	\$902	\$1,965	\$909	\$20,623
23 Selection	5,125	153	81	2,479	0	100	219	101	2,297
23 Personnel Svcs	18,670	511	294	9,011	0	365	796	368	8,348
Subtotal - Human Resources	23,795	664	375	11,490	0	466	1,014	469	10,645
24 Legal Svcs	349,883	51,552	6,162	188,581	0	7,641	16,649	7,698	174,703
24 Inspector General	29,918	3,368	511	15,637	0	634	1,380	638	14,486
Subtotal - Legal	379,801	54,920	6,673	204,217	0	8,274	18,030	8,337	189,189
25 Controller Fin Svcs	127,432	2,711	1,998	61,137	0	2,477	5,398	2,496	56,638
Subtotal - City Controller's Office	127,432	2,711	1,998	61,137	0	2,477	5,398	2,496	56,638
31 Design & Const	0	28,228	433	13,260	0	537	1,171	541	12,285
31 Building Svcs	0	515,417	7,911	242,126	0	9,810	21,376	9,884	224,308
31 Utilities	0	253,659	3,894	119,161	0	4,828	10,520	4,864	110,392
31 In-House Renov	0	165,940	2,547	77,953	0	3,159	6,882	3,182	72,217
31 Real Estate	0	71,148	1,092	33,423	0	1,354	2,951	1,364	30,964
Subtotal - General Services	0	1,034,391	15,877	485,923	0	19,689	42,900	19,837	450,165
Total Incoming	2,332,732	1,171,401	53,787	1,646,127	0	66,698	145,331	67,200	1,524,990
C. Total Allocated		\$48,020,852	\$626,960	\$21,561,354	\$10,340,447	\$875,198	\$2,924,729	\$99,533	\$11,592,631
			1.31%	44.90%	21.53%	1.82%	6.09%	0.21%	24.14%

CITY OF HOUSTON, TEXAS
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Design & Const Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	709,420.51	17.9513%	\$109,320	\$0	\$109,320	\$0	\$109,320
4 Finance Dir Office	550.97	0.0139%	85	0	85	0	85
31 General Services	183,180.41	4.6352%	28,228	0	28,228	0	28,228
32 HEC	6,458.12	0.1634%	995	0	995	38	1,033
39 Police	309,327.53	7.8273%	47,666	0	47,666	1,818	49,485
41 Fire	506,758.40	12.8231%	78,090	0	78,090	2,979	81,069
43 Solid Waste	120,479.55	3.0486%	18,566	0	18,566	708	19,274
44 Houston Airport System (HAS)	2,789.53	0.0706%	430	0	430	16	446
46 Library	376,320.93	9.5225%	57,990	0	57,990	2,212	60,202
47 Parks & Recreation	1,113,091.26	28.1658%	171,524	0	171,524	6,543	178,067
48 Health Department	390,376.93	9.8782%	60,156	0	60,156	2,295	62,451
50 Fleet Mgmt	1,568.02	0.0397%	242	0	242	9	251
70 PWE Water & Sewer	180,848.05	4.5762%	27,868	0	27,868	1,063	28,931
71 PWE Houston Transtar	170.79	0.0043%	26	0	26	1	27
72 PWE Other	50,580.69	1.2799%	7,794	0	7,794	297	8,092
Subtotal	3,951,921.69	100.0000%	608,979	0	608,979	17,980	626,960
Direct Bills					0		0
Total					\$608,979		\$626,960

Basis Units: GSD Fund 1001 expense per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
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Building Svcs Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	34,268.47	0.2638%	\$55,433	\$0	\$55,433	\$0	\$55,433
12 ARA Director Office	145,780.10	1.1223%	235,817	0	235,817	0	235,817
16 HITS CIO	86,727.46	0.6677%	140,292	0	140,292	0	140,292
22 Mayor	84,969.69	0.6542%	137,449	0	137,449	0	137,449
24 Legal	136,658.64	1.0521%	221,062	0	221,062	0	221,062
25 City Controller's Office	47,506.18	0.3657%	76,847	0	76,847	0	76,847
31 General Services	318,626.25	2.4531%	515,417	0	515,417	0	515,417
32 HEC	96,278.28	0.7412%	155,742	0	155,742	4,366	160,108
37 City Secretary	11,167.49	0.0860%	18,065	0	18,065	506	18,571
38 City Council	39,725.22	0.3058%	64,260	0	64,260	1,802	66,062
39 Police	5,247,900.19	40.4031%	8,489,117	0	8,489,117	237,990	8,727,107
40 Dept of Neighborhoods	8,946.09	0.0689%	14,471	0	14,471	406	14,877
41 Fire	2,174,947.42	16.7447%	3,518,242	0	3,518,242	98,633	3,616,875
42 Municipal Court	109,985.67	0.8468%	177,915	0	177,915	4,988	182,903
46 Library	2,124,931.58	16.3596%	3,437,335	0	3,437,335	96,365	3,533,700
47 Parks & Recreation	65,418.52	0.5037%	105,822	0	105,822	2,967	108,789
48 Health Department	2,230,897.76	17.1755%	3,608,749	0	3,608,749	101,170	3,709,919
50 Fleet Mgmt	7,871.67	0.0606%	12,733	0	12,733	357	13,090
62 Mayor Cable TV	16,257.37	0.1252%	26,298	0	26,298	737	27,036
Subtotal	12,988,864.05	100.0000%	21,011,068	0	21,011,068	550,286	21,561,354
Direct Bills					0		0
Total					\$21,011,068		\$21,561,354

