

CITY OF HOUSTON, TEXAS

FY 2020 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**



CITY OF HOUSTON

Sylvester Turner, Mayor

FINANCE DEPARTMENT

Tantri Emo

Chief Business Officer/Director of Finance

Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
FY 2020 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**

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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, 2018, to establish cost allocations or billings for use in Fiscal Year 2020, 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: 

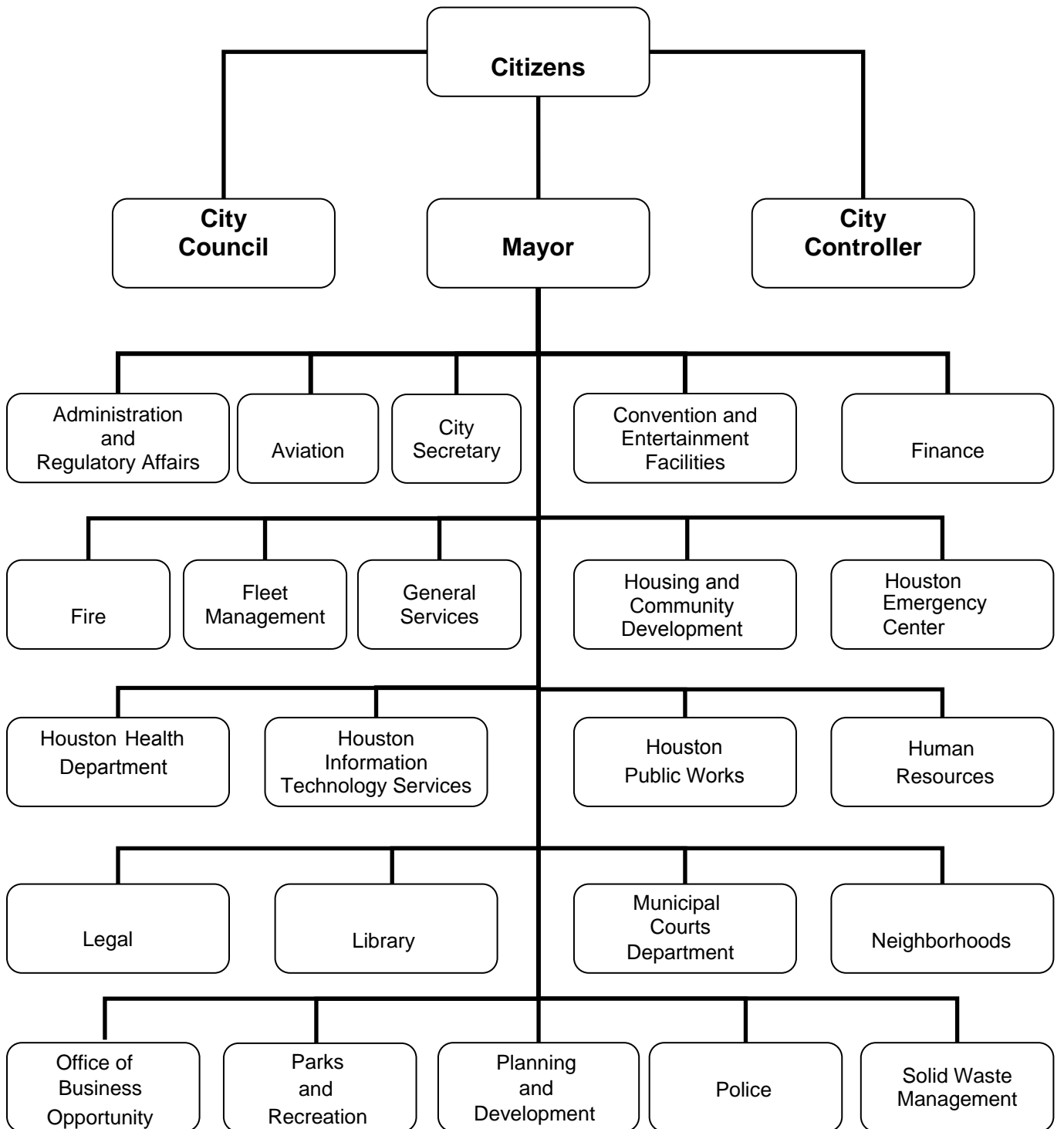
Name of Official: Arif Rasheed

Title: Deputy Director

Date of Execution: April 24, 2019

SECTION II – ORGANIZATION CHART

Organization Chart



SECTION III – OVERVIEW

City of Houston, Texas
FY2020 2 CFR Part 200 Cost Allocation Plan and
Indirect Cost Rate Proposal
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018

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 are centralized payroll and accounting offices 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 basis 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 basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system 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.

Result of the mathematical operations through 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 and describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

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

Department Costs identifies the amount of costs incurred by the agency as reported in 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.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system 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; 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 Function and Allocation Basis. 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 basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2018 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

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. 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 Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" 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 2020 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, 2018

Department	Final GL A = B + C + D	Personnel B	Other Operating C	Transfer D	CAFR Adjustments* E	Adjusted GL F = A - D + E	CAFR G	Direct Costs H	Allocated Indirect I	Unallocated/DB J
Houston Police Department (HPD)	\$ 1,586,032,200	\$ 1,534,489,231	\$ 51,542,969	\$ -	\$ (753,889,999)	\$ 832,142,201	\$ 1,586,081,181	\$ 826,048,088	\$ 6,094,113	\$ -
Dept of Neighborhoods (DON)	11,011,579	8,466,074	2,545,505	-	-	11,011,579	11,011,579	11,011,579	-	-
Houston Fire Department (HFD)	497,350,681	450,136,630	47,214,051	-	-	497,350,681	497,336,799	497,350,681	-	-
Houston Emergency Center (HEC)	9,762,358	-	-	9,762,358	-	-	-	-	-	-
Municipal Courts Department	29,348,920	22,725,132	6,493,323	130,465	-	29,218,455	29,218,455	29,218,455	-	-
Houston Public Works (HPW)	31,719,838	1,267,481	28,927,857	1,524,500	-	30,195,338	30,195,337	30,195,338	-	-
Solid Waste Management	75,096,425	28,990,477	40,489,894	5,616,054	-	69,480,371	69,500,089	69,480,371	-	-
General Services Department (GSD)	40,260,267	11,122,703	25,995,343	3,142,221	-	37,118,046	37,132,566	8,531	34,183,149	2,926,366
Housing and Community Devp.	438,558	95,881	342,677	-	-	438,558	438,559	438,558	-	-
Library	40,633,025	31,238,787	8,644,238	750,000	-	39,883,025	39,883,025	39,883,025	-	-
Parks & Recreation	75,899,165	43,194,042	31,639,848	1,065,275	-	74,833,890	74,833,890	74,833,890	-	-
Health & Human Services	66,274,946	39,009,754	27,265,192	-	-	66,274,946	66,274,946	35,903,048	11,386,086	18,985,812
Mayor's Office	7,464,939	5,234,041	519,304	1,711,594	-	5,753,345	5,753,345	1,370,607	4,109,052	273,686
Office of Business Opportunity (OBO)	3,074,612	2,579,249	495,363	-	-	3,074,612	3,074,612	-	2,851,404	223,208
City Council	9,360,787	7,176,413	1,702,333	482,041	-	8,878,746	8,812,059	8,878,746	-	-
City Controller's Office	8,793,797	7,931,092	862,705	-	-	8,793,797	8,793,797	4	7,179,327	1,614,466
Finance	17,542,353	12,677,057	4,851,296	14,000	-	17,528,353	17,528,353	2,666,848	14,861,505	-
Admn. & Regulatory Affairs	26,612,625	15,262,967	3,325,765	8,023,893	-	18,588,732	18,588,732	4,865,671	13,121,001	602,060
Fleet Management Department	4,768	4,768	-	-	-	4,768	4,768	4,768	-	-
Houston Information Tech Svcs	16,206,504	11,679,655	4,526,849	-	-	16,206,504	16,203,764	94,462	16,112,042	-
Planning & Development	3,371,853	2,919,354	452,499	-	-	3,371,853	3,371,852	1,877,369	516,542	977,942
City Secretary	801,397	712,842	88,555	-	-	801,397	801,397	801,397	-	-
Human Resources (HR)	3,018,008	2,499,383	518,625	-	-	3,018,008	3,018,008	5,482	2,681,917	330,609
Legal Department	14,989,978	14,003,437	986,541	-	-	14,989,978	14,989,978	1,428	8,809,294	6,179,256
Citywide General Government	356,095,571	167,420,957	113,947,359	74,727,255	(155,313,201)	126,055,115	305,392,600	103,295,486	22,759,629	-
GRAND TOTAL	\$ 2,931,165,154	\$ 2,420,837,407	\$ 403,378,091	\$ 106,949,656	\$ (909,203,200)	\$ 1,915,012,298	\$ 2,848,239,691	\$ 1,738,233,832	\$ 144,665,061	\$ 32,113,405
Cost Adjustment	Building Use								612,933	
Cost Adjustment	Equipment use								2,029,728	
Cost Adjustment	HPW General Fund Credit								(77,404)	
Unallocated Indirect fr disallow functions	Non-Dept								(670,362)	
Unallocated Indirect fr disallow functions	OBO								(51,653)	
Unallocated Indirect fr disallow functions	HR								(1,959,927)	
Unallocated Indirect fr disallow functions	Legal								(688,231)	
Unallocated Indirect fr disallow functions	Controller's Office								(106,815)	
Unallocated Indirect fr disallow functions	Other Non-Gov-GSD								(1,596,127)	
Summary Schedule Total									142,157,203	

*- CAFR Adjustments reflects both Pension Bonds for HPOP(\$753,889,999) and HMEP(\$155,313,201), respectively that were issued during the FY18.

SECTION V – FY 2020 INDIRECT COST RATE PROPOSAL

City of Houston, Texas
FY 2020 Indirect Cost Rate Proposal
2 CFR Part 200 Rates

Based on Actual Expenditures for the Fiscal Year Ended June 30, 2018

	2 CFRP 200 Aviation Department	2 CFRP 200 Library Department	2 CFRP 200 Parks Department	2 CFRP 200 Hlth & Hum Svcs Department	2 CFRP 200 Hsg & Com Dev Department	2 CFRP 200 Planning/Dev Department	2 CFRP 200 Police Department	2 CFRP 200 GSD-Non-GF Department
<u>CARRY FORWARD COMPUTATION</u>								
FY 2018 FIXED RATE(BASED ON FY2016)	2.76%	8.20%	10.23%	25.14%	15.82%	32.78%	33.78%	35.41%
FY2018 ACTUAL DIRECT SALS & BENES	103,394,357	32,086,487	49,879,657	96,399,785	10,357,867	7,825,522	710,236,057	7,531,135
FY 2018 ACTUAL RECOVERY	2,858,666	2,630,650	5,102,284	24,230,176	1,638,474	2,565,396	239,909,181	2,666,936
FY 2018 ROLL FORWARD FROM FY 2016	(303,791)	(35,648)	(294,836)	(4,547,925)	386,280	(915,473)	9,423,515	275,498
FY 2018 ACTUAL INDIRECT COSTS	2,796,957	2,314,934	4,924,016	23,030,724	1,408,827	2,109,303	208,579,525	2,142,021
FY 2018 CARRY FORWARD AMOUNT	(365,500)	(351,364)	(473,104)	(5,747,377)	156,633	(1,371,566)	(21,906,141)	(249,417)
<u>FY 2018 INDIRECT COST RATE</u>								
ACTUAL FY 2018 INDIRECT COSTS	2,796,957	2,314,934	4,924,016	23,030,724	1,408,827	2,109,303	208,579,525	2,142,021
FY 2016 CARRY FORWARD AMOUNT	(365,500)	(351,364)	(473,104)	(5,747,377)	156,633	(1,371,566)	(21,906,141)	(249,417)
TOTAL INDIRECT COST POOL	2,431,457	1,963,570	4,450,912	17,283,347	1,565,460	737,737	186,673,384	1,892,604
FY 2018 DIRECT SALARY BASE	103,394,357	32,086,487	49,879,657	96,399,785	10,357,867	7,825,522	710,236,057	7,531,135
FY 2020 FIXED RATE	2.35%	6.12%	8.92%	17.93%	15.11%	9.43%	26.28%	25.13%

**SECTION VI – FY2020 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

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24 Department Costs			233
24 Incoming Costs			234
24 Controller Fin Svcs	Number of rev, exp, & purch transactions per dept	COH Transaction Report	236
24 Controller Treasury	**Not Allocated**		
24 Allocation Summary			238
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25 Department Costs			241
25 Incoming Costs			242
25 Health Admin	Direct allocation to Health Department	Direct Allocation	244
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26 Department Costs			247
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26 Planning Admin - FTEs	Planning & Dev FTEs	COH FTE Report	250
26 Planning Admin - Expenditures	Planning & Dev FY2018 Expenditures	COH Expenditure Report	251
26 Allocation Summary			252
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27 Department Costs			254
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27 Admin Expenditures	HPW FY2018 Expenditures	COH Expenditure Report	256
27 Admin FTEs	HPW FY2018 FTEs	COH FTE Report	257
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28 Incoming Costs			261
28 CIP Admin Svcs	Number of FTEs supported in CIP Sal Rec	COH FTE Report	263
28 Allocation Summary			264

HPD Police Records			265
29 Department Costs			266
29 Incoming Costs			267
29 Records Mgmt	Number of reports issued per department	Police Department Report	268
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30 Department Costs			271
30 Incoming Costs			273
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30 Utilities	Dollar amount of utility costs	GSD Report	279
30 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	280
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31 Incoming Costs			290
31 General Svcs	Square footage of occupants in HEC building	GSD Report	298
31 Legal 911	Direct allocation to HEC 911 Network	Direct Allocation	299
31 Legal OIG	Number of HEC FTEs	COH FTE Report	300
31 Citywide Gen Gov	Expenditures of HEC departments	COH Expenditure Report	301
31 ARA 311	Number of HEC FTEs	COH FTE Report	302
31 Fin Strategic Purchasing	Expenditures of HEC departments	COH Expenditure Report	303
31 Fin Grants	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	304
31 Fin Reporting & Ops	Expenditures of HEC departments	COH Expenditure Report	305
31 Fin PIn & Analysis	Expenditures of HEC departments	COH Expenditure Report	306
31 IT Admin & Apps	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	307
31 IT Infrastructure	Number of HEC FTEs excl 911 network	COH FTE Report	308
31 Office Business Opp	Number of HEC FTEs	COH FTE Report	309
31 Mayor's Office	Expenditures of HEC departments	COH Expenditure Report	310
31 Human Resources	Number of HEC FTEs	COH FTE Report	311
31 City Council	Expenditures of HEC departments	COH Expenditure Report	312
31 City Svcs	Number of HEC FTEs	COH FTE Report	313
31 City Controller	Expenditures of HEC departments	COH Expenditure Report	314
31 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	315
31 ARA Payroll Svcs	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	316
31 ARA Operations	Expenditures of HEC departments	COH Expenditure Report	317
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Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhood	Fire	Municipal Court
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 10,152	\$ 36,114	\$ 6,701	\$ 8,133	\$ 0	\$ 69,811
2 Equipment Depreciation	0	0	0	0	31,773	552,612	5,593	1,006,715	4,607
3 Non-Departmental-Gen Gov	15,837	8,924	19,809	26,145	310,744	6,479,401	280,132	1,678,222	860,821
4 Finance Dir Office	132,494	67,510	0	0	0	0	0	0	0
5 Finance FP&A	448	1,454	2,168	1,279	21,332	229,887	10,626	203,580	33,046
6 Finance City Council	0	0	0	0	753,135	0	0	0	0
7 Finance Reporting & Ops	681	1,049	3,013	1,806	34,782	524,625	19,139	501,079	48,620
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	141	270	145	139	1,499	252,002	8,324	99,423	5,762
10 Finance Perform Mgmt	111	213	115	110	1,187	123,132	1,989	67,789	4,371
11 Finance Strat Purchasing	492	1,967	0	0	3,933	459,675	59,979	99,309	66,862
12 ARA Director Office	0	0	81,443	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	13,399	0	0	0	153,030	0	0
14 ARA Operations	246	125	298	5,715	22,059	724,880	172,338	231,263	1,789,233
15 ARA Payroll Services	1,175	598	1,426	1,936	14,904	1,274,622	28,293	850,031	57,908
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	1	0	1	867	2,987	189,759	9,527	95,430	34,518
18 HITS EIS	819	2,652	3,954	4,086	66,185	419,460	58,766	1,126,802	69,827
19 HITS Radio	0	0	0	0	0	3,764,042	0	1,389,837	0
20 Office Business Opportuni	593	302	721	977	7,656	733,614	23,800	456,805	35,799
21 Mayor	1,150	586	1,395	1,896	500,280	1,247,760	27,697	832,117	56,688
22 Human Resources	508	259	617	839	14,176	846,525	20,293	524,508	35,526
23 Legal	0	0	0	95,913	91,198	699,547	613,862	357,779	25,399
24 City Controller's Office	1,406	4,553	6,788	4,006	66,821	720,117	33,285	637,708	103,516
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	15,671	0	0	0
30 General Services	0	0	0	33,813	120,392	13,968,991	68,335	5,964,779	202,448
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$156,102	\$90,462	\$135,292	\$189,679	\$2,101,157	\$33,233,023	\$1,603,141	\$16,123,176	\$3,504,762

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Department	Solid Waste	Houston Airport System	Housing & Community Development	Library	Parks & Recreation	Health Department	Convention & Entertainmen	Fleet Management	Planning & Development Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 5,677	\$ 0	\$ 0	\$ 0	\$ 7,156	\$ 0
2 Equipment Depreciation	174,116	0	0	46,137	39,109	0	0	5,547	0
3 Non-Departmental-Gen Gov	1,507,303	46,906	23,007	1,281,603	1,888,539	1,096,364	1,374	102,383	55,610
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	48,380	118,346	39,038	27,705	135,017	174,982	3,469	258,306	3,442
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	89,830	339,295	57,938	57,696	251,595	248,580	80,011	380,300	5,024
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	122,692	98,203	118,213	7,140	23,442	151,035	9	15,256	2,705
10 Finance Perform Mgmt	16,312	43,167	7,530	5,374	12,201	17,676	8	11,817	558
11 Finance Strat Purchasing	264,989	572,258	470,491	180,921	310,219	396,746	2,459	697,133	6,883
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	2,145,025	62,230	26,523	26,289	98,203	273,776	0	39,796	1,309
15 ARA Payroll Services	87,043	27,340	29,603	97,224	159,448	244,824	0	74,592	6,257
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	19,857	34,474	36,277	25,366	22,995	425,858	1	23,594	3
18 HITS EIS	151,246	348,947	113,319	192,597	402,270	319,279	6,329	540,503	6,281
19 HITS Radio	244,796	0	0	0	113,228	0	0	14,751	0
20 Office Business Opportuni	66,161	223,844	24,323	58,299	99,397	160,985	0	86,244	3,520
21 Mayor	85,209	222,329	28,979	95,176	156,088	239,664	0	73,021	6,125
22 Human Resources	67,448	134,996	27,619	74,752	203,391	184,663	161	49,507	3,353
23 Legal	199,610	208,588	283,680	46,192	214,892	85,408	2,419	80,203	0
24 City Controller's Office	151,548	370,714	122,287	86,786	422,935	548,128	10,865	809,138	10,783
25 Health Administration	0	0	0	0	0	12,953,717	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	1,242,140
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	32,312	0	0	5,649,427	371,047	5,509,039	0	185,616	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$5,473,877	\$2,796,957	\$1,408,827	\$7,964,361	\$4,924,016	\$23,030,724	\$107,105	\$3,454,863	\$1,353,993

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Department	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	2,517	3,043	8,101	492	6,266	9,732	99,774	2,055	3,300
4 Finance Dir Office	0	0	1,166,727	0	0	0	0	0	0
5 Finance FP&A	6,350	7,677	12,457	1,241	15,809	24,554	13,958	0	8,325
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	9,083	10,413	19,277	3,875	22,406	34,070	19,625	0	12,408
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	933	0	4,734	4,358	1,912	1,517	2,016	0	2,220
10 Finance Perform Mgmt	738	0	3,749	3,451	1,513	1,202	1,088	0	1,758
11 Finance Strat Purchasing	6,883	0	4,424	5,408	30,481	24,090	9,341	0	20,649
12 ARA Director Office	0	0	0	58,173	1,169,992	618,937	405,239	0	0
13 ARA Financial Svcs	0	0	0	9,570	192,488	123,883	66,669	0	0
14 ARA Operations	1,738	0	2,163	213	4,282	190,115	1,483	33	2,090
15 ARA Payroll Services	8,313	0	10,347	1,018	20,477	13,180	7,093	157	9,996
16 HITS CIO	0	0	0	0	0	0	0	20,122	0
17 HITS EAS	5	0	5	1	95	7	12,796	0	5
18 HITS EIS	11,588	14,008	22,729	2,266	28,846	44,802	25,468	0	15,189
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	4,197	0	5,225	514	10,340	6,655	3,581	80	5,048
21 Mayor	8,137	0	10,128	997	20,046	12,902	6,944	154	9,786
22 Human Resources	6,817	0	4,479	440	8,864	5,704	3,070	68	4,327
23 Legal	0	0	0	0	29,741	0	0	0	0
24 City Controller's Office	19,893	24,048	39,020	3,890	49,521	76,915	43,723	0	26,077
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	668,118	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	19,633	6,350	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$755,310	\$59,189	\$1,313,565	\$95,907	\$1,632,712	\$1,194,615	\$721,868	\$22,669	\$121,178

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Department	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	HPW Bldg Insp	HPW Stormwater	HPW DDSR
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	279	985	5,995	26,308	65,602	29	17,855	7,617	21,121
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	704	2,485	15,126	1,475	165,512	75	45,047	19,220	53,286
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	975	3,698	23,291	2,001	257,363	8	67,238	30,191	78,829
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	42	651	32,547	0	65,369	182-	12,200	8,198	13,029
10 Finance Perform Mgmt	33	515	4,371	0	51,762	145-	9,661	6,492	10,317
11 Finance Strat Purchasing	0	8,850	105,210	492	48,671	983	54,080	46,214	385,439
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	34,264	85,505	18,453	0	0	0	0	0
14 ARA Operations	85	2,990	1,902	411	1,889	0	89,470	21,093	32,740
15 ARA Payroll Services	407	3,645	9,096	1,964	9,036	0	53,916	35,619	50,180
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	2	5	1	5	0	59	35	52
18 HITS EIS	1,284	4,535	27,598	2,692	301,998	135	82,195	35,069	97,228
19 HITS Radio	0	0	0	0	0	0	0	0	66,980
20 Office Business Opportuni	205	1,841	4,593	990	4,563	0	54,584	33,996	48,189
21 Mayor	399	3,568	751,923	1,922	8,845	0	105,818	65,905	93,420
22 Human Resources	177	1,578	3,938	850	3,911	0	69,318	47,325	62,064
23 Legal	0	0	0	78,551	0	0	37,568	0	93,351
24 City Controller's Office	2,205	7,786	47,379	4,621	518,463	233	141,111	60,206	166,918
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	589,452	379,017	565,192
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	12,994	0	0	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$6,795	\$90,387	\$1,118,479	\$140,731	\$1,502,989	\$1,136	\$1,429,572	\$796,197	\$1,838,335

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Department	HPW Water & Sewer	HPW Houston Transtar	HPW Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	99,929	1,038	74,269	3,431	312	1,605	7,613	5,034	697
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	252,120	2,619	76,885	8,657	787	4,051	19,208	12,701	1,758
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	360,835	3,744	109,005	12,606	1,162	5,862	27,006	18,176	2,787
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	73,053	378	54,568	1,718	186	734	1,895	1,887	803
10 Finance Perform Mgmt	57,845	300	7,422	1,360	147	581	1,500	1,493	635
11 Finance Strat Purchasing	785,626	22,124	89,477	31,956	0	2,459	492	11,799	983
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	133,416	303	542	1,883	354	1,364	3,614	4,371	1,045
15 ARA Payroll Services	228,769	1,450	2,594	9,005	1,690	6,520	17,282	20,901	5,000
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	234	1	0	4	0	5	6	9	2
18 HITS EIS	460,027	4,780	140,287	15,794	1,438	7,390	35,047	23,174	3,207
19 HITS Radio	86,515	0	0	0	0	0	0	0	0
20 Office Business Opportuni	214,518	732	1,311	4,548	854	3,293	8,728	10,554	2,524
21 Mayor	415,868	1,419	2,539	8,815	1,655	6,383	16,918	20,460	4,894
22 Human Resources	286,872	627	1,445	3,898	732	2,822	7,480	9,047	2,164
23 Legal	744,136	0	813,124	0	0	246,228	0	0	0
24 City Controller's Office	789,759	8,206	240,839	27,115	2,468	12,688	60,169	39,785	5,506
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	2,814,754	12,170	194,372	63,030	9,125	35,510	93,121	104,589	31,988
28 CIP Sal Rec HPW	0	0	0	0	2,630-	10,149-	26,900-	32,533-	7,781-
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	102,543	45,413	0	113,577	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	77,404-	0	0	0	0	0	0	0	0
Tot.Current Allocations	<u>\$7,829,415</u>	<u>\$105,304</u>	<u>\$1,808,679</u>	<u>\$307,397</u>	<u>\$18,280</u>	<u>\$327,346</u>	<u>\$273,179</u>	<u>\$251,447</u>	<u>\$56,212</u>

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Department	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	1,261	2,378	4,610	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	3,180	6,001	11,631	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	4,443	8,509	16,143	0	0	0	0	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	255	735	729	0	0	0	0	0	0
10 Finance Perform Mgmt	203	582	577	0	0	0	0	0	0
11 Finance Strat Purchasing	492	3,441	0	0	0	0	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	507	1,268	1,435	0	0	0	0	0	0
15 ARA Payroll Services	2,427	6,068	6,861	0	0	0	0	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	1	4	0	0	0	0	0	0	0
18 HITS EIS	5,803	10,949	21,221	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	1,226	3,064	3,463	0	0	0	0	0	0
21 Mayor	2,376	5,941	6,716	0	0	0	0	0	0
22 Human Resources	1,051	2,627	2,970	0	0	0	0	0	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	9,962	18,798	36,432	0	0	0	0	0	0
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	12,866	34,083	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	3,778-	9,446-	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	0	0	0	0	0
31 HEC	0	0	0	17,413	51,582	211,150	176,703	0	26,964
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$42,275	\$95,002	\$112,788	\$17,413	\$51,582	\$211,150	\$176,703	\$0	\$26,964

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Summary Schedule

Department	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.	HITS Other	Legal Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	35	133	6,407	14,780	6
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	87	334	16,164	36,273	15
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	119	453	23,917	53,983	19
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	6	0	3,965	10,075	0
10 Finance Perform Mgmt	0	0	0	0	0	0	3,140	7,529	0
11 Finance Strat Purchasing	0	0	0	0	0	0	15,241	167,155	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	0	0	0	0	0	0	1,361	3,589	0
15 ARA Payroll Services	0	0	0	0	0	0	6,508	17,167	0
16 HITS CIO	0	0	0	0	0	0	0	2,202,883	0
17 HITS EAS	0	0	0	0	0	0	4	10	1
18 HITS EIS	0	0	0	0	0	0	29,492	66,185	26
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	0	0	0	0	0	0	3,287	8,668	0
21 Mayor	0	0	0	0	0	0	6,372	16,804	0
22 Human Resources	0	0	0	0	0	0	2,817	7,431	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	0	0	0	0	273	1,046	50,632	113,623	45
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	0	0	0	0	0
31 HEC	11,737	25,773	33,229	20,399	27,645	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$11,737	\$25,773	\$33,229	\$20,399	\$28,165	\$1,966	\$169,307	\$2,726,155	\$112

Summary Schedule

Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 76,507	\$ 0	\$ 220,251
2 Equipment Depreciation	0	0	1,866,209
3 Non-Departmental-Gen Gov	0	0	16,187,733
4 Finance Dir Office	0	0	1,366,731
5 Finance FP&A	0	0	2,158,277
6 Finance City Council	0	0	753,135
7 Finance Reporting & Ops	0	0	3,888,583
8 Finance Internal Controls	0	0	0
9 Finance Grants	0	0	1,206,931
10 Finance Perform Mgmt	0	0	493,479
11 Finance Strat Purchasing	0	0	5,476,776
12 ARA Director Office	0	0	2,333,784
13 ARA Financial Svcs	0	0	697,261
14 ARA Operations	610,672	0	6,737,729
15 ARA Payroll Services	0	0	3,469,230
16 HITS CIO	0	0	2,223,005
17 HITS EAS	0	0	934,869
18 HITS EIS	0	0	5,375,772
19 HITS Radio	8,771	0	5,688,920
20 Office Business Opportuni	425	0	2,434,836
21 Mayor	0	0	5,194,214
22 Human Resources	0	0	2,744,054
23 Legal	401,686	0	5,449,075
24 City Controller's Office	0	0	6,760,739
25 Health Administration	0	0	12,953,717
26 Planning & Dev Admin	0	0	1,910,258
27 HPW Admin Indirect	0	0	4,939,269
28 CIP Sal Rec HPW	0	0	93,217-
29 HPD Police Records	5,825,149	0	5,840,820
30 General Services	12,863	0	32,419,572
31 HEC	0	0	602,595
32 HPW General Fund Credit	0	0	77,404-
Tot.Current Allocations	<u>\$6,936,073</u>	<u>\$0</u>	<u>\$142,157,203</u>

BUILDING DEPRECIATION FUNCTION AND ALLOCATION BASIS

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2018. 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.

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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
Salary % Split			.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	612,933	0	271,077	230,390	111,467
Subtotal - Services & Supplies		612,933	0	271,077	230,390	111,467
Department Cost Total		612,933	0	271,077	230,390	111,467
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		612,933	0	271,077	230,390	111,467
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 612,933		\$ 271,077	\$ 230,390	\$ 111,467

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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
04 Finance Dir Office	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16 HITS CIO	1,595	2.1076	5,713	0	5,713	0	5,713
21 Mayor	27,300	36.0729	97,785	0	97,785	0	97,785
24 City Controller's Office	23,567	31.1403	84,414	0	84,414	0	84,414
30 General Services	0	0.0000	0	0	0	0	0
38 Police	440	0.5814	1,576	0	1,576	0	1,576
45 Library	1,585	2.0943	5,677	0	5,677	0	5,677
96 Other	21,193	28.0034	75,911	0	75,911	0	75,911
Subtotal	75,680	100.0000	271,076	0	271,076	0	271,076
Direct Bills					0		0
Total					\$271,076		\$271,076
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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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
04 Finance Dir Office	965	0.7676	\$ 1,768	\$ 0	\$ 1,768	\$ 0	\$ 1,768
21 Mayor	8,889	7.0704	16,289	0	16,289	0	16,289
23 Legal	63,910	50.8344	117,117	0	117,117	0	117,117
30 General Services	18,043	14.3515	33,064	0	33,064	0	33,064
36 City Secretary	5,540	4.4065	10,152	0	10,152	0	10,152
37 City Council	19,707	15.6751	36,114	0	36,114	0	36,114
39 Dept of Neighborhoods	4,438	3.5300	8,133	0	8,133	0	8,133
49 Fleet Management	3,905	3.1061	7,156	0	7,156	0	7,156
96 Other	325	0.2585	596	0	596	0	596
Subtotal	125,722	100.0000	230,389	0	230,389	0	230,389
Direct Bills					0		0
Total					\$230,389		\$230,389

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

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Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	13,160	25.3048	\$ 28,206	\$ 0	\$ 28,206	\$ 0	\$ 28,206
23 Legal	3,884	7.4684	8,325	0	8,325	0	8,325
38 Police	2,391	4.5975	5,125	0	5,125	0	5,125
41 Municipal Court	32,571	62.6293	69,811	0	69,811	0	69,811
Subtotal	52,006	100.0000	111,467	0	111,467	0	111,467
Direct Bills					0		0
Total					\$111,467		\$111,467
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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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
04 Finance Dir Office	0	1,768	0	1,768
16 HITS CIO	5,713	0	28,206	33,919
21 Mayor	97,785	16,289	0	114,074
23 Legal	0	117,117	8,325	125,442
24 City Controller's Office	84,414	0	0	84,414
30 General Services	0	33,064	0	33,064
36 City Secretary	0	10,152	0	10,152
37 City Council	0	36,114	0	36,114
38 Police	1,576	0	5,125	6,701
39 Dept of Neighborhoods	0	8,133	0	8,133
41 Municipal Court	0	0	69,811	69,811
45 Library	5,677	0	0	5,677
49 Fleet Management	0	7,156	0	7,156
96 Other	75,911	596	0	76,507
Total	<u>\$ 271,076</u>	<u>\$ 230,389</u>	<u>\$ 111,467</u>	<u>\$ 612,932</u>

EQUIPMENT DEPRECIATION FUNCTION AND ALLOCATION BASIS

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2018. 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
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equip Use	P	2,029,728	0	2,029,728
Subtotal - Services & Supplies		2,029,728	0	2,029,728
Department Cost Total		2,029,728	0	2,029,728
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,029,728	0	2,029,728
General Admin Distribution			0	0
Grand Total		\$ 2,029,728		\$ 2,029,728

B. Incoming Costs-(Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

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FY 2020 2CFR 200 COST ALLOCATION PLAN

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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	2,488	0.1226	\$ 2,488	\$ 0	\$ 2,488	\$ 0	\$ 2,488
16 HITS CIO	2,832	0.1395	2,832	0	2,832	0	2,832
22 Human Resources	1,906	0.0939	1,906	0	1,906	0	1,906
24 City Controller's Office	4,573	0.2253	4,573	0	4,573	0	4,573
25 Health Administration	97,369	4.7971	97,369	0	97,369	0	97,369
28 CIP Sal Rec HPW	28,595	1.4088	28,595	0	28,595	0	28,595
30 General Services	25,756	1.2689	25,756	0	25,756	0	25,756
37 City Council	31,773	1.5654	31,773	0	31,773	0	31,773
38 Police	552,612	27.2259	552,612	0	552,612	0	552,612
39 Dept of Neighborhoods	5,593	0.2756	5,593	0	5,593	0	5,593
40 Fire	1,006,715	49.5985	1,006,715	0	1,006,715	0	1,006,715
41 Municipal Court	4,607	0.2270	4,607	0	4,607	0	4,607
42 Solid Waste	174,116	8.5783	174,116	0	174,116	0	174,116
45 Library	46,137	2.2731	46,137	0	46,137	0	46,137
46 Parks & Recreation	39,109	1.9268	39,109	0	39,109	0	39,109
49 Fleet Management	5,547	0.2733	5,547	0	5,547	0	5,547
Subtotal	2,029,728	100.0000	2,029,728	0	2,029,728	0	2,029,728
Direct Bills					0		0
Total					\$2,029,728		\$2,029,728
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Current year depreciation by department

Source: Asset Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:2 Equipment Depreciation

	Department	Equip Deprec	Total
0	Direct Billed	\$0	\$0
12	ARA Director Office	2,488	2,488
16	HITS CIO	2,832	2,832
22	Human Resources	1,906	1,906
24	City Controller's Office	4,573	4,573
25	Health Administration	97,369	97,369
28	CIP Sal Rec HPW	28,595	28,595
30	General Services	25,756	25,756
37	City Council	31,773	31,773
38	Police	552,612	552,612
39	Dept of Neighborhoods	5,593	5,593
40	Fire	1,006,715	1,006,715
41	Municipal Court	4,607	4,607
42	Solid Waste	174,116	174,116
45	Library	46,137	46,137
46	Parks & Recreation	39,109	39,109
49	Fleet Management	5,547	5,547
	Total	\$ 2,029,728	\$ 2,029,728
		=====	=====

GENERAL CITYWIDE SERVICES (NON-DEPARTMENTAL) FUNCTION AND ALLOCATION BASIS

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.
- **Consulting Services** – Consulting services that benefit the entire city, e.g. annual audit and special studies performed are allocated based on the total number of revenue, expenditure, and purchasing transactions by department.
- **Interest Charges** – Interest expense for tax and revenue anticipation notes are allocated based on departmental General Fund operating expenditures.
- **Other Miscellaneous** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) are allocated based on General Fund operating expenditures.
- **Claims and Judgments** – Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims for General Fund departments.
- **Elections** – Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are allocated based on the number of FTE positions by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker are allocated to those departments based on their occupied square footage.
- **Department Specific** – The cost of specific services is 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
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Advertising	P	474,056	0	0	0	0	0
Other Interest	P	2,221,040	0	0	0	0	2,221,040
Hlth Ins Retire	P	12,055,647	0	12,055,647	0	0	0
Pension-Civilian	P	0	0	0	0	0	0
Health Ins-Act	P	0	0	0	0	0	0
Mgt Consultant	P	1,509,745	0	0	0	969,836	0
Banking Services	P	7,955	0	0	0	0	0
Real Estate	P	3,951,202	0	0	0	0	0
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	59,182,304	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	9,654,311	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	247,196-	0	0	0	0	0
Elections	P	734,158	0	0	0	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	744,242	0	0	744,242	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	5,249-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	11,646,861	0	0	0	0	0
Metro Commut	P	585,877	0	0	0	0	0
Misc Other Svcs	P	8,156,179	0	0	0	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Claims & Judgements P	12,424,092	0	0	0	0	0
Other Intfd Svcs P	1,472,718	0	0	0	0	0
Intfd Engr Services P	0	0	0	0	0	0
Transfer to Spec Rev P	23,436,003	0	0	0	0	0
Transfer to Component P	27,266,968	0	0	0	0	0
Transfer to Ike Fund P	0	0	0	0	0	0
Ch380 Trans Other Fd P	24,024,284	0	0	0	0	0
Voice Labor P	239	0	0	0	0	0
Eng Services P	645,129	0	0	0	0	0
Travel- Non Training P	2,944	0	0	0	0	0
Subtotal - Services & Supplies	199,943,509	0	12,055,647	744,242	969,836	2,221,040
Department Cost Total	199,943,509	0	12,055,647	744,242	969,836	2,221,040
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	199,943,509	0	12,055,647	744,242	969,836	2,221,040
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 199,943,509	0	\$ 12,055,647	\$ 744,242	\$ 969,836	\$ 2,221,040
						not allocated

CITY OF HOUSTON, TEXAS
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Advertising	P	474,056	0	0	0	0	0
Other Interest	P	2,221,040	0	0	0	0	0
Hlth Ins Retire	P	12,055,647	0	0	0	0	0
Pension-Civilian	P	0	0	0	0	0	0
Health Ins-Act	P	0	0	0	0	0	0
Mgt Consultant	P	1,509,745	0	0	0	0	0
Banking Services	P	7,955	7,955	0	0	0	0
Real Estate	P	3,951,202	0	0	0	0	3,951,202
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	59,182,304	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	9,654,311	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	247,196-	0	0	0	0	0
Elections	P	734,158	0	0	734,158	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	744,242	0	0	0	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	5,249-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	11,646,861	0	0	0	11,646,861	0
Metro Commut	P	585,877	585,877	0	0	0	0
Misc Other Svcs	P	8,156,179	0	0	0	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Claims & Judgements	P	12,424,092	0	12,424,092	0	0	0
Other IntfdSvcs	P	1,472,718	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	23,436,003	0	0	0	0	0
Transfer to Component	P	27,266,968	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	24,024,284	0	0	0	0	0
Voice Labor	P	239	0	0	0	0	0
Eng Services	P	645,129	0	0	0	0	0
Travel- Non Training	P	2,944	0	0	0	0	0
Subtotal - Services & Supplies		199,943,509	593,832	12,424,092	734,158	11,646,861	3,951,202
Department Cost Total		199,943,509	593,832	12,424,092	734,158	11,646,861	3,951,202
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		199,943,509	593,832	12,424,092	734,158	11,646,861	3,951,202
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 199,943,509	\$ 593,832	\$ 12,424,092	\$ 734,158	\$ 11,646,861	\$ 3,951,202
				not allocated	not allocated	not allocated	

CITY OF HOUSTON, TEXAS
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Advertising	P	474,056	0	474,056
Other Interest	P	2,221,040	0	0
Hlth Ins Retire	P	12,055,647	0	0
Pension-Civilian	P	0	0	0
Health Ins-Act	P	0	0	0
Mgt Consultant	P	1,509,745	539,909	0
Banking Services	P	7,955	0	0
Real Estate	P	3,951,202	0	0
Application Services	P	0	0	0
Ltd purpose	P	59,182,304	0	59,182,304
Criminal Intell	P	0	0	0
Tax Appraisal	P	9,654,311	0	9,654,311
Tax Refunds	P	0	0	0
Mgmt Initiative/Cons	P	247,196-	0	247,196-
Elections	P	734,158	0	0
Contributions	P	0	0	0
Membership	P	744,242	0	0
Food Supplies	P	0	0	0
AudioVisual Supplies	P	0	0	0
Early Pymt Discount	P	5,249-	0	5,249-
Voice Svcs	P	0	0	0
Legal Svcs	P	11,646,861	0	0
Metro Commut	P	585,877	0	0
Misc Other Svcs	P	8,156,179	3,904,961	4,251,218