Basis Units: GSD expenditures per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Utilities Allocations

Dept:31 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
12 ARA Director Office	151,322.29	1.1223%	116,056	0	116,056	0	116,056
16 HITS CIO	90,024.62	0.6677%	69,044	0	69,044	0	69,044
22 Mayor	88,200.02	0.6542%	67,644	0	67,644	0	67,644
24 Legal	141,854.05	1.0521%	108,794	0	108,794	0	108,794
25 City Controller's Office	49,312.25	0.3657%	37,820	0	37,820	0	37,820
31 General Services	330,739.61	2.4531%	253,659	0	253,659	0	253,659
32 HEC	99,938.54	0.7412%	76,647	0	76,647	0	76,647
37 City Secretary	11,592.05	0.0860%	8,890	0	8,890	0	8,890
38 City Council	41,235.48	0.3058%	31,625	0	31,625	0	31,625
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

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In-House Renov Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Human Resources	1,757.14	0.0423%	\$361	\$0	\$361	\$0	\$361
28 PWE Administration Indirect	117,625.23	2.8308%	24,144	0	24,144	0	24,144
31 General Services	808,443.50	19.4559%	165,940	0	165,940	0	165,940
39 Police	1,036,584.52	24.9463%	212,768	0	212,768	7,161	219,929
41 Fire	2,034,332.50	48.9580%	417,564	0	417,564	14,054	431,618
42 Municipal Court	12,734.22	0.3065%	2,614	0	2,614	88	2,702
48 Health Department	107,336.83	2.5832%	22,032	0	22,032	742	22,773
71 PWE Houston Transtar	36,445.91	0.8771%	7,481	0	7,481	252	7,733
Subtotal	4,155,259.85	100.0000%	852,902	0	852,902	22,297	875,198
Direct Bills					0		0
Total					\$852,902		\$875,198

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

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Real Estate Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	81,519	0.9798%	\$28,179	\$0	\$28,179	\$0	\$28,179
12 ARA Director Office	47,243	0.5678%	16,331	0	16,331	0	16,331
14 ARA Operations	47,273	0.5682%	16,341	0	16,341	0	16,341
16 HITS CIO	122,883	1.4769%	42,478	0	42,478	0	42,478
21 Office Business Opportunity	24,033	0.2888%	8,308	0	8,308	0	8,308
22 Mayor	83,703	1.0060%	28,934	0	28,934	0	28,934
23 Human Resources	65,060	0.7819%	22,490	0	22,490	0	22,490
24 Legal	191,616	2.3030%	66,237	0	66,237	0	66,237
25 City Controller's Office	38,076	0.4576%	13,162	0	13,162	0	13,162
26 Health Administration	1,106,710	13.3013%	382,565	0	382,565	0	382,565
27 Planning & Dev Admin	62,871	0.7556%	21,733	0	21,733	0	21,733
28 PWE Administration Indirect	355,095	4.2678%	122,748	0	122,748	0	122,748
31 General Services	205,823	2.4737%	71,148	0	71,148	0	71,148
32 HEC	41,591	0.4999%	14,377	0	14,377	343	14,720
37 City Secretary	16,137	0.1939%	5,578	0	5,578	133	5,711
38 City Council	57,403	0.6899%	19,843	0	19,843	474	20,317
39 Police	2,604,633	31.3045%	900,363	0	900,363	21,490	921,853
40 Dept of Neighborhoods	12,927	0.1554%	4,469	0	4,469	107	4,575
41 Fire	1,078,954	12.9677%	372,970	0	372,970	8,902	381,872
42 Municipal Court	109,905	1.3209%	37,992	0	37,992	907	38,898
43 Solid Waste	26,421	0.3175%	9,133	0	9,133	218	9,351
46 Library	1,055,118	12.6812%	364,731	0	364,731	8,705	373,436
47 Parks & Recreation	32,453	0.3900%	11,218	0	11,218	268	11,486
50 Fleet Mgmt	376,039	4.5195%	129,988	0	129,988	3,103	133,091
56 ARA BARC	47,319	0.5687%	16,357	0	16,357	390	16,748
57 ARA Parking	11,400	0.1370%	3,941	0	3,941	94	4,035
70 PWE Water & Sewer	120,033	1.4427%	41,493	0	41,493	990	42,483
71 PWE Houston Transtar	54,000	0.6490%	18,667	0	18,667	446	19,112
73 Houston Permit Center	187,000	2.2475%	64,642	0	64,642	1,543	66,185
97 Other	57,075	0.6860%	19,730	0	19,730	471	20,200
Subtotal	8,320,313	100.0000%	2,876,146	0	2,876,146	48,583	2,924,729
Direct Bills					0		0
Total					\$2,876,146		\$2,924,729

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

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Building Svcs Reimb Allocations

Dept:31 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Fleet Mgmt	226,608.32	9.6288%	\$7,421	\$0	\$7,421	\$2,163	\$9,584
57 ARA Parking	29,882.41	1.2697%	979	0	979	285	1,264
70 PWE Water & Sewer	650,688.24	27.6482%	21,308	0	21,308	6,211	27,519
71 PWE Houston Transtar	500,651.41	21.2731%	16,395	0	16,395	4,779	21,174
73 Houston Permit Center	945,623.45	40.1802%	30,967	0	30,967	9,026	39,993
Subtotal	2,353,453.83	100.0000%	77,069	0	77,069	22,464	99,533
Direct Bills					0		0
Total					\$77,069		\$99,533

Basis Units: Dollar expenses/revenues
Source: GSD Report

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Allocation Summary

Dept:31 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	109,320	0	0	0	0	0	0	109,320
4 Finance Dir Office	85	55,433	27,281	0	28,179	0	0	110,979
12 ARA Director Office	0	235,817	116,056	0	16,331	0	0	368,204
14 ARA Operations	0	0	0	0	16,341	0	0	16,341
16 HITS CIO	0	140,292	69,044	0	42,478	0	0	251,814
21 Office Business Opportunity	0	0	0	0	8,308	0	0	8,308
22 Mayor	0	137,449	67,644	0	28,934	0	0	234,028
23 Human Resources	0	0	0	361	22,490	0	0	22,850
24 Legal	0	221,062	108,794	0	66,237	0	0	396,093
25 City Controller's Office	0	76,847	37,820	0	13,162	0	0	127,829
26 Health Administration	0	0	0	0	382,565	0	0	382,565
27 Planning & Dev Admin	0	0	0	0	21,733	0	0	21,733
28 PWE Administration Indirect	0	0	0	24,144	122,748	0	0	146,892
31 General Services	28,228	515,417	253,659	165,940	71,148	0	0	1,034,391
32 HEC	1,033	160,108	76,647	0	14,720	0	0	252,509
37 City Secretary	0	18,571	8,890	0	5,711	0	0	33,173
38 City Council	0	66,062	31,625	0	20,317	0	0	118,004
39 Police	49,485	8,727,107	4,177,858	219,929	921,853	0	0	14,096,232
40 Dept of Neighborhoods	0	14,877	7,122	0	4,575	0	0	26,574
41 Fire	81,069	3,616,875	1,731,478	431,618	381,872	0	0	6,242,911
42 Municipal Court	0	182,903	87,560	2,702	38,898	0	0	312,063
43 Solid Waste	19,274	0	0	0	9,351	0	0	28,625
44 Houston Airport System (HAS)	446	0	0	0	0	0	0	446
46 Library	60,202	3,533,700	1,691,660	0	373,436	0	0	5,658,998
47 Parks & Recreation	178,067	108,789	52,080	0	11,486	0	0	350,422
48 Health Department	62,451	3,709,919	1,776,020	22,773	0	0	0	5,571,162
50 Fleet Mgmt	251	13,090	6,267	0	133,091	9,584	0	162,283
56 ARA BARC	0	0	0	0	16,748	0	0	16,748
57 ARA Parking	0	0	0	0	4,035	1,264	0	5,299
62 Mayor Cable TV	0	27,036	12,943	0	0	0	0	39,978
70 PWE Water & Sewer	28,931	0	0	0	42,483	27,519	0	98,934
71 PWE Houston Transtar	27	0	0	7,733	19,112	21,174	0	48,046
72 PWE Other	8,092	0	0	0	0	0	0	8,092
73 Houston Permit Center	0	0	0	0	66,185	39,993	0	106,177
97 Other	0	0	0	0	20,200	0	0	20,200
Total	\$626,960	\$21,561,354	\$10,340,447	\$875,198	\$2,924,729	\$99,533	\$0	\$36,428,221

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
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A. Department Costs

Dept:32 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
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A. Department Costs

Dept:32 HEC

Description		Amount	Fin Reporting & Ops	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Controller	Fin Operations
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
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A. Department Costs