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Claims & Judgements	P	12,424,092	0	0
Other IntfdSvcs	P	1,472,718	0	1,472,718
Intfd Engr Services	P	0	0	0
Transfer to Spec Rev	P	23,436,003	0	23,436,003
Transfer to Component	P	27,266,968	0	27,266,968
Transfer to Ike Fund	P	0	0	0
Ch380 Trans Other Fd	P	24,024,284	0	24,024,284
Voice Labor	P	239	0	239
Eng Services	P	645,129	0	645,129
Travel- Non Training	P	2,944	0	2,944
Subtotal - Services & Supplies		199,943,509	4,444,870	150,157,729
Department Cost Total		199,943,509	4,444,870	150,157,729
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		199,943,509	4,444,870	150,157,729
General Admin Distribution			0	0
Grand Total		\$ 199,943,509	\$ 4,444,870	\$ 150,157,729
		=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3 Consulting Services	\$ 0	\$ 24,433	\$ 1,473	\$ 91	\$ 119	\$ 271	\$ 73
3 Other Misc	0	31,858	1,921	119	155	354	95
Subtotal - Non-Dept-Gen Gov	0	56,291	3,394	210	273	625	167
5 Financial Plg & Analysis	0	58,783	3,544	219	285	653	175
Subtotal - Fin Plg & Analysis	0	58,783	3,544	219	285	653	175
7 Gen Acctng	0	36,870	2,223	137	179	410	110
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	45,047	2,716	168	219	500	134
7 Fin Operations	0	8,434	509	31	41	94	25
Subtotal - Fin Reporting & Ops	0	90,351	5,448	336	438	1,004	268
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	0	5,775	348	22	28	64	17
9 Cost Accounting	0	7,480	451	28	36	83	22
9 Trust Funds Mgmt (TFM)	0	9,317	562	35	45	104	28
Subtotal - Fin Grants	0	22,572	1,361	84	109	251	67
10 Perf Mgmt Svcs	0	13,359	805	50	65	148	40
Subtotal - Fin Perform Mgmt	0	13,359	805	50	65	148	40
11 Purchasing	0	70,668	4,261	263	343	785	210
Subtotal - Fin SPD	0	70,668	4,261	263	343	785	210
18 Enterprise Optns	0	107,684	6,493	401	522	1,196	320
Subtotal - HITS EIS	0	107,684	6,493	401	522	1,196	320
24 Controller Fin Svcs	0	190,077	11,461	708	922	2,111	565
Subtotal - City Controller's	0	190,077	11,461	708	922	2,111	565
30 Design & Const	0	146,686	8,844	546	712	1,629	436
Subtotal - General Services	0	146,686	8,844	546	712	1,629	436
Total Incoming	0	756,471	45,612	2,816	3,669	8,403	2,247
C. Total Allocated		\$ 200,699,980	\$ 12,101,259	\$ 747,058	\$ 973,505	\$ 2,229,443	\$ 596,079
			6.03%	0.37%	0.49%	1.11%	0.30%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Claims & Judge	Elections	Non-Dpt Legal	Walker Rent	Dept Specific
3 Consulting Services	\$ 0	\$ 24,433	\$ 1,518	\$ 90	\$ 1,423	\$ 483	\$ 543
3 Other Misc	0	31,858	1,980	117	1,856	630	708
Subtotal - Non-Dept-Gen Gov	0	56,291	3,498	207	3,279	1,112	1,251
5 Financial Plg & Analysis	0	58,783	3,653	216	3,424	1,162	1,307
Subtotal - Fin Plg & Analysis	0	58,783	3,653	216	3,424	1,162	1,307
7 Gen Acctng	0	36,870	2,291	135	2,148	729	820
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	45,047	2,799	165	2,624	890	1,001
7 Fin Operations	0	8,434	524	31	491	167	187
Subtotal - Fin Reporting & Ops	0	90,351	5,614	332	5,263	1,785	2,009
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	0	5,775	359	21	336	114	128
9 Cost Accounting	0	7,480	465	27	436	148	166
9 Trust Funds Mgmt (TFM)	0	9,317	579	34	543	184	207
Subtotal - Fin Grants	0	22,572	1,403	83	1,315	446	502
10 Perf Mgmt Svcs	0	13,359	830	49	778	264	297
Subtotal - Fin Perform Mgmt	0	13,359	830	49	778	264	297
11 Purchasing	0	70,668	4,391	259	4,116	1,397	1,571
Subtotal - Fin SPD	0	70,668	4,391	259	4,116	1,397	1,571
18 Enterprise Optns	0	107,684	6,691	395	6,273	2,128	2,394
Subtotal - HITS EIS	0	107,684	6,691	395	6,273	2,128	2,394
24 Controller Fin Svcs	0	190,077	11,811	698	11,072	3,756	4,226
Subtotal - City Controller's	0	190,077	11,811	698	11,072	3,756	4,226
30 Design & Const	0	146,686	9,115	539	8,545	2,899	3,261
Subtotal - General Services	0	146,686	9,115	539	8,545	2,899	3,261
Total Incoming	0	756,471	47,006	2,778	44,065	14,949	16,817
C. Total Allocated		\$ 200,699,980	\$ 12,471,098	\$ 736,936	\$ 11,690,926	\$ 3,966,151	\$ 4,461,687
			6.21%	0.37%	5.83%	1.98%	2.22%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Gen Govt
3 Consulting Services	\$ 0	\$ 24,433	\$ 18,349
3 Other Misc	0	31,858	23,925
Subtotal - Non-Dept-Gen Gov	0	56,291	42,275
5 Financial Plg & Analysis	0	58,783	44,146
Subtotal - Fin Plg & Analysis	0	58,783	44,146
7 Gen Acctng	0	36,870	27,689
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	45,047	33,830
7 Fin Operations	0	8,434	6,334
Subtotal - Fin Reporting & Ops	0	90,351	67,854
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Grants Mgmt	0	5,775	4,337
9 Cost Accounting	0	7,480	5,617
9 Trust Funds Mgmt (TFM)	0	9,317	6,997
Subtotal - Fin Grants	0	22,572	16,952
10 Perf Mgmt Svcs	0	13,359	10,033
Subtotal - Fin Perform Mgmt	0	13,359	10,033
11 Purchasing	0	70,668	53,072
Subtotal - Fin SPD	0	70,668	53,072
18 Enterprise Optns	0	107,684	80,871
Subtotal - HITS EIS	0	107,684	80,871
24 Controller Fin Svcs	0	190,077	142,748
Subtotal - City Controller's	0	190,077	142,748
30 Design & Const	0	146,686	110,161
Subtotal - General Services	0	146,686	110,161
Total Incoming	0	756,471	568,110
C. Total Allocated		\$ 200,699,980	\$ 150,725,839
			75.10%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.1251	\$ 15,078	\$ 0	\$ 15,078	\$ 57	\$ 15,135
05 Finance Financial Plg & Analys	16.69	0.3605	43,464	0	43,464	164	43,628
06 Finance City Council	5.12	0.1106	13,333	0	13,333	50	13,383
07 Finance Reporting & Ops	15.99	0.3454	41,641	0	41,641	158	41,799
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.1940	23,386	0	23,386	88	23,474
10 Finance Rev Perform Mgmnt	3.50	0.0756	9,115	0	9,115	34	9,149
11 Finance Strat Purchasing	36.81	0.7951	95,860	0	95,860	363	96,223
12 ARA Director Office	5.88	0.1270	15,313	0	15,313	58	15,371
13 ARA Financial Services	5.59	0.1208	14,557	0	14,557	55	14,612
14 ARA Operations	95.27	2.0580	248,101	0	248,101	939	249,040
15 ARA Payroll Services	39.46	0.8524	102,761	0	102,761	389	103,150
16 HITS CIO	11.93	0.2577	31,068	0	31,068	118	31,186
17 HITS EAS	14.95	0.3229	38,933	0	38,933	147	39,080
18 HITS EIS	49.96	1.0792	130,105	0	130,105	492	130,597
19 HITS Radio	27.50	0.5940	71,615	0	71,615	271	71,886
20 Office Business Opportunity	27.73	0.5990	72,214	0	72,214	273	72,487
21 Mayor	37.86	0.8178	98,595	0	98,595	373	98,968
22 Human Resources	25.49	0.5506	66,381	0	66,381	251	66,632
23 Legal	108.47	2.3431	282,476	0	282,476	1,069	283,545
24 City Controller's Office	60.31	1.3028	157,059	0	157,059	594	157,653
25 Health Administration	48.78	1.0537	127,032	0	127,032	481	127,513
26 Planning & Dev Admin	7.88	0.1702	20,521	0	20,521	78	20,599
29 HPD Police Records	85.74	1.8521	223,283	0	223,283	845	224,128
30 General Services	131.77	2.8464	343,154	0	343,154	1,298	344,452
33 Finance Public Fin	5.77	0.1246	15,026	0	15,026	57	15,083
34 Finance Treasury	2.94	0.0635	7,656	0	7,656	29	7,685
35 ARA Regulatory	7.00	0.1512	18,229	0	18,229	69	18,298
36 City Secretary	9.51	0.2054	24,766	0	24,766	94	24,860
37 City Council	73.19	1.5810	190,601	0	190,601	721	191,322
38 Police	1,096.98	23.6963	2,856,743	0	2,856,743	10,808	2,867,551
39 Dept of Neighborhoods	102.06	2.2046	265,783	0	265,783	1,006	266,789
40 Fire	148.74	3.2130	387,347	0	387,347	1,466	388,813
41 Municipal Court	268.39	5.7976	698,938	0	698,938	2,644	701,582
42 Solid Waste	424.35	9.1666	1,105,087	0	1,105,087	4,181	1,109,268
44 Housing & Community Dev	2.77	0.0598	7,214	0	7,214	27	7,241
45 Library	471.74	10.1902	1,228,500	0	1,228,500	4,648	1,233,148
46 Parks & Recreation	678.56	14.6578	1,767,098	0	1,767,098	6,686	1,773,784
47 Health Department	380.50	8.2193	990,894	0	990,894	3,749	994,643
50 Planning & Dev Other	20.10	0.4342	52,344	0	52,344	198	52,542
53 Finance Other	1.15	0.0248	2,995	0	2,995	11	3,006
57 ARA Other	34.83	0.7524	90,704	0	90,704	343	91,047
58 IT Public Services	0.77	0.0166	2,005	0	2,005	8	2,013
62 Mayor Other	0.00	0.0000	0	0	0	0	0
63 TIRZ	9.64	0.2082	25,104	0	25,104	95	25,199
71 HPW Other	12.74	0.2752	33,177	0	33,177	126	33,303
94 HITS Other	0.15	0.0032	391	0	391	1	392
Subtotal	4,629.33	100.0000	12,055,647	0	12,055,647	45,612	12,101,259
Direct Bills					0		0
Total					\$12,055,647		\$ 12,101,259

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0422	\$ 314	\$ 0	\$ 314	\$ 1	\$ 315
05 Finance Financial Plg & Analys	16.69	0.1217	906	0	906	3	909
06 Finance City Council	5.12	0.0373	278	0	278	1	279
07 Finance Reporting & Ops	15.99	0.1166	868	0	868	3	871
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0655	487	0	487	2	489
10 Finance Rev Perform Mgmnt	3.50	0.0255	190	0	190	1	191
11 Finance Strat Purchasing	36.81	0.2684	1,998	0	1,998	8	2,006
12 ARA Director Office	5.88	0.0429	319	0	319	1	320
13 ARA Financial Services	5.59	0.0408	303	0	303	1	304
14 ARA Operations	95.27	0.6947	5,170	0	5,170	20	5,190
15 ARA Payroll Services	39.46	0.2877	2,141	0	2,141	8	2,149
16 HITS CIO	11.93	0.0870	647	0	647	2	649
17 HITS EAS	14.95	0.1090	811	0	811	3	814
18 HITS EIS	49.96	0.3643	2,711	0	2,711	10	2,721
19 HITS Radio	27.50	0.2005	1,492	0	1,492	6	1,498
20 Office Business Opportunity	27.73	0.2022	1,505	0	1,505	6	1,511
21 Mayor	37.86	0.2761	2,055	0	2,055	8	2,063
22 Human Resources	25.49	0.1859	1,383	0	1,383	5	1,388
23 Legal	108.47	0.7909	5,886	0	5,886	22	5,908
24 City Controller's Office	60.31	0.4398	3,273	0	3,273	12	3,285
25 Health Administration	48.78	0.3557	2,647	0	2,647	10	2,657
26 Planning & Dev Admin	7.88	0.0575	428	0	428	2	430
29 HPD Police Records	85.74	0.6252	4,653	0	4,653	18	4,671
30 General Services	131.77	0.9608	7,151	0	7,151	27	7,178
33 Finance Public Fin	5.77	0.0421	313	0	313	1	314
34 Finance Treasury	2.94	0.0214	160	0	160	1	161
35 ARA Regulatory	7.00	0.0510	380	0	380	1	381
36 City Secretary	9.51	0.0693	516	0	516	2	518
37 City Council	73.19	0.5337	3,972	0	3,972	15	3,987
38 Police	6,156.71	44.8918	334,104	0	334,104	1,264	335,368
39 Dept of Neighborhoods	102.06	0.7442	5,538	0	5,538	21	5,559
40 Fire	4,174.23	30.4365	226,521	0	226,521	857	227,378
41 Municipal Court	268.39	1.9570	14,565	0	14,565	55	14,620
42 Solid Waste	424.35	3.0942	23,028	0	23,028	87	23,115
44 Housing & Community Dev	2.77	0.0202	150	0	150	1	151
45 Library	471.74	3.4397	25,600	0	25,600	97	25,697
46 Parks & Recreation	678.56	4.9477	36,823	0	36,823	139	36,962
47 Health Department	380.50	2.7744	20,648	0	20,648	78	20,726
50 Planning & Dev Other	20.10	0.1466	1,091	0	1,091	4	1,095
53 Finance Other	1.15	0.0084	62	0	62	0	62
57 ARA Other	34.83	0.2540	1,890	0	1,890	7	1,897
58 IT Public Services	0.77	0.0056	42	0	42	0	42
62 Mayor Other	0.00	0.0000	0	0	0	0	0
63 TIRZ	9.64	0.0703	523	0	523	2	525
71 HPW Other	12.74	0.0929	691	0	691	3	694
94 HITS Other	0.15	0.0011	8	0	8	0	8
Subtotal	13,714.55	100.0000	744,241	0	744,241	2,816	747,057
Direct Bills					0		0
Total					\$744,241		\$ 747,057

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	51,686	2.5193	\$ 24,433	\$ 0	\$ 24,433	\$ 0	\$ 24,433
04 Finance Dir Office	1,994	0.0972	943	0	943	4	947
05 Finance Financial Plg & Analys	756	0.0368	357	0	357	1	358
06 Finance City Council	517	0.0252	244	0	244	1	245
07 Finance Reporting & Ops	1,625	0.0792	768	0	768	3	771
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0335	325	0	325	1	326
10 Finance Rev Perform Mgmnt	365	0.0178	173	0	173	1	174
11 Finance Strat Purchasing	1,048	0.0511	495	0	495	2	497
12 ARA Director Office	3,305	0.1611	1,562	0	1,562	6	1,568
13 ARA Financial Services	534	0.0260	252	0	252	1	253
14 ARA Operations	4,133	0.2014	1,954	0	1,954	8	1,962
15 ARA Payroll Services	751	0.0366	355	0	355	1	356
16 HITS CIO	1,989	0.0969	940	0	940	4	944
17 HITS EAS	662	0.0323	313	0	313	1	314
18 HITS EIS	1,288	0.0628	609	0	609	2	611
19 HITS Radio	2,402	0.1171	1,135	0	1,135	4	1,139
20 Office Business Opportunity	2,707	0.1319	1,280	0	1,280	5	1,285
21 Mayor	4,824	0.2351	2,280	0	2,280	9	2,289
22 Human Resources	95,141	4.6373	44,975	0	44,975	175	45,150
23 Legal	5,138	0.2504	2,429	0	2,429	9	2,438
24 City Controller's Office	4,329	0.2110	2,046	0	2,046	8	2,054
25 Health Administration	15,521	0.7565	7,337	0	7,337	28	7,365
26 Planning & Dev Admin	2,170	0.1058	1,026	0	1,026	4	1,030
28 CIP Sal Rec HPW	967	0.0471	457	0	457	2	459
29 HPD Police Records	1,546	0.0754	731	0	731	3	734
30 General Services	33,956	1.6551	16,051	0	16,051	62	16,113
31 HEC	8,946	0.4360	4,229	0	4,229	16	4,245
33 Finance Public Fin	375	0.0183	177	0	177	1	178
34 Finance Treasury	1,214	0.0592	574	0	574	2	576
35 ARA Regulatory	1,810	0.0882	856	0	856	3	859
36 City Secretary	1,068	0.0521	505	0	505	2	507
37 City Council	17,817	0.8684	8,422	0	8,422	33	8,455
38 Police	192,008	9.3588	90,765	0	90,765	352	91,117
39 Dept of Neighborhoods	8,875	0.4326	4,195	0	4,195	16	4,211
40 Fire	170,035	8.2878	80,378	0	80,378	312	80,690
41 Municipal Court	27,601	1.3453	13,047	0	13,047	51	13,098
42 Solid Waste	40,408	1.9696	19,101	0	19,101	74	19,175
43 Houston Airport System (HAS)	98,845	4.8179	46,725	0	46,725	181	46,906
44 Housing & Community Dev	32,606	1.5893	15,413	0	15,413	60	15,473
45 Library	23,140	1.1279	10,939	0	10,939	42	10,981
46 Parks & Recreation	112,769	5.4966	53,308	0	53,308	207	53,515
47 Health Department	146,150	7.1236	69,087	0	69,087	268	69,355
48 Convention & Entertainment	2,897	0.1412	1,369	0	1,369	5	1,374
49 Fleet Management	215,744	10.5157	101,985	0	101,985	396	102,381
50 Planning & Dev Other	2,875	0.1401	1,359	0	1,359	5	1,364
51 Planning & Dev Spec Rev	5,304	0.2585	2,507	0	2,507	10	2,517
52 General Debt	6,412	0.3125	3,031	0	3,031	12	3,043
53 Finance Other	10,404	0.5071	4,918	0	4,918	19	4,937
54 ARA Insurance	1,037	0.0505	490	0	490	2	492
55 ARA BARC	13,204	0.6436	6,242	0	6,242	24	6,266
56 ARA Parking	20,508	0.9996	9,694	0	9,694	38	9,732
57 ARA Other	11,658	0.5682	5,511	0	5,511	21	5,532
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.3389	3,287	0	3,287	13	3,300
60 Legal Wkr Comp	588	0.0287	278	0	278	1	279

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Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 Mayor Cable TV	2,076	0.1012	981	0	981	4	985
62 Mayor Other	12,633	0.6158	5,972	0	5,972	23	5,995
63 TIRZ	1,232	0.0600	582	0	582	2	584
64 HR Health Benefits	138,240	6.7381	65,348	0	65,348	254	65,602
65 HR Long Term Disability	62	0.0030	29	0	29	0	29
66 HPW Bldg Insp	37,625	1.8339	17,786	0	17,786	69	17,855
67 HPW Stormwater	16,053	0.7825	7,588	0	7,588	29	7,617
68 HPW DDSR	44,506	2.1693	21,039	0	21,039	82	21,121
69 HPW Water & Sewer	210,577	10.2639	99,543	0	99,543	386	99,929
70 HPW Houston Transtar	2,188	0.1066	1,034	0	1,034	4	1,038
71 HPW Other	64,216	3.1300	30,356	0	30,356	118	30,474
72 Houston Permit Center	7,230	0.3524	3,418	0	3,418	13	3,431
73 CIP S/R Planning	658	0.0321	311	0	311	1	312
74 CIP Sal Rec RE	3,383	0.1649	1,599	0	1,599	6	1,605
75 CIP S/R Engrg	16,043	0.7820	7,584	0	7,584	29	7,613
76 CIP S/R Constr	10,608	0.5171	5,015	0	5,015	19	5,034
77 CIP S/R Eng/Const	1,468	0.0716	694	0	694	3	697
78 CIP S/R Geo/Env	2,656	0.1295	1,256	0	1,256	5	1,261
79 CIP S/R Other	5,012	0.2443	2,369	0	2,369	9	2,378
80 CIP S/R GSD	9,714	0.4735	4,592	0	4,592	18	4,610
91 Hurricane Ike Aid & Recovery	73	0.0036	35	0	35	0	35
92 ARRA Reimbursement Fund	279	0.0136	132	0	132	1	133
93 HR-W.C.	13,500	0.6580	6,382	0	6,382	25	6,407
94 HITS Other	30,296	1.4767	14,321	0	14,321	56	14,377
95 Legal Other	12	0.0006	6	0	6	0	6
Subtotal	2,051,632	100.0000	969,834	0	969,834	3,669	973,503
Direct Bills					0		0
Total					\$969,834		\$ 973,503
	=====	=====	=====	=====	=====	=====	=====

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
03 Non-Departmental-Gen Gov	98,567,437	5.3648	\$ 31,858	\$ 0	\$ 31,858	\$ 0	\$ 31,858
04 Finance Dir Office	1,807,118	0.0984	584	0	584	2	586
05 Finance Financial Plg & Analys	2,004,503	0.1091	648	0	648	3	651
06 Finance City Council	612,391	0.0333	198	0	198	1	199
07 Finance Reporting & Ops	3,952,446	0.2151	1,277	0	1,277	5	1,282
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0569	338	0	338	1	339
10 Finance Rev Perform Mgmnt	454,263	0.0247	147	0	147	1	148
11 Finance Strat Purchasing	4,984,928	0.2713	1,611	0	1,611	6	1,617
12 ARA Director Office	1,985,132	0.1080	642	0	642	3	645
13 ARA Financial Services	949,679	0.0517	307	0	307	1	308
14 ARA Operations	7,139,299	0.3886	2,308	0	2,308	9	2,317
15 ARA Payroll Services	3,648,945	0.1986	1,179	0	1,179	5	1,184
16 HITS CIO	3,409,481	0.1856	1,102	0	1,102	4	1,106
17 HITS EAS	1,513,353	0.0824	489	0	489	2	491
18 HITS EIS	5,992,327	0.3262	1,937	0	1,937	8	1,945
19 HITS Radio	5,196,882	0.2829	1,680	0	1,680	7	1,687
20 Office Business Opportunity	3,074,612	0.1673	994	0	994	4	998
21 Mayor	4,382,740	0.2385	1,417	0	1,417	6	1,423
22 Human Resources	3,012,526	0.1640	974	0	974	4	978
23 Legal	14,988,545	0.8158	4,844	0	4,844	19	4,863
24 City Controller's Office	8,793,797	0.4786	2,842	0	2,842	11	2,853
25 Health Administration	11,499,299	0.6259	3,717	0	3,717	15	3,732
26 Planning & Dev Admin	1,494,486	0.0813	483	0	483	2	485
29 HPD Police Records	6,094,114	0.3317	1,970	0	1,970	8	1,978
30 General Services	37,109,510	2.0198	11,994	0	11,994	48	12,042
33 Finance Public Fin	808,944	0.0440	261	0	261	1	262
34 Finance Treasury	1,547,651	0.0842	500	0	500	2	502
35 ARA Regulatory	834,847	0.0454	270	0	270	1	271
36 City Secretary	801,397	0.0436	259	0	259	1	260
37 City Council	8,603,325	0.4683	2,781	0	2,781	11	2,792
38 Police	814,798,406	44.3479	263,352	0	263,352	1,053	264,405
39 Dept of Neighborhoods	11,010,999	0.5993	3,559	0	3,559	14	3,573
40 Fire	484,097,197	26.3485	156,466	0	156,466	626	157,092
41 Municipal Court	29,188,568	1.5887	9,434	0	9,434	38	9,472
42 Solid Waste	68,082,700	3.7056	22,005	0	22,005	88	22,093
44 Housing & Community Dev	436,042	0.0237	141	0	141	1	142
45 Library	36,291,662	1.9753	11,730	0	11,730	47	11,777
46 Parks & Recreation	74,815,399	4.0721	24,181	0	24,181	97	24,278
47 Health Department	35,870,264	1.9523	11,594	0	11,594	46	11,640
49 Fleet Management	4,768	0.0003	2	0	2	0	2
50 Planning & Dev Other	1,877,366	0.1022	607	0	607	2	609
53 Finance Other	296,957	0.0162	96	0	96	0	96
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,000,494	0.2177	1,293	0	1,293	5	1,298
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	26	0.0000	0	0	0	0	0
64 HR Health Benefits	17	0.0000	0	0	0	0	0
71 HPW Other	30,195,337	1.6435	9,759	0	9,759	39	9,798
94 HITS Other	10,661	0.0006	3	0	3	0	3
Subtotal	1,837,286,694	100.0000	593,833	0	593,833	2,247	596,080
Direct Bills					0		0
Total					\$593,833		\$ 596,080

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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
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2018 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
04 Finance Dir Office	25,650	16.8118	\$ 664,270	\$ 0	\$ 664,270	\$ 2,513	\$ 666,783
12 ARA Director Office	22,950	15.0422	594,347	0	594,347	2,249	596,596
14 ARA Operations-311	10,820	7.0918	280,211	0	280,211	1,060	281,271
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	11,675	7.6522	302,353	0	302,353	1,144	303,497
22 Human Resources	27,439	17.9844	710,601	0	710,601	2,689	713,290
26 Planning & Dev Admin	30,542	20.0182	790,960	0	790,960	2,993	793,953
30 General Services	5,965	3.9097	154,478	0	154,478	584	155,062
41 Municipal Court	4,695	3.0773	121,589	0	121,589	460	122,049
42 Solid Waste	12,835	8.4125	332,394	0	332,394	1,258	333,652
Subtotal	152,571	100.0000	3,951,203	0	3,951,203	14,949	3,966,152
Direct Bills					0		0
Total					\$3,951,203		\$ 3,966,152
	=====	=====	=====	=====	=====	=====	=====

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
11 Finance Strat Purchasing	35,037	0.7883	\$ 35,037	\$ 0	\$ 35,037	\$ 133	\$ 35,170
12 ARA Director Office	123,275	2.7734	123,275	0	123,275	466	123,741
16 HITS CIO	47,037	1.0582	47,037	0	47,037	178	47,215
20 Office Business Opportunity	339,634	7.6410	339,634	0	339,634	1,285	340,919
22 Human Resources	65,000	1.4624	65,000	0	65,000	246	65,246
37 City Council	103,795	2.3352	103,795	0	103,795	393	104,188
38 Police	2,909,950	65.4676	2,909,950	0	2,909,950	11,010	2,920,960
40 Fire	821,142	18.4739	821,142	0	821,142	3,107	824,249
Subtotal	4,444,870	100.0000	4,444,870	0	4,444,870	16,817	4,461,687
Direct Bills					0		0
Total					\$4,444,870		\$ 4,461,687
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollars expended per department

Source: Expenses

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	24,433	0	31,858	0	0
04 Finance Dir Office	15,135	315	947	0	586	0	0
05 Finance Financial Plg & Analys	43,628	909	358	0	651	0	0
06 Finance City Council	13,383	279	245	0	199	0	0
07 Finance Reporting & Ops	41,799	871	771	0	1,282	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	23,474	489	326	0	339	0	0
10 Finance Rev Perform Mgmt	9,149	191	174	0	148	0	0
11 Finance Strat Purchasing	96,223	2,006	497	0	1,617	0	0
12 ARA Director Office	15,371	320	1,568	0	645	0	0
13 ARA Financial Services	14,612	304	253	0	308	0	0
14 ARA Operations-311	249,040	5,190	1,962	0	2,317	0	0
15 ARA Payroll Services	103,150	2,149	356	0	1,184	0	0
16 HITS CIO	31,186	649	944	0	1,106	0	0
17 HITS EAS	39,080	814	314	0	491	0	0
18 HITS EIS	130,597	2,721	611	0	1,945	0	0
19 HITS Radio	71,886	1,498	1,139	0	1,687	0	0
20 Office Business Opportunity	72,487	1,511	1,285	0	998	0	0
21 Mayor	98,968	2,063	2,289	0	1,423	0	0
22 Human Resources	66,632	1,388	45,150	0	978	0	0
23 Legal	283,545	5,908	2,438	0	4,863	0	0
24 City Controller's Office	157,653	3,285	2,054	0	2,853	0	0
25 Health Administration	127,513	2,657	7,365	0	3,732	0	0
26 Planning & Dev Admin	20,599	430	1,030	0	485	0	0
28 CIP Sal Rec HPW	0	0	459	0	0	0	0
29 HPD Police Records	224,128	4,671	734	0	1,978	0	0
30 General Services	344,452	7,178	16,113	0	12,042	0	0
31 HEC	0	0	4,245	0	0	0	0
33 Finance Public Fin	15,083	314	178	0	262	0	0
34 Finance Treasury	7,685	161	576	0	502	0	0
35 ARA Regulatory	18,298	381	859	0	271	0	0
36 City Secretary	24,860	518	507	0	260	0	0
37 City Council	191,322	3,987	8,455	0	2,792	0	0
38 Police	2,867,551	335,368	91,117	0	264,405	0	0
39 Dept of Neighborhoods	266,789	5,559	4,211	0	3,573	0	0
40 Fire	388,813	227,378	80,690	0	157,092	0	0
41 Municipal Court	701,582	14,620	13,098	0	9,472	0	0
42 Solid Waste	1,109,268	23,115	19,175	0	22,093	0	0
43 Houston Airport System (HAS)	0	0	46,906	0	0	0	0
44 Housing & Community Dev	7,241	151	15,473	0	142	0	0
45 Library	1,233,148	25,697	10,981	0	11,777	0	0
46 Parks & Recreation	1,773,784	36,962	53,515	0	24,278	0	0
47 Health Department	994,643	20,726	69,355	0	11,640	0	0
48 Convention & Entertainment	0	0	1,374	0	0	0	0
49 Fleet Management	0	0	102,381	0	2	0	0
50 Planning & Dev Other	52,542	1,095	1,364	0	609	0	0
51 Planning & Dev Spec Rev	0	0	2,517	0	0	0	0
52 General Debt	0	0	3,043	0	0	0	0
53 Finance Other	3,006	62	4,937	0	96	0	0
54 ARA Insurance	0	0	492	0	0	0	0
55 ARA BARC	0	0	6,266	0	0	0	0
56 ARA Parking	0	0	9,732	0	0	0	0
57 ARA Other	91,047	1,897	5,532	0	1,298	0	0
58 IT Public Services	2,013	42	0	0	0	0	0
59 Legal Insurance	0	0	3,300	0	0	0	0
60 Legal Wkr Comp	0	0	279	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
61 Mayor Cable TV	0	0	985	0	0	0	0
62 Mayor Other	0	0	5,995	0	0	0	0
63 TIRZ	25,199	525	584	0	0	0	0
64 HR Health Benefits	0	0	65,602	0	0	0	0
65 HR Long Term Disability	0	0	29	0	0	0	0
66 HPW Bldg Insp	0	0	17,855	0	0	0	0
67 HPW Stormwater	0	0	7,617	0	0	0	0
68 HPW DDSR	0	0	21,121	0	0	0	0
69 HPW Water & Sewer	0	0	99,929	0	0	0	0
70 HPW Houston Transtar	0	0	1,038	0	0	0	0
71 HPW Other	33,303	694	30,474	0	9,798	0	0
72 Houston Permit Center	0	0	3,431	0	0	0	0
73 CIP S/R Planning	0	0	312	0	0	0	0
74 CIP Sal Rec RE	0	0	1,605	0	0	0	0
75 CIP S/R Engrg	0	0	7,613	0	0	0	0
76 CIP S/R Constr	0	0	5,034	0	0	0	0
77 CIP S/R Eng/Const	0	0	697	0	0	0	0
78 CIP S/R Geo/Env	0	0	1,261	0	0	0	0
79 CIP S/R Other	0	0	2,378	0	0	0	0
80 CIP S/R GSD	0	0	4,610	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	35	0	0	0	0
92 ARRA Reimbursement Fund	0	0	133	0	0	0	0
93 HR-W.C.	0	0	6,407	0	0	0	0
94 HITS Other	392	8	14,377	0	3	0	0
95 Legal Other	0	0	6	0	0	0	0
Total	\$ 12,101,259	\$ 747,056	\$ 973,501	\$ 0	\$ 596,080	\$ 0	\$ 0

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	0	0	56,291
04 Finance Dir Office	0	666,783	0	0	683,766
05 Finance Financial Plg & Analys	0	0	0	0	45,546
06 Finance City Council	0	0	0	0	14,106
07 Finance Reporting & Ops	0	0	0	0	44,723
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	0	24,628
10 Finance Rev Perform Mgmt	0	0	0	0	9,662
11 Finance Strat Purchasing	0	0	35,170	0	135,513
12 ARA Director Office	0	596,596	123,741	0	738,241
13 ARA Financial Services	0	0	0	0	15,477
14 ARA Operations-311	0	281,271	0	0	539,780
15 ARA Payroll Services	0	0	0	0	106,839
16 HITS CIO	0	0	47,215	0	81,100
17 HITS EAS	0	0	0	0	40,699
18 HITS EIS	0	0	0	0	135,874
19 HITS Radio	0	0	0	0	76,210
20 Office Business Opportunity	0	303,497	340,919	0	720,697
21 Mayor	0	0	0	0	104,743
22 Human Resources	0	713,290	65,246	0	892,684
23 Legal	0	0	0	0	296,754
24 City Controller's Office	0	0	0	0	165,845
25 Health Administration	0	0	0	0	141,267
26 Planning & Dev Admin	0	793,953	0	0	816,497
28 CIP Sal Rec HPW	0	0	0	0	459
29 HPD Police Records	0	0	0	0	231,511
30 General Services	0	155,062	0	0	534,847
31 HEC	0	0	0	0	4,245
33 Finance Public Fin	0	0	0	0	15,837
34 Finance Treasury	0	0	0	0	8,924
35 ARA Regulatory	0	0	0	0	19,809
36 City Secretary	0	0	0	0	26,145
37 City Council	0	0	104,188	0	310,744
38 Police	0	0	2,920,96	0	6,479,401
39 Dept of Neighborhoods	0	0	0	0	280,132
40 Fire	0	0	824,249	0	1,678,222
41 Municipal Court	0	122,049	0	0	860,821
42 Solid Waste	0	333,652	0	0	1,507,303
43 Houston Airport System (HAS)	0	0	0	0	46,906
44 Housing & Community Dev	0	0	0	0	23,007
45 Library	0	0	0	0	1,281,603
46 Parks & Recreation	0	0	0	0	1,888,539
47 Health Department	0	0	0	0	1,096,364
48 Convention & Entertainment	0	0	0	0	1,374
49 Fleet Management	0	0	0	0	102,383
50 Planning & Dev Other	0	0	0	0	55,610
51 Planning & Dev Spec Rev	0	0	0	0	2,517
52 General Debt	0	0	0	0	3,043
53 Finance Other	0	0	0	0	8,101
54 ARA Insurance	0	0	0	0	492
55 ARA BARC	0	0	0	0	6,266
56 ARA Parking	0	0	0	0	9,732
57 ARA Other	0	0	0	0	99,774
58 IT Public Services	0	0	0	0	2,055
59 Legal Insurance	0	0	0	0	3,300
60 Legal Wkr Comp	0	0	0	0	279

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
61 Mayor Cable TV	0	0	0	0	985
62 Mayor Other	0	0	0	0	5,995
63 TIRZ	0	0	0	0	26,308
64 HR Health Benefits	0	0	0	0	65,602
65 HR Long Term Disability	0	0	0	0	29
66 HPW Bldg Insp	0	0	0	0	17,855
67 HPW Stormwater	0	0	0	0	7,617
68 HPW DDSR	0	0	0	0	21,121
69 HPW Water & Sewer	0	0	0	0	99,929
70 HPW Houston Transtar	0	0	0	0	1,038
71 HPW Other	0	0	0	0	74,269
72 Houston Permit Center	0	0	0	0	3,431
73 CIP S/R Planning	0	0	0	0	312
74 CIP Sal Rec RE	0	0	0	0	1,605
75 CIP S/R Engrg	0	0	0	0	7,613
76 CIP S/R Constr	0	0	0	0	5,034
77 CIP S/R Eng/Const	0	0	0	0	697
78 CIP S/R Geo/Env	0	0	0	0	1,261
79 CIP S/R Other	0	0	0	0	2,378
80 CIP S/R GSD	0	0	0	0	4,610
91 Hurricane Ike Aid & Recovery	0	0	0	0	35
92 ARRA Reimbursement Fund	0	0	0	0	133
93 HR-W.C.	0	0	0	0	6,407
94 HITS Other	0	0	0	0	14,780
95 Legal Other	0	0	0	0	6
Total	\$ 0	\$ 3,966,153	\$ 4,461,688	\$ 0	\$ 22,845,737
	=====	=====	=====	=====	=====

FINANCE – DIRECTOR’S OFFICE FUNCTION AND ALLOCATION BASIS

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.

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A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
Personnel Costs				
Salaries	Sl	625,536	0	625,536
Salary % Split			.00%	100.00%
Benefits	S	282,608	0	282,608
Subtotal - Personnel Costs		908,143	0	908,143
Services & Supplies Cost				
Supplies	S	22,215	0	22,215
Temp Personnel Svcs	S	4,105	0	4,105
Application Svcs	S	306,292	0	306,292
Intfd HR Client Svcs	S	167,753	0	167,753
Other Svcs	S	398,612	0	398,612
Subtotal - Services & Supplies		898,977	0	898,977
Department Cost Total		1,807,120	0	1,807,120
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,807,120	0	1,807,120
General Admin Distribution			0	0
Grand Total		\$ 1,807,120	\$ 1,807,120	\$ 1,807,120

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
1 City Hall	\$ 0	\$ 0	\$ 0
1 City Hall Annex	1,768	0	1,768
Subtotal - Building Depn	1,768	0	1,768
3 Insurance Retirees	15,078	57	15,135
3 Memberships	314	1	315
3 Consulting Services	943	4	947
3 Other Misc	584	2	586
3 Walker Rent	664,270	2,513	666,783
3 Dept Specific	0	0	0
Subtotal - Non-Dept-Gen Gov	681,189	2,577	683,766
5 Financial Plg & Analysis	0	2,268	2,268
Subtotal - Fin Plg & Analysis	0	2,268	2,268
7 Gen Acctng	0	1,422	1,422
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	1,738	1,738
7 Fin Operations	0	150	150
Subtotal - Fin Reporting & Ops	0	3,310	3,310
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	133	133
9 Trust Funds Mgmt (TFM)	0	166	166
Subtotal - Fin Grants	0	299	299
10 Perf Mgmt Svcs	0	238	238
Subtotal - Fin Perform Mgmt	0	238	238
11 Purchasing	0	2,325	2,325
Subtotal - Fin SPD	0	2,325	2,325
14 Mailroom	0	16,531	16,531
14 Records	0	233	233
14 3-1-1 Svcs	0	2,125	2,125
Subtotal - ARA Operations	0	18,889	18,889
15 Payroll Svcs	0	1,129	1,129
Subtotal - ARA Payroll Svcs	0	1,129	1,129
17 Enterprise Appl	0	59,456	59,456
17 IT ERP	0	1	1
Subtotal - HITS EAS	0	59,457	59,457
18 Client Svcs	0	0	0
18 NW Data	0	17,808	17,808
18 NW Voice	0	19,465	19,465
18 Enterprise Optns	0	4,154	4,154
Subtotal - HITS EIS	0	41,427	41,427
20 Certification	0	362	362
20 Contract Compliance	0	19,981	19,981
20 Reporting & Analytics	0	1,159	1,159

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
20 Dept Services	0	35,108	35,108
20 External Affairs & Outreach	0	223	223
Subtotal - OBO	0	56,833	56,833
21 City Mayor Admin	0	975	975
Subtotal - Mayor	0	975	975
22 Selection	0	11,104	11,104
22 Personnel Svcs	0	497	497
Subtotal - Human Resources	0	11,601	11,601
23 Legal Svcs	0	570,907	570,907
23 Inspector General	0	18,428	18,428
Subtotal - Legal	0	589,335	589,335
24 Controller Fin Svcs	0	7,333	7,333
Subtotal - City Controller's	0	7,333	7,333
30 Design & Const	0	0	0
30 Building Svcs	0	25,766	25,766
30 Utilities	0	27,390	27,390
30 Real Estate	0	25,310	25,310
Subtotal - General Services	0	78,466	78,466
Total Incoming	682,957	876,462	1,559,419
C. Total Allocated		\$ 3,366,539	\$ 3,366,539
			100.00%

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Finance Dept Admin Allocations

Dept:4 Finance Dir Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
05 Finance Financial Plg & Analys	16.69	11.3839	\$ 283,469	\$ 0	\$ 283,469	\$ 99,776	\$ 383,245
06 Finance City Council	5.12	3.4923	86,960	0	86,960	30,608	117,568
07 Finance Reporting & Ops	15.99	10.9065	271,580	0	271,580	95,591	367,171
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	6.1251	152,520	0	152,520	53,684	206,204
10 Finance Rev Perform Mgmt	3.50	2.3873	59,445	0	59,445	20,924	80,369
11 Finance Strat Purchasing	36.81	25.1074	625,194	0	625,194	220,057	845,251
33 Finance Public Fin	5.77	3.9356	98,000	0	98,000	34,494	132,494
34 Finance Treasury	2.94	2.0053	49,934	0	49,934	17,576	67,510
53 Finance Other	50.81	34.6566	862,975	0	862,975	303,752	1,166,727
Subtotal	146.61	100.0000	2,490,077	0	2,490,077	876,462	3,366,539
Direct Bills					0		0
Total					\$2,490,077		\$ 3,366,539
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
05 Finance Financial Plg & Analys	383,245	383,245
06 Finance City Council	117,568	117,568
07 Finance Reporting & Ops	367,171	367,171
08 Finance Internal Controls	0	0
09 Finance Grants	206,204	206,204
10 Finance Rev Perform Mgmt	80,369	80,369
11 Finance Strat Purchasing	845,251	845,251
33 Finance Public Fin	132,494	132,494
34 Finance Treasury	67,510	67,510
53 Finance Other	1,166,727	1,166,727
Total	\$ 3,366,539 =====	\$ 3,366,539 =====

FINANCE – FINANCIAL PLANNING AND ANALYSIS FUNCTION AND ALLOCATION BASIS

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 monthly. The costs of administering and monitoring budgetary city activities are allocated based on the number of revenue, expenditure, and purchasing transactions by department.