Dept:32 HEC

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

CITY OF HOUSTON, TEXAS
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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Ops
3 Accounting & Consult *	\$3,300	\$13	\$0	\$0	\$0	\$3,312	\$0	\$0	\$0	\$0
Subtotal - Non-Departmental-Gen Gov	3,300	13	0	0	0	3,312	0	0	0	0
5 Financial Plg & Analysis	8,986	485	9,471	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	8,986	485	9,471	0	0	0	0	0	0	0
7 Gen Acctng *	4,196	238	0	0	0	0	0	0	0	4,434
7 Fixed Assets *	97	5	0	0	0	0	0	0	0	102
7 Auditing Svcs	3,274	0	3,274	0	0	0	0	0	0	0
7 Fin Operations *	3,589	210	0	0	0	0	0	0	0	0
Subtotal - Finance Reporting & Ops	11,157	454	3,274	0	0	0	0	0	0	4,537
9 Grants Mgmt	864	55	920	0	0	0	0	0	0	0
9 Cost Accounting *	1,193	78	0	0	0	0	0	0	1,272	0
9 Trust Funds Mgmt (TFM)	2,406	176	2,581	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,464	309	3,501	0	0	0	0	0	1,272	0
10 Perf Mgmt Svcs	9,295	309	9,604	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmt	9,295	309	9,604	0	0	0	0	0	0	0
11 Purchasing *	15,899	1,125	0	0	0	0	0	17,024	0	0
Subtotal - Finance Strategic Purchasing	15,899	1,125	0	0	0	0	0	17,024	0	0
14 Records *	8,382	653	0	0	0	0	0	0	0	0
14 3-1-1 Svcs *	898	73	0	0	0	0	971	0	0	0
Subtotal - ARA Operations	9,280	725	0	0	0	0	971	0	0	0
15 Payroll Svcs *	49,438	3,002	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	49,438	3,002	0	0	0	0	0	0	0	0
17 Enterprise Appl *	1,163	94	0	0	0	0	0	0	0	0
17 IT ERP *	37,030	1,514	0	0	0	0	0	0	0	0
17 EGIS	1,305	71	1,376	0	0	0	0	0	0	0
Subtotal - HITS EAS	39,498	1,678	1,376	0	0	0	0	0	0	0
18 Client Svcs *	2,638	284	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Ops
18 NW Data *	\$30,145	\$2,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 NW Voice *	14,000	925	0	0	0	0	0	0	0	0
Subtotal - HITS EIS	46,784	3,318	0	0	0	0	0	0	0	0
19 IT Radio Svcs *	18,792	842	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	18,792	842	0	0	0	0	0	0	0	0
20 Enterprise Project Mgmt	7,482	443	7,925	0	0	0	0	0	0	0
Subtotal - HITS Project Mgmt Office	7,482	443	7,925	0	0	0	0	0	0	0
21 Certification *	13,717	308	0	0	0	0	0	0	0	0
21 Reporting & Analytics	3,160	73	3,232	0	0	0	0	0	0	0
21 External Affairs & Outreach *	5,671	127	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	22,548	508	3,232	0	0	0	0	0	0	0
22 City Mayor Admin *	41,609	6,471	0	0	0	0	0	0	0	0
Subtotal - Mayor	41,609	6,471	0	0	0	0	0	0	0	0
23 Selection *	11,714	350	0	0	0	0	0	0	0	0
23 Personnel Svcs *	18,943	519	0	0	0	0	0	0	0	0
Subtotal - Human Resources	30,657	868	0	0	0	0	0	0	0	0
24 Legal Svcs *	42,004	6,189	0	48,193	0	0	0	0	0	0
24 Inspector General *	38,644	4,351	0	0	42,994	0	0	0	0	0
Subtotal - Legal	80,648	10,539	0	48,193	42,994	0	0	0	0	0
25 Controller Fin Svcs *	26,988	574	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	26,988	574	0	0	0	0	0	0	0	0
31 Design & Const	995	38	1,033	0	0	0	0	0	0	0
31 Building Svcs *	155,742	4,366	160,108	0	0	0	0	0	0	0
31 Utilities *	76,647	0	76,647	0	0	0	0	0	0	0
31 Real Estate *	14,377	343	14,720	0	0	0	0	0	0	0
Subtotal - General Services	247,761	4,747	252,509	0	0	0	0	0	0	0
Total Incoming	674,584	36,412	290,893	48,193	42,994	3,312	971	17,024	1,272	4,537
C. Total Allocated		\$710,996	\$290,893	\$48,193	\$42,994	\$3,312	\$971	\$17,024	\$1,272	\$4,537
			40.91%	6.78%	6.05%	0.47%	0.14%	2.39%	0.18%	0.64%