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A. Department Costs

Dept:5 Fin Plg & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
Personnel Costs				
Salaries	Sl	1,297,570	0	1,297,570
Salary % Split			.00%	100.00%
Benefits	S	633,644	0	633,644
Subtotal - Personnel Costs		1,931,215	0	1,931,215
Services & Supplies Cost				
Supplies	S	9,883	0	9,883
Services	S	63,404	0	63,404
Subtotal - Services & Supplies		73,287	0	73,287
Department Cost Total		2,004,502	0	2,004,502
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,004,502	0	2,004,502
General Admin Distribution			0	0
Grand Total		\$ 2,004,502		\$ 2,004,502
		=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 43,464	\$ 164	\$ 43,628
3 Memberships	906	3	909
3 Consulting Services	357	1	358
3 Other Misc	648	3	651
Subtotal - Non-Dept-Gen Gov	45,375	172	45,547
4 Finance Dept Admin	283,469	99,776	383,245
Subtotal - Fin Dir Office	283,469	99,776	383,245
5 Financial Plg & Analysis	0	860	860
Subtotal - Fin Plg & Analysis	0	860	860
7 Gen Acctng	0	539	539
7 Auditing Svcs	0	659	659
7 Fin Operations	0	166	166
Subtotal - Fin Reporting & Ops	0	1,364	1,364
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	148	148
9 Trust Funds Mgmt (TFM)	0	184	184
Subtotal - Fin Grants	0	332	332
10 Perf Mgmt Svcs	0	264	264
Subtotal - Fin Perform Mgmt	0	264	264
11 Purchasing	0	2,790	2,790
Subtotal - Fin SPD	0	2,790	2,790
14 Records	0	671	671
Subtotal - ARA Operations	0	671	671
15 Payroll Svcs	0	3,254	3,254
Subtotal - ARA Payroll Svcs	0	3,254	3,254
17 IT ERP	0	2	2
Subtotal - HITS EAS	0	2	2
18 Enterprise Optns	0	1,575	1,575
Subtotal - HITS EIS	0	1,575	1,575
20 Certification	0	1,044	1,044
20 External Affairs & Outreach	0	643	643
Subtotal - OBO	0	1,687	1,687
21 City Mayor Admin	0	2,809	2,809
Subtotal - Mayor	0	2,809	2,809
22 Personnel Svcs	0	1,433	1,433
Subtotal - Human Resources	0	1,433	1,433
24 Controller Fin Svcs	0	2,780	2,780
Subtotal - City Controller's	0	2,780	2,780

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FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
Total Incoming	328,844	119,769	448,613
C. Total Allocated		\$ 2,453,115	\$ 2,453,115
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	51,686	2.5193	\$ 58,783	\$ 0	\$ 58,783	\$ 0	\$ 58,783
04 Finance Dir Office	1,994	0.0972	2,268	0	2,268	0	2,268
05 Finance Financial Plg & Analys	756	0.0368	860	0	860	0	860
06 Finance City Council	517	0.0252	588	0	588	31	619
07 Finance Reporting & Ops	1,625	0.0792	1,848	0	1,848	97	1,945
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0335	781	0	781	41	822
10 Finance Rev Perform Mgmnt	365	0.0178	415	0	415	22	437
11 Finance Strat Purchasing	1,048	0.0511	1,192	0	1,192	63	1,255
12 ARA Director Office	3,305	0.1611	3,759	0	3,759	198	3,957
13 ARA Financial Services	534	0.0260	607	0	607	32	639
14 ARA Operations	4,133	0.2014	4,701	0	4,701	248	4,949
15 ARA Payroll Services	751	0.0366	854	0	854	45	899
16 HITS CIO	1,989	0.0969	2,262	0	2,262	119	2,381
17 HITS EAS	662	0.0323	753	0	753	40	793
18 HITS EIS	1,288	0.0628	1,465	0	1,465	77	1,542
19 HITS Radio	2,402	0.1171	2,732	0	2,732	144	2,876
20 Office Business Opportunity	2,707	0.1319	3,079	0	3,079	162	3,241
21 Mayor	4,824	0.2351	5,486	0	5,486	289	5,775
22 Human Resources	95,141	4.6373	108,205	0	108,205	5,705	113,910
23 Legal	5,138	0.2504	5,844	0	5,844	308	6,152
24 City Controller's Office	4,329	0.2110	4,923	0	4,923	260	5,183
25 Health Administration	15,521	0.7565	17,652	0	17,652	931	18,583
26 Planning & Dev Admin	2,170	0.1058	2,468	0	2,468	130	2,598
28 CIP Sal Rec HPW	967	0.0471	1,100	0	1,100	58	1,158
29 HPD Police Records	1,546	0.0754	1,758	0	1,758	93	1,851
30 General Services	33,956	1.6551	38,619	0	38,619	2,036	40,655
31 HEC	8,946	0.4360	10,174	0	10,174	536	10,710
33 Finance Public Fin	375	0.0183	426	0	426	22	448
34 Finance Treasury	1,214	0.0592	1,381	0	1,381	73	1,454
35 ARA Regulatory	1,810	0.0882	2,059	0	2,059	109	2,168
36 City Secretary	1,068	0.0521	1,215	0	1,215	64	1,279
37 City Council	17,817	0.8684	20,264	0	20,264	1,068	21,332
38 Police	192,008	9.3588	218,373	0	218,373	11,514	229,887
39 Dept of Neighborhoods	8,875	0.4326	10,094	0	10,094	532	10,626
40 Fire	170,035	8.2878	193,383	0	193,383	10,197	203,580
41 Municipal Court	27,601	1.3453	31,391	0	31,391	1,655	33,046
42 Solid Waste	40,408	1.9696	45,957	0	45,957	2,423	48,380
43 Houston Airport System (HAS)	98,845	4.8179	112,418	0	112,418	5,928	118,346
44 Housing & Community Dev	32,606	1.5893	37,083	0	37,083	1,955	39,038
45 Library	23,140	1.1279	26,317	0	26,317	1,388	27,705
46 Parks & Recreation	112,769	5.4966	128,254	0	128,254	6,763	135,017
47 Health Department	146,150	7.1236	166,218	0	166,218	8,764	174,982
48 Convention & Entertainment	2,897	0.1412	3,295	0	3,295	174	3,469
49 Fleet Management	215,744	10.5157	245,368	0	245,368	12,938	258,306
50 Planning & Dev Other	2,875	0.1401	3,270	0	3,270	172	3,442
51 Planning & Dev Spec Rev	5,304	0.2585	6,032	0	6,032	318	6,350
52 General Debt	6,412	0.3125	7,292	0	7,292	385	7,677
53 Finance Other	10,404	0.5071	11,833	0	11,833	624	12,457
54 ARA Insurance	1,037	0.0505	1,179	0	1,179	62	1,241
55 ARA BARC	13,204	0.6436	15,017	0	15,017	792	15,809
56 ARA Parking	20,508	0.9996	23,324	0	23,324	1,230	24,554
57 ARA Other	11,658	0.5682	13,259	0	13,259	699	13,958
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.3389	7,908	0	7,908	417	8,325
60 Legal Wkr Comp	588	0.0287	669	0	669	35	704

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Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 Mayor Cable TV	2,076	0.1012	2,361	0	2,361	124	2,485
62 Mayor Other	12,633	0.6158	14,368	0	14,368	758	15,126
63 TIRZ	1,232	0.0600	1,401	0	1,401	74	1,475
64 HR Health Benefits	138,240	6.7381	157,222	0	157,222	8,290	165,512
65 HR Long Term Disability	62	0.0030	71	0	71	4	75
66 HPW Bldg Insp	37,625	1.8339	42,791	0	42,791	2,256	45,047
67 HPW Stormwater	16,053	0.7825	18,257	0	18,257	963	19,220
68 HPW DDSR	44,506	2.1693	50,617	0	50,617	2,669	53,286
69 HPW Water & Sewer	210,577	10.2639	239,492	0	239,492	12,628	252,120
70 HPW Houston Transtar	2,188	0.1066	2,488	0	2,488	131	2,619
71 HPW Other	64,216	3.1300	73,034	0	73,034	3,851	76,885
72 Houston Permit Center	7,230	0.3524	8,223	0	8,223	434	8,657
73 CIP S/R Planning	658	0.0321	748	0	748	39	787
74 CIP Sal Rec RE	3,383	0.1649	3,848	0	3,848	203	4,051
75 CIP S/R Engrg	16,043	0.7820	18,246	0	18,246	962	19,208
76 CIP S/R Constr	10,608	0.5171	12,065	0	12,065	636	12,701
77 CIP S/R Eng/Const	1,468	0.0716	1,670	0	1,670	88	1,758
78 CIP S/R Geo/Env	2,656	0.1295	3,021	0	3,021	159	3,180
79 CIP S/R Other	5,012	0.2443	5,700	0	5,700	301	6,001
80 CIP S/R GSD	9,714	0.4735	11,048	0	11,048	583	11,631
91 Hurricane Ike Aid & Recovery	73	0.0036	83	0	83	4	87
92 ARRA Reimbursement Fund	279	0.0136	317	0	317	17	334
93 HR-W.C.	13,500	0.6580	15,354	0	15,354	810	16,164
94 HITS Other	30,296	1.4767	34,456	0	34,456	1,817	36,273
95 Legal Other	12	0.0006	14	0	14	1	15
Subtotal	2,051,632	100.0000	2,333,350	0	2,333,350	119,769	2,453,119
Direct Bills					0		0
Total					\$2,333,350		\$ 2,453,119
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	58,783	58,783
04 Finance Dir Office	2,268	2,268
05 Finance Financial Plg & Analys	860	860
06 Finance City Council	619	619
07 Finance Reporting & Ops	1,945	1,945
08 Finance Internal Controls	0	0
09 Finance Grants	822	822
10 Finance Rev Perform Mgmt	437	437
11 Finance Strat Purchasing	1,255	1,255
12 ARA Director Office	3,957	3,957
13 ARA Financial Services	639	639
14 ARA Operations	4,949	4,949
15 ARA Payroll Services	899	899
16 HITS CIO	2,381	2,381
17 HITS EAS	793	793
18 HITS EIS	1,542	1,542
19 HITS Radio	2,876	2,876
20 Office Business Opportunity	3,241	3,241
21 Mayor	5,775	5,775
22 Human Resources	113,910	113,910
23 Legal	6,152	6,152
24 City Controller's Office	5,183	5,183
25 Health Administration	18,583	18,583
26 Planning & Dev Admin	2,598	2,598
28 CIP Sal Rec HPW	1,158	1,158
29 HPD Police Records	1,851	1,851
30 General Services	40,655	40,655
31 HEC	10,710	10,710
33 Finance Public Fin	448	448
34 Finance Treasury	1,454	1,454
35 ARA Regulatory	2,168	2,168
36 City Secretary	1,279	1,279
37 City Council	21,332	21,332
38 Police	229,887	229,887
39 Dept of Neighborhoods	10,626	10,626
40 Fire	203,580	203,580
41 Municipal Court	33,046	33,046
42 Solid Waste	48,380	48,380
43 Houston Airport System (HAS)	118,346	118,346
44 Housing & Community Dev	39,038	39,038
45 Library	27,705	27,705
46 Parks & Recreation	135,017	135,017
47 Health Department	174,982	174,982
48 Convention & Entertainment	3,469	3,469
49 Fleet Management	258,306	258,306
50 Planning & Dev Other	3,442	3,442
51 Planning & Dev Spec Rev	6,350	6,350
52 General Debt	7,677	7,677
53 Finance Other	12,457	12,457
54 ARA Insurance	1,241	1,241
55 ARA BARC	15,809	15,809
56 ARA Parking	24,554	24,554
57 ARA Other	13,958	13,958
58 IT Public Services	0	0
59 Legal Insurance	8,325	8,325
60 Legal Wkr Comp	704	704

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
61 Mayor Cable TV	2,485	2,485
62 Mayor Other	15,126	15,126
63 TIRZ	1,475	1,475
64 HR Health Benefits	165,512	165,512
65 HR Long Term Disability	75	75
66 HPW Bldg Insp	45,047	45,047
67 HPW Stormwater	19,220	19,220
68 HPW DDSR	53,286	53,286
69 HPW Water & Sewer	252,120	252,120
70 HPW Houston Transtar	2,619	2,619
71 HPW Other	76,885	76,885
72 Houston Permit Center	8,657	8,657
73 CIP S/R Planning	787	787
74 CIP Sal Rec RE	4,051	4,051
75 CIP S/R Engrg	19,208	19,208
76 CIP S/R Constr	12,701	12,701
77 CIP S/R Eng/Const	1,758	1,758
78 CIP S/R Geo/Env	3,180	3,180
79 CIP S/R Other	6,001	6,001
80 CIP S/R GSD	11,631	11,631
91 Hurricane Ike Aid & Recovery	87	87
92 ARRA Reimbursement Fund	334	334
93 HR-W.C.	16,164	16,164
94 HITS Other	36,273	36,273
95 Legal Other	15	15
Total	\$ 2,453,118	\$ 2,453,118
	=====	=====

**FINANCE – CITY COUNCIL ADMINISTRATION
FUNCTION AND ALLOCATION BASIS**

The City Council Administration division within the Finance Department manages all 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
Personnel Costs			
Salaries	SI 343,100	0	343,100
Salary % Split		.00%	100.00%
Benefits	S 162,777	0	162,777
Subtotal - Personnel Costs	505,877	0	505,877
Services & Supplies Cost			
Supplies	S 912-	0	912-
Services	S 9,278	0	9,278
Intfd HR Client Svcs	S 98,148	0	98,148
Subtotal - Services & Supplies	106,514	0	106,514
Department Cost Total	612,391	0	612,391
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	612,391	0	612,391
General Admin Distribution		0	0
Grand Total	\$ 612,391	\$ 612,391	\$ 612,391

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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	\$ 13,333	\$ 50	\$ 13,383
3 Memberships	278	1	279
3 Consulting Services	244	1	245
3 Other Misc	198	1	199
Subtotal - Non-Dept-Gen Gov	14,053	53	14,106
4 Finance Dept Admin	86,960	30,608	117,568
Subtotal - Fin Dir Office	86,960	30,608	117,568
5 Financial Plg & Analysis	588	31	619
Subtotal - Fin Plg & Analysis	588	31	619
7 Gen Acctng	0	369	369
7 Auditing Svcs	0	451	451
7 Fin Operations	0	51	51
Subtotal - Fin Reporting & Ops	0	871	871
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	45	45
9 Trust Funds Mgmt (TFM)	0	56	56
Subtotal - Fin Grants	0	101	101
10 Perf Mgmt Svcs	0	81	81
Subtotal - Fin Perform Mgmt	0	81	81
11 Purchasing	0	1,395	1,395
Subtotal - Fin SPD	0	1,395	1,395
14 Records	0	206	206
Subtotal - ARA Operations	0	206	206
15 Payroll Svcs	0	998	998
Subtotal - ARA Payroll Svcs	0	998	998
17 IT ERP	0	1	1
Subtotal - HITS EAS	0	1	1
18 Enterprise Optns	0	1,077	1,077
Subtotal - HITS EIS	0	1,077	1,077
20 Certification	0	320	320
20 External Affairs & Outreach	0	197	197
Subtotal - OBO	0	517	517
21 City Mayor Admin	0	862	862
Subtotal - Mayor	0	862	862
22 Personnel Svcs	0	440	440
Subtotal - Human Resources	0	440	440
24 Controller Fin Svcs	0	1,901	1,901
Subtotal - City Controller's	0	1,901	1,901

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Total Incoming	101,601	39,143	140,744
C. Total Allocated		\$ 753,135	\$ 753,135
			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
37 City Council	100	100.0000	\$ 713,992	\$ 0	\$ 713,992	\$ 39,143	\$ 753,135
Subtotal	100	100.0000	713,992	0	713,992	39,143	753,135
Direct Bills					0		0
Total					\$713,992		\$ 753,135
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to City Council

Source: Direct Allocation

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Allocation
Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
37 City Council	753,135	753,135
Total	\$ 753,135 =====	\$ 753,135 =====

FINANCE – FINANCIAL REPORTING AND OPERATIONS FUNCTION AND ALLOCATION BASIS

The Financial Reporting and Operations division within the Finance Department is responsible for the oversight of accounting, operations, internal controls 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.
- **Internal Controls** – Costs are allocated based on General Fund operating expenditures. Due to responsibilities as a result of Hurricane Harvey, these costs were moved to Financial Reporting and Operations for this plan.

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A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs						
Salaries	Sl	1,240,590	0	798,681	261,907	0
Salary % Split				64.38%	21.11%	
Benefits	S	640,012	0	406,193	133,204	0
Subtotal - Personnel Costs		1,880,602	0	1,204,874	395,111	0
Services & Supplies Cost						
Supplies	P	10,164	0	6,679	2,190	0
Services	P	65,836	0	47,272	15,502	0
Audit	P	1,995,843	0	0	0	1,514,845
Subtotal - Services & Supplies		2,071,843	0	53,951	17,692	1,514,845
Department Cost Total		3,952,445	0	1,258,825	412,803	1,514,845
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		3,952,445	0	1,258,825	412,803	1,514,845
General Admin Distribution			0	0	0	0
Grand Total		\$ 3,952,445		\$ 1,258,825	\$ 412,803	\$ 1,514,845

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A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	SI	1,240,590	0	180,002
Salary % Split				14.51%
Benefits	S	640,012	0	100,615
Subtotal - Personnel Costs		1,880,602	0	280,617
Services & Supplies Cost				
Supplies	P	10,164	0	1,294
Services	P	65,836	0	3,062
Audit	P	1,995,843	480,998	0
Subtotal - Services & Supplies		2,071,843	480,998	4,356
Department Cost Total		3,952,445	480,998	284,973
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,952,445	480,998	284,973
General Admin Distribution			0	0
Grand Total		\$ 3,952,445	\$ 480,998	\$ 284,973

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	\$ 41,641	\$ 158	\$ 26,910	\$ 8,824	\$ 0	\$ 0	\$ 6,065
3 Memberships	868	3	561	184	0	0	126
3 Consulting Services	768	3	496	163	0	0	112
3 Other Misc	1,277	5	825	271	0	0	186
Subtotal - Non-Dept-Gen Gov	44,554	169	28,792	9,442	0	0	6,489
4 Finance Dept Admin	271,580	95,591	236,382	77,515	0	0	53,274
Subtotal - Fin Dir Office	271,580	95,591	236,382	77,515	0	0	53,274
5 Financial Plg & Analysis	1,848	97	1,252	411	0	0	282
Subtotal - Fin Plg & Analysis	1,848	97	1,252	411	0	0	282
7 Gen Acctng	0	1,159	746	245	0	0	168
7 Auditing Svcs	0	1,416	912	299	0	0	205
7 Fin Operations	0	328	211	69	0	0	48
Subtotal - Fin Reporting & Ops	0	2,903	1,869	613	0	0	421
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Cost Accounting	0	291	187	61	0	0	42
9 Trust Funds Mgmt (TFM)	0	362	233	76	0	0	53
Subtotal - Fin Grants	0	653	420	138	0	0	95
10 Perf Mgmt Svcs	0	520	335	110	0	0	75
Subtotal - Fin Perform Mgmt	0	520	335	110	0	0	75
11 Purchasing	0	2,790	1,796	589	0	0	405
Subtotal - Fin SPD	0	2,790	1,796	589	0	0	405
14 Records	0	643	414	136	0	0	93
Subtotal - ARA Operations	0	643	414	136	0	0	93
15 Payroll Svcs	0	3,118	2,007	658	0	0	452
Subtotal - ARA Payroll Svcs	0	3,118	2,007	658	0	0	452
17 IT ERP	0	2	1	0	0	0	0
Subtotal - HITS EAS	0	2	1	0	0	0	0
18 Enterprise Optns	0	3,386	2,180	715	0	0	491
Subtotal - HITS EIS	0	3,386	2,180	715	0	0	491
20 Certification	0	1,000	644	211	0	0	145
20 External Affairs & Outreach	0	616	397	130	0	0	89
Subtotal - OBO	0	1,616	1,040	341	0	0	234
21 City Mayor Admin	0	2,691	1,732	568	0	0	390
Subtotal - Mayor	0	2,691	1,732	568	0	0	390
22 Personnel Svcs	0	1,373	884	290	0	0	199
Subtotal - Human Resources	0	1,373	884	290	0	0	199
24 Controller Fin Svcs	0	5,976	3,847	1,262	0	0	867
Subtotal - City Controller's	0	5,976	3,847	1,262	0	0	867

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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
Total Incoming	317,982	121,529	282,953	92,787	0	0	63,770
C. Total Allocated		\$ 4,391,956	\$ 1,541,778	\$ 505,590	\$ 1,514,845	\$ 480,998	\$ 348,743
			35.10%	11.51%	34.49%	10.95%	7.94%

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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
03 Non-Departmental-Gen Gov	51,686	2.5193	\$ 36,870	\$ 0	\$ 36,870	\$ 0	\$ 36,870
04 Finance Dir Office	1,994	0.0972	1,422	0	1,422	0	1,422
05 Finance Financial Plg & Analys	756	0.0368	539	0	539	0	539
06 Finance City Council	517	0.0252	369	0	369	0	369
07 Finance Reporting & Ops	1,625	0.0792	1,159	0	1,159	0	1,159
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0335	490	0	490	27	517
10 Finance Rev Perform Mgmnt	365	0.0178	260	0	260	14	274
11 Finance Strat Purchasing	1,048	0.0511	748	0	748	41	789
12 ARA Director Office	3,305	0.1611	2,358	0	2,358	130	2,488
13 ARA Financial Services	534	0.0260	381	0	381	21	402
14 ARA Operations	4,133	0.2014	2,948	0	2,948	162	3,110
15 ARA Payroll Services	751	0.0366	536	0	536	29	565
16 HITS CIO	1,989	0.0969	1,419	0	1,419	78	1,497
17 HITS EAS	662	0.0323	472	0	472	26	498
18 HITS EIS	1,288	0.0628	919	0	919	51	970
19 HITS Radio	2,402	0.1171	1,713	0	1,713	94	1,807
20 Office Business Opportunity	2,707	0.1319	1,931	0	1,931	106	2,037
21 Mayor	4,824	0.2351	3,441	0	3,441	189	3,630
22 Human Resources	95,141	4.6373	67,869	0	67,869	3,731	71,600
23 Legal	5,138	0.2504	3,665	0	3,665	201	3,866
24 City Controller's Office	4,329	0.2110	3,088	0	3,088	170	3,258
25 Health Administration	15,521	0.7565	11,072	0	11,072	609	11,681
26 Planning & Dev Admin	2,170	0.1058	1,548	0	1,548	85	1,633
28 CIP Sal Rec HPW	967	0.0471	690	0	690	38	728
29 HPD Police Records	1,546	0.0754	1,103	0	1,103	61	1,164
30 General Services	33,956	1.6551	24,223	0	24,223	1,332	25,555
31 HEC	8,946	0.4360	6,382	0	6,382	351	6,733
33 Finance Public Fin	375	0.0183	268	0	268	15	283
34 Finance Treasury	1,214	0.0592	866	0	866	48	914
35 ARA Regulatory	1,810	0.0882	1,291	0	1,291	71	1,362
36 City Secretary	1,068	0.0521	762	0	762	42	804
37 City Council	17,817	0.8684	12,710	0	12,710	699	13,409
38 Police	192,008	9.3588	136,970	0	136,970	7,530	144,500
39 Dept of Neighborhoods	8,875	0.4326	6,331	0	6,331	348	6,679
40 Fire	170,035	8.2878	121,295	0	121,295	6,668	127,963
41 Municipal Court	27,601	1.3453	19,689	0	19,689	1,082	20,771
42 Solid Waste	40,408	1.9696	28,825	0	28,825	1,585	30,410
43 Houston Airport System (HAS)	98,845	4.8179	70,511	0	70,511	3,876	74,387
44 Housing & Community Dev	32,606	1.5893	23,260	0	23,260	1,279	24,539
45 Library	23,140	1.1279	16,507	0	16,507	907	17,414
46 Parks & Recreation	112,769	5.4966	80,444	0	80,444	4,422	84,866
47 Health Department	146,150	7.1236	104,257	0	104,257	5,731	109,988
48 Convention & Entertainment	2,897	0.1412	2,067	0	2,067	114	2,181
49 Fleet Management	215,744	10.5157	153,902	0	153,902	8,461	162,363
50 Planning & Dev Other	2,875	0.1401	2,051	0	2,051	113	2,164
51 Planning & Dev Spec Rev	5,304	0.2585	3,784	0	3,784	208	3,992
52 General Debt	6,412	0.3125	4,574	0	4,574	251	4,825
53 Finance Other	10,404	0.5071	7,422	0	7,422	408	7,830
54 ARA Insurance	1,037	0.0505	740	0	740	41	781
55 ARA BARC	13,204	0.6436	9,419	0	9,419	518	9,937
56 ARA Parking	20,508	0.9996	14,629	0	14,629	804	15,433
57 ARA Other	11,658	0.5682	8,316	0	8,316	457	8,773
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.3389	4,960	0	4,960	273	5,233
60 Legal Wkr Comp	588	0.0287	419	0	419	23	442

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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
61 Mayor Cable TV	2,076	0.1012	1,481	0	1,481	81	1,562
62 Mayor Other	12,633	0.6158	9,012	0	9,012	495	9,507
63 TIRZ	1,232	0.0600	879	0	879	48	927
64 HR Health Benefits	138,240	6.7381	98,614	0	98,614	5,421	104,035
65 HR Long Term Disability	62	0.0030	44	0	44	2	46
66 HPW Bldg Insp	37,625	1.8339	26,840	0	26,840	1,476	28,316
67 HPW Stormwater	16,053	0.7825	11,451	0	11,451	630	12,081
68 HPW DDSR	44,506	2.1693	31,749	0	31,749	1,745	33,494
69 HPW Water & Sewer	210,577	10.2639	150,216	0	150,216	8,258	158,474
70 HPW Houston Transtar	2,188	0.1066	1,561	0	1,561	86	1,647
71 HPW Other	64,216	3.1300	45,809	0	45,809	2,518	48,327
72 Houston Permit Center	7,230	0.3524	5,158	0	5,158	284	5,442
73 CIP S/R Planning	658	0.0321	469	0	469	26	495
74 CIP Sal Rec RE	3,383	0.1649	2,413	0	2,413	133	2,546
75 CIP S/R Engrg	16,043	0.7820	11,444	0	11,444	629	12,073
76 CIP S/R Constr	10,608	0.5171	7,567	0	7,567	416	7,983
77 CIP S/R Eng/Const	1,468	0.0716	1,047	0	1,047	58	1,105
78 CIP S/R Geo/Env	2,656	0.1295	1,895	0	1,895	104	1,999
79 CIP S/R Other	5,012	0.2443	3,575	0	3,575	197	3,772
80 CIP S/R GSD	9,714	0.4735	6,930	0	6,930	381	7,311
91 Hurricane Ike Aid & Recovery	73	0.0036	52	0	52	3	55
92 ARRA Reimbursement Fund	279	0.0136	199	0	199	11	210
93 HR-W.C.	13,500	0.6580	9,630	0	9,630	529	10,159
94 HITS Other	30,296	1.4767	21,612	0	21,612	1,188	22,800
95 Legal Other	12	0.0006	9	0	9	0	9
Subtotal	2,051,632	100.0000	1,463,540	0	1,463,540	78,238	1,541,778
Direct Bills					0		0
Total					\$1,463,540		\$ 1,541,778
	=====	=====	=====	=====	=====	=====	=====

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
12 ARA Director Office	26.00	1.0475	\$ 5,028	\$ 0	\$ 5,028	\$ 269	\$ 5,297
16 HITS CIO	19.00	0.7655	3,674	0	3,674	196	3,870
20 Office Business Opportunity	0.00	0.0000	0	0	0	0	0
21 Mayor	20.00	0.8058	3,867	0	3,867	207	4,074
22 Human Resources	2.00	0.0806	387	0	387	21	408
23 Legal	13.00	0.5238	2,514	0	2,514	134	2,648
24 City Controller's Office	5.00	0.2015	967	0	967	52	1,019
25 Health Administration	164.00	6.6076	31,712	0	31,712	1,695	33,407
26 Planning & Dev Admin	6.00	0.2417	1,160	0	1,160	62	1,222
30 General Services	66.00	2.6591	12,762	0	12,762	682	13,444
31 HEC	1.00	0.0403	193	0	193	10	203
37 City Council	25.00	1.0073	4,834	0	4,834	258	5,092
38 Police	661.00	26.6317	127,815	0	127,815	6,833	134,648
39 Dept of Neighborhoods	17.00	0.6849	3,287	0	3,287	176	3,463
40 Fire	893.00	35.9790	172,676	0	172,676	9,231	181,907
41 Municipal Court	5.00	0.2015	967	0	967	52	1,019
42 Solid Waste	68.00	2.7397	13,149	0	13,149	703	13,852
44 Housing & Community Dev	1.00	0.0403	193	0	193	10	203
45 Library	82.00	3.3038	15,856	0	15,856	848	16,704
46 Parks & Recreation	298.00	12.0064	57,623	0	57,623	3,080	60,703
49 Fleet Management	110.00	4.4319	21,270	0	21,270	1,137	22,407
Subtotal	2,482	100.0000	479,934	0	479,934	25,656	505,590
Direct Bills					0		0
Total					\$479,934		\$ 505,590

Basis Units: Number of fixed Assets excl HPW & 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
03 Non-Departmental-Gen Gov	51,686	2.9737	\$ 45,047	\$ 0	\$ 45,047	\$ 0	\$ 45,047
04 Finance Dir Office	1,994	0.1147	1,738	0	1,738	0	1,738
05 Finance Financial Plg & Analys	756	0.0435	659	0	659	0	659
06 Finance City Council	517	0.0297	451	0	451	0	451
07 Finance Reporting & Ops	1,625	0.0935	1,416	0	1,416	0	1,416
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0395	599	0	599	0	599
10 Finance Rev Perform Mgmnt	365	0.0210	318	0	318	0	318
11 Finance Strat Purchasing	1,048	0.0603	913	0	913	0	913
12 ARA Director Office	3,305	0.1902	2,880	0	2,880	0	2,880
13 ARA Financial Services	534	0.0307	465	0	465	0	465
14 ARA Operations	4,133	0.2378	3,602	0	3,602	0	3,602
15 ARA Payroll Services	751	0.0432	655	0	655	0	655
16 HITS CIO	1,989	0.1144	1,734	0	1,734	0	1,734
17 HITS EAS	662	0.0381	577	0	577	0	577
18 HITS EIS	1,288	0.0741	1,123	0	1,123	0	1,123
19 HITS Radio	2,402	0.1382	2,093	0	2,093	0	2,093
20 Office Business Opportunity	2,707	0.1557	2,359	0	2,359	0	2,359
21 Mayor	4,824	0.2775	4,204	0	4,204	0	4,204
22 Human Resources	95,141	5.4739	82,920	0	82,920	0	82,920
23 Legal	5,138	0.2956	4,478	0	4,478	0	4,478
24 City Controller's Office	4,329	0.2491	3,773	0	3,773	0	3,773
25 Health Administration	15,521	0.8930	13,527	0	13,527	0	13,527
26 Planning & Dev Admin	2,170	0.1248	1,891	0	1,891	0	1,891
28 CIP Sal Rec HPW	967	0.0556	843	0	843	0	843
29 HPD Police Records	1,546	0.0889	1,347	0	1,347	0	1,347
30 General Services	33,956	1.9536	29,594	0	29,594	0	29,594
31 HEC	8,946	0.5147	7,797	0	7,797	0	7,797
33 Finance Public Fin	375	0.0216	327	0	327	0	327
35 ARA Regulatory	1,810	0.1041	1,578	0	1,578	0	1,578
36 City Secretary	1,068	0.0614	931	0	931	0	931
37 City Council	17,817	1.0251	15,528	0	15,528	0	15,528
38 Police	192,008	11.0470	167,345	0	167,345	0	167,345
39 Dept of Neighborhoods	8,875	0.5106	7,735	0	7,735	0	7,735
40 Fire	170,035	9.7828	148,194	0	148,194	0	148,194
41 Municipal Court	27,601	1.5880	24,056	0	24,056	0	24,056
42 Solid Waste	40,408	2.3248	35,218	0	35,218	0	35,218
44 Housing & Community Dev	32,606	1.8760	28,418	0	28,418	0	28,418
45 Library	23,140	1.3313	20,168	0	20,168	0	20,168
46 Parks & Recreation	112,769	6.4881	98,284	0	98,284	0	98,284
47 Health Department	146,150	8.4086	127,377	0	127,377	0	127,377
49 Fleet Management	215,744	12.4126	188,032	0	188,032	0	188,032
50 Planning & Dev Other	2,875	0.1654	2,506	0	2,506	0	2,506
51 Planning & Dev Spec Rev	5,304	0.3052	4,623	0	4,623	0	4,623
52 General Debt	6,412	0.3689	5,588	0	5,588	0	5,588
53 Finance Other	10,404	0.5986	9,068	0	9,068	0	9,068
54 ARA Insurance	1,037	0.0597	904	0	904	0	904
55 ARA BARC	13,204	0.7597	11,508	0	11,508	0	11,508
56 ARA Parking	20,508	1.1799	17,874	0	17,874	0	17,874
57 ARA Other	11,658	0.6707	10,161	0	10,161	0	10,161
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.4000	6,060	0	6,060	0	6,060
60 Legal Wkr Comp	588	0.0338	512	0	512	0	512
61 Mayor Cable TV	2,076	0.1194	1,809	0	1,809	0	1,809
62 Mayor Other	12,633	0.7268	11,010	0	11,010	0	11,010
63 TIRZ	1,232	0.0709	1,074	0	1,074	0	1,074

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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
64 HR Health Benefits	138,240	7.9535	120,483	0	120,483	0	120,483
65 HR Long Term Disability	62	0.0036	54	0	54	0	54
66 HPW Bldg Insp	37,625	2.1647	32,792	0	32,792	0	32,792
67 HPW Stormwater	16,053	0.9236	13,991	0	13,991	0	13,991
68 HPW DDSR	44,506	2.5606	38,789	0	38,789	0	38,789
70 HPW Houston Transtar	2,188	0.1259	1,907	0	1,907	0	1,907
71 HPW Other	64,216	3.6946	55,968	0	55,968	0	55,968
72 Houston Permit Center	7,230	0.4160	6,301	0	6,301	0	6,301
73 CIP S/R Planning	658	0.0379	573	0	573	0	573
74 CIP Sal Rec RE	3,383	0.1946	2,948	0	2,948	0	2,948
75 CIP S/R Engrg	16,043	0.9230	13,982	0	13,982	0	13,982
76 CIP S/R Constr	10,608	0.6103	9,245	0	9,245	0	9,245
77 CIP S/R Eng/Const	1,468	0.0845	1,279	0	1,279	0	1,279
78 CIP S/R Geo/Env	2,656	0.1528	2,315	0	2,315	0	2,315
79 CIP S/R Other	5,012	0.2884	4,368	0	4,368	0	4,368
80 CIP S/R GSD	9,714	0.5589	8,466	0	8,466	0	8,466
91 Hurricane Ike Aid & Recovery	73	0.0042	64	0	64	0	64
92 ARRA Reimbursement Fund	279	0.0161	243	0	243	0	243
93 HR-W.C.	13,500	0.7767	11,766	0	11,766	0	11,766
94 HTS Other	30,296	1.7431	26,405	0	26,405	0	26,405
95 Legal Other	12	0.0007	10	0	10	0	10
Subtotal	1,738,099	100.0000	1,514,840	0	1,514,840	0	1,514,840
Direct Bills					0		0
Total					\$1,514,840		\$ 1,514,840

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

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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
43 Houston Airport System (HAS)	49.38	49.3800	\$ 237,517	\$ 0	\$ 237,517	\$ 0	\$ 237,517
48 Convention & Entertainment	16.18	16.1800	77,825	0	77,825	0	77,825
69 HPW Water & Sewer	34.44	34.4400	165,656	0	165,656	0	165,656
Subtotal	100.00	100.0000	480,998	0	480,998	0	480,998
Direct Bills					0		0
Total					\$480,998		\$ 480,998

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
03 Non-Departmental-Gen Gov	101,595,292	2.5472	\$ 8,434	\$ 0	\$ 8,434	\$ 0	\$ 8,434
04 Finance Dir Office	1,807,118	0.0453	150	0	150	0	150
05 Finance Financial Plg & Analys	2,004,503	0.0503	166	0	166	0	166
06 Finance City Council	612,391	0.0154	51	0	51	0	51
07 Finance Reporting & Ops	3,952,446	0.0991	328	0	328	0	328
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0262	87	0	87	5	92
10 Finance Rev Perform Mgmnt	454,263	0.0114	38	0	38	2	40
11 Finance Strat Purchasing	4,984,928	0.1250	414	0	414	23	437
12 ARA Director Office	1,985,132	0.0498	165	0	165	9	174
13 ARA Financial Services	949,679	0.0238	79	0	79	4	83
14 ARA Operations	7,139,299	0.1790	593	0	593	32	625
15 ARA Payroll Services	3,648,945	0.0915	303	0	303	17	320
16 HITS CIO	3,409,481	0.0855	283	0	283	16	299
17 HITS EAS	1,513,353	0.0379	126	0	126	7	133
18 HITS EIS	5,992,327	0.1502	497	0	497	27	524
19 HITS Radio	5,196,882	0.1303	431	0	431	24	455
20 Office Business Opportunity	3,197,709	0.0802	265	0	265	15	280
21 Mayor	4,382,740	0.1099	364	0	364	20	384
22 Human Resources	32,410,674	0.8126	2,691	0	2,691	147	2,838
23 Legal	14,988,545	0.3758	1,244	0	1,244	68	1,312
24 City Controller's Office	8,793,797	0.2205	730	0	730	40	770
25 Health Administration	11,499,299	0.2883	955	0	955	52	1,007
26 Planning & Dev Admin	1,494,486	0.0375	124	0	124	7	131
28 CIP Sal Rec HPW	483,707	0.0121	40	0	40	2	42
29 HPD Police Records	6,094,114	0.1528	506	0	506	28	534
30 General Services	157,363,429	3.9455	13,064	0	13,064	716	13,780
31 HEC	25,390,640	0.6366	2,108	0	2,108	115	2,223
33 Finance Public Fin	808,944	0.0203	67	0	67	4	71
34 Finance Treasury	1,547,651	0.0388	128	0	128	7	135
35 ARA Regulatory	834,847	0.0209	69	0	69	4	73
36 City Secretary	801,397	0.0201	67	0	67	4	71
37 City Council	8,603,325	0.2157	714	0	714	39	753
38 Police	892,276,865	22.3716	74,075	0	74,075	4,057	78,132
39 Dept of Neighborhoods	14,412,398	0.3614	1,196	0	1,196	66	1,262
40 Fire	491,228,756	12.3163	40,781	0	40,781	2,234	43,015
41 Municipal Court	31,678,665	0.7943	2,630	0	2,630	144	2,774
42 Solid Waste	118,204,591	2.9637	9,813	0	9,813	537	10,350
43 Houston Airport System (HAS)	312,810,034	7.8429	25,969	0	25,969	1,422	27,391
44 Housing & Community Dev	54,568,851	1.3682	4,530	0	4,530	248	4,778
45 Library	38,943,644	0.9764	3,233	0	3,233	177	3,410
46 Parks & Recreation	88,415,607	2.2168	7,340	0	7,340	402	7,742
47 Health Department	128,086,209	3.2114	10,633	0	10,633	582	11,215
48 Convention & Entertainment	57,515	0.0014	5	0	5	0	5
49 Fleet Management	85,634,393	2.1471	7,109	0	7,109	389	7,498
50 Planning & Dev Other	4,045,982	0.1014	336	0	336	18	354
51 Planning & Dev Spec Rev	5,348,887	0.1341	444	0	444	24	468
53 Finance Other	27,164,296	0.6811	2,255	0	2,255	124	2,379
54 ARA Insurance	25,006,913	0.6270	2,076	0	2,076	114	2,190
55 ARA BARC	10,970,078	0.2750	911	0	911	50	961
56 ARA Parking	8,709,003	0.2184	723	0	723	40	763
57 ARA Other	7,888,353	0.1978	655	0	655	36	691
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	12,738,042	0.3194	1,057	0	1,057	58	1,115
60 Legal Wkr Comp	239,403	0.0060	20	0	20	1	21
61 Mayor Cable TV	3,735,357	0.0937	310	0	310	17	327

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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
62 Mayor Other	31,676,770	0.7942	2,630	0	2,630	144	2,774
64 HR Health Benefits	375,093,853	9.4045	31,139	0	31,139	1,706	32,845
65 HR Long Term Disability	1,045,804-	0.0262-	87-	0	87-	4.76-	92-
66 HPW Bldg Insp	70,008,799	1.7553	5,812	0	5,812	318	6,130
67 HPW Stormwater	47,041,957	1.1795	3,905	0	3,905	214	4,119
68 HPW DDSR	74,760,579	1.8744	6,206	0	6,206	340	6,546
69 HPW Water & Sewer	419,175,952	10.5098	34,799	0	34,799	1,906	36,705
70 HPW Houston Transtar	2,171,816	0.0545	180	0	180	10	190
71 HPW Other	53,786,572	1.3486	4,465	0	4,465	245	4,710
72 Houston Permit Center	9,858,428	0.2472	818	0	818	45	863
73 CIP S/R Planning	1,068,463	0.0268	89	0	89	5	94
74 CIP Sal Rec RE	4,209,680	0.1055	349	0	349	19	368
75 CIP S/R Engrg	10,868,927	0.2725	902	0	902	49	951
76 CIP S/R Constr	10,823,104	0.2714	899	0	899	49	948
77 CIP S/R Eng/Const	4,604,340	0.1154	382	0	382	21	403
78 CIP S/R Geo/Env	1,464,877	0.0367	122	0	122	7	129
79 CIP S/R Other	4,217,178	0.1057	350	0	350	19	369
80 CIP S/R GSD	4,183,080	0.1049	347	0	347	19	366
91 Hurricane Ike Aid & Recovery	2,896	0.0001	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	22,753,670	0.5705	1,889	0	1,889	103	1,992
94 HITS Other	54,561,118	1.3680	4,530	0	4,530	248	4,778
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	3,988,437,294	100.0000	331,108	0	331,108	17,635	348,743
Direct Bills					0		0
Total	=====	=====	=====	=====	\$331,108	=====	\$ 348,743

Basis Units: FY2018 expenditures excl TIRZ
Source: COH Expenditure Report

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	
03 Non-Departmental-Gen Gov	36,870	0	45,047	0	8,434	90,351
04 Finance Dir Office	1,422	0	1,738	0	150	3,310
05 Finance Financial Plg & Analys	539	0	659	0	166	1,364
06 Finance City Council	369	0	451	0	51	871
07 Finance Reporting & Ops	1,159	0	1,416	0	328	2,903
08 Finance Internal Controls	0	0	0	0	0	0
09 Finance Grants	517	0	599	0	92	1,208
10 Finance Rev Perform Mgmt	274	0	318	0	40	632
11 Finance Strat Purchasing	789	0	913	0	437	2,139
12 ARA Director Office	2,488	5,297	2,880	0	174	10,839
13 ARA Financial Services	402	0	465	0	83	950
14 ARA Operations	3,110	0	3,602	0	625	7,337
15 ARA Payroll Services	565	0	655	0	320	1,540
16 HITS CIO	1,497	3,870	1,734	0	299	7,400
17 HITS EAS	498	0	577	0	133	1,208
18 HITS EIS	970	0	1,123	0	524	2,617
19 HITS Radio	1,807	0	2,093	0	455	4,355
20 Office Business Opportunity	2,037	0	2,359	0	280	4,676
21 Mayor	3,630	4,074	4,204	0	384	12,292
22 Human Resources	71,600	408	82,920	0	2,838	157,766
23 Legal	3,866	2,648	4,478	0	1,312	12,304
24 City Controller's Office	3,258	1,019	3,773	0	770	8,820
25 Health Administration	11,681	33,407	13,527	0	1,007	59,622
26 Planning & Dev Admin	1,633	1,222	1,891	0	131	4,877
28 CIP Sal Rec HPW	728	0	843	0	42	1,613
29 HPD Police Records	1,164	0	1,347	0	534	3,045
30 General Services	25,555	13,444	29,594	0	13,780	82,373
31 HEC	6,733	203	7,797	0	2,223	16,956
33 Finance Public Fin	283	0	327	0	71	681
34 Finance Treasury	914	0	0	0	135	1,049
35 ARA Regulatory	1,362	0	1,578	0	73	3,013
36 City Secretary	804	0	931	0	71	1,806
37 City Council	13,409	5,092	15,528	0	753	34,782
38 Police	144,500	134,648	167,345	0	78,132	524,625
39 Dept of Neighborhoods	6,679	3,463	7,735	0	1,262	19,139
40 Fire	127,963	181,907	148,194	0	43,015	501,079
41 Municipal Court	20,771	1,019	24,056	0	2,774	48,620
42 Solid Waste	30,410	13,852	35,218	0	10,350	89,830
43 Houston Airport System (HAS)	74,387	0	0	237,517	27,391	339,295
44 Housing & Community Dev	24,539	203	28,418	0	4,778	57,938
45 Library	17,414	16,704	20,168	0	3,410	57,696
46 Parks & Recreation	84,866	60,703	98,284	0	7,742	251,595
47 Health Department	109,988	0	127,377	0	11,215	248,580
48 Convention & Entertainment	2,181	0	0	77,825	5	80,011
49 Fleet Management	162,363	22,407	188,032	0	7,498	380,300
50 Planning & Dev Other	2,164	0	2,506	0	354	5,024
51 Planning & Dev Spec Rev	3,992	0	4,623	0	468	9,083
52 General Debt	4,825	0	5,588	0	0	10,413
53 Finance Other	7,830	0	9,068	0	2,379	19,277
54 ARA Insurance	781	0	904	0	2,190	3,875
55 ARA BARC	9,937	0	11,508	0	961	22,406
56 ARA Parking	15,433	0	17,874	0	763	34,070
57 ARA Other	8,773	0	10,161	0	691	19,625
58 IT Public Services	0	0	0	0	0	0
59 Legal Insurance	5,233	0	6,060	0	1,115	12,408
60 Legal Wkr Comp	442	0	512	0	21	975

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
61 Mayor Cable TV	1,562	0	1,809	0	327	3,698
62 Mayor Other	9,507	0	11,010	0	2,774	23,291
63 TIRZ	927	0	1,074	0	0	2,001
64 HR Health Benefits	104,035	0	120,483	0	32,845	257,363
65 HR Long Term Disability	46	0	54	0	92-	8
66 HPW Bldg Insp	28,316	0	32,792	0	6,130	67,238
67 HPW Stormwater	12,081	0	13,991	0	4,119	30,191
68 HPW DDSR	33,494	0	38,789	0	6,546	78,829
69 HPW Water & Sewer	158,474	0	0	165,656	36,705	360,835
70 HPW Houston Transtar	1,647	0	1,907	0	190	3,744
71 HPW Other	48,327	0	55,968	0	4,710	109,005
72 Houston Permit Center	5,442	0	6,301	0	863	12,606
73 CIP S/R Planning	495	0	573	0	94	1,162
74 CIP Sal Rec RE	2,546	0	2,948	0	368	5,862
75 CIP S/R Engrg	12,073	0	13,982	0	951	27,006
76 CIP S/R Constr	7,983	0	9,245	0	948	18,176
77 CIP S/R Eng/Const	1,105	0	1,279	0	403	2,787
78 CIP S/R Geo/Env	1,999	0	2,315	0	129	4,443
79 CIP S/R Other	3,772	0	4,368	0	369	8,509
80 CIP S/R GSD	7,311	0	8,466	0	366	16,143
91 Hurricane Ike Aid & Recovery	55	0	64	0	0	119
92 ARRA Reimbursement Fund	210	0	243	0	0	453
93 HR-W.C.	10,159	0	11,766	0	1,992	23,917
94 HITS Other	22,800	0	26,405	0	4,778	53,983
95 Legal Other	9	0	10	0	0	19
Total	\$ 1,541,779	\$ 505,590	\$ 1,514,840	\$ 480,998	\$ 348,744	\$ 4,391,951

FINANCE – INTERNAL CONTROLS FUNCTION AND ALLOCATION BASIS

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. Due to responsibilities as a result of Hurricane Harvey, these costs were moved to Financial Reporting and Operations. 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
Personnel Costs			
Salaries	SI 0	0	0
Salary % Split		.00%	100.00%
Benefits	S 0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 0	0	0
Mgmt Consulting Svcs	S 0	0	0
Subtotal - Services & Supplies	0	0	0
Department Cost Total	0	0	0
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	0	0	0
General Admin Distribution		0	0
Grand Total	0	0	0

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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	\$ 0	\$ 0	\$ 0
3 Memberships	0	0	0
3 Consulting Services	0	0	0
3 Other Misc	0	0	0
Subtotal - Non-Dept-Gen Gov	0	0	0
4 Finance Dept Admin	0	0	0
Subtotal - Fin Dir Office	0	0	0
5 Financial Plg & Analysis	0	0	0
Subtotal - Fin Plg & Analysis	0	0	0
7 Gen Acctng	0	0	0
7 Auditing Svcs	0	0	0
7 Fin Operations	0	0	0
Subtotal - Fin Reporting & Ops	0	0	0
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	0	0
Subtotal - Fin Perform Mgmt	0	0	0
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	0	0
Subtotal - ARA Operations	0	0	0
15 Payroll Svcs	0	0	0
Subtotal - ARA Payroll Svcs	0	0	0
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	0	0
20 External Affairs & Outreach	0	0	0
Subtotal - OBO	0	0	0
21 City Mayor Admin	0	0	0
Subtotal - Mayor	0	0	0
22 Personnel Svcs	0	0	0
Subtotal - Human Resources	0	0	0
24 Controller Fin Svcs	0	0	0
Subtotal - City Controller's	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
Total Incoming	0	0	0
C. Total Allocated		\$ 0	

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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
03 Non-Departmental-Gen Gov	98,567,437	5.3648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	1,807,118	0.0984	0	0	0	0	0
05 Finance Financial Plg & Analys	2,004,503	0.1091	0	0	0	0	0
06 Finance City Council	612,391	0.0333	0	0	0	0	0
07 Finance Reporting & Ops	3,952,446	0.2151	0	0	0	0	0
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0569	0	0	0	0	0
10 Finance Rev Perform Mgmt	454,263	0.0247	0	0	0	0	0
11 Finance Strat Purchasing	4,984,928	0.2713	0	0	0	0	0
12 ARA Director Office	1,985,132	0.1080	0	0	0	0	0
13 ARA Financial Services	949,679	0.0517	0	0	0	0	0
14 ARA Operations	7,139,299	0.3886	0	0	0	0	0
15 ARA Payroll Services	3,648,945	0.1986	0	0	0	0	0
16 HITS CIO	3,409,481	0.1856	0	0	0	0	0
17 HITS EAS	1,513,353	0.0824	0	0	0	0	0
18 HITS EIS	5,992,327	0.3262	0	0	0	0	0
19 HITS Radio	5,196,882	0.2829	0	0	0	0	0
20 Office Business Opportunity	3,074,612	0.1673	0	0	0	0	0
21 Mayor	4,382,740	0.2385	0	0	0	0	0
22 Human Resources	3,012,526	0.1640	0	0	0	0	0
23 Legal	14,988,545	0.8158	0	0	0	0	0
24 City Controller's Office	8,793,797	0.4786	0	0	0	0	0
25 Health Administration	11,499,299	0.6259	0	0	0	0	0
26 Planning & Dev Admin	1,494,486	0.0813	0	0	0	0	0
29 HPD Police Records	6,094,114	0.3317	0	0	0	0	0
30 General Services	37,109,510	2.0198	0	0	0	0	0
33 Finance Public Fin	808,944	0.0440	0	0	0	0	0
34 Finance Treasury	1,547,651	0.0842	0	0	0	0	0
35 ARA Regulatory	834,847	0.0454	0	0	0	0	0
36 City Secretary	801,397	0.0436	0	0	0	0	0
37 City Council	8,603,325	0.4683	0	0	0	0	0
38 Police	814,798,406	44.3479	0	0	0	0	0
39 Dept of Neighborhoods	11,010,999	0.5993	0	0	0	0	0
40 Fire	484,097,197	26.3485	0	0	0	0	0
41 Municipal Court	29,188,568	1.5887	0	0	0	0	0
42 Solid Waste	68,082,700	3.7056	0	0	0	0	0
44 Housing & Community Dev	436,042	0.0237	0	0	0	0	0
45 Library	36,291,662	1.9753	0	0	0	0	0
46 Parks & Recreation	74,815,399	4.0721	0	0	0	0	0
47 Health Department	35,870,264	1.9523	0	0	0	0	0
49 Fleet Management	4,768	0.0003	0	0	0	0	0
50 Planning & Dev Other	1,877,366	0.1022	0	0	0	0	0
53 Finance Other	296,957	0.0162	0	0	0	0	0
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,000,494	0.2177	0	0	0	0	0
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	26	0.0000	0	0	0	0	0
64 HR Health Benefits	17	0.0000	0	0	0	0	0
71 HPW Other	30,195,337	1.6435	0	0	0	0	0
94 HITS Other	10,661	0.0006	0	0	0	0	0
Subtotal	1,837,286,694	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0

CITY OF HOUSTON, TEXAS
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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
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2018 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	0	0
04 Finance Dir Office	0	0
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	0	0
07 Finance Reporting & Ops	0	0
08 Finance Internal Controls	0	0
09 Finance Grants	0	0
10 Finance Rev Perform Mgmt	0	0
11 Finance Strat Purchasing	0	0
12 ARA Director Office	0	0
13 ARA Financial Services	0	0
14 ARA Operations	0	0
15 ARA Payroll Services	0	0
16 HITS CIO	0	0
17 HITS EAS	0	0
18 HITS EIS	0	0
19 HITS Radio	0	0
20 Office Business Opportunity	0	0
21 Mayor	0	0
22 Human Resources	0	0
23 Legal	0	0
24 City Controller's Office	0	0
25 Health Administration	0	0
26 Planning & Dev Admin	0	0
29 HPD Police Records	0	0
30 General Services	0	0
33 Finance Public Fin	0	0
34 Finance Treasury	0	0
35 ARA Regulatory	0	0
36 City Secretary	0	0
37 City Council	0	0
38 Police	0	0
39 Dept of Neighborhoods	0	0
40 Fire	0	0
41 Municipal Court	0	0
42 Solid Waste	0	0
44 Housing & Community Dev	0	0
45 Library	0	0
46 Parks & Recreation	0	0
47 Health Department	0	0
49 Fleet Management	0	0
50 Planning & Dev Other	0	0
53 Finance Other	0	0
55 ARA BARC	0	0
57 ARA Other	0	0
58 IT Public Services	0	0
61 Mayor Cable TV	0	0
64 HR Health Benefits	0	0
71 HPW Other	0	0
94 HITS Other	0	0
Total	\$ 0	\$ 0

FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
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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	SI	695,533	0	314,873	163,506	217,154
Salary % Split			.00%	45.27%	23.51%	31.22%
Benefits	P	340,291	0	163,489	84,896	91,906
Subtotal - Personnel Costs		1,035,824	0	478,362	248,402	309,060
Services & Supplies Cost						
Supplies	P	1,461	0	961	499	0
Services	P	8,571	0	5,112	2,655	804
Subtotal - Services & Supplies		10,032	0	6,073	3,154	804
Department Cost Total		1,045,856	0	484,435	251,556	309,864
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		1,045,856	0	484,435	251,556	309,864
General Admin Distribution			0	0	0	0
Grand Total		\$ 1,045,856		\$ 484,435	\$ 251,556	\$ 309,864
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
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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	\$ 23,386	\$ 88	\$ 10,627	\$ 5,518	\$ 7,329
3 Memberships	487	2	221	115	153
3 Consulting Services	325	1	148	77	102
3 Other Misc	338	1	154	80	106
Subtotal - Non-Dept-Gen Gov	24,536	93	11,150	5,790	7,689
4 Finance Dept Admin	152,520	53,684	93,350	48,475	64,379
Subtotal - Fin Dir Office	152,520	53,684	93,350	48,475	64,379
5 Financial Plg & Analysis	781	41	372	193	257
Subtotal - Fin Plg & Analysis	781	41	372	193	257
7 Gen Acctng	490	27	234	122	161
7 Auditing Svcs	599	0	271	141	187
7 Fin Operations	87	5	42	22	29
Subtotal - Fin Reporting & Ops	1,176	32	547	284	377
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	0	77	35	18	24
9 Trust Funds Mgmt (TFM)	0	96	43	23	30
Subtotal - Fin Grants	0	173	78	41	54
10 Perf Mgmt Svcs	0	138	62	32	43
Subtotal - Fin Perform Mgmt	0	138	62	32	43
11 Purchasing	0	0	0	0	0
Subtotal - Fin SPD	0	0	0	0	0
14 Records	0	361	163	85	113
Subtotal - ARA Operations	0	361	163	85	113
15 Payroll Svcs	0	1,751	793	412	547
Subtotal - ARA Payroll Svcs	0	1,751	793	412	547
17 IT ERP	0	1	0	0	0
Subtotal - HITS EAS	0	1	0	0	0
18 Enterprise Optns	0	1,431	648	336	447
Subtotal - HITS EIS	0	1,431	648	336	447
20 Certification	0	562	254	132	175
20 External Affairs & Outreach	0	346	157	81	108
Subtotal - OBO	0	908	411	213	283
21 City Mayor Admin	0	1,512	684	355	472
Subtotal - Mayor	0	1,512	684	355	472
22 Personnel Svcs	0	771	349	181	241
Subtotal - Human Resources	0	771	349	181	241
24 Controller Fin Svcs	0	2,526	1,144	594	789
Subtotal - City Controller's	0	2,526	1,144	594	789

CITY OF HOUSTON, TEXAS
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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)
Total Incoming	179,013	63,422	109,752	56,992	75,691
C. Total Allocated		\$ 1,288,291	\$ 594,187	\$ 308,548	\$ 385,555
			46.12%	23.95%	29.93%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Grants Mgmt Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	2,900,409	1.0213	\$ 5,775	\$ 0	\$ 5,775	\$ 0	\$ 5,775
30 General Services	1,966,584	0.6924	3,916	0	3,916	201	4,117
31 HEC	280,143	0.0986	558	0	558	29	587
38 Police	46,100,807	16.2324	91,790	0	91,790	4,708	96,498
39 Dept of Neighborhoods	2,776,426	0.9776	5,528	0	5,528	284	5,812
40 Fire	6,599,701	2.3238	13,140	0	13,140	674	13,814
41 Municipal Court	115,014	0.0405	229	0	229	12	241
42 Solid Waste	48,771,960	17.1729	97,109	0	97,109	4,981	102,090
43 Houston Airport System (HAS)	20,870,755	7.3487	41,555	0	41,555	2,132	43,687
44 Housing & Community Dev	51,931,447	18.2854	103,399	0	103,399	5,304	108,703
45 Library	168,962	0.0595	336	0	336	17	353
46 Parks & Recreation	3,838,123	1.3514	7,642	0	7,642	392	8,034
47 Health Department	61,490,237	21.6511	122,432	0	122,432	6,280	128,712
49 Fleet Management	158,497	0.0558	316	0	316	16	332
50 Planning & Dev Other	954,596	0.3361	1,901	0	1,901	98	1,999
54 ARA Insurance	0	0.0000	0	0	0	0	0
57 ARA Other	306,784	0.1080	611	0	611	31	642
62 Mayor Other	12,911,041	4.5461	25,707	0	25,707	1,319	27,026
71 HPW Other	21,590,991	7.6023	42,989	0	42,989	2,205	45,194
91 Hurricane Ike Aid & Recovery	2,896	0.0010	6	0	6	0	6
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
94 HITS Other	270,020	0.0951	538	0	538	28	566
Subtotal	284,005,393	100.0000	565,477	0	565,477	28,710	594,187
Direct Bills					0		0
Total					\$565,477		\$ 594,187

Basis Units: FY2018 Grant Funds expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	101,595,292	2.5472	\$ 7,480	\$ 0	\$ 7,480	\$ 0	\$ 7,480
04 Finance Dir Office	1,807,118	0.0453	133	0	133	0	133
05 Finance Financial Plg & Analys	2,004,503	0.0503	148	0	148	0	148
06 Finance City Council	612,391	0.0154	45	0	45	0	45
07 Finance Reporting & Ops	3,952,446	0.0991	291	0	291	0	291
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0262	77	0	77	0	77
10 Finance Rev Perform Mgmnt	454,263	0.0114	33	0	33	2	35
11 Finance Strat Purchasing	4,984,928	0.1250	367	0	367	19	386
12 ARA Director Office	1,985,132	0.0498	146	0	146	8	154
13 ARA Financial Services	949,679	0.0238	70	0	70	4	74
14 ARA Operations	7,139,299	0.1790	526	0	526	27	553
15 ARA Payroll Services	3,648,945	0.0915	269	0	269	14	283
16 HITS CIO	3,409,481	0.0855	251	0	251	13	264
17 HITS EAS	1,513,353	0.0379	111	0	111	6	117
18 HITS EIS	5,992,327	0.1502	441	0	441	23	464
19 HITS Radio	5,196,882	0.1303	383	0	383	20	403
20 Office Business Opportunity	3,197,709	0.0802	235	0	235	12	247
21 Mayor	4,382,740	0.1099	323	0	323	17	340
22 Human Resources	32,410,674	0.8126	2,386	0	2,386	125	2,511
23 Legal	14,988,545	0.3758	1,103	0	1,103	58	1,161
24 City Controller's Office	8,793,797	0.2205	647	0	647	34	681
25 Health Administration	11,499,299	0.2883	847	0	847	44	891
26 Planning & Dev Admin	1,494,486	0.0375	110	0	110	6	116
28 CIP Sal Rec HPW	483,707	0.0121	36	0	36	2	38
29 HPD Police Records	6,094,114	0.1528	449	0	449	23	472
30 General Services	157,363,429	3.9455	11,585	0	11,585	605	12,190
31 HEC	25,390,640	0.6366	1,869	0	1,869	98	1,967
33 Finance Public Fin	808,944	0.0203	60	0	60	3	63
34 Finance Treasury	1,547,651	0.0388	114	0	114	6	120
35 ARA Regulatory	834,847	0.0209	61	0	61	3	64
36 City Secretary	801,397	0.0201	59	0	59	3	62
37 City Council	8,603,325	0.2157	633	0	633	33	666
38 Police	892,276,865	22.3716	65,692	0	65,692	3,431	69,123
39 Dept of Neighborhoods	14,412,398	0.3614	1,061	0	1,061	55	1,116
40 Fire	491,228,756	12.3163	36,165	0	36,165	1,889	38,054
41 Municipal Court	31,678,665	0.7943	2,332	0	2,332	122	2,454
42 Solid Waste	118,204,591	2.9637	8,703	0	8,703	455	9,158
43 Houston Airport System (HAS)	312,810,034	7.8429	23,030	0	23,030	1,203	24,233
44 Housing & Community Dev	54,568,851	1.3682	4,017	0	4,017	210	4,227
45 Library	38,943,644	0.9764	2,867	0	2,867	150	3,017
46 Parks & Recreation	88,415,607	2.2168	6,509	0	6,509	340	6,849
47 Health Department	128,086,209	3.2114	9,430	0	9,430	493	9,923
48 Convention & Entertainment	57,515	0.0014	4	0	4	0	4
49 Fleet Management	85,634,393	2.1471	6,305	0	6,305	329	6,634
50 Planning & Dev Other	4,045,982	0.1014	298	0	298	16	314
51 Planning & Dev Spec Rev	5,348,887	0.1341	394	0	394	21	415
53 Finance Other	27,164,296	0.6811	2,000	0	2,000	104	2,104
54 ARA Insurance	25,006,913	0.6270	1,841	0	1,841	96	1,937
55 ARA BARC	10,970,078	0.2750	808	0	808	42	850
56 ARA Parking	8,709,003	0.2184	641	0	641	33	674
57 ARA Other	7,888,353	0.1978	581	0	581	30	611
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	12,738,042	0.3194	938	0	938	49	987
60 Legal Wkr Comp	239,403	0.0060	18	0	18	1	19
61 Mayor Cable TV	3,735,357	0.0937	275	0	275	14	289

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Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	31,676,770	0.7942	2,332	0	2,332	122	2,454
64 HR Health Benefits	375,093,853	9.4045	27,615	0	27,615	1,442	29,057
65 HR Long Term Disability	1,045,804-	0.0262-	77-	0	77-	4.02-	81-
66 HPW Bldg Insp	70,008,799	1.7553	5,154	0	5,154	269	5,423
67 HPW Stormwater	47,041,957	1.1795	3,463	0	3,463	181	3,644
68 HPW DDSR	74,760,579	1.8744	5,504	0	5,504	287	5,791
69 HPW Water & Sewer	419,175,952	10.5098	30,861	0	30,861	1,612	32,473
70 HPW Houston Transtar	2,171,816	0.0545	160	0	160	8	168
71 HPW Other	53,786,572	1.3486	3,960	0	3,960	207	4,167
72 Houston Permit Center	9,858,428	0.2472	726	0	726	38	764
73 CIP S/R Planning	1,068,463	0.0268	79	0	79	4	83
74 CIP Sal Rec RE	4,209,680	0.1055	310	0	310	16	326
75 CIP S/R Engrg	10,868,927	0.2725	800	0	800	42	842
76 CIP S/R Constr	10,823,104	0.2714	797	0	797	42	839
77 CIP S/R Eng/Const	4,604,340	0.1154	339	0	339	18	357
78 CIP S/R Geo/Env	1,464,877	0.0367	108	0	108	6	114
79 CIP S/R Other	4,217,178	0.1057	310	0	310	16	326
80 CIP S/R GSD	4,183,080	0.1049	308	0	308	16	324
91 Hurricane Ike Aid & Recovery	2,896	0.0001	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	22,753,670	0.5705	1,675	0	1,675	87	1,762
94 HITS Other	54,561,118	1.3680	4,017	0	4,017	210	4,227
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	3,988,437,294	100.0000	293,638	0	293,638	14,910	308,548
Direct Bills					0		0
Total					\$293,638		\$ 308,548
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2018 expenditures excl TIRZ
Source: COH Expenditure Report

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Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	101,595,292	2.5472	\$ 9,317	\$ 0	\$ 9,317	\$ 0	\$ 9,317
04 Finance Dir Office	1,807,118	0.0453	166	0	166	0	166
05 Finance Financial Plg & Analys	2,004,503	0.0503	184	0	184	0	184
06 Finance City Council	612,391	0.0154	56	0	56	0	56
07 Finance Reporting & Ops	3,952,446	0.0991	362	0	362	0	362
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0262	96	0	96	0	96
10 Finance Rev Perform Mgmt	454,263	0.0114	42	0	42	2	44
11 Finance Strat Purchasing	4,984,928	0.1250	457	0	457	25	482
12 ARA Director Office	1,985,132	0.0498	182	0	182	10	192
13 ARA Financial Services	949,679	0.0238	87	0	87	5	92
14 ARA Operations	7,139,299	0.1790	655	0	655	36	691
15 ARA Payroll Services	3,648,945	0.0915	335	0	335	19	354
16 HITS CIO	3,409,481	0.0855	313	0	313	17	330
17 HITS EAS	1,513,353	0.0379	139	0	139	8	147
18 HITS EIS	5,992,327	0.1502	550	0	550	31	581
19 HITS Radio	5,196,882	0.1303	477	0	477	27	504
20 Office Business Opportunity	3,197,709	0.0802	293	0	293	16	309
21 Mayor	4,382,740	0.1099	402	0	402	22	424
22 Human Resources	32,410,674	0.8126	2,972	0	2,972	166	3,138
23 Legal	14,988,545	0.3758	1,375	0	1,375	77	1,452
24 City Controller's Office	8,793,797	0.2205	806	0	806	45	851
25 Health Administration	11,499,299	0.2883	1,055	0	1,055	59	1,114
26 Planning & Dev Admin	1,494,486	0.0375	137	0	137	8	145
28 CIP Sal Rec HPW	483,707	0.0121	44	0	44	2	46
29 HPD Police Records	6,094,114	0.1528	559	0	559	31	590
30 General Services	157,363,429	3.9455	14,431	0	14,431	804	15,235
31 HEC	25,390,640	0.6366	2,328	0	2,328	130	2,458
33 Finance Public Fin	808,944	0.0203	74	0	74	4	78
34 Finance Treasury	1,547,651	0.0388	142	0	142	8	150
35 ARA Regulatory	834,847	0.0209	77	0	77	4	81
36 City Secretary	801,397	0.0201	73	0	73	4	77
37 City Council	8,603,325	0.2157	789	0	789	44	833
38 Police	892,276,865	22.3716	81,825	0	81,825	4,556	86,381
39 Dept of Neighborhoods	14,412,398	0.3614	1,322	0	1,322	74	1,396
40 Fire	491,228,756	12.3163	45,047	0	45,047	2,508	47,555
41 Municipal Court	31,678,665	0.7943	2,905	0	2,905	162	3,067
42 Solid Waste	118,204,591	2.9637	10,840	0	10,840	604	11,444
43 Houston Airport System (HAS)	312,810,034	7.8429	28,686	0	28,686	1,597	30,283
44 Housing & Community Dev	54,568,851	1.3682	5,004	0	5,004	279	5,283
45 Library	38,943,644	0.9764	3,571	0	3,571	199	3,770
46 Parks & Recreation	88,415,607	2.2168	8,108	0	8,108	451	8,559
47 Health Department	128,086,209	3.2114	11,746	0	11,746	654	12,400
48 Convention & Entertainment	57,515	0.0014	5	0	5	0	5
49 Fleet Management	85,634,393	2.1471	7,853	0	7,853	437	8,290
50 Planning & Dev Other	4,045,982	0.1014	371	0	371	21	392
51 Planning & Dev Spec Rev	5,348,887	0.1341	491	0	491	27	518
53 Finance Other	27,164,296	0.6811	2,491	0	2,491	139	2,630
54 ARA Insurance	25,006,913	0.6270	2,293	0	2,293	128	2,421
55 ARA BARC	10,970,078	0.2750	1,006	0	1,006	56	1,062
56 ARA Parking	8,709,003	0.2184	799	0	799	44	843
57 ARA Other	7,888,353	0.1978	723	0	723	40	763
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	12,738,042	0.3194	1,168	0	1,168	65	1,233
60 Legal Wkr Comp	239,403	0.0060	22	0	22	1	23
61 Mayor Cable TV	3,735,357	0.0937	343	0	343	19	362

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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
62 Mayor Other	31,676,770	0.7942	2,905	0	2,905	162	3,067
64 HR Health Benefits	375,093,853	9.4045	34,397	0	34,397	1,915	36,312
65 HR Long Term Disability	1,045,804-	0.0262-	96-	0	96-	5.34-	101-
66 HPW Bldg Insp	70,008,799	1.7553	6,420	0	6,420	357	6,777
67 HPW Stormwater	47,041,957	1.1795	4,314	0	4,314	240	4,554
68 HPW DDSR	74,760,579	1.8744	6,856	0	6,856	382	7,238
69 HPW Water & Sewer	419,175,952	10.5098	38,440	0	38,440	2,140	40,580
70 HPW Houston Transtar	2,171,816	0.0545	199	0	199	11	210
71 HPW Other	53,786,572	1.3486	4,932	0	4,932	275	5,207
72 Houston Permit Center	9,858,428	0.2472	904	0	904	50	954
73 CIP S/R Planning	1,068,463	0.0268	98	0	98	5	103
74 CIP Sal Rec RE	4,209,680	0.1055	386	0	386	22	408
75 CIP S/R Engrg	10,868,927	0.2725	997	0	997	56	1,053
76 CIP S/R Constr	10,823,104	0.2714	993	0	993	55	1,048
77 CIP S/R Eng/Const	4,604,340	0.1154	422	0	422	24	446
78 CIP S/R Geo/Env	1,464,877	0.0367	134	0	134	7	141
79 CIP S/R Other	4,217,178	0.1057	387	0	387	22	409
80 CIP S/R GSD	4,183,080	0.1049	384	0	384	21	405
91 Hurricane Ike Aid & Recovery	2,896	0.0001	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	22,753,670	0.5705	2,087	0	2,087	116	2,203
94 HITS Other	54,561,118	1.3680	5,003	0	5,003	279	5,282
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	3,988,437,294	100.0000	365,756	0	365,756	19,799	385,555
Direct Bills					0		0
Total	=====	=====	=====	=====	\$365,756	=====	\$ 385,555

Basis Units: FY2018 expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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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
03 Non-Departmental-Gen Gov	5,775	7,480	9,317	22,572
04 Finance Dir Office	0	133	166	299
05 Finance Financial Plg & Analys	0	148	184	332
06 Finance City Council	0	45	56	101
07 Finance Reporting & Ops	0	291	362	653
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	77	96	173
10 Finance Rev Perform Mgmt	0	35	44	79
11 Finance Strat Purchasing	0	386	482	868
12 ARA Director Office	0	154	192	346
13 ARA Financial Services	0	74	92	166
14 ARA Operations	0	553	691	1,244
15 ARA Payroll Services	0	283	354	637
16 HITS CIO	0	264	330	594
17 HITS EAS	0	117	147	264
18 HITS EIS	0	464	581	1,045
19 HITS Radio	0	403	504	907
20 Office Business Opportunity	0	247	309	556
21 Mayor	0	340	424	764
22 Human Resources	0	2,511	3,138	5,649
23 Legal	0	1,161	1,452	2,613
24 City Controller's Office	0	681	851	1,532
25 Health Administration	0	891	1,114	2,005
26 Planning & Dev Admin	0	116	145	261
28 CIP Sal Rec HPW	0	38	46	84
29 HPD Police Records	0	472	590	1,062
30 General Services	4,117	12,190	15,235	31,542
31 HEC	587	1,967	2,458	5,012
33 Finance Public Fin	0	63	78	141
34 Finance Treasury	0	120	150	270
35 ARA Regulatory	0	64	81	145
36 City Secretary	0	62	77	139
37 City Council	0	666	833	1,499
38 Police	96,498	69,123	86,381	252,002
39 Dept of Neighborhoods	5,812	1,116	1,396	8,324
40 Fire	13,814	38,054	47,555	99,423
41 Municipal Court	241	2,454	3,067	5,762
42 Solid Waste	102,090	9,158	11,444	122,692
43 Houston Airport System (HAS)	43,687	24,233	30,283	98,203
44 Housing & Community Dev	108,703	4,227	5,283	118,213
45 Library	353	3,017	3,770	7,140
46 Parks & Recreation	8,034	6,849	8,559	23,442
47 Health Department	128,712	9,923	12,400	151,035
48 Convention & Entertainment	0	4	5	9
49 Fleet Management	332	6,634	8,290	15,256
50 Planning & Dev Other	1,999	314	392	2,705
51 Planning & Dev Spec Rev	0	415	518	933
53 Finance Other	0	2,104	2,630	4,734
54 ARA Insurance	0	1,937	2,421	4,358
55 ARA BARC	0	850	1,062	1,912
56 ARA Parking	0	674	843	1,517
57 ARA Other	642	611	763	2,016
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	987	1,233	2,220
60 Legal Wkr Comp	0	19	23	42
61 Mayor Cable TV	0	289	362	651

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
62 Mayor Other	27,026	2,454	3,067	32,547
64 HR Health Benefits	0	29,057	36,312	65,369
65 HR Long Term Disability	0	81-	101-	182-
66 HPW Bldg Insp	0	5,423	6,777	12,200
67 HPW Stormwater	0	3,644	4,554	8,198
68 HPW DDSR	0	5,791	7,238	13,029
69 HPW Water & Sewer	0	32,473	40,580	73,053
70 HPW Houston Transtar	0	168	210	378
71 HPW Other	45,194	4,167	5,207	54,568
72 Houston Permit Center	0	764	954	1,718
73 CIP S/R Planning	0	83	103	186
74 CIP Sal Rec RE	0	326	408	734
75 CIP S/R Engrg	0	842	1,053	1,895
76 CIP S/R Constr	0	839	1,048	1,887
77 CIP S/R Eng/Const	0	357	446	803
78 CIP S/R Geo/Env	0	114	141	255
79 CIP S/R Other	0	326	409	735
80 CIP S/R GSD	0	324	405	729
91 Hurricane Ike Aid & Recovery	6	0	0	6
92 ARRA Reimbursement Fund	0	0	0	0
93 HR-W.C.	0	1,762	2,203	3,965
94 HITS Other	566	4,227	5,282	10,075
95 Legal Other	0	0	0	0
Total	<u>\$ 594,188</u>	<u>\$ 308,548</u>	<u>\$ 385,555</u>	<u>\$ 1,288,291</u>

FINANCE – PERFORMANCE MANAGEMENT FUNCTION AND ALLOCATION BASIS

The Performance Management division works with departments to identify and implement innovative solutions that improve customer service and modernize government operations. 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	Sl	265,253	0	265,253
Salary % Split			.00%	100.00%
Benefits	S	122,626	0	122,626
Subtotal - Personnel Costs		387,879	0	387,879
Services & Supplies Cost				
Supplies	S	7,098	0	7,098
Services	S	59,286	0	59,286
Other Intfd Services	S	0	0	0
Subtotal - Services & Supplies		66,384	0	66,384
Department Cost Total		454,263	0	454,263
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		454,263	0	454,263
General Admin Distribution			0	0
Grand Total		\$ 454,263	\$ 454,263	

CITY OF HOUSTON, TEXAS
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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	\$ 9,115	\$ 34	\$ 9,149
3 Memberships	190	1	191
3 Consulting Services	173	1	174
3 Other Misc	147	1	148
Subtotal - Non-Dept-Gen Gov	9,625	36	9,661
4 Finance Dept Admin	59,445	20,924	80,369
Subtotal - Fin Dir Office	59,445	20,924	80,369
5 Financial Plg & Analysis	415	22	437
Subtotal - Fin Plg & Analysis	415	22	437
7 Gen Acctng	260	14	274
7 Auditing Svcs	318	0	318
7 Fin Operations	38	2	40
Subtotal - Fin Reporting & Ops	616	16	632
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	33	2	35
9 Trust Funds Mgmt (TFM)	42	2	44
Subtotal - Fin Grants	75	4	79
10 Perf Mgmt Svcs	0	60	60
Subtotal - Fin Perform Mgmt	0	60	60
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	141	141
Subtotal - ARA Operations	0	141	141
15 Payroll Svcs	0	682	682
Subtotal - ARA Payroll Svcs	0	682	682
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	760	760
Subtotal - HITS EIS	0	760	760
20 Certification	0	219	219
20 External Affairs & Outreach	0	135	135
Subtotal - OBO	0	354	354
21 City Mayor Admin	0	589	589
Subtotal - Mayor	0	589	589
22 Personnel Svcs	0	301	301
Subtotal - Human Resources	0	301	301
24 Controller Fin Svcs	0	1,342	1,342
Subtotal - City Controller's	0	1,342	1,342

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B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
Total Incoming	70,176	25,231	95,407
C. Total Allocated		\$ 549,670	\$ 549,670
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 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
03 Non-Departmental-Gen Gov	101,595,292	2.5472	\$ 13,359	\$ 0	\$ 13,359	\$ 0	\$ 13,359
04 Finance Dir Office	1,807,118	0.0453	238	0	238	0	238
05 Finance Financial Plg & Analys	2,004,503	0.0503	264	0	264	0	264
06 Finance City Council	612,391	0.0154	81	0	81	0	81
07 Finance Reporting & Ops	3,952,446	0.0991	520	0	520	0	520
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,045,854	0.0262	138	0	138	0	138
10 Finance Rev Perform Mgmt	454,263	0.0114	60	0	60	0	60
11 Finance Strat Purchasing	4,984,928	0.1250	655	0	655	32	687
12 ARA Director Office	1,985,132	0.0498	261	0	261	13	274
13 ARA Financial Services	949,679	0.0238	125	0	125	6	131
14 ARA Operations	7,139,299	0.1790	939	0	939	46	985
15 ARA Payroll Services	3,648,945	0.0915	480	0	480	24	504
16 HITS CIO	3,409,481	0.0855	448	0	448	22	470
17 HITS EAS	1,513,353	0.0379	199	0	199	10	209
18 HITS EIS	5,992,327	0.1502	788	0	788	39	827
19 HITS Radio	5,196,882	0.1303	683	0	683	34	717
20 Office Business Opportunity	3,197,709	0.0802	420	0	420	21	441
21 Mayor	4,382,740	0.1099	576	0	576	29	605
22 Human Resources	32,410,674	0.8126	4,262	0	4,262	211	4,473
23 Legal	14,988,545	0.3758	1,971	0	1,971	98	2,069
24 City Controller's Office	8,793,797	0.2205	1,156	0	1,156	57	1,213
25 Health Administration	11,499,299	0.2883	1,512	0	1,512	75	1,587
26 Planning & Dev Admin	1,494,486	0.0375	197	0	197	10	207
28 CIP Sal Rec HPW	483,707	0.0121	64	0	64	3	67
29 HPD Police Records	6,094,114	0.1528	801	0	801	40	841
30 General Services	157,363,429	3.9455	20,692	0	20,692	1,024	21,716
31 HEC	25,390,640	0.6366	3,339	0	3,339	165	3,504
33 Finance Public Fin	808,944	0.0203	106	0	106	5	111
34 Finance Treasury	1,547,651	0.0388	203	0	203	10	213
35 ARA Regulatory	834,847	0.0209	110	0	110	5	115
36 City Secretary	801,397	0.0201	105	0	105	5	110
37 City Council	8,603,325	0.2157	1,131	0	1,131	56	1,187
38 Police	892,276,865	22.3716	117,325	0	117,325	5,807	123,132
39 Dept of Neighborhoods	14,412,398	0.3614	1,895	0	1,895	94	1,989
40 Fire	491,228,756	12.3163	64,592	0	64,592	3,197	67,789
41 Municipal Court	31,678,665	0.7943	4,165	0	4,165	206	4,371
42 Solid Waste	118,204,591	2.9637	15,543	0	15,543	769	16,312
43 Houston Airport System (HAS)	312,810,034	7.8429	41,131	0	41,131	2,036	43,167
44 Housing & Community Dev	54,568,851	1.3682	7,175	0	7,175	355	7,530
45 Library	38,943,644	0.9764	5,121	0	5,121	253	5,374
46 Parks & Recreation	88,415,607	2.2168	11,626	0	11,626	575	12,201
47 Health Department	128,086,209	3.2114	16,842	0	16,842	834	17,676
48 Convention & Entertainment	57,515	0.0014	8	0	8	0	8
49 Fleet Management	85,634,393	2.1471	11,260	0	11,260	557	11,817
50 Planning & Dev Other	4,045,982	0.1014	532	0	532	26	558
51 Planning & Dev Spec Rev	5,348,887	0.1341	703	0	703	35	738
53 Finance Other	27,164,296	0.6811	3,572	0	3,572	177	3,749
54 ARA Insurance	25,006,913	0.6270	3,288	0	3,288	163	3,451
55 ARA BARC	10,970,078	0.2750	1,442	0	1,442	71	1,513
56 ARA Parking	8,709,003	0.2184	1,145	0	1,145	57	1,202
57 ARA Other	7,888,353	0.1978	1,037	0	1,037	51	1,088
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	12,738,042	0.3194	1,675	0	1,675	83	1,758
60 Legal Wkr Comp	239,403	0.0060	31	0	31	2	33
61 Mayor Cable TV	3,735,357	0.0937	491	0	491	24	515

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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
62 Mayor Other	31,676,770	0.7942	4,165	0	4,165	206	4,371
64 HR Health Benefits	375,093,853	9.4045	49,321	0	49,321	2,441	51,762
65 HR Long Term Disability	1,045,804-	0.0262-	138-	0	138-	6.81-	145-
66 HPW Bldg Insp	70,008,799	1.7553	9,205	0	9,205	456	9,661
67 HPW Stormwater	47,041,957	1.1795	6,186	0	6,186	306	6,492
68 HPW DDSR	74,760,579	1.8744	9,830	0	9,830	487	10,317
69 HPW Water & Sewer	419,175,952	10.5098	55,117	0	55,117	2,728	57,845
70 HPW Houston Transtar	2,171,816	0.0545	286	0	286	14	300
71 HPW Other	53,786,572	1.3486	7,072	0	7,072	350	7,422
72 Houston Permit Center	9,858,428	0.2472	1,296	0	1,296	64	1,360
73 CIP S/R Planning	1,068,463	0.0268	140	0	140	7	147
74 CIP Sal Rec RE	4,209,680	0.1055	554	0	554	27	581
75 CIP S/R Engrg	10,868,927	0.2725	1,429	0	1,429	71	1,500
76 CIP S/R Constr	10,823,104	0.2714	1,423	0	1,423	70	1,493
77 CIP S/R Eng/Const	4,604,340	0.1154	605	0	605	30	635
78 CIP S/R Geo/Env	1,464,877	0.0367	193	0	193	10	203
79 CIP S/R Other	4,217,178	0.1057	555	0	555	27	582
80 CIP S/R GSD	4,183,080	0.1049	550	0	550	27	577
91 Hurricane Ike Aid & Recovery	2,896	0.0001	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	22,753,670	0.5705	2,992	0	2,992	148	3,140
94 HITS Other	54,561,118	1.3680	7,174	0	7,174	355	7,529
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	3,988,437,294	100.0000	524,437	0	524,437	25,231	549,668
Direct Bills					0		0
Total	=====	=====	=====	=====	\$524,437	=====	\$ 549,668