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Controller	Fin Operations	ARA Payroll Svcs
3 Accounting & Consult *	\$3,300	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Non-Departmental-Gen Gov	3,300	13	0	0	0	0	0	0	0	0
5 Financial Plg & Analysis	8,986	485	0	0	0	0	0	0	0	0
Subtotal - Finance Financial Plg & Analysis	8,986	485	0	0	0	0	0	0	0	0
7 Gen Acctng *	4,196	238	0	0	0	0	0	0	0	0
7 Fixed Assets *	97	5	0	0	0	0	0	0	0	0
7 Auditing Svcs	3,274	0	0	0	0	0	0	0	0	0
7 Fin Operations *	3,589	210	0	0	0	0	0	0	3,800	0
Subtotal - Finance Reporting & Ops	11,157	454	0	0	0	0	0	0	3,800	0
9 Grants Mgmt	864	55	0	0	0	0	0	0	0	0
9 Cost Accounting *	1,193	78	0	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,406	176	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	4,464	309	0	0	0	0	0	0	0	0
10 Perf Mgmt Svcs	9,295	309	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmt	9,295	309	0	0	0	0	0	0	0	0
11 Purchasing *	15,899	1,125	0	0	0	0	0	0	0	0
Subtotal - Finance Strategic Purchasing	15,899	1,125	0	0	0	0	0	0	0	0
14 Records *	8,382	653	0	0	0	0	0	0	0	0
14 3-1-1 Svcs *	898	73	0	0	0	0	0	0	0	0
Subtotal - ARA Operations	9,280	725	0	0	0	0	0	0	0	0
15 Payroll Svcs *	49,438	3,002	0	0	0	0	0	0	0	52,440
Subtotal - ARA Payroll Services	49,438	3,002	0	0	0	0	0	0	0	52,440
17 Enterprise Appl *	1,163	94	1,257	0	0	0	0	0	0	0
17 IT ERP *	37,030	1,514	38,543	0	0	0	0	0	0	0
17 EGIS	1,305	71	0	0	0	0	0	0	0	0
Subtotal - HITS EAS	39,498	1,678	39,800	0	0	0	0	0	0	0
18 Client Svcs *	2,638	284	0	2,922	0	0	0	0	0	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Controller	Fin Operations	ARA Payroll Svcs
18 NW Data *	\$30,145	\$2,109	\$0	\$32,254	\$0	\$0	\$0	\$0	\$0	\$0
18 NW Voice *	14,000	925	0	14,925	0	0	0	0	0	0
Subtotal - HITS EIS	46,784	3,318	0	50,102	0	0	0	0	0	0
19 IT Radio Svcs *	18,792	842	0	19,634	0	0	0	0	0	0
Subtotal - HITS Radio	18,792	842	0	19,634	0	0	0	0	0	0
20 Enterprise Project Mgmt	7,482	443	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgmt Office	7,482	443	0	0	0	0	0	0	0	0
21 Certification *	13,717	308	0	0	14,025	0	0	0	0	0
21 Reporting & Analytics	3,160	73	0	0	0	0	0	0	0	0
21 External Affairs & Outreach *	5,671	127	0	0	5,798	0	0	0	0	0
Subtotal - Office Business Opportunity	22,548	508	0	0	19,823	0	0	0	0	0
22 City Mayor Admin *	41,609	6,471	0	0	0	48,080	0	0	0	0
Subtotal - Mayor	41,609	6,471	0	0	0	48,080	0	0	0	0
23 Selection *	11,714	350	0	0	0	0	12,064	0	0	0
23 Personnel Svcs *	18,943	519	0	0	0	0	19,461	0	0	0
Subtotal - Human Resources	30,657	868	0	0	0	0	31,526	0	0	0
24 Legal Svcs *	42,004	6,189	0	0	0	0	0	0	0	0
24 Inspector General *	38,644	4,351	0	0	0	0	0	0	0	0
Subtotal - Legal	80,648	10,539	0	0	0	0	0	0	0	0
25 Controller Fin Svcs *	26,988	574	0	0	0	0	0	27,562	0	0
Subtotal - City Controller's Office	26,988	574	0	0	0	0	0	27,562	0	0
31 Design & Const	995	38	0	0	0	0	0	0	0	0
31 Building Svcs *	155,742	4,366	0	0	0	0	0	0	0	0
31 Utilities *	76,647	0	0	0	0	0	0	0	0	0
31 Real Estate *	14,377	343	0	0	0	0	0	0	0	0
Subtotal - General Services	247,761	4,747	0	0	0	0	0	0	0	0
Total Incoming	674,584	36,412	39,800	69,736	19,823	48,080	31,526	27,562	3,800	52,440
C. Total Allocated		\$710,996	\$39,800	\$69,736	\$19,823	\$48,080	\$31,526	\$27,562	\$3,800	\$52,440
			5.60%	9.81%	2.79%	6.76%	4.43%	3.88%	0.53%	7.38%