Basis Units: FY2018 expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	13,359	13,359
04 Finance Dir Office	238	238
05 Finance Financial Plg & Analys	264	264
06 Finance City Council	81	81
07 Finance Reporting & Ops	520	520
08 Finance Internal Controls	0	0
09 Finance Grants	138	138
10 Finance Rev Perform Mgmt	60	60
11 Finance Strat Purchasing	687	687
12 ARA Director Office	274	274
13 ARA Financial Services	131	131
14 ARA Operations	985	985
15 ARA Payroll Services	504	504
16 HITS CIO	470	470
17 HITS EAS	209	209
18 HITS EIS	827	827
19 HITS Radio	717	717
20 Office Business Opportunity	441	441
21 Mayor	605	605
22 Human Resources	4,473	4,473
23 Legal	2,069	2,069
24 City Controller's Office	1,213	1,213
25 Health Administration	1,587	1,587
26 Planning & Dev Admin	207	207
28 CIP Sal Rec HPW	67	67
29 HPD Police Records	841	841
30 General Services	21,716	21,716
31 HEC	3,504	3,504
33 Finance Public Fin	111	111
34 Finance Treasury	213	213
35 ARA Regulatory	115	115
36 City Secretary	110	110
37 City Council	1,187	1,187
38 Police	123,132	123,132
39 Dept of Neighborhoods	1,989	1,989
40 Fire	67,789	67,789
41 Municipal Court	4,371	4,371
42 Solid Waste	16,312	16,312
43 Houston Airport System (HAS)	43,167	43,167
44 Housing & Community Dev	7,530	7,530
45 Library	5,374	5,374
46 Parks & Recreation	12,201	12,201
47 Health Department	17,676	17,676
48 Convention & Entertainment	8	8
49 Fleet Management	11,817	11,817
50 Planning & Dev Other	558	558
51 Planning & Dev Spec Rev	738	738
53 Finance Other	3,749	3,749
54 ARA Insurance	3,451	3,451
55 ARA BARC	1,513	1,513
56 ARA Parking	1,202	1,202
57 ARA Other	1,088	1,088
58 IT Public Services	0	0
59 Legal Insurance	1,758	1,758
60 Legal Wkr Comp	33	33
61 Mayor Cable TV	515	515

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Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
62 Mayor Other	4,371	4,371
64 HR Health Benefits	51,762	51,762
65 HR Long Term Disability	145-	145-
66 HPW Bldg Insp	9,661	9,661
67 HPW Stormwater	6,492	6,492
68 HPW DDSR	10,317	10,317
69 HPW Water & Sewer	57,845	57,845
70 HPW Houston Transtar	300	300
71 HPW Other	7,422	7,422
72 Houston Permit Center	1,360	1,360
73 CIP S/R Planning	147	147
74 CIP Sal Rec RE	581	581
75 CIP S/R Engrg	1,500	1,500
76 CIP S/R Constr	1,493	1,493
77 CIP S/R Eng/Const	635	635
78 CIP S/R Geo/Env	203	203
79 CIP S/R Other	582	582
80 CIP S/R GSD	577	577
91 Hurricane Ike Aid & Recovery	0	0
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	3,140	3,140
94 HITS Other	7,529	7,529
95 Legal Other	0	0
 Total	 \$ 549,666 =====	 \$ 549,666 =====

FINANCE DEPARTMENT – STRATEGIC PROCUREMENT DIVISION FUNCTION AND ALLOCATION BASIS

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

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

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

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A. Department Costs

Dept:11 Finance Strategic Purchasing

Description		Amount	General Admin	Purchasing
Personnel Costs				
Salaries	SI	3,147,552	0	3,147,552
Salary % Split			.00%	100.00%
Benefits	S	1,605,119	0	1,605,119
Subtotal - Personnel Costs		4,752,672	0	4,752,672
Services & Supplies Cost				
Supplies	S	73,834	0	73,834
Services	S	158,422	0	158,422
Subtotal - Services & Supplies		232,256	0	232,256
Department Cost Total		4,984,928	0	4,984,928
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		4,984,928	0	4,984,928
General Admin Distribution			0	0
Grand Total		\$ 4,984,928	\$ 4,984,928	\$ 4,984,928

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 95,860	\$ 363	\$ 96,223
3 Memberships	1,998	8	2,006
3 Consulting Services	495	2	497
3 Other Misc	1,611	6	1,617
Subtotal - Non-Dept-Gen Gov	99,964	379	100,343
4 Finance Dept Admin	625,194	220,057	845,251
Subtotal - Fin Dir Office	625,194	220,057	845,251
5 Financial Plg & Analysis	1,192	63	1,255
Subtotal - Fin Plg & Analysis	1,192	63	1,255
7 Gen Acctng	748	41	789
7 Auditing Svcs	913	0	913
7 Fin Operations	414	23	437
Subtotal - Fin Reporting & Ops	2,075	64	2,139
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	367	19	386
9 Trust Funds Mgmt (TFM)	457	25	482
Subtotal - Fin Grants	824	45	869
10 Perf Mgmt Svcs	655	32	687
Subtotal - Fin Perform Mgmt	655	32	687
11 Purchasing	0	1,395	1,395
Subtotal - Fin SPD	0	1,395	1,395
14 Records	0	1,480	1,480
Subtotal - ARA Operations	0	1,480	1,480
15 Payroll Svcs	0	7,177	7,177
Subtotal - ARA Payroll Svcs	0	7,177	7,177
17 IT ERP	0	4	4
Subtotal - HITS EAS	0	4	4
18 Enterprise Optns	0	2,183	2,183
Subtotal - HITS EIS	0	2,183	2,183
20 Certification	0	2,302	2,302
20 Contract Compliance	0	72,524	72,524
20 Reporting & Analytics	0	1,287	1,287
20 External Affairs & Outreach	0	1,419	1,419
Subtotal - OBO	0	77,532	77,532
21 City Mayor Admin	0	6,196	6,196
Subtotal - Mayor	0	6,196	6,196
22 Personnel Svcs	0	3,161	3,161
Subtotal - Human Resources	0	3,161	3,161
24 Controller Fin Svcs	0	3,854	3,854

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - City Controller's	0	3,854	3,854
Total Incoming	729,904	323,621	1,053,525
C. Total Allocated		\$ 6,038,453	\$ 6,038,453
			100.00%

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	152	1.2366	\$ 70,668	\$ 0	\$ 70,668	\$ 0	\$ 70,668
04 Finance Dir Office	5	0.0407	2,325	0	2,325	0	2,325
05 Finance Financial Plg & Analys	6	0.0488	2,790	0	2,790	0	2,790
06 Finance City Council	3	0.0244	1,395	0	1,395	0	1,395
07 Finance Reporting & Ops	6	0.0488	2,790	0	2,790	0	2,790
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	0	0.0000	0	0	0	0	0
11 Finance Strat Purchasing	3	0.0244	1,395	0	1,395	0	1,395
12 ARA Director Office	3	0.0244	1,395	0	1,395	80	1,475
14 ARA Operations	14	0.1139	6,509	0	6,509	374	6,883
15 ARA Payroll Services	2	0.0163	930	0	930	53	983
16 HITS CIO	6	0.0488	2,790	0	2,790	160	2,950
17 HITS EAS	0	0.0000	0	0	0	0	0
19 HITS Radio	98	0.7973	45,562	0	45,562	2,617	48,179
20 Office Business Opportunity	7	0.0569	3,254	0	3,254	187	3,441
21 Mayor	10	0.0814	4,649	0	4,649	267	4,916
22 Human Resources	101	0.8217	46,957	0	46,957	2,698	49,655
23 Legal	27	0.2197	12,553	0	12,553	721	13,274
24 City Controller's Office	31	0.2522	14,413	0	14,413	828	15,241
25 Health Administration	10	0.0814	4,649	0	4,649	267	4,916
26 Planning & Dev Admin	6	0.0488	2,790	0	2,790	160	2,950
28 CIP Sal Rec HPW	7	0.0569	3,254	0	3,254	187	3,441
30 General Services	646	5.2555	300,340	0	300,340	17,253	317,593
31 HEC	9	0.0732	4,184	0	4,184	240	4,424
33 Finance Public Fin	1	0.0081	465	0	465	27	492
34 Finance Treasury	4	0.0325	1,860	0	1,860	107	1,967
37 City Council	8	0.0651	3,719	0	3,719	214	3,933
38 Police	935	7.6066	434,703	0	434,703	24,972	459,675
39 Dept of Neighborhoods	122	0.9925	56,721	0	56,721	3,258	59,979
40 Fire	202	1.6433	93,914	0	93,914	5,395	99,309
41 Municipal Court	136	1.1064	63,230	0	63,230	3,632	66,862
42 Solid Waste	539	4.3850	250,593	0	250,593	14,396	264,989
43 Houston Airport System (HAS)	1,164	9.4696	541,170	0	541,170	31,088	572,258
44 Housing & Community Dev	957	7.7856	444,931	0	444,931	25,560	470,491
45 Library	368	2.9938	171,092	0	171,092	9,829	180,921
46 Parks & Recreation	631	5.1334	293,366	0	293,366	16,853	310,219
47 Health Department	807	6.5652	375,193	0	375,193	21,553	396,746
48 Convention & Entertainment	5	0.0407	2,325	0	2,325	134	2,459
49 Fleet Management	1,418	11.5360	659,261	0	659,261	37,872	697,133
50 Planning & Dev Other	14	0.1139	6,509	0	6,509	374	6,883
51 Planning & Dev Spec Rev	14	0.1139	6,509	0	6,509	374	6,883
52 General Debt	0	0.0000	0	0	0	0	0
53 Finance Other	9	0.0732	4,184	0	4,184	240	4,424
54 ARA Insurance	11	0.0895	5,114	0	5,114	294	5,408
55 ARA BARC	62	0.5044	28,825	0	28,825	1,656	30,481
56 ARA Parking	49	0.3986	22,781	0	22,781	1,309	24,090
57 ARA Other	19	0.1546	8,834	0	8,834	507	9,341
59 Legal Insurance	42	0.3417	19,527	0	19,527	1,122	20,649
61 Mayor Cable TV	18	0.1464	8,369	0	8,369	481	8,850
62 Mayor Other	214	1.7410	99,494	0	99,494	5,716	105,210
63 TIRZ	1	0.0081	465	0	465	27	492
64 HR Health Benefits	99	0.8054	46,027	0	46,027	2,644	48,671
65 HR Long Term Disability	2	0.0163	930	0	930	53	983
66 HPW Bldg Insp	110	0.8949	51,142	0	51,142	2,938	54,080
67 HPW Stormwater	94	0.7647	43,703	0	43,703	2,511	46,214
68 HPW DDSR	784	6.3781	364,500	0	364,500	20,939	385,439

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	1,598	13.0003	742,947	0	742,947	42,679	785,626
70 HPW Houston Transtar	45	0.3661	20,922	0	20,922	1,202	22,124
71 HPW Other	182	1.4806	84,616	0	84,616	4,861	89,477
72 Houston Permit Center	65	0.5288	30,220	0	30,220	1,736	31,956
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5	0.0407	2,325	0	2,325	134	2,459
75 CIP S/R Engrg	1	0.0081	465	0	465	27	492
76 CIP S/R Constr	24	0.1952	11,158	0	11,158	641	11,799
77 CIP S/R Eng/Const	2	0.0163	930	0	930	53	983
78 CIP S/R Geo/Env	1	0.0081	465	0	465	27	492
79 CIP S/R Other	7	0.0569	3,254	0	3,254	187	3,441
93 HR-W.C.	31	0.2522	14,413	0	14,413	828	15,241
94 HITS Other	340	2.7660	158,074	0	158,074	9,081	167,155
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	12,292	100.0000	5,714,837	0	5,714,837	323,621	6,038,458
Direct Bills					0		0
Total					\$5,714,837		\$ 6,038,458
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of purchasing transactions

Source: COH Transaction Report

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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	70,668	70,668
04 Finance Dir Office	2,325	2,325
05 Finance Financial Plg & Analys	2,790	2,790
06 Finance City Council	1,395	1,395
07 Finance Reporting & Ops	2,790	2,790
08 Finance Internal Controls	0	0
09 Finance Grants	0	0
11 Finance Strat Purchasing	1,395	1,395
12 ARA Director Office	1,475	1,475
14 ARA Operations	6,883	6,883
15 ARA Payroll Services	983	983
16 HITS CIO	2,950	2,950
17 HITS EAS	0	0
19 HITS Radio	48,179	48,179
20 Office Business Opportunity	3,441	3,441
21 Mayor	4,916	4,916
22 Human Resources	49,655	49,655
23 Legal	13,274	13,274
24 City Controller's Office	15,241	15,241
25 Health Administration	4,916	4,916
26 Planning & Dev Admin	2,950	2,950
28 CIP Sal Rec HPW	3,441	3,441
30 General Services	317,593	317,593
31 HEC	4,424	4,424
33 Finance Public Fin	492	492
34 Finance Treasury	1,967	1,967
37 City Council	3,933	3,933
38 Police	459,675	459,675
39 Dept of Neighborhoods	59,979	59,979
40 Fire	99,309	99,309
41 Municipal Court	66,862	66,862
42 Solid Waste	264,989	264,989
43 Houston Airport System (HAS)	572,258	572,258
44 Housing & Community Dev	470,491	470,491
45 Library	180,921	180,921
46 Parks & Recreation	310,219	310,219
47 Health Department	396,746	396,746
48 Convention & Entertainment	2,459	2,459
49 Fleet Management	697,133	697,133
50 Planning & Dev Other	6,883	6,883
51 Planning & Dev Spec Rev	6,883	6,883
52 General Debt	0	0
53 Finance Other	4,424	4,424
54 ARA Insurance	5,408	5,408
55 ARA BARC	30,481	30,481
56 ARA Parking	24,090	24,090
57 ARA Other	9,341	9,341
59 Legal Insurance	20,649	20,649
61 Mayor Cable TV	8,850	8,850
62 Mayor Other	105,210	105,210
63 TIRZ	492	492
64 HR Health Benefits	48,671	48,671
65 HR Long Term Disability	983	983
66 HPW Bldg Insp	54,080	54,080
67 HPW Stormwater	46,214	46,214
68 HPW DDSR	385,439	385,439

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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
69 HPW Water & Sewer	785,626	785,626
70 HPW Houston Transtar	22,124	22,124
71 HPW Other	89,477	89,477
72 Houston Permit Center	31,956	31,956
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	2,459	2,459
75 CIP S/R Engrg	492	492
76 CIP S/R Constr	11,799	11,799
77 CIP S/R Eng/Const	983	983
78 CIP S/R Geo/Env	492	492
79 CIP S/R Other	3,441	3,441
93 HR-W.C.	15,241	15,241
94 HITS Other	167,155	167,155
95 Legal Other	0	0
Total	\$ 6,038,460	\$ 6,038,460
	=====	=====

ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR’S OFFICE FUNCTION AND ALLOCATION BASIS

The Director's Office of the Administration and Regulatory Affairs Department (ARA) is responsible for establishing a vision and a implementation plan for the Department to best achieve the goals of the City of Houston for administrative and regulatory matters including but not limited to: regulatory permitting, regulation of utilities, oversight of the collection and management of ROW franchises, animal control, on-street parking, and 311; for strategic long-term planning for the Department; for the establishment of customer service goals and performance measurement for the Department; and for the implementation and monitoring of policies and procedures for the Department.

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

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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	SI	593,337	0	593,337	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	270,013	0	270,013	0
Subtotal - Personnel Costs		863,350	0	863,350	
Services & Supplies Cost					
Supplies	S	32,504	0	32,504	0
Services	S	1,089,280	0	1,089,280	0
Subtotal - Services & Supplies		1,121,784	0	1,121,784	
Department Cost Total		1,985,134	0	1,985,134	
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,985,134	0	1,985,134	
General Admin Distribution			0	0	0
Grand Total		\$ 1,985,134		\$ 1,985,134	
		=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
1 Equip Deprec	\$ 2,488	\$ 0	\$ 2,488	\$ 0
Subtotal - Equipment Depn	2,488	0	2,488	0
3 Insurance Retirees	15,313	58	15,371	0
3 Memberships	319	1	320	0
3 Consulting Services	1,562	6	1,568	0
3 Other Misc	642	3	645	0
3 Walker Rent	594,347	2,249	596,596	0
3 Dept Specific	123,275	466	123,741	0
Subtotal - Non-Dept-Gen Gov	735,458	2,783	738,241	0
5 Financial Plg & Analysis	3,759	198	3,957	0
Subtotal - Fin Plg & Analysis	3,759	198	3,957	0
7 Gen Acctng	2,358	130	2,488	0
7 Fixed Assets	5,028	269	5,297	0
7 Auditing Svcs	2,880	0	2,880	0
7 Fin Operations	165	9	174	0
Subtotal - Fin Reporting & Ops	10,431	407	10,838	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	146	8	154	0
9 Trust Funds Mgmt (TFM)	182	10	192	0
Subtotal - Fin Grants	328	18	346	0
10 Perf Mgmt Svcs	261	13	274	0
Subtotal - Fin Perform Mgmt	261	13	274	0
11 Purchasing	1,395	80	1,475	0
Subtotal - Fin SPD	1,395	80	1,475	0
13 Budgeting & Accounting Support	0	4,600	4,600	0
13 Accounts Payable	0	6,235	6,235	0
Subtotal - ARA Financial Svcs	0	10,835	10,835	0
14 Mailroom	0	42,330	42,330	0
14 Property	0	1,304	1,304	0
14 Records	0	236	236	0
14 3-1-1 Svcs *	0	284,632	0	284,632
Subtotal - ARA Operations	0	328,502	43,870	284,632
15 Payroll Svcs	0	1,146	1,146	0
Subtotal - ARA Payroll Svcs	0	1,146	1,146	0
17 Enterprise Appl	0	12,684	12,684	0
17 IT ERP	0	1	1	0
Subtotal - HITS EAS	0	12,685	12,685	0
18 Client Svcs	0	0	0	0
18 NW Data	0	38,440	38,440	0
18 NW Voice	0	42,015	42,015	0
18 Enterprise Optns	0	6,886	6,886	0
Subtotal - HITS EIS	0	87,341	87,341	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
20 Certification	0	368	368	0
20 Contract Compliance	0	13,321	13,321	0
20 Reporting & Analytics	0	2,382	2,382	0
20 Dept Services	0	5,015	5,015	0
20 External Affairs & Outreach	0	227	227	0
Subtotal - OBO	0	21,313	21,313	0
21 City Mayor Admin	0	990	990	0
Subtotal - Mayor	0	990	990	0
22 Selection	0	23,303	23,303	0
22 Personnel Svcs	0	505	505	0
Subtotal - Human Resources	0	23,808	23,808	0
23 Legal Svcs *	0	311,347	0	311,347
23 Inspector General	0	44,319	44,319	0
Subtotal - Legal	0	355,666	44,319	311,347
24 Controller Fin Svcs	0	12,154	12,154	0
Subtotal - City Controller's	0	12,154	12,154	0
30 Building Svcs	0	231,043	231,043	0
30 Utilities	0	116,519	116,519	0
30 Real Estate	0	21,618	21,618	0
Subtotal - General Services	0	369,180	369,180	0
Total Incoming	754,120	1,227,119	1,385,260	595,979
C. Total Allocated		\$ 3,966,373	\$ 3,370,394	\$ 595,979
			84.97%	15.03%

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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 Services	5.59	1.5861	\$ 43,448	\$ 0	\$ 43,448	\$ 10,011	\$ 53,459
14 ARA Operations	95.27	27.0323	740,484	0	740,484	170,612	911,096
15 ARA Payroll Services	39.46	11.1965	306,702	0	306,702	70,666	377,368
35 ARA Regulatory	7.00	1.9862	54,407	0	54,407	12,536	66,943
54 ARA Insurance	5.00	1.4187	38,862	0	38,862	8,954	47,816
55 ARA BARC	100.56	28.5333	781,600	0	781,600	180,086	961,686
56 ARA Parking	64.72	18.3639	503,035	0	503,035	115,902	618,937
57 ARA Other	34.83	9.8828	270,715	0	270,715	62,375	333,090
Subtotal	352.43	100.0000	2,739,253	0	2,739,253	631,141	3,370,394
Direct Bills					0		0
Total					\$2,739,253		\$ 3,370,394
	=====	=====	=====	=====	=====	=====	=====

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 Services	5.59	1.9429	\$ 0	\$ 0	\$ 0	\$ 11,579	\$ 11,579
14 ARA Operations	95.27	33.1132	0	0	0	197,348	197,348
15 ARA Payroll Services	39.46	13.7152	0	0	0	81,740	81,740
35 ARA Regulatory	7.00	2.4330	0	0	0	14,500	14,500
54 ARA Insurance	5.00	1.7379	0	0	0	10,357	10,357
55 ARA BARC	100.56	34.9519	0	0	0	208,306	208,306
57 ARA Other	34.83	12.1059	0	0	0	72,149	72,149
Subtotal	287.71	100.0000	0	0	0	595,979	595,979
Direct Bills					0		0
Total					\$0		\$ 595,979
	=====	=====	=====	=====	=====	=====	=====

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 Services	53,459	11,579	65,038
14 ARA Operations	911,096	197,348	1,108,444
15 ARA Payroll Services	377,368	81,740	459,108
35 ARA Regulatory	66,943	14,500	81,443
54 ARA Insurance	47,816	10,357	58,173
55 ARA BARC	961,686	208,306	1,169,992
56 ARA Parking	618,937	0	618,937
57 ARA Other	333,090	72,149	405,239
Total	\$ 3,370,395	\$ 595,979	\$ 3,966,374
	=====	=====	=====

ADMINISTRATION AND REGULATORY AFFAIRS - FINANCIAL SERVICES

FUNCTION AND ALLOCATION BASIS

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
<hr/>					
Personnel Costs					
Salaries	SI	412,687	0	149,657	263,030
Salary % Split			.00%	36.26%	63.74%
Salaries	S	241,584	0	87,608	153,976
		<hr/>		<hr/>	<hr/>
Subtotal - Personnel Costs		654,271	0	237,265	417,006
Services & Supplies Cost					
Supplies	S	1,587	0	575	1,011
Services	S	293,822	0	106,551	187,270
		<hr/>		<hr/>	<hr/>
Subtotal - Services & Supplies		295,409	0	107,127	188,281
Department Cost Total		949,680	0	344,392	605,287
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		949,680	0	344,392	605,287
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$ 949,680		\$ 344,392	\$ 605,287
		=====	=====	=====	=====

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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	\$ 14,557	\$ 55	\$ 5,299	\$ 9,313
3 Memberships	303	1	110	194
3 Consulting Services	252	1	92	161
3 Other Misc	307	1	112	196
Subtotal - Non-Dept-Gen Gov	15,419	58	5,613	9,865
5 Financial Plg & Analysis	607	32	232	407
Subtotal - Fin Plg & Analysis	607	32	232	407
7 Gen Acctng	381	21	146	256
7 Auditing Svcs	465	0	169	296
7 Fin Operations	79	4	30	53
Subtotal - Fin Reporting & Ops	925	25	345	606
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	70	4	27	47
9 Trust Funds Mgmt (TFM)	87	5	33	59
Subtotal - Fin Grants	157	9	60	105
10 Perf Mgmt Svcs	125	6	48	84
Subtotal - Fin Perform Mgmt	125	6	48	84
12 ARA Dept Admin	43,448	10,011	19,386	34,072
12 ARA Non-Parking	0	11,579	4,199	7,380
Subtotal - ARA Dir Office	43,448	21,590	23,585	41,453
13 Budgeting & Accounting Support	0	4,373	1,586	2,787
13 Accounts Payable	0	5,927	2,149	3,778
Subtotal - ARA Financial Svcs	0	10,300	3,735	6,565
14 Records	0	225	82	143
Subtotal - ARA Operations	0	225	82	143
15 Payroll Svcs	0	1,090	395	695
Subtotal - ARA Payroll Svcs	0	1,090	395	695
17 IT ERP	0	1	0	1
Subtotal - HITS EAS	0	1	0	1
18 Enterprise Optns	0	1,113	404	709
Subtotal - HITS EIS	0	1,113	404	709
20 Certification	0	350	127	223
20 External Affairs & Outreach	0	215	78	137
Subtotal - OBO	0	565	205	360
21 City Mayor Admin	0	941	341	600
Subtotal - Mayor	0	941	341	600
22 Personnel Svcs	0	480	174	306
Subtotal - Human Resources	0	480	174	306
24 Controller Fin Svcs	0	1,964	712	1,252

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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 - City Controller's	0	1,964	712	1,252
Total Incoming	60,681	38,400	35,931	63,150
C. Total Allocated		\$ 1,048,761	\$ 380,322	\$ 668,437
			36.26%	63.74%

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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	5.88	1.2554	\$ 4,600	\$ 0	\$ 4,600	\$ 0	\$ 4,600
13 ARA Financial Services	5.59	1.1935	4,373	0	4,373	0	4,373
14 ARA Operations	95.27	20.3403	74,526	0	74,526	2,903	77,429
15 ARA Payroll Services	39.46	8.4248	30,868	0	30,868	1,203	32,071
21 Mayor	37.86	8.0832	29,617	0	29,617	1,154	30,771
35 ARA Regulatory	7.00	1.4945	5,476	0	5,476	213	5,689
54 ARA Insurance	5.00	1.0675	3,911	0	3,911	152	4,063
55 ARA BARC	100.56	21.4697	78,665	0	78,665	3,065	81,730
56 ARA Parking	64.72	13.8178	50,628	0	50,628	1,972	52,600
57 ARA Other	34.83	7.4363	27,246	0	27,246	1,061	28,307
61 Mayor Cable TV	17.90	3.8217	14,003	0	14,003	546	14,549
62 Mayor Other	44.67	9.5371	34,944	0	34,944	1,361	36,305
63 TIRZ	9.64	2.0582	7,541	0	7,541	294	7,835
Subtotal	468.38	100.0000	366,398	0	366,398	13,924	380,322
Direct Bills					0		0
Total					\$366,398		\$ 380,322

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

CITY OF HOUSTON, TEXAS
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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	5.88	0.9682	\$ 6,235	\$ 0	\$ 6,235	\$ 0	\$ 6,235
13 ARA Financial Services	5.59	0.9204	5,927	0	5,927	0	5,927
14 ARA Operations	95.27	15.6870	101,018	0	101,018	3,913	104,931
15 ARA Payroll Services	39.46	6.4974	41,841	0	41,841	1,621	43,462
21 Mayor	37.86	6.2339	40,144	0	40,144	1,555	41,699
35 ARA Regulatory	7.00	1.1526	7,422	0	7,422	288	7,710
39 Dept of Neighborhoods	138.94	22.8776	147,323	0	147,323	5,707	153,030
54 ARA Insurance	5.00	0.8233	5,302	0	5,302	205	5,507
55 ARA BARC	100.56	16.5580	106,627	0	106,627	4,131	110,758
56 ARA Parking	64.72	10.6567	68,625	0	68,625	2,658	71,283
57 ARA Other	34.83	5.7350	36,931	0	36,931	1,431	38,362
61 Mayor Cable TV	17.90	2.9474	18,980	0	18,980	735	19,715
62 Mayor Other	44.67	7.3553	47,365	0	47,365	1,835	49,200
63 TIRZ	9.64	1.5873	10,222	0	10,222	396	10,618
Subtotal	607.32	100.0000	643,962	0	643,962	24,475	668,437
Direct Bills					0		0
Total					\$643,962		\$ 668,437
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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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	4,600	6,235	10,835
13 ARA Financial Services	4,373	5,927	10,300
14 ARA Operations	77,429	104,931	182,360
15 ARA Payroll Services	32,071	43,462	75,533
21 Mayor	30,771	41,699	72,470
35 ARA Regulatory	5,689	7,710	13,399
39 Dept of Neighborhoods	0	153,030	153,030
54 ARA Insurance	4,063	5,507	9,570
55 ARA BARC	81,730	110,758	192,488
56 ARA Parking	52,600	71,283	123,883
57 ARA Other	28,307	38,362	66,669
61 Mayor Cable TV	14,549	19,715	34,264
62 Mayor Other	36,305	49,200	85,505
63 TIRZ	7,835	10,618	18,453
Total	\$ 380,322	\$ 668,437	\$ 1,048,759
	=====	=====	=====

ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS FUNCTION AND ALLOCATION BASIS

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
<hr/>							
Personnel Costs							
Salaries	SI	4,463,310	0	154,835	271,759	465,082	3,571,634
Salary % Split			.00%	3.47%	6.09%	10.42%	80.02%
Benefits	P	2,257,631	0	95,041	137,361	229,490	1,795,739
Subtotal - Personnel Costs		6,720,941	0	249,876	409,120	694,572	5,367,373
<hr/>							
Services & Supplies Cost							
Supplies	P	8,281	0	2,099	1,705	343	4,133
Services	P	410,078	0	27,002	59,943	34,709	288,425
Subtotal - Services & Supplies		418,359	0	29,100	61,648	35,052	292,558
Department Cost Total		7,139,300	0	278,976	470,768	729,624	5,659,931
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		7,139,300	0	278,976	470,768	729,624	5,659,931
<hr/>							
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 7,139,300		\$ 278,976	\$ 470,768	\$ 729,624	\$ 5,659,931
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
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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	\$ 248,101	\$ 939	\$ 8,639	\$ 15,163	\$ 25,950	\$ 199,287
3 Memberships	5,170	20	180	316	541	4,153
3 Consulting Services	1,954	8	68	119	204	1,570
3 Other Misc	2,308	9	80	141	241	1,854
3 Walker Rent *	280,211	1,060	0	0	0	281,271
Subtotal - Non-Dept-Gen Gov	537,744	2,035	8,968	15,740	26,937	488,135
5 Financial Plg & Analysis	4,701	248	172	301	516	3,960
Subtotal - Fin Plg & Analysis	4,701	248	172	301	516	3,960
7 Gen Acctng	2,948	162	108	189	324	2,489
7 Auditing Svcs	3,602	0	125	219	375	2,882
7 Fin Operations	593	32	22	38	65	501
Subtotal - Fin Reporting & Ops	7,143	195	255	447	765	5,872
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	526	27	19	34	58	443
9 Trust Funds Mgmt (TFM)	655	36	24	42	72	553
Subtotal - Fin Grants	1,181	64	43	76	130	996
10 Perf Mgmt Svcs	939	46	34	60	103	789
Subtotal - Fin Perform Mgmt	939	46	34	60	103	789
11 Purchasing	6,509	374	239	419	717	5,508
Subtotal - Fin SPD	6,509	374	239	419	717	5,508
12 ARA Dept Admin	740,484	170,612	31,606	55,474	94,937	729,078
12 ARA Non-Parking	0	197,348	6,846	12,016	20,564	157,922
Subtotal - ARA Dir Office	740,484	367,960	38,453	67,490	115,501	887,000
13 Budgeting & Accounting Support	74,526	2,903	2,686	4,714	8,068	61,961
13 Accounts Payable	101,018	3,913	3,640	6,389	10,934	83,968
Subtotal - ARA Financial Svcs	175,544	6,817	6,326	11,103	19,002	145,929
14 Records	0	3,831	133	233	399	3,066
Subtotal - ARA Operations	0	3,831	133	233	399	3,066
15 Payroll Svcs	0	18,575	644	1,131	1,936	14,864
Subtotal - ARA Payroll Service	0	18,575	644	1,131	1,936	14,864
17 Enterprise Appl *	0	40,218	0	0	0	40,218
17 IT ERP	0	11	0	1	1	9
Subtotal - HITS EAS	0	40,229	0	1	1	40,227
18 Client Svcs *	0	0	0	0	0	0
18 Enterprise Optns	0	8,611	299	524	897	6,891
Subtotal - HITS EIS	0	8,611	299	524	897	6,891
20 Certification	0	5,958	207	363	621	4,768
20 External Affairs & Outreach	0	3,671	127	224	383	2,938
Subtotal - OBO	0	9,629	334	586	1,003	7,705
21 City Mayor Admin	0	16,036	556	976	1,671	12,832

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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 - Mayor	0	16,036	556	976	1,671	12,832
22 Personnel Svcs	0	8,180	284	498	852	6,546
Subtotal - Human Resources	0	8,180	284	498	852	6,546
24 Controller Fin Svcs	0	15,199	527	925	1,584	12,163
Subtotal - City Controller's	0	15,199	527	925	1,584	12,163
30 Real Estate	0	20,407	708	1,243	2,126	16,330
Subtotal - General Services	0	20,407	708	1,243	2,126	16,330
 Total Incoming	 1,474,245	 518,435	 57,975	 101,754	 174,140	 1,658,811
C. Total Allocated		\$ 9,131,980	\$ 336,951	\$ 572,522	\$ 903,764	\$ 7,318,742
			3.69%	6.27%	9.90%	80.14%

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Mailroom Allocations					Dept:14 ARA Operations		
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	152.30	5.1594	\$ 16,531	\$ 0	\$ 16,531	\$ 0	\$ 16,531
12 ARA Director Office	390.00	13.2118	42,330	0	42,330	0	42,330
16 HITS CIO	123.00	4.1668	13,350	0	13,350	845	14,195
20 Office Business Opportunity	34.00	1.1518	3,690	0	3,690	234	3,924
21 Mayor	68.90	2.3341	7,478	0	7,478	473	7,951
22 Human Resources	176.00	5.9623	19,103	0	19,103	1,209	20,312
23 Legal	159.00	5.3864	17,258	0	17,258	1,092	18,350
24 City Controller's Office	57.00	1.9310	6,187	0	6,187	392	6,579
26 Planning & Dev Admin	78.00	2.6424	8,466	0	8,466	536	9,002
27 HPW Admin Indirect	7.00	0.2371	760	0	760	48	808
28 CIP Sal Rec HPW	294.00	9.9597	31,911	0	31,911	2,020	33,931
30 General Services	89.00	3.0150	9,660	0	9,660	611	10,271
36 City Secretary	5.00	0.1694	543	0	543	34	577
37 City Council	76.00	2.5746	8,249	0	8,249	522	8,771
39 Dept of Neighborhoods	28.00	0.9485	3,039	0	3,039	192	3,231
42 Solid Waste	33.00	1.1179	3,582	0	3,582	227	3,809
49 Fleet Management	25.00	0.8469	2,713	0	2,713	172	2,885
61 Mayor Cable TV	19.30	0.6538	2,095	0	2,095	133	2,228
66 HPW Bldg Insp	579.40	19.6280	62,888	0	62,888	3,980	66,868
67 HPW Stormwater	60.80	2.0597	6,599	0	6,599	418	7,017
68 HPW DDSR	110.80	3.7535	12,026	0	12,026	761	12,787
69 HPW Water & Sewer	386.40	13.0899	41,940	0	41,940	2,654	44,594
Subtotal	2,951.90	100.0000	320,398	0	320,398	16,553	336,951
Direct Bills					0		0
Total					\$320,398		\$ 336,951

Basis Units: Number of FTE positions supported
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	0.24	0.2400	\$ 1,304	\$ 0	\$ 1,304	\$ 0	\$ 1,304
16 HITS CIO	0.71	0.7100	3,859	0	3,859	207	4,066
27 HPW Admin Indirect	58.76	58.7600	319,343	0	319,343	17,112	336,455
30 General Services	1.10	1.1000	5,978	0	5,978	320	6,298
31 HEC	0.05	0.0500	272	0	272	15	287
38 Police	12.33	12.3300	67,010	0	67,010	3,591	70,601
40 Fire	5.15	5.1500	27,989	0	27,989	1,500	29,489
42 Solid Waste	12.28	12.2800	66,738	0	66,738	3,576	70,314
43 Houston Airport System (HAS)	2.36	2.3600	12,826	0	12,826	687	13,513
46 Parks & Recreation	3.03	3.0300	16,467	0	16,467	882	17,349
47 Health Department	0.76	0.7600	4,130	0	4,130	221	4,351
49 Fleet Management	3.23	3.2300	17,554	0	17,554	941	18,495
Subtotal	100.00	100.0000	543,470	0	543,470	29,052	572,522
Direct Bills					0		0
Total					\$543,470		\$ 572,522

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
04 Finance Dir Office	5.79	0.0273	\$ 233	\$ 0	\$ 233	\$ 0	\$ 233
05 Finance Financial Plg & Analys	16.69	0.0786	671	0	671	0	671
06 Finance City Council	5.12	0.0241	206	0	206	0	206
07 Finance Reporting & Ops	15.99	0.0753	643	0	643	0	643
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	361	0	361	0	361
10 Finance Rev Perform Mgmt	3.50	0.0165	141	0	141	0	141
11 Finance Strat Purchasing	36.81	0.1733	1,480	0	1,480	0	1,480
12 ARA Director Office	5.88	0.0277	236	0	236	0	236
13 ARA Financial Services	5.59	0.0263	225	0	225	0	225
14 ARA Operations	95.27	0.4486	3,831	0	3,831	0	3,831
15 ARA Payroll Services	39.46	0.1858	1,587	0	1,587	93	1,680
16 HITS CIO	11.93	0.0562	480	0	480	28	508
17 HITS EAS	14.95	0.0704	601	0	601	35	636
18 HITS EIS	49.96	0.2352	2,009	0	2,009	118	2,127
19 HITS Radio	27.50	0.1295	1,106	0	1,106	65	1,171
20 Office Business Opportunity	29.31	0.1380	1,179	0	1,179	69	1,248
21 Mayor	37.86	0.1783	1,522	0	1,522	89	1,611
22 Human Resources	169.48	0.7980	6,815	0	6,815	401	7,216
23 Legal	108.47	0.5107	4,362	0	4,362	256	4,618
24 City Controller's Office	60.31	0.2840	2,425	0	2,425	143	2,568
25 Health Administration	48.78	0.2297	1,962	0	1,962	115	2,077
26 Planning & Dev Admin	7.88	0.0371	317	0	317	19	336
28 CIP Sal Rec HPW	3.00	0.0141	121	0	121	7	128
29 HPD Police Records	85.74	0.4037	3,448	0	3,448	203	3,651
30 General Services	229.16	1.0790	9,215	0	9,215	542	9,757
31 HEC	221.66	1.0437	8,914	0	8,914	524	9,438
33 Finance Public Fin	5.77	0.0272	232	0	232	14	246
34 Finance Treasury	2.94	0.0138	118	0	118	7	125
35 ARA Regulatory	7.00	0.0330	281	0	281	17	298
36 City Secretary	9.51	0.0448	382	0	382	22	404
37 City Council	73.19	0.3446	2,943	0	2,943	173	3,116
38 Police	6,259.26	29.4725	251,708	0	251,708	14,793	266,501
39 Dept of Neighborhoods	138.94	0.6542	5,587	0	5,587	328	5,915
40 Fire	4,174.23	19.6549	167,861	0	167,861	9,865	177,726
41 Municipal Court	284.37	1.3390	11,436	0	11,436	672	12,108
42 Solid Waste	427.44	2.0127	17,189	0	17,189	1,010	18,199
43 Houston Airport System (HAS)	1,115.29	5.2515	44,850	0	44,850	2,636	47,486
44 Housing & Community Dev	145.37	0.6845	5,846	0	5,846	344	6,190
45 Library	477.44	2.2481	19,200	0	19,200	1,128	20,328
46 Parks & Recreation	783.00	3.6869	31,487	0	31,487	1,851	33,338
47 Health Department	1,202.25	5.6609	48,347	0	48,347	2,841	51,188
49 Fleet Management	366.30	1.7248	14,730	0	14,730	866	15,596
50 Planning & Dev Other	30.73	0.1447	1,236	0	1,236	73	1,309
51 Planning & Dev Spec Rev	40.82	0.1922	1,642	0	1,642	96	1,738
53 Finance Other	50.81	0.2392	2,043	0	2,043	120	2,163
54 ARA Insurance	5.00	0.0235	201	0	201	12	213
55 ARA BARC	100.56	0.4735	4,044	0	4,044	238	4,282
56 ARA Parking	64.72	0.3047	2,603	0	2,603	153	2,756
57 ARA Other	34.83	0.1640	1,401	0	1,401	82	1,483
58 IT Public Services	0.77	0.0036	31	0	31	2	33
59 Legal Insurance	49.09	0.2311	1,974	0	1,974	116	2,090
60 Legal Wkr Comp	2.00	0.0094	80	0	80	5	85
61 Mayor Cable TV	17.90	0.0843	720	0	720	42	762
62 Mayor Other	44.67	0.2103	1,796	0	1,796	106	1,902
63 TIRZ	9.64	0.0454	388	0	388	23	411

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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	1,784	0	1,784	105	1,889
66 HPW Bldg Insp	530.83	2.4995	21,347	0	21,347	1,255	22,602
67 HPW Stormwater	330.61	1.5567	13,295	0	13,295	781	14,076
68 HPW DDSR	468.63	2.2066	18,845	0	18,845	1,108	19,953
69 HPW Water & Sewer	2,086.16	9.8229	83,892	0	83,892	4,930	88,822
70 HPW Houston Transtar	7.12	0.0335	286	0	286	17	303
71 HPW Other	12.74	0.0600	512	0	512	30	542
72 Houston Permit Center	44.22	0.2082	1,778	0	1,778	105	1,883
73 CIP S/R Planning	8.30	0.0391	334	0	334	20	354
74 CIP Sal Rec RE	32.02	0.1508	1,288	0	1,288	76	1,364
75 CIP S/R Engrg	84.87	0.3996	3,413	0	3,413	201	3,614
76 CIP S/R Constr	102.64	0.4833	4,128	0	4,128	243	4,371
77 CIP S/R Eng/Const	24.55	0.1156	987	0	987	58	1,045
78 CIP S/R Geo/Env	11.92	0.0561	479	0	479	28	507
79 CIP S/R Other	29.80	0.1403	1,198	0	1,198	70	1,268
80 CIP S/R GSD	33.69	0.1586	1,355	0	1,355	80	1,435
93 HR-W.C.	31.96	0.1505	1,285	0	1,285	76	1,361
94 HITS Other	84.30	0.3969	3,390	0	3,390	199	3,589
Subtotal	21,237.64	100.0000	854,042	0	854,042	49,722	903,764
Direct Bills					0		0
Total					\$854,042		\$ 903,764

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

3-1-1 Svcs Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	437	0.0308	\$ 2,125	\$ 0	\$ 2,125	\$ 0	\$ 2,125
12 ARA Director Office	58,536	4.1277	284,632	0	284,632	0	284,632
16 HITS CIO	4,134	0.2915	20,102	0	20,102	1,287	21,389
20 Office Business Opportunity	700	0.0494	3,404	0	3,404	218	3,622
21 Mayor	6,985	0.4926	33,965	0	33,965	2,174	36,139
22 Human Resources	3,790	0.2673	18,429	0	18,429	1,180	19,609
23 Legal	748	0.0527	3,637	0	3,637	233	3,870
24 City Controller's Office	225	0.0159	1,094	0	1,094	70	1,164
26 Planning & Dev Admin	1,007	0.0710	4,897	0	4,897	313	5,210
27 HPW Admin Indirect	272,623	19.2243	1,325,634	0	1,325,634	84,869	1,410,503
30 General Services	1,256	0.0886	6,107	0	6,107	391	6,498
31 HEC	1,952	0.1376	9,492	0	9,492	608	10,100
36 City Secretary	915	0.0645	4,449	0	4,449	285	4,734
37 City Council	1,966	0.1386	9,560	0	9,560	612	10,172
38 Police	74,950	5.2852	364,446	0	364,446	23,332	387,778
39 Dept of Neighborhoods	31,542	2.2242	153,373	0	153,373	9,819	163,192
40 Fire	4,648	0.3278	22,601	0	22,601	1,447	24,048
41 Municipal Court	343,484	24.2211	1,670,197	0	1,670,197	106,928	1,777,125
42 Solid Waste	396,748	27.9770	1,929,194	0	1,929,194	123,509	2,052,703
43 Houston Airport System (HAS)	238	0.0168	1,157	0	1,157	74	1,231
44 Housing & Community Dev	3,930	0.2771	19,110	0	19,110	1,223	20,333
45 Library	1,152	0.0812	5,602	0	5,602	359	5,961
46 Parks & Recreation	9,184	0.6476	44,657	0	44,657	2,859	47,516
47 Health Department	42,181	2.9744	205,106	0	205,106	13,131	218,237
49 Fleet Management	545	0.0384	2,650	0	2,650	170	2,820
56 ARA Parking	36,213	2.5536	176,086	0	176,086	11,273	187,359
96 Other	118,031	8.3231	573,928	0	573,928	36,744	610,672
Subtotal	1,418,120	100.0000	6,895,634	0	6,895,634	423,108	7,318,742
Direct Bills					0		0
Total					\$6,895,634		\$ 7,318,742

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	16,531	0	233	2,125	18,889
05 Finance Financial Plg & Analys	0	0	671	0	671
06 Finance City Council	0	0	206	0	206
07 Finance Reporting & Ops	0	0	643	0	643
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	361	0	361
10 Finance Rev Perform Mgmt	0	0	141	0	141
11 Finance Strat Purchasing	0	0	1,480	0	1,480
12 ARA Director Office	42,330	1,304	236	284,632	328,502
13 ARA Financial Services	0	0	225	0	225
14 ARA Operations	0	0	3,831	0	3,831
15 ARA Payroll Services	0	0	1,680	0	1,680
16 HITS CIO	14,195	4,066	508	21,389	40,158
17 HITS EAS	0	0	636	0	636
18 HITS EIS	0	0	2,127	0	2,127
19 HITS Radio	0	0	1,171	0	1,171
20 Office Business Opportunity	3,924	0	1,248	3,622	8,794
21 Mayor	7,951	0	1,611	36,139	45,701
22 Human Resources	20,312	0	7,216	19,609	47,137
23 Legal	18,350	0	4,618	3,870	26,838
24 City Controller's Office	6,579	0	2,568	1,164	10,311
25 Health Administration	0	0	2,077	0	2,077
26 Planning & Dev Admin	9,002	0	336	5,210	14,548
27 HPW Admin Indirect	808	336,455	0	1,410,503	1,747,766
28 CIP Sal Rec HPW	33,931	0	128	0	34,059
29 HPD Police Records	0	0	3,651	0	3,651
30 General Services	10,271	6,298	9,757	6,498	32,824
31 HEC	0	287	9,438	10,100	19,825
33 Finance Public Fin	0	0	246	0	246
34 Finance Treasury	0	0	125	0	125
35 ARA Regulatory	0	0	298	0	298
36 City Secretary	577	0	404	4,734	5,715
37 City Council	8,771	0	3,116	10,172	22,059
38 Police	0	70,601	266,501	387,778	724,880
39 Dept of Neighborhoods	3,231	0	5,915	163,192	172,338
40 Fire	0	29,489	177,726	24,048	231,263
41 Municipal Court	0	0	12,108	1,777,125	1,789,233
42 Solid Waste	3,809	70,314	18,199	2,052,703	2,145,025
43 Houston Airport System (HAS)	0	13,513	47,486	1,231	62,230
44 Housing & Community Dev	0	0	6,190	20,333	26,523
45 Library	0	0	20,328	5,961	26,289
46 Parks & Recreation	0	17,349	33,338	47,516	98,203
47 Health Department	0	4,351	51,188	218,237	273,776
49 Fleet Management	2,885	18,495	15,596	2,820	39,796
50 Planning & Dev Other	0	0	1,309	0	1,309
51 Planning & Dev Spec Rev	0	0	1,738	0	1,738
53 Finance Other	0	0	2,163	0	2,163
54 ARA Insurance	0	0	213	0	213
55 ARA BARC	0	0	4,282	0	4,282
56 ARA Parking	0	0	2,756	187,359	190,115
57 ARA Other	0	0	1,483	0	1,483
58 IT Public Services	0	0	33	0	33
59 Legal Insurance	0	0	2,090	0	2,090
60 Legal Wkr Comp	0	0	85	0	85
61 Mayor Cable TV	2,228	0	762	0	2,990
62 Mayor Other	0	0	1,902	0	1,902

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
63 TIRZ	0	0	411	0	411
64 HR Health Benefits	0	0	1,889	0	1,889
66 HPW Bldg Insp	66,868	0	22,602	0	89,470
67 HPW Stormwater	7,017	0	14,076	0	21,093
68 HPW DDSR	12,787	0	19,953	0	32,740
69 HPW Water & Sewer	44,594	0	88,822	0	133,416
70 HPW Houston Transtar	0	0	303	0	303
71 HPW Other	0	0	542	0	542
72 Houston Permit Center	0	0	1,883	0	1,883
73 CIP S/R Planning	0	0	354	0	354
74 CIP Sal Rec RE	0	0	1,364	0	1,364
75 CIP S/R Engrg	0	0	3,614	0	3,614
76 CIP S/R Constr	0	0	4,371	0	4,371
77 CIP S/R Eng/Const	0	0	1,045	0	1,045
78 CIP S/R Geo/Env	0	0	507	0	507
79 CIP S/R Other	0	0	1,268	0	1,268
80 CIP S/R GSD	0	0	1,435	0	1,435
93 HR-W.C.	0	0	1,361	0	1,361
94 HITS Other	0	0	3,589	0	3,589
96 Other	0	0	0	610,672	610,672
Total	\$ 336,951	\$ 572,522	\$ 903,766	\$ 7,318,742	\$ 9,131,981
	=====	=====	=====	=====	=====

**ADMINISTRATION AND REGULATORY AFFAIRS – PAYROLL SERVICES
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:15 ARA Payroll Services

Department		Amount	General Admin	Payroll Svcs
Personnel Costs				
Salaries	Sl	2,344,987	0	2,344,987
Salary % Split			.00%	100.00%
Benefits	S	1,275,596	0	1,275,596
Subtotal - Personnel Costs		3,620,583	0	3,620,583
Services & Supplies Cost				
Supplies	S	6,531	0	6,531
Services	S	21,833	0	21,833
Subtotal - Services & Supplies		28,364	0	28,364
Department Cost Total		3,648,947	0	3,648,947
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,648,947	0	3,648,947
General Admin Distribution			0	0
Grand Total		\$ 3,648,947		\$ 3,648,947
		=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 102,761	\$ 389	\$ 103,150
3 Memberships	2,141	8	2,149
3 Consulting Services	355	1	356
3 Other Misc	1,179	5	1,184
Subtotal - Non-Dept-Gen Gov	106,436	403	106,839
5 Financial Plg & Analysis	854	45	899
Subtotal - Fin Plg & Analysis	854	45	899
7 Gen Acctng	536	29	565
7 Auditing Svcs	655	0	655
7 Fin Operations	303	17	320
Subtotal - Fin Reporting & Ops	1,494	46	1,540
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	269	14	283
9 Trust Funds Mgmt (TFM)	335	19	354
Subtotal - Fin Grants	604	33	637
10 Perf Mgmt Svcs	480	24	504
Subtotal - Fin Perform Mgmt	480	24	504
11 Purchasing	930	53	983
Subtotal - Fin SPD	930	53	983
12 ARA Dept Admin	306,702	70,666	377,368
12 ARA Non-Parking	0	81,740	81,740
Subtotal - ARA Dir Office	306,702	152,406	459,108
13 Budgeting & Accounting Support	30,868	1,203	32,071
13 Accounts Payable	41,841	1,621	43,462
Subtotal - ARA Financial Svcs	72,709	2,823	75,532
14 Records	1,587	93	1,680
Subtotal - ARA Operations	1,587	93	1,680
15 Payroll Svcs	0	7,694	7,694
Subtotal - ARA Payroll Svcs	0	7,694	7,694
17 IT ERP	0	4	4
Subtotal - HITS EAS	0	4	4
18 Enterprise Optns	0	1,565	1,565
Subtotal - HITS EIS	0	1,565	1,565
20 Certification	0	2,468	2,468
20 External Affairs & Outreach	0	1,521	1,521
Subtotal - OBO	0	3,989	3,989
21 City Mayor Admin	0	6,642	6,642
Subtotal - Mayor	0	6,642	6,642
22 Personnel Svcs	0	3,388	3,388

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - Human Resources	0	3,388	3,388
24 Controller Fin Svcs	0	2,762	2,762
Subtotal - City Controller's	0	2,762	2,762
 Total Incoming	 491,796	 181,970	 673,766
C. Total Allocated		\$ 4,322,713	\$ 4,322,713
			100.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0273	\$ 1,129	\$ 0	\$ 1,129	\$ 0	\$ 1,129
05 Finance Financial Plg & Analys	16.69	0.0786	3,254	0	3,254	0	3,254
06 Finance City Council	5.12	0.0241	998	0	998	0	998
07 Finance Reporting & Ops	15.99	0.0753	3,118	0	3,118	0	3,118
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	1,751	0	1,751	0	1,751
10 Finance Rev Perform Mgmt	3.50	0.0165	682	0	682	0	682
11 Finance Strat Purchasing	36.81	0.1733	7,177	0	7,177	0	7,177
12 ARA Director Office	5.88	0.0277	1,146	0	1,146	0	1,146
13 ARA Financial Services	5.59	0.0263	1,090	0	1,090	0	1,090
14 ARA Operations	95.27	0.4486	18,575	0	18,575	0	18,575
15 ARA Payroll Services	39.46	0.1858	7,694	0	7,694	0	7,694
16 HITS CIO	11.93	0.0562	2,326	0	2,326	103	2,429
17 HITS EAS	14.95	0.0704	2,915	0	2,915	130	3,045
18 HITS EIS	49.96	0.2352	9,741	0	9,741	433	10,174
19 HITS Radio	27.50	0.1295	5,362	0	5,362	238	5,600
20 Office Business Opportunity	29.31	0.1380	5,715	0	5,715	254	5,969
21 Mayor	37.86	0.1783	7,382	0	7,382	328	7,710
22 Human Resources	169.48	0.7980	33,044	0	33,044	1,469	34,513
23 Legal	108.47	0.5107	21,149	0	21,149	940	22,089
24 City Controller's Office	60.31	0.2840	11,759	0	11,759	523	12,282
25 Health Administration	48.78	0.2297	9,511	0	9,511	423	9,934
26 Planning & Dev Admin	7.88	0.0371	1,536	0	1,536	68	1,604
28 CIP Sal Rec HPW	3.00	0.0141	585	20,415-	19,830-	26	19,804-
29 HPD Police Records	85.74	0.4037	16,717	0	16,717	743	17,460
30 General Services	229.16	1.0790	44,680	0	44,680	1,986	46,666
31 HEC	221.66	1.0437	43,217	0	43,217	1,921	45,138
33 Finance Public Fin	5.77	0.0272	1,125	0	1,125	50	1,175
34 Finance Treasury	2.94	0.0138	573	0	573	25	598
35 ARA Regulatory	7.00	0.0330	1,365	0	1,365	61	1,426
36 City Secretary	9.51	0.0448	1,854	0	1,854	82	1,936
37 City Council	73.19	0.3446	14,270	0	14,270	634	14,904
38 Police	6,259.26	29.4725	1,220,380	0	1,220,380	54,242	1,274,622
39 Dept of Neighborhoods	138.94	0.6542	27,089	0	27,089	1,204	28,293
40 Fire	4,174.23	19.6549	813,858	0	813,858	36,173	850,031
41 Municipal Court	284.37	1.3390	55,444	0	55,444	2,464	57,908
42 Solid Waste	427.44	2.0127	83,339	0	83,339	3,704	87,043
43 Houston Airport System (HAS)	1,115.29	5.2515	217,450	254,455-	37,005-	9,665	27,340-
44 Housing & Community Dev	145.37	0.6845	28,343	0	28,343	1,260	29,603
45 Library	477.44	2.2481	93,087	0	93,087	4,137	97,224
46 Parks & Recreation	783.00	3.6869	152,663	0	152,663	6,785	159,448
47 Health Department	1,202.25	5.6609	234,405	0	234,405	10,419	244,824
49 Fleet Management	366.30	1.7248	71,418	0	71,418	3,174	74,592
50 Planning & Dev Other	30.73	0.1447	5,991	0	5,991	266	6,257
51 Planning & Dev Spec Rev	40.82	0.1922	7,959	0	7,959	354	8,313
53 Finance Other	50.81	0.2392	9,907	0	9,907	440	10,347
54 ARA Insurance	5.00	0.0235	975	0	975	43	1,018
55 ARA BARC	100.56	0.4735	19,606	0	19,606	871	20,477
56 ARA Parking	64.72	0.3047	12,619	0	12,619	561	13,180
57 ARA Other	34.83	0.1640	6,791	0	6,791	302	7,093
58 IT Public Services	0.77	0.0036	150	0	150	7	157
59 Legal Insurance	49.09	0.2311	9,571	0	9,571	425	9,996
60 Legal Wkr Comp	2.00	0.0094	390	0	390	17	407
61 Mayor Cable TV	17.90	0.0843	3,490	0	3,490	155	3,645
62 Mayor Other	44.67	0.2103	8,709	0	8,709	387	9,096
63 TIRZ	9.64	0.0454	1,880	0	1,880	84	1,964

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	8,651	0	8,651	385	9,036
66 HPW Bldg Insp	530.83	2.4995	103,497	54,181-	49,316	4,600	53,916
67 HPW Stormwater	330.61	1.5567	64,460	31,706-	32,754	2,865	35,619
68 HPW DDSR	468.63	2.2066	91,370	45,251-	46,119	4,061	50,180
69 HPW Water & Sewer	2,086.16	9.8229	406,743	196,052-	210,691	18,078	228,769
70 HPW Houston Transtar	7.12	0.0335	1,388	0	1,388	62	1,450
71 HPW Other	12.74	0.0600	2,484	0	2,484	110	2,594
72 Houston Permit Center	44.22	0.2082	8,622	0	8,622	383	9,005
73 CIP S/R Planning	8.30	0.0391	1,618	0	1,618	72	1,690
74 CIP Sal Rec RE	32.02	0.1508	6,243	0	6,243	277	6,520
75 CIP S/R Engrg	84.87	0.3996	16,547	0	16,547	735	17,282
76 CIP S/R Constr	102.64	0.4833	20,012	0	20,012	889	20,901
77 CIP S/R Eng/Const	24.55	0.1156	4,787	0	4,787	213	5,000
78 CIP S/R Geo/Env	11.92	0.0561	2,324	0	2,324	103	2,427
79 CIP S/R Other	29.80	0.1403	5,810	0	5,810	258	6,068
80 CIP S/R GSD	33.69	0.1586	6,569	0	6,569	292	6,861
93 HR-W.C.	31.96	0.1505	6,231	0	6,231	277	6,508
94 HITS Other	84.30	0.3969	16,436	0	16,436	731	17,167
Subtotal	21,237.64	100.0000	4,140,746	602,060-	3,538,686	181,970	3,720,656
Direct Bills					602,060		602,060
Total					\$4,140,746		\$ 4,322,716

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 602,060	\$ 602,060
04 Finance Dir Office	1,129	1,129
05 Finance Financial Plg & Analys	3,254	3,254
06 Finance City Council	998	998
07 Finance Reporting & Ops	3,118	3,118
08 Finance Internal Controls	0	0
09 Finance Grants	1,751	1,751
10 Finance Rev Perform Mgmt	682	682
11 Finance Strat Purchasing	7,177	7,177
12 ARA Director Office	1,146	1,146
13 ARA Financial Services	1,090	1,090
14 ARA Operations	18,575	18,575
15 ARA Payroll Services	7,694	7,694
16 HITS CIO	2,429	2,429
17 HITS EAS	3,045	3,045
18 HITS EIS	10,174	10,174
19 HITS Radio	5,600	5,600
20 Office Business Opportunity	5,969	5,969
21 Mayor	7,710	7,710
22 Human Resources	34,513	34,513
23 Legal	22,089	22,089
24 City Controller's Office	12,282	12,282
25 Health Administration	9,934	9,934
26 Planning & Dev Admin	1,604	1,604
28 CIP Sal Rec HPW	19,804-	19,804-
29 HPD Police Records	17,460	17,460
30 General Services	46,666	46,666
31 HEC	45,138	45,138
33 Finance Public Fin	1,175	1,175
34 Finance Treasury	598	598
35 ARA Regulatory	1,426	1,426
36 City Secretary	1,936	1,936
37 City Council	14,904	14,904
38 Police	1,274,622	1,274,622
39 Dept of Neighborhoods	28,293	28,293
40 Fire	850,031	850,031
41 Municipal Court	57,908	57,908
42 Solid Waste	87,043	87,043
43 Houston Airport System (HAS)	27,340-	27,340-
44 Housing & Community Dev	29,603	29,603
45 Library	97,224	97,224
46 Parks & Recreation	159,448	159,448
47 Health Department	244,824	244,824
49 Fleet Management	74,592	74,592
50 Planning & Dev Other	6,257	6,257
51 Planning & Dev Spec Rev	8,313	8,313
53 Finance Other	10,347	10,347
54 ARA Insurance	1,018	1,018
55 ARA BARC	20,477	20,477
56 ARA Parking	13,180	13,180
57 ARA Other	7,093	7,093
58 IT Public Services	157	157
59 Legal Insurance	9,996	9,996
60 Legal Wkr Comp	407	407
61 Mayor Cable TV	3,645	3,645
62 Mayor Other	9,096	9,096
63 TIRZ	1,964	1,964

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
64 HR Health Benefits	9,036	9,036
66 HPW Bldg Insp	53,916	53,916
67 HPW Stormwater	35,619	35,619
68 HPW DDSR	50,180	50,180
69 HPW Water & Sewer	228,769	228,769
70 HPW Houston Transtar	1,450	1,450
71 HPW Other	2,594	2,594
72 Houston Permit Center	9,005	9,005
73 CIP S/R Planning	1,690	1,690
74 CIP Sal Rec RE	6,520	6,520
75 CIP S/R Engrg	17,282	17,282
76 CIP S/R Constr	20,901	20,901
77 CIP S/R Eng/Const	5,000	5,000
78 CIP S/R Geo/Env	2,427	2,427
79 CIP S/R Other	6,068	6,068
80 CIP S/R GSD	6,861	6,861
93 HR-W.C.	6,508	6,508
94 HITS Other	17,167	17,167
 Total	 \$ 4,322,713	 \$ 4,322,713
	=====	=====

**HOUSTON INFORMATION TECHNOLOGY SERVICES (HITS) –
CHIEF INFORMATION OFFICER
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:16 HITS CIO

Department		Amount	General Admin	IT Dept Admin	IT Director
Personnel Costs					
Salaries	SI	953,824	0	0	953,824
Salary % Split			.00%	.00%	100.00%
Benefits	P	465,407	0	0	465,407
Subtotal - Personnel Costs		1,419,231	0	0	1,419,231
Services & Supplies Cost					
Supplies	P	30,531	0	20,828	9,703
Services	P	1,959,717	0	1,696,012	263,708
Subtotal - Services & Supplies		1,990,248	0	1,716,840	273,411
Department Cost Total		3,409,479	0	1,716,840	1,692,642
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		3,409,479	0	1,716,840	1,692,642
General Admin Distribution			0	0	0
Grand Total		\$ 3,409,479	\$ 1,716,840	\$ 1,692,642	

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$ 5,713	\$ 0	\$ 0	\$ 5,713
1 Muni Court Bldg	28,206	0	0	28,206
Subtotal - Building Depreciate	33,919	0	0	33,919
2 Equip Deprec	2,832	0	0	2,832
Subtotal - Equipment Depreciat	2,832	0	0	2,832
3 Insurance Retirees	31,068	118	0	31,186
3 Memberships	647	2	0	649
3 Consulting Services	940	4	0	944
3 Other Misc	1,102	4	0	1,106
3 Walker Rent	0	0	0	0
Subtotal - Non-Dept-Gen Gov	33,757	128	0	33,885
5 Financial Plg & Analysis	2,262	119	0	2,381
Subtotal - Fin Plg & Analysis	2,262	119	0	2,381
7 Gen Acctng	1,419	78	0	1,497
7 Fixed Assets	3,674	196	0	3,870
7 Auditing Svcs	1,734	0	0	1,734
7 Fin Operations	283	16	0	299
Subtotal - Fin Reporting & Ops	7,110	290	0	7,400
8 Internal Controls	0	0	0	0
Subtotal - Fin Internal Contro	0	0	0	0
9 Cost Accounting	251	13	0	264
9 Trust Funds Mgmt (TFM)	313	17	0	330
Subtotal - Finance Grants	564	31	0	595
10 Perf Mgmt Svcs	448	22	0	470
Subtotal - Fin Perform Mgmt	448	22	0	470
11 Purchasing	2,790	160	0	2,950
Subtotal - Finance SPD	2,790	160	0	2,950
14 Mailroom	13,350	845	0	14,195
14 Property	3,859	207	0	4,066
14 Records	480	28	0	508
14 3-1-1 Svcs	20,102	1,287	0	21,389
Subtotal - ARA Operations	37,791	2,367	0	40,158
15 Payroll Svcs	2,326	103	0	2,429
Subtotal - ARA Payroll Svcs	2,326	103	0	2,429
17 Enterprise Appl	0	160,596	0	160,596
17 IT ERP	0	6	0	6
Subtotal - HITS EAS	0	160,602	0	160,602
18 Client Svcs	0	0	0	0
18 NW Data	0	58,854	0	58,854
18 NW Voice	0	64,329	0	64,329
18 Enterprise Optns	0	4,144	0	4,144
Subtotal - HITS EIS	0	127,327	0	127,327

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
19 IT Radio Svcs	0	371,307	0	371,307
Subtotal - HITS Radio	0	371,307	0	371,307
20 Certification	0	746	0	746
20 Contract Compliance	0	21,461	0	21,461
20 Reporting & Analytics	0	1,641	0	1,641
20 Dept Services	0	13,792	0	13,792
20 External Affairs & Outreach	0	460	0	460
Subtotal - OBO	0	38,100	0	38,100
21 City Mayor Admin	0	2,008	0	2,008
Subtotal - Mayor	0	2,008	0	2,008
22 Selection	0	8,289	0	8,289
22 Personnel Svcs	0	1,024	0	1,024
Subtotal - Human Resources	0	9,313	0	9,313
23 Legal Svcs	0	136,538	0	136,538
23 Inspector General	0	18,428	0	18,428
Subtotal - Legal	0	154,966	0	154,966
24 Controller Fin Svcs	0	7,315	0	7,315
Subtotal - City Control Office	0	7,315	0	7,315
30 Building Svcs	0	137,452	0	137,452
30 Utilities	0	69,320	0	69,320
30 Real Estate	0	23,602	0	23,602
Subtotal - General Services	0	230,374	0	230,374
Total Incoming	123,799	1,104,532	0	1,228,331
C. Total Allocated		\$ 4,637,810	\$ 1,716,840	\$ 2,920,973
			37.02%	62.98%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

IT Dept Admin Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	14.95	8.4235	\$ 144,618	\$ 0	\$ 144,618	\$ 0	\$ 144,618
18 HITS EIS	49.96	28.1497	483,284	0	483,284	0	483,284
19 HITS Radio	27.50	15.4947	266,019	0	266,019	0	266,019
58 IT Public Services	0.77	0.4339	7,449	0	7,449	0	7,449
94 HITS Other	84.30	47.4983	815,470	0	815,470	0	815,470
Subtotal	177.48	100.0000	1,716,840	0	1,716,840	0	1,716,840
Direct Bills					0		0
Total					\$1,716,840		\$ 1,716,840
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

IT Director Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	14.95	8.4235	\$ 153,008	\$ 0	\$ 153,008	\$ 93,040	\$ 246,048
18 HITS EIS	49.96	28.1497	511,322	0	511,322	310,922	822,244
19 HITS Radio	27.50	15.4947	281,452	0	281,452	171,144	452,596
58 IT Public Services	0.77	0.4339	7,881	0	7,881	4,792	12,673
94 HITS Other	84.30	47.4983	862,779	0	862,779	524,634	1,387,413
Subtotal	177.48	100.0000	1,816,442	0	1,816,442	1,104,531	2,920,973
Direct Bills					0		0
Total					\$1,816,442		\$ 2,920,973
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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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	144,618	246,048	390,666
18 HITS EIS	483,284	822,244	1,305,528
19 HITS Radio	266,019	452,596	718,615
58 IT Public Services	7,449	12,673	20,122
94 HITS Other	815,470	1,387,413	2,202,883
Total	<u>\$ 1,716,840</u>	<u>\$ 2,920,974</u>	<u>\$ 4,637,814</u>

HOUSTON INFORMATION TECHNOLOGY SERVICES – ENTERPRISE APPLICATIONS SERVICES (EAS) FUNCTION AND ALLOCATION BASIS

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), INFOR, 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.
- **IT ERP** – Costs of the ERP system support are allocated based on the total number of SAP licenses per department.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:17 HITS EAS

Department		Amount	General Admin	Enterprise Appl	IT ERP
Personnel Costs					
Salaries	SI	958,765	0	958,765	0
Salary % Split			.00%	100.00%	0.00
Benefits	P	530,206	0	530,239	29-
Subtotal - Personnel Costs		1,488,971	0	1,489,004	29-
Services & Supplies Cost					
Supplies	P	3,852	0	3,452	400
Services	P	20,531	0	18,390	2,140
Subtotal - Services & Supplies		24,383	0	21,842	2,540
Department Cost Total		1,513,354	0	1,510,846	2,511
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,513,354	0	1,510,846	2,511
General Admin Distribution			0	0	0
Grand Total		\$ 1,513,354		\$ 1,510,846	\$ 2,511
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
3 Insurance Retirees	\$ 38,933	\$ 147	\$ 39,080	\$ 0
3 Memberships	811	3	814	0
3 Consulting Services	313	1	314	0
3 Other Misc	489	2	491	0
Subtotal - Non-Dept-Gen Gov	40,546	154	40,700	0
5 Financial Plg & Analysis	753	40	793	0
Subtotal - Fin Plg & Analysis	753	40	793	0
7 Gen Acctng	472	26	498	0
7 Auditing Svcs	577	0	577	0
7 Fin Operations	126	7	133	0
Subtotal - Fin Reporting & Ops	1,175	33	1,208	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	111	6	117	0
9 Trust Funds Mgmt (TFM)	139	8	147	0
Subtotal - Fin Grants	250	14	264	0
10 Perf Mgmt Svcs	199	10	209	0
Subtotal - Fin Perform Mgmt	199	10	209	0
11 Purchasing	0	0	0	0
Subtotal - Fin SPD	0	0	0	0
14 Records	601	35	636	0
Subtotal - ARA Operations	601	35	636	0
15 Payroll Svcs	2,915	130	3,045	0
Subtotal - ARA Payroll Svcs	2,915	130	3,045	0
16 IT Dept Admin	144,618	0	144,618	0
16 IT Director	153,008	93,040	246,048	0
Subtotal - HITS CIO	297,626	93,040	390,666	0
17 IT ERP	0	1	1	0
Subtotal - HITS EAS	0	1	1	0
18 Enterprise Optns	0	1,379	1,379	0
Subtotal - HITS EIS	0	1,379	1,379	0
20 Certification	0	935	935	0
20 External Affairs & Outreach	0	576	576	0
Subtotal - OBO	0	1,511	1,511	0
21 City Mayor Admin	0	2,516	2,516	0
Subtotal - Mayor	0	2,516	2,516	0
22 Personnel Svcs	0	1,284	1,284	0
Subtotal - Human Resources	0	1,284	1,284	0
24 Controller Fin Svcs	0	2,435	2,435	0
Subtotal - City Controller's	0	2,435	2,435	0

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
Total Incoming	344,065	102,580	446,645	0
C. Total Allocated		\$ 1,959,999	\$ 1,957,491	\$ 2,511
			99.87%	0.13%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Enterprise Appl Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	39,774	3.2054	\$ 59,456	\$ 0	\$ 59,456	\$ 0	\$ 59,456
12 ARA Director Office	8,485	0.6838	12,684	0	12,684	0	12,684
14 ARA Operations	26,904	2.1682	40,218	0	40,218	0	40,218
16 HITS CIO	107,432	8.6579	160,596	0	160,596	0	160,596
18 HITS EIS	14,171	1.1420	21,184	0	21,184	1,374	22,558
20 Office Business Opportunity	2,906	0.2342	4,344	0	4,344	282	4,626
21 Mayor	10,203	0.8223	15,252	0	15,252	989	16,241
22 Human Resources	86,004	6.9310	128,564	0	128,564	8,337	136,901
23 Legal	5,301	0.4272	7,924	0	7,924	514	8,438
24 City Controller's Office	3,096	0.2495	4,628	0	4,628	300	4,928
26 Planning & Dev Admin	7,256	0.5848	10,847	0	10,847	703	11,550
27 HPW Admin Indirect	311,738	25.1227	466,004	0	466,004	30,218	496,222
30 General Services	29,373	2.3671	43,908	0	43,908	2,847	46,755
31 HEC	2,381	0.1919	3,559	0	3,559	231	3,790
36 City Secretary	544	0.0438	813	0	813	53	866
37 City Council	1,871	0.1508	2,797	0	2,797	181	2,978
38 Police	118,719	9.5675	177,468	0	177,468	11,508	188,976
39 Dept of Neighborhoods	5,976	0.4816	8,933	0	8,933	579	9,512
40 Fire	59,646	4.8068	89,162	0	89,162	5,782	94,944
41 Municipal Court	21,662	1.7457	32,382	0	32,382	2,100	34,482
42 Solid Waste	12,444	1.0029	18,602	0	18,602	1,206	19,808
43 Houston Airport System (HAS)	21,581	1.7392	32,261	0	32,261	2,092	34,353
44 Housing & Community Dev	22,779	1.8357	34,051	0	34,051	2,208	36,259
45 Library	15,900	1.2814	23,768	0	23,768	1,541	25,309
46 Parks & Recreation	14,375	1.1585	21,489	0	21,489	1,393	22,882
47 Health Department	267,454	21.5539	399,806	0	399,806	25,925	425,731
49 Fleet Management	14,797	1.1925	22,119	0	22,119	1,434	23,553
55 ARA BARC	53	0.0043	79	0	79	5	84
57 ARA Other	8,036	0.6476	12,013	0	12,013	779	12,792
Subtotal	1,240,861	100.0000	1,854,911	0	1,854,911	102,580	1,957,491
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,854,911	=====	\$ 1,957,491

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6	0.0263	\$ 1	\$ 0	\$ 1	\$ 0	\$ 1
05 Finance Financial Plg & Analys	17	0.0746	2	0	2	0	2
06 Finance City Council	5	0.0219	1	0	1	0	1
07 Finance Reporting & Ops	16	0.0702	2	0	2	0	2
09 Finance Grants	10	0.0439	1	0	1	0	1
10 Finance Rev Perform Mgmt	3	0.0132	0	0	0	0	0
11 Finance Strat Purchasing	40	0.1755	4	0	4	0	4
12 ARA Director Office	7	0.0307	1	0	1	0	1
13 ARA Financial Services	7	0.0307	1	0	1	0	1
14 ARA Operations	101	0.4430	11	0	11	0	11
15 ARA Payroll Services	39	0.1711	4	0	4	0	4
16 HITS CIO	53	0.2325	6	0	6	0	6
17 HITS EAS	12	0.0526	1	0	1	0	1
18 HITS EIS	45	0.1974	5	0	5	0	5
19 HITS Radio	27	0.1184	3	0	3	0	3
20 Office Business Opportunity	30	0.1316	3	0	3	0	3
21 Mayor	32	0.1404	4	0	4	0	4
22 Human Resources	204	0.8948	22	0	22	0	22
23 Legal	107	0.4693	12	0	12	0	12
24 City Controller's Office	57	0.2500	6	0	6	0	6
25 Health Administration	45	0.1974	5	0	5	0	5
26 Planning & Dev Admin	7	0.0307	1	0	1	0	1
28 CIP Sal Rec HPW	48	0.2105	5	0	5	0	5
29 HPD Police Records	87	0.3816	10	0	10	0	10
30 General Services	296	1.2984	33	0	33	0	33
31 HEC	246	1.0790	27	0	27	0	27
33 Finance Public Fin	5	0.0219	1	0	1	0	1
34 Finance Treasury	3	0.0132	0	0	0	0	0
35 ARA Regulatory	8	0.0351	1	0	1	0	1
36 City Secretary	10	0.0439	1	0	1	0	1
37 City Council	82	0.3597	9	0	9	0	9
38 Police	7,110	31.1869	783	0	783	0	783
39 Dept of Neighborhoods	140	0.6141	15	0	15	0	15
40 Fire	4,412	19.3526	486	0	486	0	486
41 Municipal Court	324	1.4212	36	0	36	0	36
42 Solid Waste	442	1.9388	49	0	49	0	49
43 Houston Airport System (HAS)	1,095	4.8031	121	0	121	0	121
44 Housing & Community Dev	167	0.7325	18	0	18	0	18
45 Library	515	2.2590	57	0	57	0	57
46 Parks & Recreation	1,024	4.4916	113	0	113	0	113
47 Health Department	1,153	5.0575	127	0	127	0	127
48 Convention & Entertainment	6	0.0263	1	0	1	0	1
49 Fleet Management	375	1.6449	41	0	41	0	41
50 Planning & Dev Other	31	0.1360	3	0	3	0	3
51 Planning & Dev Spec Rev	46	0.2018	5	0	5	0	5
53 Finance Other	49	0.2149	5	0	5	0	5
54 ARA Insurance	5	0.0219	1	0	1	0	1
55 ARA BARC	100	0.4386	11	0	11	0	11
56 ARA Parking	66	0.2895	7	0	7	0	7
57 ARA Other	35	0.1535	4	0	4	0	4
59 Legal Insurance	45	0.1974	5	0	5	0	5
60 Legal Wkr Comp	2	0.0088	0	0	0	0	0
61 Mayor Cable TV	18	0.0790	2	0	2	0	2
62 Mayor Other	44	0.1930	5	0	5	0	5
63 TIRZ	10	0.0439	1	0	1	0	1
64 HR Health Benefits	46	0.2018	5	0	5	0	5

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 HPW Bldg Insp	538	2.3599	59	0	59	0	59
67 HPW Stormwater	317	1.3905	35	0	35	0	35
68 HPW DDSR	470	2.0616	52	0	52	0	52
69 HPW Water & Sewer	2,126	9.3254	234	0	234	0	234
70 HPW Houston Transtar	6	0.0263	1	0	1	0	1
71 HPW Other	3	0.0132	0	0	0	0	0
72 Houston Permit Center	40	0.1755	4	0	4	0	4
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45	0.1974	5	0	5	0	5
75 CIP S/R Engrg	56	0.2456	6	0	6	0	6
76 CIP S/R Constr	82	0.3597	9	0	9	0	9
77 CIP S/R Eng/Const	20	0.0877	2	0	2	0	2
78 CIP S/R Geo/Env	11	0.0482	1	0	1	0	1
79 CIP S/R Other	36	0.1579	4	0	4	0	4
80 CIP S/R GSD	0	0.0000	0	0	0	0	0
93 HR-W.C.	32	0.1404	4	0	4	0	4
94 HITS Other	89	0.3904	10	0	10	0	10
95 Legal Other	12	0.0526	1	0	1	0	1
Subtotal	22,798	100.0000	2,511	0	2,511	0	2,511
Direct Bills					0		0
Total					\$2,511		\$ 2,511
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of SAP licenses
Source: HITS Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	IT ERP	Total
0 Direct Billed	\$0	\$0	\$0
04 Finance Dir Office	59,456	1	59,457
05 Finance Financial Plg & Analys	0	2	2
06 Finance City Council	0	1	1
07 Finance Reporting & Ops	0	2	2
09 Finance Grants	0	1	1
10 Finance Rev Perform Mgmt	0	0	0
11 Finance Strat Purchasing	0	4	4
12 ARA Director Office	12,684	1	12,685
13 ARA Financial Services	0	1	1
14 ARA Operations	40,218	11	40,229
15 ARA Payroll Services	0	4	4
16 HITS CIO	160,596	6	160,602
17 HITS EAS	0	1	1
18 HITS EIS	22,558	5	22,563
19 HITS Radio	0	3	3
20 Office Business Opportunity	4,626	3	4,629
21 Mayor	16,241	4	16,245
22 Human Resources	136,901	22	136,923
23 Legal	8,438	12	8,450
24 City Controller's Office	4,928	6	4,934
25 Health Administration	0	5	5
26 Planning & Dev Admin	11,550	1	11,551
27 HPW Admin Indirect	496,222	0	496,222
28 CIP Sal Rec HPW	0	5	5
29 HPD Police Records	0	10	10
30 General Services	46,755	33	46,788
31 HEC	3,790	27	3,817
33 Finance Public Fin	0	1	1
34 Finance Treasury	0	0	0
35 ARA Regulatory	0	1	1
36 City Secretary	866	1	867
37 City Council	2,978	9	2,987
38 Police	188,976	783	189,759
39 Dept of Neighborhoods	9,512	15	9,527
40 Fire	94,944	486	95,430
41 Municipal Court	34,482	36	34,518
42 Solid Waste	19,808	49	19,857
43 Houston Airport System (HAS)	34,353	121	34,474
44 Housing & Community Dev	36,259	18	36,277
45 Library	25,309	57	25,366
46 Parks & Recreation	22,882	113	22,995
47 Health Department	425,731	127	425,858
48 Convention & Entertainment	0	1	1
49 Fleet Management	23,553	41	23,594
50 Planning & Dev Other	0	3	3
51 Planning & Dev Spec Rev	0	5	5
53 Finance Other	0	5	5
54 ARA Insurance	0	1	1
55 ARA BARC	84	11	95
56 ARA Parking	0	7	7
57 ARA Other	12,792	4	12,796
59 Legal Insurance	0	5	5
60 Legal Wkr Comp	0	0	0
61 Mayor Cable TV	0	2	2
62 Mayor Other	0	5	5
63 TIRZ	0	1	1

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	IT ERP	Total
64 HR Health Benefits	0	5	5
66 HPW Bldg Insp	0	59	59
67 HPW Stormwater	0	35	35
68 HPW DDSR	0	52	52
69 HPW Water & Sewer	0	234	234
70 HPW Houston Transtar	0	1	1
71 HPW Other	0	0	0
72 Houston Permit Center	0	4	4
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	0	5	5
75 CIP S/R Engrg	0	6	6
76 CIP S/R Constr	0	9	9
77 CIP S/R Eng/Const	0	2	2
78 CIP S/R Geo/Env	0	1	1
79 CIP S/R Other	0	4	4
80 CIP S/R GSD	0	0	0
93 HR-W.C.	0	4	4
94 HITS Other	0	10	10
95 Legal Other	0	1	1
Total	\$ 1,957,492	\$ 2,511	\$ 1,960,003
	=====	=====	=====

HOUSTON INFORMATION TECHNOLOGY SERVICES – ENTERPRISE INFRASTRUCTURE SERVICES (EIS) FUNCTION AND ALLOCATION BASIS

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:

- **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, and Hurricane Harvey.
 - 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.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:18 HITS EIS

Department		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
<hr/>							
Personnel Costs							
Salaries	SI	3,895,488	0	0	832,087	802,680	2,260,721
Salary % Split			.00%	0.00	21.36%	20.61%	58.03%
Benefits	P	2,055,195	0	0	400,085	431,938	1,223,172
Subtotal - Personnel Costs		5,950,683	0	0	1,232,172	1,234,618	3,483,893
<hr/>							
Services & Supplies Cost							
Supplies	P	4,548	0	0	0	2,186	2,361
Services	P	37,095	0	0	35	3,998	33,062
Subtotal - Services & Supplies		41,643	0	0	35	6,184	35,423
Department Cost Total		5,992,326	0	0	1,232,207	1,240,802	3,519,316
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		5,992,326	0	0	1,232,207	1,240,802	3,519,316
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 5,992,326		0	\$ 1,232,207	\$ 1,240,802	\$ 3,519,316
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

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	\$ 130,105	\$ 492	\$ 0	\$ 27,896	\$ 26,910	\$ 75,791
3 Memberships	2,711	10	0	581	561	1,579
3 Consulting Services	609	2	0	131	126	355
3 Other Misc	1,937	8	0	415	401	1,129
Subtotal - Non-Dept-Gen Gov	135,362	513	0	29,023	27,998	78,854
5 Financial Plg & Analysis	1,465	77	0	329	318	895
Subtotal - Fin Plg & Analysis	1,465	77	0	329	318	895
7 Gen Acctng	919	51	0	207	200	563
7 Auditing Svcs	1,123	0	0	240	231	652
7 Fin Operations	497	27	0	112	108	304
Subtotal - Fin Reporting & Ops	2,539	78	0	559	539	1,519
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	441	23	0	99	96	269
9 Trust Funds Mgmt (TFM)	550	31	0	124	120	337
Subtotal - Fin Grants	991	54	0	223	215	606
10 Perf Mgmt Svcs	788	39	0	177	170	480
Subtotal - Fin Perform Mgmt	788	39	0	177	170	480
14 Records	2,009	118	0	454	438	1,234
Subtotal - ARA Operations	2,009	118	0	454	438	1,234
15 Payroll Svcs	9,741	433	0	2,173	2,096	5,904
Subtotal - ARA Payroll Svcs	9,741	433	0	2,173	2,096	5,904
16 IT Dept Admin	483,284	0	0	103,231	99,583	280,470
16 IT Director	511,322	310,922	0	175,634	169,427	477,183
Subtotal - HITS CIO	994,606	310,922	0	278,865	269,009	757,654
17 Enterprise Appl	21,184	1,374	0	4,818	4,648	13,091
17 IT ERP	5	0	0	1	1	3
Subtotal - HITS EAS	21,189	1,374	0	4,819	4,649	13,094
18 Enterprise Optns	0	2,683	0	573	553	1,557
Subtotal - HITS EIS	0	2,683	0	573	553	1,557
20 Certification	0	3,125	0	668	644	1,814
20 External Affairs & Outreach	0	1,925	0	411	397	1,117
Subtotal - OBO	0	5,050	0	1,079	1,041	2,931
21 City Mayor Admin	0	8,409	0	1,796	1,733	4,880
Subtotal - Mayor	0	8,409	0	1,796	1,733	4,880
22 Personnel Svcs	0	4,290	0	916	884	2,490
Subtotal - Human Resources	0	4,290	0	916	884	2,490
24 Controller Fin Svcs	0	4,737	0	1,012	976	2,749
Subtotal - City Controller's	0	4,737	0	1,012	976	2,749