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	ARA Operations
3 Accounting & Consult *	\$3,300	\$13	\$0
Subtotal - Non-Departmental-Gen Gov	3,300	13	0
5 Financial Plg & Analysis	8,986	485	0
Subtotal - Finance Financial Plg & Analysis	8,986	485	0
7 Gen Acctng *	4,196	238	0
7 Fixed Assets *	97	5	0
7 Auditing Svcs	3,274	0	0
7 Fin Operations *	3,589	210	0
Subtotal - Finance Reporting & Ops	11,157	454	0
9 Grants Mgmt	864	55	0
9 Cost Accounting *	1,193	78	0
9 Trust Funds Mgmt (TFM)	2,406	176	0
Subtotal - Finance Grants	4,464	309	0
10 Perf Mgmt Svcs	9,295	309	0
Subtotal - Finance Perform Mgmt	9,295	309	0
11 Purchasing *	15,899	1,125	0
Subtotal - Finance Strategic Purchasing	15,899	1,125	0
14 Records *	8,382	653	9,035
14 3-1-1 Svcs *	898	73	0
Subtotal - ARA Operations	9,280	725	9,035
15 Payroll Svcs *	49,438	3,002	0
Subtotal - ARA Payroll Services	49,438	3,002	0
17 Enterprise Appl *	1,163	94	0
17 IT ERP *	37,030	1,514	0
17 EGIS	1,305	71	0
Subtotal - HITS EAS	39,498	1,678	0
18 Client Svcs *	2,638	284	0

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B. Incoming Costs

Dept:32 HEC

Department	First Incoming	Second Incoming	ARA Operations
18 NW Data *	\$30,145	\$2,109	\$0
18 NW Voice *	14,000	925	0
Subtotal - HITS EIS	46,784	3,318	0
19 IT Radio Svcs *	18,792	842	0
Subtotal - HITS Radio	18,792	842	0
20 Enterprise Project Mgmt	7,482	443	0
Subtotal - HITS Project Mgmt Office	7,482	443	0
21 Certification *	13,717	308	0
21 Reporting & Analytics	3,160	73	0
21 External Affairs & Outreach *	5,671	127	0
Subtotal - Office Business Opportunity	22,548	508	0
22 City Mayor Admin *	41,609	6,471	0
Subtotal - Mayor	41,609	6,471	0
23 Selection *	11,714	350	0
23 Personnel Svcs *	18,943	519	0
Subtotal - Human Resources	30,657	868	0
24 Legal Svcs *	42,004	6,189	0
24 Inspector General *	38,644	4,351	0
Subtotal - Legal	80,648	10,539	0
25 Controller Fin Svcs *	26,988	574	0
Subtotal - City Controller's Office	26,988	574	0
31 Design & Const	995	38	0
31 Building Svcs *	155,742	4,366	0
31 Utilities *	76,647	0	0
31 Real Estate *	14,377	343	0
Subtotal - General Services	247,761	4,747	0
Total Incoming	674,584	36,412	9,035
C. Total Allocated		\$710,996	\$9,035
			1.27%

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General Svcs Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	\$60,935	\$0	\$60,935	\$1,362	\$62,297
84 HEC-911 Network	41,591	31.5083%	89,652	0	89,652	2,004	91,655
86 HEC-HFD	14,178	10.7409%	30,561	0	30,561	683	31,245
87 HEC-Harris County	6,171	4.6750%	13,302	0	13,302	297	13,599
88 HEC-Genl Svcs Dept	13,552	10.2667%	29,212	0	29,212	653	29,865
89 HEC-Homeland Security	2,977	2.2553%	6,417	0	6,417	143	6,561
90 HEC-Off of Emg Mgmt	10,726	8.1258%	23,120	0	23,120	517	23,637
91 HEC-HPD	14,536	11.0121%	31,333	0	31,333	700	32,033
Subtotal	132,000	100.0000%	284,533	0	284,533	6,359	290,893
Direct Bills					0		0
Total					\$284,533		\$290,893

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

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Legal 911 Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 HEC-911 Network	100	100.0000%	\$42,004	\$0	\$42,004	\$6,189	\$48,193
Subtotal	100	100.0000%	42,004	0	42,004	6,189	48,193
Direct Bills					0		0
Total					\$42,004		\$48,193

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

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Legal OIG Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$777	\$0	\$777	\$87	\$864
84 HEC-911 Network	156.30	68.2831%	26,387	0	26,387	2,971	29,358
85 HEC-Police Call Takers	59.30	25.9065%	10,011	0	10,011	1,127	11,138
90 HEC-Off of Emg Mgmt	8.70	3.8008%	1,469	0	1,469	165	1,634
Subtotal	228.90	100.0000%	38,644	0	38,644	4,351	42,994
Direct Bills					0		0
Total					\$38,644		\$42,994

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

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Citywide Gen Gov Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$110	\$0	\$110	\$0	\$110
83 HEC-IT	5,216,893	20.6934%	683	0	683	3	685
84 HEC-911 Network	13,041,283	51.7296%	1,707	0	1,707	6	1,713
85 HEC-Police Call Takers	4,439,573	17.6100%	581	0	581	2	583
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	219	0	219	1	220
Subtotal	25,210,467	100.0000%	3,300	0	3,300	13	3,312
Direct Bills					0		0
Total					\$3,300		\$3,312

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA 311 Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$18	\$0	\$18	\$1	\$20
84 HEC-911 Network	156.30	68.2831%	613	0	613	50	663
85 HEC-Police Call Takers	59.30	25.9065%	233	0	233	19	251
90 HEC-Off of Emg Mgmt	8.70	3.8008%	34	0	34	3	37
Subtotal	228.90	100.0000%	898	0	898	73	971
Direct Bills					0		0
Total					\$898		\$971

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

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Fin Strategic Purchasing Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$530	\$0	\$530	\$38	\$568
83 HEC-IT	5,216,893	20.6934%	3,290	0	3,290	233	3,523
84 HEC-911 Network	13,041,283	51.7296%	8,225	0	8,225	582	8,806
85 HEC-Police Call Takers	4,439,573	17.6100%	2,800	0	2,800	198	2,998
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	1,054	0	1,054	75	1,129
Subtotal	25,210,467	100.0000%	15,899	0	15,899	1,125	17,024
Direct Bills					0		0
Total					\$15,899		\$17,024

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Grants Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$82	\$0	\$82	\$5	\$88
83 HEC-IT	5,216,893	42.8697%	512	0	512	34	545
85 HEC-Police Call Takers	4,439,573	36.4821%	435	0	435	29	464
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	164	0	164	11	175
Subtotal	12,169,184	100.0000%	1,193	0	1,193	78	1,272
Direct Bills					0		0
Total					\$1,193		\$1,272

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

Source: COH Expenditure Report

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Fin Reporting & Ops Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$143	\$0	\$143	\$8	\$151
83 HEC-IT	5,216,893	20.6934%	888	0	888	50	939
84 HEC-911 Network	13,041,283	51.7296%	2,221	0	2,221	126	2,347
85 HEC-Police Call Takers	4,439,573	17.6100%	756	0	756	43	799
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	285	0	285	16	301
Subtotal	25,210,467	100.0000%	4,293	0	4,293	243	4,537
Direct Bills					0		0
Total					\$4,293		\$4,537

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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IT Admin & Apps Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$2,639	\$0	\$2,639	\$111	\$2,750
83 HEC-IT	5,216,893	42.8697%	16,373	0	16,373	689	17,062
85 HEC-Police Call Takers	4,439,573	36.4821%	13,933	0	13,933	586	14,520
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	5,247	0	5,247	221	5,468
Subtotal	12,169,184	100.0000%	38,192	0	38,192	1,607	39,800
Direct Bills					0		0
Total					\$38,192		\$39,800

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

Source: COH Expenditure Report

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IT Infrastructure Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	6.3361%	\$4,155	\$0	\$4,155	\$264	\$4,419
85 HEC-Police Call Takers	59.30	81.6804%	53,563	0	53,563	3,398	56,961
90 HEC-Off of Emg Mgmt	8.70	11.9835%	7,858	0	7,858	499	8,357
Subtotal	72.60	100.0000%	65,576	0	65,576	4,160	69,736
Direct Bills					0		0
Total					\$65,576		\$69,736

Basis Units: Number of HEC FTEs excl 911 network

Source: COH FTE Report

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Office Business Opp Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$390	\$0	\$390	\$9	\$398
84 HEC-911 Network	156.30	68.2831%	13,239	0	13,239	297	13,536
85 HEC-Police Call Takers	59.30	25.9065%	5,023	0	5,023	113	5,136
90 HEC-Off of Emg Mgmt	8.70	3.8008%	737	0	737	17	753
Subtotal	228.90	100.0000%	19,388	0	19,388	435	19,823
Direct Bills					0		0
Total					\$19,388		\$19,823

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

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Mayor's Office Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$1,388	\$0	\$1,388	\$216	\$1,604
83 HEC-IT	5,216,893	20.6934%	8,610	0	8,610	1,339	9,949
84 HEC-911 Network	13,041,283	51.7296%	21,524	0	21,524	3,347	24,872
85 HEC-Police Call Takers	4,439,573	17.6100%	7,327	0	7,327	1,140	8,467
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	2,759	0	2,759	429	3,188
Subtotal	25,210,467	100.0000%	41,609	0	41,609	6,471	48,080
Direct Bills					0		0
Total					\$41,609		\$48,080

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Human Resources Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.60	2.0096%	\$616	\$0	\$616	\$17	\$634
84 HEC-911 Network	156.30	68.2831%	20,934	0	20,934	593	21,527
85 HEC-Police Call Takers	59.30	25.9065%	7,942	0	7,942	225	8,167
90 HEC-Off of Emg Mgmt	8.70	3.8008%	1,165	0	1,165	33	1,198
Subtotal	228.90	100.0000%	30,657	0	30,657	868	31,526
Direct Bills					0		0
Total					\$30,657		\$31,526