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Total Incoming	1,168,690	338,776	0	321,999	310,619	874,847
C. Total Allocated		\$ 7,499,792		\$ 1,554,206	\$ 1,551,421	\$ 4,394,163
				20.72%	20.69%	58.59%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Client Svcs Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1,221	3.8156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 ARA Director Office	960	3.0000	0	0	0	0	0
16 HITS CIO	2,322	7.2563	0	0	0	0	0
20 Office Business Opportunity	178	0.5563	0	0	0	0	0
21 Mayor	773	2.4156	0	0	0	0	0
22 Human Resources	1,622	5.0688	0	0	0	0	0
23 Legal	155	0.4844	0	0	0	0	0
24 City Controller's Office	180	0.5625	0	0	0	0	0
25 Health Administration	6,337	19.8031	0	0	0	0	0
26 Planning & Dev Admin	394	1.2313	0	0	0	0	0
27 HPW Admin Indirect	7,049	22.0281	0	0	0	0	0
30 General Services	649	2.0281	0	0	0	0	0
31 HEC	94	0.2938	0	0	0	0	0
36 City Secretary	17	0.0531	0	0	0	0	0
37 City Council	421	1.3156	0	0	0	0	0
38 Police	1,085	3.3906	0	0	0	0	0
39 Dept of Neighborhoods	431	1.3469	0	0	0	0	0
40 Fire	1,100	3.4375	0	0	0	0	0
41 Municipal Court	384	1.2000	0	0	0	0	0
42 Solid Waste	307	0.9594	0	0	0	0	0
43 Houston Airport System (HAS)	659	2.0594	0	0	0	0	0
44 Housing & Community Dev	1,019	3.1844	0	0	0	0	0
45 Library	449	1.4031	0	0	0	0	0
46 Parks & Recreation	401	1.2531	0	0	0	0	0
49 Fleet Management	389	1.2156	0	0	0	0	0
96 Other	3,404	10.6375	0	0	0	0	0
Subtotal	32,000	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
=====	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

NW Data Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	246	1.2018	\$ 17,808	\$ 0	\$ 17,808	\$ 0	\$ 17,808
12 ARA Director Office	531	2.5940	38,440	0	38,440	0	38,440
16 HITS CIO	813	3.9717	58,854	0	58,854	0	58,854
20 Office Business Opportunity	53	0.2589	3,837	0	3,837	203	4,040
21 Mayor	340	1.6610	24,613	0	24,613	1,303	25,916
22 Human Resources	468	2.2863	33,879	0	33,879	1,794	35,673
23 Legal	247	1.2066	17,881	0	17,881	947	18,828
24 City Controller's Office	83	0.4055	6,008	0	6,008	318	6,326
25 Health Administration	1,517	7.4108	109,817	0	109,817	5,814	115,631
26 Planning & Dev Admin	206	1.0064	14,913	0	14,913	790	15,703
27 HPW Admin Indirect	4,957	24.2159	358,842	0	358,842	18,999	377,841
30 General Services	349	1.7049	25,264	0	25,264	1,338	26,602
31 HEC	348	1.7000	25,192	0	25,192	1,334	26,526
36 City Secretary	11	0.0537	796	0	796	42	838
37 City Council	171	0.8354	12,379	0	12,379	655	13,034
39 Dept of Neighborhoods	247	1.2066	17,881	0	17,881	947	18,828
40 Fire	4,738	23.1461	342,988	0	342,988	18,160	361,148
41 Municipal Court	438	2.1397	31,707	0	31,707	1,679	33,386
42 Solid Waste	395	1.9297	28,594	0	28,594	1,514	30,108
43 Houston Airport System (HAS)	1,745	8.5247	126,322	0	126,322	6,688	133,010
44 Housing & Community Dev	264	1.2897	19,111	0	19,111	1,012	20,123
45 Library	891	4.3527	64,500	0	64,500	3,415	67,915
46 Parks & Recreation	978	4.7777	70,798	0	70,798	3,749	74,547
49 Fleet Management	434	2.1202	31,418	0	31,418	1,663	33,081
Subtotal	20,470	100.0000	1,481,842	0	1,481,842	72,364	1,554,206
Direct Bills					0		0
Total					\$1,481,842		\$ 1,554,206

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

NW Voice Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	246	1.3138	\$ 19,465	\$ 0	\$ 19,465	\$ 0	\$ 19,465
12 ARA Director Office	531	2.8358	42,015	0	42,015	0	42,015
16 HITS CIO	813	4.3418	64,329	0	64,329	0	64,329
20 Office Business Opportunity	53	0.2830	4,194	0	4,194	216	4,410
21 Mayor	340	1.8158	26,902	0	26,902	1,385	28,287
22 Human Resources	468	2.4993	37,030	0	37,030	1,907	38,937
23 Legal	247	1.3191	19,544	0	19,544	1,006	20,550
24 City Controller's Office	83	0.4433	6,567	0	6,567	338	6,905
25 Health Administration	1,517	8.1015	120,033	0	120,033	6,180	126,213
26 Planning & Dev Admin	206	1.1001	16,300	0	16,300	839	17,139
27 HPW Admin Indirect	4,957	26.4726	392,223	0	392,223	20,195	412,418
30 General Services	349	1.8638	27,615	0	27,615	1,422	29,037
31 HEC	348	1.8585	27,535	0	27,535	1,418	28,953
36 City Secretary	11	0.0587	870	0	870	45	915
37 City Council	171	0.9132	13,530	0	13,530	697	14,227
39 Dept of Neighborhoods	247	1.3191	19,544	0	19,544	1,006	20,550
40 Fire	4,738	25.3031	374,894	0	374,894	19,302	394,196
41 Municipal Court	438	2.3391	34,657	0	34,657	1,784	36,441
42 Solid Waste	395	2.1095	31,254	0	31,254	1,609	32,863
44 Housing & Community Dev	264	1.4099	20,889	0	20,889	1,076	21,965
45 Library	891	4.7583	70,500	0	70,500	3,630	74,130
46 Parks & Recreation	978	5.2230	77,384	0	77,384	3,984	81,368
49 Fleet Management	434	2.3178	34,340	0	34,340	1,768	36,108
Subtotal	18,725	100.0000	1,481,614	0	1,481,614	69,807	1,551,421
Direct Bills					0		0
Total					\$1,481,614		\$ 1,551,421

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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3/31/2019

Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	51,686	2.5654	\$ 107,684	\$ 0	\$ 107,684	\$ 0	\$ 107,684
04 Finance Dir Office	1,994	0.0990	4,154	0	4,154	0	4,154
05 Finance Financial Plg & Analys	756	0.0375	1,575	0	1,575	0	1,575
06 Finance City Council	517	0.0257	1,077	0	1,077	0	1,077
07 Finance Reporting & Ops	1,625	0.0807	3,386	0	3,386	0	3,386
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0341	1,431	0	1,431	0	1,431
10 Finance Rev Perform Mgmnt	365	0.0181	760	0	760	0	760
11 Finance Strat Purchasing	1,048	0.0520	2,183	0	2,183	0	2,183
12 ARA Director Office	3,305	0.1640	6,886	0	6,886	0	6,886
13 ARA Financial Services	534	0.0265	1,113	0	1,113	0	1,113
14 ARA Operations	4,133	0.2051	8,611	0	8,611	0	8,611
15 ARA Payroll Services	751	0.0373	1,565	0	1,565	0	1,565
16 HITS CIO	1,989	0.0987	4,144	0	4,144	0	4,144
17 HITS EAS	662	0.0329	1,379	0	1,379	0	1,379
18 HITS EIS	1,288	0.0639	2,683	0	2,683	0	2,683
19 HITS Radio	2,402	0.1192	5,004	0	5,004	243	5,247
20 Office Business Opportunity	2,707	0.1344	5,640	0	5,640	274	5,914
21 Mayor	4,824	0.2394	10,050	0	10,050	488	10,538
22 Human Resources	95,141	4.7223	198,220	0	198,220	9,625	207,845
23 Legal	5,138	0.2550	10,705	0	10,705	520	11,225
24 City Controller's Office	4,329	0.2149	9,019	0	9,019	438	9,457
25 Health Administration	15,521	0.7704	32,337	0	32,337	1,570	33,907
26 Planning & Dev Admin	2,170	0.1077	4,521	0	4,521	220	4,741
28 CIP Sal Rec HPW	967	0.0480	2,015	0	2,015	98	2,113
29 HPD Police Records	1,546	0.0767	3,221	0	3,221	156	3,377
30 General Services	33,956	1.6854	70,745	0	70,745	3,435	74,180
33 Finance Public Fin	375	0.0186	781	0	781	38	819
34 Finance Treasury	1,214	0.0603	2,529	0	2,529	123	2,652
35 ARA Regulatory	1,810	0.0898	3,771	0	3,771	183	3,954
36 City Secretary	1,068	0.0530	2,225	0	2,225	108	2,333
37 City Council	17,817	0.8843	37,121	0	37,121	1,803	38,924
38 Police	192,008	9.5302	400,035	0	400,035	19,425	419,460
39 Dept of Neighborhoods	8,875	0.4405	18,490	0	18,490	898	19,388
40 Fire	170,035	8.4396	354,256	0	354,256	17,202	371,458
42 Solid Waste	40,408	2.0056	84,187	0	84,187	4,088	88,275
43 Houston Airport System (HAS)	98,845	4.9061	205,937	0	205,937	10,000	215,937
44 Housing & Community Dev	32,606	1.6184	67,932	0	67,932	3,299	71,231
45 Library	23,140	1.1485	48,211	0	48,211	2,341	50,552
46 Parks & Recreation	112,769	5.5972	234,946	0	234,946	11,409	246,355
47 Health Department	146,150	7.2541	304,493	0	304,493	14,786	319,279
48 Convention & Entertainment	2,897	0.1438	6,036	0	6,036	293	6,329
49 Fleet Management	215,744	10.7083	449,488	0	449,488	21,826	471,314
50 Planning & Dev Other	2,875	0.1427	5,990	0	5,990	291	6,281
51 Planning & Dev Spec Rev	5,304	0.2633	11,051	0	11,051	537	11,588
52 General Debt	6,412	0.3183	13,359	0	13,359	649	14,008
53 Finance Other	10,404	0.5164	21,676	0	21,676	1,053	22,729
54 ARA Insurance	1,037	0.0515	2,161	0	2,161	105	2,266
55 ARA BARC	13,204	0.6554	27,510	0	27,510	1,336	28,846
56 ARA Parking	20,508	1.0179	42,727	0	42,727	2,075	44,802
57 ARA Other	11,658	0.5786	24,289	0	24,289	1,179	25,468
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.3451	14,486	0	14,486	703	15,189
60 Legal Wkr Comp	588	0.0292	1,225	0	1,225	59	1,284
61 Mayor Cable TV	2,076	0.1030	4,325	0	4,325	210	4,535
62 Mayor Other	12,633	0.6270	26,320	0	26,320	1,278	27,598

CITY OF HOUSTON, TEXAS
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Enterprise Optns Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 TIRZ	1,232	0.0611	2,567	0	2,567	125	2,692
64 HR Health Benefits	138,240	6.8615	288,013	0	288,013	13,985	301,998
65 HR Long Term Disability	62	0.0031	129	0	129	6	135
66 HPW Bldg Insp	37,625	1.8675	78,389	0	78,389	3,806	82,195
67 HPW Stormwater	16,053	0.7968	33,445	0	33,445	1,624	35,069
68 HPW DDSR	44,506	2.2090	92,725	0	92,725	4,503	97,228
69 HPW Water & Sewer	210,577	10.4519	438,723	0	438,723	21,304	460,027
70 HPW Houston Transtar	2,188	0.1086	4,559	0	4,559	221	4,780
71 HPW Other	64,216	3.1873	133,790	0	133,790	6,497	140,287
72 Houston Permit Center	7,230	0.3589	15,063	0	15,063	731	15,794
73 CIP S/R Planning	658	0.0327	1,371	0	1,371	67	1,438
74 CIP Sal Rec RE	3,383	0.1679	7,048	0	7,048	342	7,390
75 CIP S/R Engrg	16,043	0.7963	33,424	0	33,424	1,623	35,047
76 CIP S/R Constr	10,608	0.5265	22,101	0	22,101	1,073	23,174
77 CIP S/R Eng/Const	1,468	0.0729	3,058	0	3,058	149	3,207
78 CIP S/R Geo/Env	2,656	0.1318	5,534	0	5,534	269	5,803
79 CIP S/R Other	5,012	0.2488	10,442	0	10,442	507	10,949
80 CIP S/R GSD	9,714	0.4821	20,238	0	20,238	983	21,221
93 HR-W.C.	13,500	0.6701	28,126	0	28,126	1,366	29,492
94 HITS Other	30,296	1.5037	63,120	0	63,120	3,065	66,185
95 Legal Other	12	0.0006	25	0	25	1	26
Subtotal	2,014,733	100.0000	4,197,555	0	4,197,555	196,608	4,394,163
Direct Bills					0		0
Total					\$4,197,555		\$ 4,394,163
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	0	107,684	107,684
04 Finance Dir Office	0	17,808	19,465	4,154	41,427
05 Finance Financial Plg & Analys	0	0	0	1,575	1,575
06 Finance City Council	0	0	0	1,077	1,077
07 Finance Reporting & Ops	0	0	0	3,386	3,386
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	1,431	1,431
10 Finance Rev Perform Mgmt	0	0	0	760	760
11 Finance Strat Purchasing	0	0	0	2,183	2,183
12 ARA Director Office	0	38,440	42,015	6,886	87,341
13 ARA Financial Services	0	0	0	1,113	1,113
14 ARA Operations	0	0	0	8,611	8,611
15 ARA Payroll Services	0	0	0	1,565	1,565
16 HITS CIO	0	58,854	64,329	4,144	127,327
17 HITS EAS	0	0	0	1,379	1,379
18 HITS EIS	0	0	0	2,683	2,683
19 HITS Radio	0	0	0	5,247	5,247
20 Office Business Opportunity	0	4,040	4,410	5,914	14,364
21 Mayor	0	25,916	28,287	10,538	64,741
22 Human Resources	0	35,673	38,937	207,845	282,455
23 Legal	0	18,828	20,550	11,225	50,603
24 City Controller's Office	0	6,326	6,905	9,457	22,688
25 Health Administration	0	115,631	126,213	33,907	275,751
26 Planning & Dev Admin	0	15,703	17,139	4,741	37,583
27 HPW Admin Indirect	0	377,841	412,418	0	790,259
28 CIP Sal Rec HPW	0	0	0	2,113	2,113
29 HPD Police Records	0	0	0	3,377	3,377
30 General Services	0	26,602	29,037	74,180	129,819
31 HEC	0	26,526	28,953	0	55,479
33 Finance Public Fin	0	0	0	819	819
34 Finance Treasury	0	0	0	2,652	2,652
35 ARA Regulatory	0	0	0	3,954	3,954
36 City Secretary	0	838	915	2,333	4,086
37 City Council	0	13,034	14,227	38,924	66,185
38 Police	0	0	0	419,460	419,460
39 Dept of Neighborhoods	0	18,828	20,550	19,388	58,766
40 Fire	0	361,148	394,196	371,458	1,126,802
41 Municipal Court	0	33,386	36,441	0	69,827
42 Solid Waste	0	30,108	32,863	88,275	151,246
43 Houston Airport System (HAS)	0	133,010	0	215,937	348,947
44 Housing & Community Dev	0	20,123	21,965	71,231	113,319
45 Library	0	67,915	74,130	50,552	192,597
46 Parks & Recreation	0	74,547	81,368	246,355	402,270
47 Health Department	0	0	0	319,279	319,279
48 Convention & Entertainment	0	0	0	6,329	6,329
49 Fleet Management	0	33,081	36,108	471,314	540,503
50 Planning & Dev Other	0	0	0	6,281	6,281
51 Planning & Dev Spec Rev	0	0	0	11,588	11,588
52 General Debt	0	0	0	14,008	14,008
53 Finance Other	0	0	0	22,729	22,729
54 ARA Insurance	0	0	0	2,266	2,266
55 ARA BARC	0	0	0	28,846	28,846
56 ARA Parking	0	0	0	44,802	44,802
57 ARA Other	0	0	0	25,468	25,468
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	15,189	15,189

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
60 Legal Wkr Comp	0	0	0	1,284	1,284
61 Mayor Cable TV	0	0	0	4,535	4,535
62 Mayor Other	0	0	0	27,598	27,598
63 TIRZ	0	0	0	2,692	2,692
64 HR Health Benefits	0	0	0	301,998	301,998
65 HR Long Term Disability	0	0	0	135	135
66 HPW Bldg Insp	0	0	0	82,195	82,195
67 HPW Stormwater	0	0	0	35,069	35,069
68 HPW DDSR	0	0	0	97,228	97,228
69 HPW Water & Sewer	0	0	0	460,027	460,027
70 HPW Houston Transtar	0	0	0	4,780	4,780
71 HPW Other	0	0	0	140,287	140,287
72 Houston Permit Center	0	0	0	15,794	15,794
73 CIP S/R Planning	0	0	0	1,438	1,438
74 CIP Sal Rec RE	0	0	0	7,390	7,390
75 CIP S/R Engrg	0	0	0	35,047	35,047
76 CIP S/R Constr	0	0	0	23,174	23,174
77 CIP S/R Eng/Const	0	0	0	3,207	3,207
78 CIP S/R Geo/Env	0	0	0	5,803	5,803
79 CIP S/R Other	0	0	0	10,949	10,949
80 CIP S/R GSD	0	0	0	21,221	21,221
93 HR-W.C.	0	0	0	29,492	29,492
94 HITS Other	0	0	0	66,185	66,185
95 Legal Other	0	0	0	26	26
96 Other	0	0	0	0	0
<hr/>					
Total	\$ 0	\$ 1,554,206	\$ 1,551,421	\$ 4,394,166	\$ 7,499,793
	=====	=====	=====	=====	=====

HOUSTON INFORMATION TECHNOLOGY SERVICES – RADIO COMMUNICATION SERVICES FUNCTION AND ALLOCATION BASIS

The Radio Communication Services division of Houston Information Technology Services is responsible for the operation and maintenance of the radio system and all city-owned radios. The costs are allocated based on the number of radios per department. External agencies, identified as other in the plan, are also charged a flat rate per month for each radio they have on the city radio network system.

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A. Department Costs

Dept:19 HITS Radio

Department		Amount	General Admin	IT Radio Svcs
Personnel Costs				
Salaries	SI	1,875,462	0	1,875,462
Salary % Split			.00%	100.00%
Benefits	S	945,308	0	945,308
Subtotal - Personnel Costs		2,820,770	0	2,820,770
Services & Supplies Cost				
Supplies	S	203,432	0	203,432
Services	S	2,172,681	0	2,172,681
Subtotal - Services & Supplies		2,376,113	0	2,376,113
Department Cost Total		5,196,883	0	5,196,883
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		5,196,883	0	5,196,883
General Admin Distribution			0	0
Grand Total		\$ 5,196,883		\$ 5,196,883
		=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$ 71,615	\$ 271	\$ 71,886
3 Memberships	1,492	6	1,498
3 Consulting Services	1,135	4	1,139
3 Other Misc	1,680	7	1,687
Subtotal - Non-Dept-Gen Gov	75,922	288	76,210
5 Financial Plg & Analysis	2,732	144	2,876
Subtotal - Fin Plg & Analysis	2,732	144	2,876
7 Gen Acctng	1,713	94	1,807
7 Auditing Svcs	2,093	0	2,093
7 Fin Operations	431	24	455
Subtotal - Fin Reporting & Ops	4,237	118	4,355
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	383	20	403
9 Trust Funds Mgmt (TFM)	477	27	504
Subtotal - Fin Grants	860	47	907
10 Perf Mgmt Svcs	683	34	717
Subtotal - Fin Perform Mgmt	683	34	717
11 Purchasing	45,562	2,617	48,179
Subtotal - Fin SPD	45,562	2,617	48,179
14 Records	1,106	65	1,171
Subtotal - ARA Operations	1,106	65	1,171
15 Payroll Svcs	5,362	238	5,600
Subtotal - ARA Payroll Service	5,362	238	5,600
16 IT Dept Admin	266,019	0	266,019
16 IT Director	281,452	171,144	452,596
Subtotal - HITS CIO	547,471	171,144	718,615
17 IT ERP	3	0	3
Subtotal - HITS EAS	3	0	3
18 Enterprise Optns	5,004	243	5,247
Subtotal - HITS EIS	5,004	243	5,247
20 Certification	0	1,720	1,720
20 External Affairs & Outreach	0	1,060	1,060
Subtotal - OBO	0	2,780	2,780
21 City Mayor Admin	0	4,629	4,629
Subtotal - Mayor	0	4,629	4,629
22 Personnel Svcs	0	2,361	2,361
Subtotal - Human Resources	0	2,361	2,361
24 Controller Fin Svcs	0	8,833	8,833
Subtotal - City Controller's	0	8,833	8,833

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:19 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Total Incoming	688,942	193,540	882,482
C. Total Allocated		\$ 6,079,365	\$ 6,079,365
			100.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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IT Radio Svcs Allocations

Dept:19 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 HITS CIO	964	6.3085	\$ 371,307	\$ 0	\$ 371,307	\$ 0	\$ 371,307
21 Mayor	20	0.1309	7,703	0	7,703	270	7,973
31 HEC	28	0.1832	10,785	0	10,785	379	11,164
38 Police	9,441	61.7826	3,636,416	0	3,636,416	127,626	3,764,042
40 Fire	3,486	22.8126	1,342,712	0	1,342,712	47,125	1,389,837
42 Solid Waste	614	4.0181	236,496	0	236,496	8,300	244,796
46 Parks & Recreation	284	1.8585	109,389	0	109,389	3,839	113,228
49 Fleet Management	37	0.2421	14,251	0	14,251	500	14,751
68 HPW DDSR	168	1.0994	64,709	0	64,709	2,271	66,980
69 HPW Water & Sewer	217	1.4201	83,582	0	83,582	2,933	86,515
96 Other	22	0.1440	8,474	0	8,474	297	8,771
Subtotal	15,281	100.0000	5,885,824	0	5,885,824	193,540	6,079,364
Direct Bills					0		0
Total					\$5,885,824		\$ 6,079,364
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:19 HITS Radio

Department	IT Radio Svcs	Total
16 HITS CIO	371,307	371,307
21 Mayor	7,973	7,973
31 HEC	11,164	11,164
38 Police	3,764,042	3,764,042
40 Fire	1,389,837	1,389,837
42 Solid Waste	244,796	244,796
46 Parks & Recreation	113,228	113,228
49 Fleet Management	14,751	14,751
68 HPW DDSR	66,980	66,980
69 HPW Water & Sewer	86,515	86,515
96 Other	8,771	8,771
Total	<u>\$ 6,079,364</u> =====	<u>\$ 6,079,364</u> =====

OFFICE OF BUSINESS OPPORTUNITY FUNCTION AND ALLOCATION BASIS

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

- **Certification and Designation Division** – Administers the city's MWSDBE certification program and the Hire Houston First designation process. The costs of these functions are allocated based on the number of FTE positions.
- **Contract Compliance** – Enforces labor standards rules, as well as monitors MWSDBE utilization on contracts with goals. The Contract Compliance division also ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month in a timely manner. Costs are allocated based on the number of contracts monitored per department.
- **Department Services Unit** – This unit 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.
- **Reporting, Analytics & Technology** – This area is responsible for reporting citywide MWSDBE participation on contracts, Hire Houston First related contracts and other reports that serve to provide analytics that can be used to strengthen the city's administration of its business development program. The Reporting, Analytics & Technology function within OBO is allocated based on the number of contracts awarded with MWSDBE requirements.

**OFFICE OF BUSINESS OPPORTUNITY
FUNCTION AND ALLOCATION BASIS
Continued**

- **Pay or Play Program** – This area works under the Chief Financial Officer to develop and implement policies and procedures to ensure adherence to the Pay or Play (POP) Program mandates ensuring the optimum efficiency and integrity of the program, train all departments citywide and ensure audits are conducted.
- **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. They are included for information purposes only.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:20 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics
Personnel Costs						
Salaries	SI	2,628,722	734,898	645,756	483,912	108,545
Salary % Split			27.96%	24.57%	18.41%	4.13%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		2,628,722	734,898	645,756	483,912	108,545
Services & Supplies Cost						
Supplies	P	33,654	9,851	8,656	6,487	1,455
Services	P	448,525	131,292	115,366	86,452	19,392
HAS Costs	P	81,842	0	0	0	0
N-GF Svcs	P	3,976	0	0	0	0
Subtotal - Services & Supplies		567,997	141,143	124,022	92,939	20,847
Department Cost Total		3,196,719	876,041	769,778	576,851	129,392
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,196,719	876,041	769,778	576,851	129,392
General Admin Distribution			876,041-	298,712	223,847	50,210
Grand Total		<u>\$ 3,196,719</u>	<u> </u>	<u>\$ 1,068,490</u>	<u>\$ 800,698</u>	<u>\$ 179,602</u>

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:20 Office Business Opportunity

Description		Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
<hr/>						
Personnel Costs						
Salaries	SI	2,628,722	139,594	397,888	0	118,129
Salary % Split			5.31%	15.14%	.00%	4.49%
Benefits	S	0	0	0	0	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		2,628,722	139,594	397,888	0	118,129
Services & Supplies Cost						
Supplies	P	33,654	1,871	5,334	0	993
Services	P	448,525	24,939	71,084	0	0
HAS Costs	P	81,842	0	0	81,842	0
N-GF Svcs	P	3,976	0	0	0	3,976
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		567,997	26,810	76,418	81,842	4,969
Department Cost Total		3,196,719	166,404	474,306	81,842	123,098
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,196,719	166,404	474,306	81,842	123,098
General Admin Distribution			64,573	184,054	0	54,644
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 3,196,719	\$ 230,977	\$ 658,360	\$ 81,842	\$ 177,742
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3 Insurance Retirees	\$ 72,214	\$ 273	\$ 24,717	\$ 18,522	\$ 4,155	\$ 5,343	\$ 15,229
3 Memberships	1,505	6	515	386	87	111	317
3 Consulting Services	1,280	5	438	328	74	95	270
3 Other Misc	994	4	340	255	57	74	210
3 Walker Rent	302,353	1,144	103,486	77,550	17,395	22,371	63,764
3 Dept Specific	339,634	1,285	116,247	87,112	19,540	25,129	71,626
Subtotal - Non-Dept-Gen Gov	717,980	2,717	245,743	184,153	41,307	53,123	151,417
5 Financial Plg & Analysis	3,079	162	1,105	828	186	239	681
Subtotal - Fin Plg & Analysis	3,079	162	1,105	828	186	239	681
7 Gen Acctng	1,931	106	695	521	117	150	428
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	2,359	0	804	603	135	174	496
7 Fin Operations	265	15	95	71	16	21	59
Subtotal - Fin Reporting & Ops	4,555	121	1,594	1,195	268	345	982
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Cost Accounting	235	12	84	63	14	18	52
9 Trust Funds Mgmt (TFM)	293	16	105	79	18	23	65
Subtotal - Fin Grants	528	29	190	142	32	41	117
10 Perf Mgmt Svcs	420	21	150	113	25	32	93
Subtotal - Fin Perform Mgmt	420	21	150	113	25	32	93
11 Purchasing	3,254	187	1,173	879	197	254	723
Subtotal - Fin SPD	3,254	187	1,173	879	197	254	723
14 Mailroom	3,690	234	1,338	1,003	225	289	824
14 Records	1,179	69	426	319	72	92	262
14 3-1-1 Svcs	3,404	218	1,235	925	208	267	761
Subtotal - ARA Operations	8,273	521	2,999	2,247	504	648	1,848
15 Payroll Svcs	5,715	254	2,035	1,525	342	440	1,254
Subtotal - ARA Payroll Svcs	5,715	254	2,035	1,525	342	440	1,254
17 Enterprise Appl	4,344	282	1,577	1,182	265	341	972
17 IT ERP	3	0	1	1	0	0	1
Subtotal - HITS EAS	4,347	282	1,578	1,183	265	341	972
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	3,837	203	1,378	1,032	232	298	849
18 NW Voice	4,194	216	1,504	1,127	253	325	927
18 Enterprise Optns	5,640	274	2,017	1,511	339	436	1,242
Subtotal - HITS EIS	13,671	693	4,898	3,670	823	1,059	3,018
20 Certification	0	1,833	625	468	105	135	385
20 Contract Compliance	0	0	0	0	0	0	0
20 Reporting & Analytics	0	64	22	16	4	5	13
20 External Affairs & Outreach	0	1,129	385	288	65	83	237
Subtotal - OBO	0	3,026	1,032	773	173	223	636
21 City Mayor Admin	0	4,933	1,682	1,260	283	364	1,036
Subtotal - Mayor	0	4,933	1,682	1,260	283	364	1,036

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)				Dept:20 Office Business Opportunity			
Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
22 Selection	0	1,251	427	320	72	92	263
22 Personnel Svcs	0	2,517	858	643	144	186	529
Subtotal - Human Resources	0	3,768	1,285	963	216	278	792
23 Legal Svcs	0	24,882	8,484	6,358	1,426	1,834	5,228
23 Inspector General	0	3,731	1,272	953	214	275	784
Subtotal - Legal	0	28,613	9,756	7,311	1,640	2,109	6,012
24 Controller Fin Svcs	0	9,955	3,394	2,544	571	734	2,092
Subtotal - City Controller's	0	9,955	3,394	2,544	571	734	2,092
30 Real Estate	0	10,997	3,750	2,810	630	811	2,310
Subtotal - General Services	0	10,997	3,750	2,810	630	811	2,310
Total Incoming	761,822	66,278	282,365	211,597	47,463	61,039	173,982
C. Total Allocated		\$ 4,024,819	\$ 1,350,855	\$ 1,012,295	\$ 227,065	\$ 292,016	\$ 832,342
			33.56%	25.15%	5.64%	7.26%	20.68%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3 Insurance Retirees	\$ 72,214	\$ 273	\$ 0	\$ 4,521
3 Memberships	1,505	6	0	94
3 Consulting Services	1,280	5	0	80
3 Other Misc	994	4	0	62
3 Walker Rent	302,353	1,144	0	18,931
3 Dept Specific	339,634	1,285	0	21,265
Subtotal - Non-Dept-Gen Gov	717,980	2,717	0	44,954
5 Financial Plg & Analysis	3,079	162	0	202
Subtotal - Fin Plg & Analysis	3,079	162	0	202
7 Gen Acctng	1,931	106	0	127
7 Fixed Assets	0	0	0	0
7 Auditing Svcs	2,359	0	0	147
7 Fin Operations	265	15	0	17
Subtotal - Fin Reporting & Ops	4,555	121	0	292
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	235	12	0	15
9 Trust Funds Mgmt (TFM)	293	16	0	19
Subtotal - Fin Grants	528	29	0	35
10 Perf Mgmt Svcs	420	21	0	28
Subtotal - Fin Perform Mgmt	420	21	0	28
11 Purchasing	3,254	187	0	215
Subtotal - Fin SPD	3,254	187	0	215
14 Mailroom	3,690	234	0	245
14 Records	1,179	69	0	78
14 3-1-1 Svcs	3,404	218	0	226
Subtotal - ARA Operations	8,273	521	0	549
15 Payroll Svcs	5,715	254	0	372
Subtotal - ARA Payroll Svcs	5,715	254	0	372
17 Enterprise Appl	4,344	282	0	289
17 IT ERP	3	0	0	0
Subtotal - HITS EAS	4,347	282	0	289
18 Client Svcs	0	0	0	0
18 NW Data	3,837	203	0	252
18 NW Voice	4,194	216	0	275
18 Enterprise Optns	5,640	274	0	369
Subtotal - HITS EIS	13,671	693	0	896
20 Certification	0	1,833	0	114
20 Contract Compliance	0	0	0	0
20 Reporting & Analytics	0	64	0	4
20 External Affairs & Outreach	0	1,129	0	70
Subtotal - OBO	0	3,026	0	189
21 City Mayor Admin	0	4,933	0	308
Subtotal - Mayor	0	4,933	0	308

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
22 Selection	0	1,251	0	78
22 Personnel Svcs	0	2,517	0	157
Subtotal - Human Resources	0	3,768	0	235
23 Legal Svcs	0	24,882	0	1,552
23 Inspector General	0	3,731	0	233
Subtotal - Legal	0	28,613	0	1,785
24 Controller Fin Svcs	0	9,955	0	621
Subtotal - City Controller's	0	9,955	0	621
30 Real Estate	0	10,997	0	686
Subtotal - General Services	0	10,997	0	686
 Total Incoming	 761,822	 66,278	 0	 51,653
C. Total Allocated		\$ 4,024,819	\$ 81,842	\$ 229,395
			2.03%	5.70%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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Certification Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0273	\$ 362	\$ 0	\$ 362	\$ 0	\$ 362
05 Finance Financial Plg & Analys	16.69	0.0786	1,044	0	1,044	0	1,044
06 Finance City Council	5.12	0.0241	320	0	320	0	320
07 Finance Reporting & Ops	15.99	0.0753	1,000	0	1,000	0	1,000
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	562	0	562	0	562
10 Finance Rev Perform Mgmt	3.50	0.0165	219	0	219	0	219
11 Finance Strat Purchasing	36.81	0.1733	2,302	0	2,302	0	2,302
12 ARA Director Office	5.88	0.0277	368	0	368	0	368
13 ARA Financial Services	5.59	0.0263	350	0	350	0	350
14 ARA Operations	95.27	0.4486	5,958	0	5,958	0	5,958
15 ARA Payroll Services	39.46	0.1858	2,468	0	2,468	0	2,468
16 HITS CIO	11.93	0.0562	746	0	746	0	746
17 HITS EAS	14.95	0.0704	935	0	935	0	935
18 HITS EIS	49.96	0.2352	3,125	0	3,125	0	3,125
19 HITS Radio	27.50	0.1295	1,720	0	1,720	0	1,720
20 Office Business Opportunity	29.31	0.1380	1,833	0	1,833	0	1,833
21 Mayor	37.86	0.1783	2,368	0	2,368	41	2,409
22 Human Resources	169.48	0.7980	10,600	0	10,600	184	10,784
23 Legal	108.47	0.5107	6,784	0	6,784	117	6,901
24 City Controller's Office	60.31	0.2840	3,772	0	3,772	65	3,837
25 Health Administration	48.78	0.2297	3,051	0	3,051	53	3,104
26 Planning & Dev Admin	7.88	0.0371	493	0	493	9	502
28 CIP Sal Rec HPW	3.00	0.0141	188	0	188	3	191
29 HPD Police Records	85.74	0.4037	5,362	0	5,362	93	5,455
30 General Services	229.16	1.0790	14,332	0	14,332	248	14,580
31 HEC	221.66	1.0437	13,863	0	13,863	240	14,103
33 Finance Public Fin	5.77	0.0272	361	0	361	6	367
34 Finance Treasury	2.94	0.0138	184	0	184	3	187
35 ARA Regulatory	7.00	0.0330	438	0	438	8	446
36 City Secretary	9.51	0.0448	595	0	595	10	605
37 City Council	73.19	0.3446	4,577	0	4,577	79	4,656
38 Police	6,259.26	29.4725	391,470	0	391,470	6,779	398,249
39 Dept of Neighborhoods	138.94	0.6542	8,690	0	8,690	150	8,840
40 Fire	4,174.23	19.6549	261,067	0	261,067	4,521	265,588
41 Municipal Court	284.37	1.3390	17,785	0	17,785	308	18,093
42 Solid Waste	427.44	2.0127	26,733	0	26,733	463	27,196
43 Houston Airport System (HAS)	1,115.29	5.2515	69,753	0	69,753	1,208	70,961
44 Housing & Community Dev	145.37	0.6845	9,092	0	9,092	157	9,249
45 Library	477.44	2.2481	29,860	0	29,860	517	30,377
46 Parks & Recreation	783.00	3.6869	48,971	0	48,971	848	49,819
47 Health Department	1,202.25	5.6609	75,192	0	75,192	1,302	76,494
49 Fleet Management	366.30	1.7248	22,909	0	22,909	397	23,306
50 Planning & Dev Other	30.73	0.1447	1,922	0	1,922	33	1,955
51 Planning & Dev Spec Rev	40.82	0.1922	2,553	0	2,553	44	2,597
53 Finance Other	50.81	0.2392	3,178	0	3,178	55	3,233
54 ARA Insurance	5.00	0.0235	313	0	313	5	318
55 ARA BARC	100.56	0.4735	6,289	0	6,289	109	6,398
56 ARA Parking	64.72	0.3047	4,048	0	4,048	70	4,118
57 ARA Other	34.83	0.1640	2,178	0	2,178	38	2,216
58 IT Public Services	0.77	0.0036	48	0	48	1	49
59 Legal Insurance	49.09	0.2311	3,070	0	3,070	53	3,123
60 Legal Wkr Comp	2.00	0.0094	125	0	125	2	127
61 Mayor Cable TV	17.90	0.0843	1,120	0	1,120	19	1,139
62 Mayor Other	44.67	0.2103	2,794	0	2,794	48	2,842
63 TIRZ	9.64	0.0454	603	0	603	10	613

CITY OF HOUSTON, TEXAS
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Certification Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	2,775	0	2,775	48	2,823
66 HPW Bldg Insp	530.83	2.4995	33,199	0	33,199	575	33,774
67 HPW Stormwater	330.61	1.5567	20,677	0	20,677	358	21,035
68 HPW DDSR	468.63	2.2066	29,309	0	29,309	508	29,817
69 HPW Water & Sewer	2,086.16	9.8229	130,474	0	130,474	2,259	132,733
70 HPW Houston Transtar	7.12	0.0335	445	0	445	8	453
71 HPW Other	12.74	0.0600	797	0	797	14	811
72 Houston Permit Center	44.22	0.2082	2,766	0	2,766	48	2,814
73 CIP S/R Planning	8.30	0.0391	519	0	519	9	528
74 CIP Sal Rec RE	32.02	0.1508	2,003	0	2,003	35	2,038
75 CIP S/R Engrg	84.87	0.3996	5,308	0	5,308	92	5,400
76 CIP S/R Constr	102.64	0.4833	6,419	0	6,419	111	6,530
77 CIP S/R Eng/Const	24.55	0.1156	1,535	0	1,535	27	1,562
78 CIP S/R Geo/Env	11.92	0.0561	746	0	746	13	759
79 CIP S/R Other	29.80	0.1403	1,864	0	1,864	32	1,896
80 CIP S/R GSD	33.69	0.1586	2,107	0	2,107	36	2,143
93 HR-W.C.	31.96	0.1505	1,999	0	1,999	35	2,034
94 HITS Other	84.30	0.3969	5,272	0	5,272	91	5,363
Subtotal	21,237.64	100.0000	1,328,257	0	1,328,257	22,598	1,350,855
Direct Bills					0		0
Total					\$1,328,257		\$ 1,350,855

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Contract Compliance Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	27	2.0074	\$ 19,981	\$ 0	\$ 19,981	\$ 0	\$ 19,981
11 Finance Strat Purchasing	98	7.2862	72,524	0	72,524	0	72,524
12 ARA Director Office	18	1.3383	13,321	0	13,321	0	13,321
16 HTS CIO	29	2.1561	21,461	0	21,461	0	21,461
21 Mayor	9	0.6691	6,660	0	6,660	130	6,790
22 Human Resources	34	2.5279	25,162	0	25,162	491	25,653
23 Legal	4	0.2974	2,960	0	2,960	58	3,018
24 City Controller's Office	14	1.0409	10,361	0	10,361	202	10,563
26 Planning & Dev Admin	4	0.2974	2,960	0	2,960	58	3,018
27 HPW Admin Indirect	849	63.1227	628,298	0	628,298	12,258	640,556
28 CIP Sal Rec HPW	0	0.0000	0	168,564-	168,564-	0	168,564-
30 General Services	144	10.7063	106,566	0	106,566	2,079	108,645
38 Police	45	3.3457	33,302	0	33,302	650	33,952
39 Dept of Neighborhoods	12	0.8922	8,881	0	8,881	173	9,054
40 Fire	4	0.2974	2,960	0	2,960	58	3,018
41 Municipal Court	6	0.4461	4,440	0	4,440	87	4,527
42 Solid Waste	15	1.1152	11,101	0	11,101	217	11,318
45 Library	1	0.0743	740	0	740	14	754
46 Parks & Recreation	11	0.8178	8,140	0	8,140	159	8,299
47 Health Department	6	0.4461	4,440	0	4,440	87	4,527
49 Fleet Management	15	1.1152	11,101	0	11,101	217	11,318
Subtotal	1,345	100.0000	995,359	168,564-	826,795	16,936	843,731
Direct Bills					168,564		168,564
Total					\$995,359		\$ 1,012,295