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

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City Controller Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$900	\$0	\$900	\$19	\$919
83 HEC-IT	5,216,893	20.6934%	5,585	0	5,585	119	5,703
84 HEC-911 Network	13,041,283	51.7296%	13,961	0	13,961	297	14,258
85 HEC-Police Call Takers	4,439,573	17.6100%	4,753	0	4,753	101	4,854
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	1,790	0	1,790	38	1,828
Subtotal	25,210,467	100.0000%	26,988	0	26,988	574	27,562
Direct Bills					0		0
Total					\$26,988		\$27,562

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Operations Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$120	\$0	\$120	\$7	\$127
83 HEC-IT	5,216,893	20.6934%	743	0	743	44	786
84 HEC-911 Network	13,041,283	51.7296%	1,857	0	1,857	109	1,966
85 HEC-Police Call Takers	4,439,573	17.6100%	632	0	632	37	669
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	238	0	238	14	252
Subtotal	25,210,467	100.0000%	3,589	0	3,589	210	3,800
Direct Bills					0		0
Total					\$3,589		\$3,800

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA Payroll Svcs Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	6.9098%	\$3,416	\$0	\$3,416	\$207	\$3,623
83 HEC-IT	5,216,893	42.8697%	21,194	0	21,194	1,287	22,481
85 HEC-Police Call Takers	4,439,573	36.4821%	18,036	0	18,036	1,095	19,131
90 HEC-Off of Emg Mgmt	1,671,857	13.7384%	6,792	0	6,792	412	7,204
Subtotal	12,169,184	100.0000%	49,438	0	49,438	3,002	52,440
Direct Bills					0		0
Total					\$49,438		\$52,440

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

Source: COH Expenditure Report

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ARA Operations Allocations

Dept:32 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	840,861	3.3354%	\$280	\$0	\$280	\$22	\$301
83 HEC-IT	5,216,893	20.6934%	1,735	0	1,735	135	1,870
84 HEC-911 Network	13,041,283	51.7296%	4,336	0	4,336	338	4,674
85 HEC-Police Call Takers	4,439,573	17.6100%	1,476	0	1,476	115	1,591
90 HEC-Off of Emg Mgmt	1,671,857	6.6316%	556	0	556	43	599
Subtotal	25,210,467	100.0000%	8,382	0	8,382	653	9,035
Direct Bills					0		0
Total					\$8,382		\$9,035

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Allocation Summary

Dept:32 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin Strategic Purchasing	Fin Grants	Fin Reporting & Ops	IT Admin & Apps	IT Infrastructure
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	0	0	864	110	20	568	88	151	2,750	4,419
83 HEC-IT	62,297	0	0	685	0	3,523	545	939	17,062	0
84 HEC-911 Network	91,655	48,193	29,358	1,713	663	8,806	0	2,347	0	0
85 HEC-Police Call Takers	0	0	11,138	583	251	2,998	464	799	14,520	56,961
86 HEC-HFD	31,245	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	13,599	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	29,865	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	6,561	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgmt	23,637	0	1,634	220	37	1,129	175	301	5,468	8,357
91 HEC-HPD	32,033	0	0	0	0	0	0	0	0	0
Total	\$290,893	\$48,193	\$42,994	\$3,312	\$971	\$17,024	\$1,272	\$4,537	\$39,800	\$69,736

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Allocation Summary

Dept:32 HEC

Department	Office Business Opp	Mayor's Office	Human Resources	City Controller	Fin Operations	ARA Payroll Svcs	ARA Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	398	1,604	634	919	127	3,623	301	16,576
83 HEC-IT	0	9,949	0	5,703	786	22,481	1,870	125,841
84 HEC-911 Network	13,536	24,872	21,527	14,258	1,966	0	4,674	263,566
85 HEC-Police Call Takers	5,136	8,467	8,167	4,854	669	19,131	1,591	135,729
86 HEC-HFD	0	0	0	0	0	0	0	31,245
87 HEC-Harris County	0	0	0	0	0	0	0	13,599
88 HEC-Genl Svcs Dept	0	0	0	0	0	0	0	29,865
89 HEC-Homeland Security	0	0	0	0	0	0	0	6,561
90 HEC-Off of Emg Mgmt	753	3,188	1,198	1,828	252	7,204	599	55,981
91 HEC-HPD	0	0	0	0	0	0	0	32,033
Total	\$19,823	\$48,080	\$31,526	\$27,562	\$3,800	\$52,440	\$9,035	\$710,996

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PWE – GENERAL FUND CREDIT
NATURE AND EXTENT OF SERVICES

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

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A. Department Costs

Dept:33 PWE General Fund Credit

Description		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund 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		<u><u>\$(67,335)</u></u>		<u><u>\$(67,335)</u></u>

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B. Incoming Costs - (Default Spread Custom%)

Dept:33 PWE General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:33 PWE General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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

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Allocation Summary

Dept:33 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>