Basis Units: Number of contracts monitored
Source: OBO Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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Reporting & Analytics Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	36	0.5190	\$ 1,159	\$ 0	\$ 1,159	\$ 0	\$ 1,159
11 Finance Strat Purchasing	40	0.5766	1,287	0	1,287	0	1,287
12 ARA Director Office	74	1.0667	2,382	0	2,382	0	2,382
16 HTS CIO	51	0.7352	1,641	0	1,641	0	1,641
20 Office Business Opportunity	2	0.0288	64	0	64	0	64
21 Mayor	55	0.7928	1,770	0	1,770	31	1,801
22 Human Resources	109	1.5713	3,508	0	3,508	62	3,570
23 Legal	43	0.6199	1,384	0	1,384	24	1,408
24 City Controller's Office	23	0.3316	740	0	740	13	753
27 HPW Admin Indirect	3,020	43.5347	97,198	0	97,198	1,704	98,902
30 General Services	222	3.2002	7,145	0	7,145	125	7,270
31 HEC	6	0.0865	193	0	193	3	196
37 City Council	4	0.0577	129	0	129	2	131
38 Police	302	4.3535	9,720	0	9,720	170	9,890
39 Dept of Neighborhoods	14	0.2018	451	0	451	8	459
40 Fire	241	3.4741	7,757	0	7,757	136	7,893
41 Municipal Court	62	0.8938	1,995	0	1,995	35	2,030
42 Solid Waste	176	2.5371	5,665	0	5,665	99	5,764
43 Houston Airport System (HAS)	795	11.4603	25,587	0	25,587	449	26,036
44 Housing & Community Dev	208	2.9984	6,694	0	6,694	117	6,811
45 Library	258	3.7192	8,304	0	8,304	146	8,450
46 Parks & Recreation	284	4.0940	9,140	0	9,140	160	9,300
47 Health Department	259	3.7336	8,336	0	8,336	146	8,482
49 Fleet Management	629	9.0673	20,244	0	20,244	355	20,599
50 Planning & Dev Other	11	0.1586	354	0	354	6	360
96 Other	13	0.1874	418	0	418	7	425
Subtotal	6,937	100.0000	223,265	0	223,265	3,800	227,065
Direct Bills					0		0
Total					\$223,265		\$ 227,065
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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Dept Services Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	28	12.2271	\$ 35,108	\$ 0	\$ 35,108	\$ 0	\$ 35,108
11 Finance Strat Purchasing	10	4.3668	12,538	0	12,538	0	12,538
12 ARA Director Office	4	1.7467	5,015	0	5,015	0	5,015
16 HTS CIO	11	4.8035	13,792	0	13,792	0	13,792
21 Mayor	3	1.3100	3,762	0	3,762	83	3,845
22 Human Resources	6	2.6201	7,523	0	7,523	167	7,690
23 Legal	2	0.8734	2,508	0	2,508	56	2,564
27 HPW Admin Indirect	65	28.3843	81,500	0	81,500	1,804	83,304
30 General Services	9	3.9301	11,285	0	11,285	250	11,535
31 HEC	2	0.8734	2,508	0	2,508	56	2,564
38 Police	36	15.7205	45,138	0	45,138	999	46,137
40 Fire	13	5.6769	16,300	0	16,300	361	16,661
42 Solid Waste	4	1.7467	5,015	0	5,015	111	5,126
43 Houston Airport System (HAS)	1	0.4367	1,254	0	1,254	28	1,282
44 Housing & Community Dev	2	0.8734	2,508	0	2,508	56	2,564
46 Parks & Recreation	1	0.4367	1,254	0	1,254	28	1,282
47 Health Department	19	8.2969	23,823	0	23,823	527	24,350
49 Fleet Management	13	5.6769	16,300	0	16,300	361	16,661
Subtotal	229	100.0000	287,131	0	287,131	4,885	292,016
Direct Bills					0		0
Total					\$287,131		\$ 292,016
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of tasks completed by procurement specialists
Source: OBO Report

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External Affairs & Outreach Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0273	\$ 223	\$ 0	\$ 223	\$ 0	\$ 223
05 Finance Financial Plg & Analys	16.69	0.0786	643	0	643	0	643
06 Finance City Council	5.12	0.0241	197	0	197	0	197
07 Finance Reporting & Ops	15.99	0.0753	616	0	616	0	616
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	346	0	346	0	346
10 Finance Rev Perform Mgmt	3.50	0.0165	135	0	135	0	135
11 Finance Strat Purchasing	36.81	0.1733	1,419	0	1,419	0	1,419
12 ARA Director Office	5.88	0.0277	227	0	227	0	227
13 ARA Financial Services	5.59	0.0263	215	0	215	0	215
14 ARA Operations	95.27	0.4486	3,671	0	3,671	0	3,671
15 ARA Payroll Services	39.46	0.1858	1,521	0	1,521	0	1,521
16 HITS CIO	11.93	0.0562	460	0	460	0	460
17 HITS EAS	14.95	0.0704	576	0	576	0	576
18 HITS EIS	49.96	0.2352	1,925	0	1,925	0	1,925
19 HITS Radio	27.50	0.1295	1,060	0	1,060	0	1,060
20 Office Business Opportunity	29.31	0.1380	1,129	0	1,129	0	1,129
21 Mayor	37.86	0.1783	1,459	0	1,459	25	1,484
22 Human Resources	169.48	0.7980	6,531	0	6,531	113	6,644
23 Legal	108.47	0.5107	4,180	0	4,180	72	4,252
24 City Controller's Office	60.31	0.2840	2,324	0	2,324	40	2,364
25 Health Administration	48.78	0.2297	1,880	0	1,880	33	1,913
26 Planning & Dev Admin	7.88	0.0371	304	0	304	5	309
28 CIP Sal Rec HPW	3.00	0.0141	116	0	116	2	118
29 HPD Police Records	85.74	0.4037	3,304	0	3,304	57	3,361
30 General Services	229.16	1.0790	8,831	0	8,831	153	8,984
31 HEC	221.66	1.0437	8,542	0	8,542	148	8,690
33 Finance Public Fin	5.77	0.0272	222	0	222	4	226
34 Finance Treasury	2.94	0.0138	113	0	113	2	115
35 ARA Regulatory	7.00	0.0330	270	0	270	5	275
36 City Secretary	9.51	0.0448	366	0	366	6	372
37 City Council	73.19	0.3446	2,820	0	2,820	49	2,869
38 Police	6,259.26	29.4725	241,208	0	241,208	4,178	245,386
39 Dept of Neighborhoods	138.94	0.6542	5,354	0	5,354	93	5,447
40 Fire	4,174.23	19.6549	160,859	0	160,859	2,786	163,645
41 Municipal Court	284.37	1.3390	10,959	0	10,959	190	11,149
42 Solid Waste	427.44	2.0127	16,472	0	16,472	285	16,757
43 Houston Airport System (HAS)	1,115.29	5.2515	42,979	0	42,979	744	43,723
44 Housing & Community Dev	145.37	0.6845	5,602	0	5,602	97	5,699
45 Library	477.44	2.2481	18,399	0	18,399	319	18,718
46 Parks & Recreation	783.00	3.6869	30,174	0	30,174	523	30,697
47 Health Department	1,202.25	5.6609	46,330	0	46,330	802	47,132
49 Fleet Management	366.30	1.7248	14,116	0	14,116	244	14,360
50 Planning & Dev Other	30.73	0.1447	1,184	0	1,184	21	1,205
51 Planning & Dev Spec Rev	40.82	0.1922	1,573	0	1,573	27	1,600
53 Finance Other	50.81	0.2392	1,958	0	1,958	34	1,992
54 ARA Insurance	5.00	0.0235	193	0	193	3	196
55 ARA BARC	100.56	0.4735	3,875	0	3,875	67	3,942
56 ARA Parking	64.72	0.3047	2,494	0	2,494	43	2,537
57 ARA Other	34.83	0.1640	1,342	0	1,342	23	1,365
58 IT Public Services	0.77	0.0036	30	0	30	1	31
59 Legal Insurance	49.09	0.2311	1,892	0	1,892	33	1,925
60 Legal Wkr Comp	2.00	0.0094	77	0	77	1	78
61 Mayor Cable TV	17.90	0.0843	690	0	690	12	702
62 Mayor Other	44.67	0.2103	1,721	0	1,721	30	1,751
63 TIRZ	9.64	0.0454	371	0	371	6	377

CITY OF HOUSTON, TEXAS
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External Affairs & Outreach Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	1,710	0	1,710	30	1,740
66 HPW Bldg Insp	530.83	2.4995	20,456	0	20,456	354	20,810
67 HPW Stormwater	330.61	1.5567	12,740	0	12,740	221	12,961
68 HPW DDSR	468.63	2.2066	18,059	0	18,059	313	18,372
69 HPW Water & Sewer	2,086.16	9.8229	80,393	0	80,393	1,392	81,785
70 HPW Houston Transtar	7.12	0.0335	274	0	274	5	279
71 HPW Other	12.74	0.0600	491	0	491	9	500
72 Houston Permit Center	44.22	0.2082	1,704	0	1,704	30	1,734
73 CIP S/R Planning	8.30	0.0391	320	0	320	6	326
74 CIP Sal Rec RE	32.02	0.1508	1,234	0	1,234	21	1,255
75 CIP S/R Engrg	84.87	0.3996	3,271	0	3,271	57	3,328
76 CIP S/R Constr	102.64	0.4833	3,955	0	3,955	69	4,024
77 CIP S/R Eng/Const	24.55	0.1156	946	0	946	16	962
78 CIP S/R Geo/Env	11.92	0.0561	459	0	459	8	467
79 CIP S/R Other	29.80	0.1403	1,148	0	1,148	20	1,168
80 CIP S/R GSD	33.69	0.1586	1,298	0	1,298	22	1,320
93 HR-W.C.	31.96	0.1505	1,232	0	1,232	21	1,253
94 HITS Other	84.30	0.3969	3,249	0	3,249	56	3,305
Subtotal	21,237.64	100.0000	818,416	0	818,416	13,926	832,342
Direct Bills					0		0
Total					\$818,416		\$ 832,342

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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HAS Services Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	100	100.0000	\$ 81,842	\$ 0	\$ 81,842	\$ 0	\$ 81,842
Subtotal	100	100.0000	81,842	0	81,842	0	81,842
Direct Bills					0		0
Total					\$81,842		\$ 81,842
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to HAS
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:20 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
0 Direct Billed	\$0	\$ 168,564	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	362	19,981	1,159	35,108	223	0	0
05 Finance Financial Plg & Analys	1,044	0	0	0	643	0	0
06 Finance City Council	320	0	0	0	197	0	0
07 Finance Reporting & Ops	1,000	0	0	0	616	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	562	0	0	0	346	0	0
10 Finance Rev Perform Mgmt	219	0	0	0	135	0	0
11 Finance Strat Purchasing	2,302	72,524	1,287	12,538	1,419	0	0
12 ARA Director Office	368	13,321	2,382	5,015	227	0	0
13 ARA Financial Services	350	0	0	0	215	0	0
14 ARA Operations	5,958	0	0	0	3,671	0	0
15 ARA Payroll Services	2,468	0	0	0	1,521	0	0
16 HITS CIO	746	21,461	1,641	13,792	460	0	0
17 HITS EAS	935	0	0	0	576	0	0
18 HITS EIS	3,125	0	0	0	1,925	0	0
19 HITS Radio	1,720	0	0	0	1,060	0	0
20 Office Business Opportunity	1,833	0	64	0	1,129	0	0
21 Mayor	2,409	6,790	1,801	3,845	1,484	0	0
22 Human Resources	10,784	25,653	3,570	7,690	6,644	0	0
23 Legal	6,901	3,018	1,408	2,564	4,252	0	0
24 City Controller's Office	3,837	10,563	753	0	2,364	0	0
25 Health Administration	3,104	0	0	0	1,913	0	0
26 Planning & Dev Admin	502	3,018	0	0	309	0	0
27 HPW Admin Indirect	0	640,556	98,902	83,304	0	0	0
28 CIP Sal Rec HPW	191	168,564-	0	0	118	0	0
29 HPD Police Records	5,455	0	0	0	3,361	0	0
30 General Services	14,580	108,645	7,270	11,535	8,984	0	0
31 HEC	14,103	0	196	2,564	8,690	0	0
33 Finance Public Fin	367	0	0	0	226	0	0
34 Finance Treasury	187	0	0	0	115	0	0
35 ARA Regulatory	446	0	0	0	275	0	0
36 City Secretary	605	0	0	0	372	0	0
37 City Council	4,656	0	131	0	2,869	0	0
38 Police	398,249	33,952	9,890	46,137	245,386	0	0
39 Dept of Neighborhoods	8,840	9,054	459	0	5,447	0	0
40 Fire	265,588	3,018	7,893	16,661	163,645	0	0
41 Municipal Court	18,093	4,527	2,030	0	11,149	0	0
42 Solid Waste	27,196	11,318	5,764	5,126	16,757	0	0
43 Houston Airport System (HAS)	70,961	0	26,036	1,282	43,723	81,842	0
44 Housing & Community Dev	9,249	0	6,811	2,564	5,699	0	0
45 Library	30,377	754	8,450	0	18,718	0	0
46 Parks & Recreation	49,819	8,299	9,300	1,282	30,697	0	0
47 Health Department	76,494	4,527	8,482	24,350	47,132	0	0
49 Fleet Management	23,306	11,318	20,599	16,661	14,360	0	0
50 Planning & Dev Other	1,955	0	360	0	1,205	0	0
51 Planning & Dev Spec Rev	2,597	0	0	0	1,600	0	0
53 Finance Other	3,233	0	0	0	1,992	0	0
54 ARA Insurance	318	0	0	0	196	0	0
55 ARA BARC	6,398	0	0	0	3,942	0	0
56 ARA Parking	4,118	0	0	0	2,537	0	0
57 ARA Other	2,216	0	0	0	1,365	0	0
58 IT Public Services	49	0	0	0	31	0	0
59 Legal Insurance	3,123	0	0	0	1,925	0	0
60 Legal Wkr Comp	127	0	0	0	78	0	0
61 Mayor Cable TV	1,139	0	0	0	702	0	0
62 Mayor Other	2,842	0	0	0	1,751	0	0

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:20 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
63 TIRZ	613	0	0	0	377	0	0
64 HR Health Benefits	2,823	0	0	0	1,740	0	0
66 HPW Bldg Insp	33,774	0	0	0	20,810	0	0
67 HPW Stormwater	21,035	0	0	0	12,961	0	0
68 HPW DDSR	29,817	0	0	0	18,372	0	0
69 HPW Water & Sewer	132,733	0	0	0	81,785	0	0
70 HPW Houston Transtar	453	0	0	0	279	0	0
71 HPW Other	811	0	0	0	500	0	0
72 Houston Permit Center	2,814	0	0	0	1,734	0	0
73 CIP S/R Planning	528	0	0	0	326	0	0
74 CIP Sal Rec RE	2,038	0	0	0	1,255	0	0
75 CIP S/R Engrg	5,400	0	0	0	3,328	0	0
76 CIP S/R Constr	6,530	0	0	0	4,024	0	0
77 CIP S/R Eng/Const	1,562	0	0	0	962	0	0
78 CIP S/R Geo/Env	759	0	0	0	467	0	0
79 CIP S/R Other	1,896	0	0	0	1,168	0	0
80 CIP S/R GSD	2,143	0	0	0	1,320	0	0
93 HR-W.C.	2,034	0	0	0	1,253	0	0
94 HITS Other	5,363	0	0	0	3,305	0	0
96 Other	0	0	425	0	0	0	0
Total	\$ 1,350,852	\$ 1,012,297	\$ 227,063	\$ 292,018	\$ 832,342	\$ 81,842	\$ 0
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 168,564
04 Finance Dir Office	56,833
05 Finance Financial Plg & Analys	1,687
06 Finance City Council	517
07 Finance Reporting & Ops	1,616
08 Finance Internal Controls	0
09 Finance Grants	908
10 Finance Rev Perform Mgmt	354
11 Finance Strat Purchasing	90,070
12 ARA Director Office	21,313
13 ARA Financial Services	565
14 ARA Operations	9,629
15 ARA Payroll Services	3,989
16 HITS CIO	38,100
17 HITS EAS	1,511
18 HITS EIS	5,050
19 HITS Radio	2,780
20 Office Business Opportunity	3,026
21 Mayor	16,329
22 Human Resources	54,341
23 Legal	18,143
24 City Controller's Office	17,517
25 Health Administration	5,017
26 Planning & Dev Admin	3,829
27 HPW Admin Indirect	822,762
28 CIP Sal Rec HPW	168,255-
29 HPD Police Records	8,816
30 General Services	151,014
31 HEC	25,553
33 Finance Public Fin	593
34 Finance Treasury	302
35 ARA Regulatory	721
36 City Secretary	977
37 City Council	7,656
38 Police	733,614
39 Dept of Neighborhoods	23,800
40 Fire	456,805
41 Municipal Court	35,799
42 Solid Waste	66,161
43 Houston Airport System (HAS)	223,844
44 Housing & Community Dev	24,323
45 Library	58,299
46 Parks & Recreation	99,397
47 Health Department	160,985
49 Fleet Management	86,244
50 Planning & Dev Other	3,520
51 Planning & Dev Spec Rev	4,197
53 Finance Other	5,225
54 ARA Insurance	514
55 ARA BARC	10,340
56 ARA Parking	6,655
57 ARA Other	3,581
58 IT Public Services	80
59 Legal Insurance	5,048
60 Legal Wkr Comp	205
61 Mayor Cable TV	1,841
62 Mayor Other	4,593

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
63 TIRZ	990
64 HR Health Benefits	4,563
66 HPW Bldg Insp	54,584
67 HPW Stormwater	33,996
68 HPW DDSR	48,189
69 HPW Water & Sewer	214,518
70 HPW Houston Transtar	732
71 HPW Other	1,311
72 Houston Permit Center	4,548
73 CIP S/R Planning	854
74 CIP Sal Rec RE	3,293
75 CIP S/R Engrg	8,728
76 CIP S/R Constr	10,554
77 CIP S/R Eng/Const	2,524
78 CIP S/R Geo/Env	1,226
79 CIP S/R Other	3,064
80 CIP S/R GSD	3,463
93 HR-W.C.	3,287
94 HITS Other	8,668
96 Other	425
Total	\$ 3,796,414 =====

MAYOR'S OFFICE - EXECUTIVE FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:21 Mayor

Department		Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
<hr/>							
Personnel Costs							
Salaries	SI	2,696,333	0	1,984,015	226,809	318,961	166,548
Salary % Split			.00%	73.58%	8.41%	11.83%	6.18%
Benefits	P	1,260,094	0	909,894	126,872	140,942	82,386
		<hr/>					
Subtotal - Personnel Costs		3,956,427	0	2,893,909	353,681	459,903	248,934
<hr/>							
Services & Supplies Cost							
Supplies	P	27,523	0	22,578	551	1,419	2,975
Services	P	398,788	0	318,008	18,694	40,312	21,777
Credit Direct Expense	P	273,686-	0	0	0	0	273,686-
		<hr/>					
Subtotal - Services & Supplies		152,625	0	340,586	19,245	41,731	248,934-
Department Cost Total		4,109,052	0	3,234,495	372,926	501,634	0
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		4,109,052	0	3,234,495	372,926	501,634	0
General Admin Distribution			0	0	0	0	0
		<hr/>					
Grand Total		\$ 4,109,052		\$ 3,234,495	\$ 372,926	\$ 501,634	0
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
1 City Hall	\$ 97,785	\$ 0	\$ 71,952	\$ 8,225	\$ 11,567	\$ 6,040
1 City Hall Annex	16,289	0	11,986	1,370	1,927	1,006
Subtotal - Building Depn	114,074	0	83,938	9,596	13,494	7,046
3 Insurance Retirees	98,595	373	72,823	8,325	11,707	6,113
3 Memberships	2,055	8	1,518	174	244	127
3 Consulting Services	2,280	9	1,684	193	271	141
3 Other Misc	1,417	6	1,047	120	168	88
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	104,347	395	77,071	8,811	12,390	6,470
5 Financial Plg & Analysis	5,486	289	4,250	486	683	357
Subtotal - Fin Plg & Analysis	5,486	289	4,250	486	683	357
7 Gen Acctng	3,441	189	2,671	305	429	224
7 Fixed Assets	3,867	207	2,998	343	482	252
7 Auditing Svcs	4,204	0	3,093	354	497	260
7 Fin Operations	364	20	283	32	45	24
Subtotal - Fin Reporting & Ops	11,876	416	9,045	1,034	1,454	759
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	323	17	250	29	40	21
9 Trust Funds Mgmt (TFM)	402	22	312	36	50	26
Subtotal - Fin Grants	725	39	562	64	90	47
10 Perf Mgmt Svcs	576	29	445	51	72	37
Subtotal - Fin Perform Mgmt	576	29	445	51	72	37
11 Purchasing	4,649	267	3,617	414	582	304
Subtotal - Fin SPD	4,649	267	3,617	414	582	304
13 Budgeting & Accounting Support	29,617	1,154	22,642	2,588	3,640	1,901
13 Accounts Payable	40,144	1,555	30,683	3,508	4,933	2,576
Subtotal - ARA Financial Svcs	69,761	2,709	53,325	6,096	8,573	4,476
14 Mailroom	7,478	473	5,851	669	941	491
14 Property	0	0	0	0	0	0
14 Records	1,522	89	1,186	136	191	100
14 3-1-1 Svcs	33,965	2,174	26,592	3,040	4,275	2,232
Subtotal - ARA Operations	42,965	2,737	33,629	3,844	5,406	2,823
15 Payroll Svcs	7,382	328	5,673	649	912	476
Subtotal - ARA Payroll Svcs	7,382	328	5,673	649	912	476
17 Enterprise Appl	15,252	989	11,950	1,366	1,921	1,003
17 IT ERP	4	0	3	0	0	0
Subtotal - HITS EAS	15,256	989	11,953	1,366	1,922	1,003
18 Client Svcs	0	0	0	0	0	0
18 NW Data	24,613	1,303	19,070	2,180	3,066	1,601
18 NW Voice	26,902	1,385	20,814	2,379	3,346	1,747
18 Enterprise Optns	10,050	488	7,754	886	1,247	651
Subtotal - HITS EIS	61,565	3,176	47,638	5,446	7,659	3,999

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
19 IT Radio Svcs	7,703	270	5,867	671	943	493
Subtotal - HITS Radio	7,703	270	5,867	671	943	493
20 Certification	2,368	41	1,773	203	285	149
20 Contract Compliance	6,660	130	4,996	571	803	419
20 Reporting & Analytics	1,770	31	1,325	152	213	111
20 Dept Services	3,762	83	2,829	323	455	238
20 External Affairs & Outreach	1,459	25	1,092	125	176	92
Subtotal - OBO	16,019	311	12,016	1,374	1,932	1,009
21 City Mayor Admin	0	6,373	4,689	536	754	394
Subtotal - Mayor	0	6,373	4,689	536	754	394
22 Selection	0	4,692	3,452	395	555	290
22 Personnel Svcs	0	3,251	2,392	273	385	201
Subtotal - Human Resources	0	7,943	5,845	668	940	491
23 Legal Svcs	0	571,160	420,271	48,045	67,565	35,280
23 Inspector General	0	7,349	5,408	618	869	454
Subtotal - Legal	0	578,509	425,678	48,663	68,434	35,734
24 Controller Fin Svcs	0	17,740	13,053	1,492	2,099	1,096
Subtotal - City Controller's	0	17,740	13,053	1,492	2,099	1,096
30 Building Svcs	0	134,666	99,090	11,328	15,930	8,318
30 Utilities	0	67,915	49,973	5,713	8,034	4,195
30 Real Estate	0	53,069	39,049	4,464	6,278	3,278
Subtotal - General Services	0	255,650	188,112	21,505	30,242	15,791
Total Incoming	462,384	878,171	986,407	112,764	158,580	82,804
C. Total Allocated		\$ 5,449,607	\$ 4,220,902	\$ 485,690	\$ 660,214	\$ 82,804
			77.45%	8.91%	12.11%	1.52%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0273	\$ 975	\$ 0	\$ 975	\$ 0	\$ 975
05 Finance Financial Plg & Analys	16.69	0.0786	2,809	0	2,809	0	2,809
06 Finance City Council	5.12	0.0241	862	0	862	0	862
07 Finance Reporting & Ops	15.99	0.0753	2,691	0	2,691	0	2,691
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	1,512	0	1,512	0	1,512
10 Finance Rev Perform Mgmt	3.50	0.0165	589	0	589	0	589
11 Finance Strat Purchasing	36.81	0.1733	6,196	0	6,196	0	6,196
12 ARA Director Office	5.88	0.0277	990	0	990	0	990
13 ARA Financial Services	5.59	0.0263	941	0	941	0	941
14 ARA Operations	95.27	0.4486	16,036	0	16,036	0	16,036
15 ARA Payroll Services	39.46	0.1858	6,642	0	6,642	0	6,642
16 HITS CIO	11.93	0.0562	2,008	0	2,008	0	2,008
17 HITS EAS	14.95	0.0704	2,516	0	2,516	0	2,516
18 HITS EIS	49.96	0.2352	8,409	0	8,409	0	8,409
19 HITS Radio	27.50	0.1295	4,629	0	4,629	0	4,629
20 Office Business Opportunity	29.31	0.1380	4,933	0	4,933	0	4,933
21 Mayor	37.86	0.1783	6,373	0	6,373	0	6,373
22 Human Resources	169.48	0.7980	28,527	0	28,527	5,258	33,785
23 Legal	108.47	0.5107	18,258	0	18,258	3,365	21,623
24 City Controller's Office	60.31	0.2840	10,151	0	10,151	1,871	12,022
25 Health Administration	48.78	0.2297	8,211	0	8,211	1,513	9,724
26 Planning & Dev Admin	7.88	0.0371	1,326	0	1,326	244	1,570
28 CIP Sal Rec HPW	3.00	0.0141	505	0	505	93	598
29 HPD Police Records	85.74	0.4037	14,432	0	14,432	2,660	17,092
30 General Services	229.16	1.0790	38,572	0	38,572	7,110	45,682
31 HEC	221.66	1.0437	37,310	0	37,310	6,877	44,187
33 Finance Public Fin	5.77	0.0272	971	0	971	179	1,150
34 Finance Treasury	2.94	0.0138	495	0	495	91	586
35 ARA Regulatory	7.00	0.0330	1,178	0	1,178	217	1,395
36 City Secretary	9.51	0.0448	1,601	0	1,601	295	1,896
37 City Council	73.19	0.3446	12,319	0	12,319	2,271	14,590
38 Police	6,259.26	29.4725	1,053,561	0	1,053,561	194,199	1,247,760
39 Dept of Neighborhoods	138.94	0.6542	23,386	0	23,386	4,311	27,697
40 Fire	4,174.23	19.6549	702,608	0	702,608	129,509	832,117
41 Municipal Court	284.37	1.3390	47,865	0	47,865	8,823	56,688
42 Solid Waste	427.44	2.0127	71,947	0	71,947	13,262	85,209
43 Houston Airport System (HAS)	1,115.29	5.2515	187,726	0	187,726	34,603	222,329
44 Housing & Community Dev	145.37	0.6845	24,469	0	24,469	4,510	28,979
45 Library	477.44	2.2481	80,363	0	80,363	14,813	95,176
46 Parks & Recreation	783.00	3.6869	131,795	0	131,795	24,293	156,088
47 Health Department	1,202.25	5.6609	202,363	0	202,363	37,301	239,664
49 Fleet Management	366.30	1.7248	61,656	0	61,656	11,365	73,021
50 Planning & Dev Other	30.73	0.1447	5,172	0	5,172	953	6,125
51 Planning & Dev Spec Rev	40.82	0.1922	6,871	0	6,871	1,266	8,137
53 Finance Other	50.81	0.2392	8,552	0	8,552	1,576	10,128
54 ARA Insurance	5.00	0.0235	842	0	842	155	997
55 ARA BARC	100.56	0.4735	16,926	0	16,926	3,120	20,046
56 ARA Parking	64.72	0.3047	10,894	0	10,894	2,008	12,902
57 ARA Other	34.83	0.1640	5,863	0	5,863	1,081	6,944
58 IT Public Services	0.77	0.0036	130	0	130	24	154
59 Legal Insurance	49.09	0.2311	8,263	0	8,263	1,523	9,786
60 Legal Wkr Comp	2.00	0.0094	337	0	337	62	399
61 Mayor Cable TV	17.90	0.0843	3,013	0	3,013	555	3,568
62 Mayor Other	44.67	0.2103	7,519	0	7,519	1,386	8,905
63 TIRZ	9.64	0.0454	1,623	0	1,623	299	1,922

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	7,468	0	7,468	1,377	8,845
66 HPW Bldg Insp	530.83	2.4995	89,349	0	89,349	16,469	105,818
67 HPW Stormwater	330.61	1.5567	55,648	0	55,648	10,257	65,905
68 HPW DDSR	468.63	2.2066	78,880	0	78,880	14,540	93,420
69 HPW Water & Sewer	2,086.16	9.8229	351,143	0	351,143	64,725	415,868
70 HPW Houston Transtar	7.12	0.0335	1,198	0	1,198	221	1,419
71 HPW Other	12.74	0.0600	2,144	0	2,144	395	2,539
72 Houston Permit Center	44.22	0.2082	7,443	0	7,443	1,372	8,815
73 CIP S/R Planning	8.30	0.0391	1,397	0	1,397	258	1,655
74 CIP Sal Rec RE	32.02	0.1508	5,390	0	5,390	993	6,383
75 CIP S/R Engrg	84.87	0.3996	14,285	0	14,285	2,633	16,918
76 CIP S/R Constr	102.64	0.4833	17,276	0	17,276	3,184	20,460
77 CIP S/R Eng/Const	24.55	0.1156	4,132	0	4,132	762	4,894
78 CIP S/R Geo/Env	11.92	0.0561	2,006	0	2,006	370	2,376
79 CIP S/R Other	29.80	0.1403	5,016	0	5,016	925	5,941
80 CIP S/R GSD	33.69	0.1586	5,671	0	5,671	1,045	6,716
93 HR-W.C.	31.96	0.1505	5,380	0	5,380	992	6,372
94 HITS Other	84.30	0.3969	14,189	0	14,189	2,615	16,804
Subtotal	21,237.64	100.0000	3,574,726	0	3,574,726	646,176	4,220,902
Direct Bills					0		0
Total					\$3,574,726		\$ 4,220,902

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

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Agenda Office Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 City Council	100	100.0000	\$ 411,821	\$ 0	\$ 411,821	\$ 73,869	\$ 485,690
Subtotal	100	100.0000	411,821	0	411,821	73,869	485,690
Direct Bills					0		0
Total					\$411,821		\$ 485,690
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to City Council

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
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Inter Gov Rel Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000	\$ 556,331	\$ 0	\$ 556,331	\$ 103,883	\$ 660,214
Subtotal	100	100.0000	556,331	0	556,331	103,883	660,214
Direct Bills					0		0
Total					\$556,331		\$ 660,214
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Mayor other

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
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Other Svcs Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000	\$ 28,561	\$ 0	\$ 28,561	\$ 54,243	\$ 82,804
Subtotal	100	100.0000	28,561	0	28,561	54,243	82,804
Direct Bills					0		0
Total					\$28,561		\$ 82,804
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Mayor other

Source: Direct Allocation

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Allocation Summary

Dept:21 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	975	0	0	0	975
05 Finance Financial Plg & Analys	2,809	0	0	0	2,809
06 Finance City Council	862	0	0	0	862
07 Finance Reporting & Ops	2,691	0	0	0	2,691
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	1,512	0	0	0	1,512
10 Finance Rev Perform Mgmnt	589	0	0	0	589
11 Finance Strat Purchasing	6,196	0	0	0	6,196
12 ARA Director Office	990	0	0	0	990
13 ARA Financial Services	941	0	0	0	941
14 ARA Operations	16,036	0	0	0	16,036
15 ARA Payroll Services	6,642	0	0	0	6,642
16 HITS CIO	2,008	0	0	0	2,008
17 HITS EAS	2,516	0	0	0	2,516
18 HITS EIS	8,409	0	0	0	8,409
19 HITS Radio	4,629	0	0	0	4,629
20 Office Business Opportunity	4,933	0	0	0	4,933
21 Mayor	6,373	0	0	0	6,373
22 Human Resources	33,785	0	0	0	33,785
23 Legal	21,623	0	0	0	21,623
24 City Controller's Office	12,022	0	0	0	12,022
25 Health Administration	9,724	0	0	0	9,724
26 Planning & Dev Admin	1,570	0	0	0	1,570
28 CIP Sal Rec HPW	598	0	0	0	598
29 HPD Police Records	17,092	0	0	0	17,092
30 General Services	45,682	0	0	0	45,682
31 HEC	44,187	0	0	0	44,187
33 Finance Public Fin	1,150	0	0	0	1,150
34 Finance Treasury	586	0	0	0	586
35 ARA Regulatory	1,395	0	0	0	1,395
36 City Secretary	1,896	0	0	0	1,896
37 City Council	14,590	485,690	0	0	500,280
38 Police	1,247,760	0	0	0	1,247,760
39 Dept of Neighborhoods	27,697	0	0	0	27,697
40 Fire	832,117	0	0	0	832,117
41 Municipal Court	56,688	0	0	0	56,688
42 Solid Waste	85,209	0	0	0	85,209
43 Houston Airport System (HAS)	222,329	0	0	0	222,329
44 Housing & Community Dev	28,979	0	0	0	28,979
45 Library	95,176	0	0	0	95,176
46 Parks & Recreation	156,088	0	0	0	156,088
47 Health Department	239,664	0	0	0	239,664
49 Fleet Management	73,021	0	0	0	73,021
50 Planning & Dev Other	6,125	0	0	0	6,125
51 Planning & Dev Spec Rev	8,137	0	0	0	8,137
53 Finance Other	10,128	0	0	0	10,128
54 ARA Insurance	997	0	0	0	997
55 ARA BARC	20,046	0	0	0	20,046
56 ARA Parking	12,902	0	0	0	12,902
57 ARA Other	6,944	0	0	0	6,944
58 IT Public Services	154	0	0	0	154
59 Legal Insurance	9,786	0	0	0	9,786
60 Legal Wkr Comp	399	0	0	0	399
61 Mayor Cable TV	3,568	0	0	0	3,568
62 Mayor Other	8,905	0	660,214	82,804	751,923
63 TIRZ	1,922	0	0	0	1,922

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Allocation Summary

Dept:21 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
64 HR Health Benefits	8,845	0	0	0	8,845
66 HPW Bldg Insp	105,818	0	0	0	105,818
67 HPW Stormwater	65,905	0	0	0	65,905
68 HPW DDSR	93,420	0	0	0	93,420
69 HPW Water & Sewer	415,868	0	0	0	415,868
70 HPW Houston Transtar	1,419	0	0	0	1,419
71 HPW Other	2,539	0	0	0	2,539
72 Houston Permit Center	8,815	0	0	0	8,815
73 CIP S/R Planning	1,655	0	0	0	1,655
74 CIP Sal Rec RE	6,383	0	0	0	6,383
75 CIP S/R Engrg	16,918	0	0	0	16,918
76 CIP S/R Constr	20,460	0	0	0	20,460
77 CIP S/R Eng/Const	4,894	0	0	0	4,894
78 CIP S/R Geo/Env	2,376	0	0	0	2,376
79 CIP S/R Other	5,941	0	0	0	5,941
80 CIP S/R GSD	6,716	0	0	0	6,716
93 HR-W.C.	6,372	0	0	0	6,372
94 HITS Other	16,804	0	0	0	16,804
 Total	 \$ 4,220,900	 \$ 485,690	 \$ 660,214	 \$ 82,804	 \$ 5,449,608
	=====	=====	=====	=====	=====

HUMAN RESOURCES DEPARTMENT FUNCTION AND ALLOCATION BASIS

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.
- **Non-General Fund** – The non-general fund expenses of Human Resources are not allocated within the plan.

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A. Department Costs

Dept:22 Human Resources

Department		Amount	General Admin	Selection	Personnel Svcs	Non-GF
Personnel Costs						
Salaries	SI	10,705,365	236,097	547,115	870,903	9,051,250
Salary % Split			2.21%	5.11%	8.14%	84.55%
Salaries	P	5,632,106	95,979	264,128	480,176	4,791,823
Subtotal - Personnel Costs		16,337,471	332,076	811,243	1,351,079	13,843,073
Services & Supplies Cost						
Supplies	P	99,849	402	2,233	21,083	76,129
Services	P	15,595,063	49,927	15,505	45,703	15,483,925
Restricted Account Services	P	378,292	0	145,945	232,347	0
Subtotal - Services & Supplies		16,073,204	50,328	163,683	299,133	15,560,054
Department Cost Total		32,410,675	382,404	974,926	1,650,212	29,403,127
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		32,410,675	382,404	974,926	1,650,212	29,403,127
General Admin Distribution			382,404-	19,984	31,811	330,609
Grand Total		\$ 32,410,675		\$ 994,910	\$ 1,682,023	\$ 29,733,736
		=====	=====	=====	=====	=====
						not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:22 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Non-GF
2 Equip Deprec	\$ 1,906	\$ 0	\$ 100	\$ 159	\$ 1,648
Subtotal - Equipment Depn	1,906	0	100	159	1,648
3 Insurance Retirees	66,381	251	3,482	5,543	57,607
3 Memberships	1,383	5	73	115	1,200
3 Consulting Services	44,975	175	2,359	3,756	39,034
3 Other Misc	974	4	51	81	845
3 Walker Rent	710,601	2,689	37,276	59,336	616,677
Subtotal - Non-Dept-Gen Gov	824,314	3,123	43,241	68,832	715,364
5 Financial Plg & Analysis	108,205	5,705	5,953	9,476	98,482
Subtotal - Fin Plg & Analysis	108,205	5,705	5,953	9,476	98,482
7 Gen Acctng	67,869	3,731	3,742	5,956	61,902
7 Fixed Assets	387	21	21	34	352
7 Auditing Svcs	82,920	0	4,333	6,898	71,689
7 Fin Operations	2,691	147	148	236	2,454
Subtotal - Fin Reporting & Ops	153,867	3,899	8,245	13,124	136,397
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	2,386	125	131	209	2,171
9 Trust Funds Mgmt (TFM)	2,972	166	164	261	2,713
Subtotal - Fin Grants	5,358	290	295	470	4,883
10 Perf Mgmt Svcs	4,262	211	234	372	3,867
Subtotal - Fin Perform Mgmt	4,262	211	234	372	3,867
11 Purchasing	46,957	2,698	2,595	4,131	42,929
Subtotal - Fin SPD	46,957	2,698	2,595	4,131	42,929
14 Mailroom	19,103	1,209	1,061	1,690	17,561
14 Records	6,815	401	377	600	6,238
14 3-1-1 Svcs	18,429	1,180	1,025	1,631	16,953
Subtotal - ARA Operations	44,347	2,789	2,463	3,921	40,752
15 Payroll Svcs	33,044	1,469	1,804	2,871	29,838
Subtotal - ARA Payroll Service	33,044	1,469	1,804	2,871	29,838
17 Enterprise Appl	128,564	8,337	7,154	11,388	118,358
17 IT ERP	22	0	1	2	19
Subtotal - HITS EAS	128,586	8,337	7,155	11,390	118,377
18 Client Svcs	0	0	0	0	0
18 NW Data	33,879	1,794	1,864	2,968	30,841
18 NW Voice	37,030	1,907	2,035	3,239	33,663
18 Enterprise Optns	198,220	9,625	10,862	17,290	179,693
Subtotal - HITS EIS	269,129	13,326	14,761	23,496	244,197
20 Certification	10,600	184	564	897	9,323
20 Contract Compliance	25,162	491	1,341	2,134	22,178
20 Reporting & Analytics	3,508	62	187	297	3,086
20 Dept Services	7,523	167	402	640	6,648
20 External Affairs & Outreach	6,531	113	347	553	5,744

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B. Incoming Costs-(Default Spread Salary%)

Dept:22 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Non-GF
Subtotal - OBO	53,324	1,016	2,840	4,520	46,980
21 City Mayor Admin	28,527	5,258	1,766	2,810	29,209
Subtotal - Mayor	28,527	5,258	1,766	2,810	29,209
22 Selection	0	15,640	817	1,301	13,522
22 Personnel Svcs	0	14,553	761	1,211	12,582
Subtotal - Human Resources	0	30,193	1,578	2,512	26,103
23 Legal Svcs	0	32,714	1,710	2,721	28,283
23 Inspector General	0	77,558	4,053	6,452	67,053
Subtotal - Legal	0	110,272	5,763	9,173	95,336
24 Controller Fin Svcs	0	349,883	18,285	29,106	302,493
Subtotal - City Controller's	0	349,883	18,285	29,106	302,493
30 In-House Renov	0	840	44	70	726
30 Real Estate	0	25,846	1,351	2,150	22,345
Subtotal - General Services	0	26,686	1,395	2,220	23,071
Total Incoming	1,701,826	565,155	118,470	188,582	1,959,927
C. Total Allocated		\$ 34,677,656	\$ 1,113,380	\$ 1,870,605	\$ 31,693,663
			3.21%	5.39%	91.40%

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Selection Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	71	1.0245	\$ 11,104	\$ 0	\$ 11,104	\$ 0	\$ 11,104
12 ARA Director Office	149	2.1501	23,303	0	23,303	0	23,303
16 HITS CIO	53	0.7648	8,289	0	8,289	0	8,289
20 Office Business Opportunity	8	0.1154	1,251	0	1,251	0	1,251
21 Mayor	30	0.4329	4,692	0	4,692	0	4,692
22 Human Resources	100	1.4430	15,640	0	15,640	0	15,640
23 Legal	41	0.5916	6,412	0	6,412	186	6,598
24 City Controller's Office	15	0.2165	2,346	0	2,346	68	2,414
26 Planning & Dev Admin	21	0.3030	3,284	0	3,284	95	3,379
27 HPW Admin Indirect	3	0.0433	469	0	469	14	483
28 CIP Sal Rec HPW	94	1.3564	14,702	0	14,702	426	15,128
30 General Services	75	1.0823	11,730	0	11,730	340	12,070
31 HEC	114	1.6450	17,830	0	17,830	517	18,347
37 City Council	48	0.6926	7,507	0	7,507	217	7,724
38 Police	1,832	26.4358	286,523	0	286,523	8,300	294,823
39 Dept of Neighborhoods	50	0.7215	7,820	0	7,820	227	8,047
40 Fire	973	14.0404	152,176	0	152,176	4,408	156,584
41 Municipal Court	65	0.9380	10,166	0	10,166	295	10,461
42 Solid Waste	185	2.6696	28,934	0	28,934	838	29,772
43 Houston Airport System (HAS)	228	3.2900	35,659	0	35,659	1,033	36,692
44 Housing & Community Dev	92	1.3276	14,389	0	14,389	417	14,806
45 Library	203	2.9293	31,749	0	31,749	920	32,669
46 Parks & Recreation	835	12.0491	130,593	0	130,593	3,783	134,376
47 Health Department	489	7.0563	76,479	0	76,479	2,216	78,695
48 Convention & Entertainment	1	0.0144	156	0	156	5	161
49 Fleet Management	107	1.5440	16,735	0	16,735	485	17,220
50 Planning & Dev Other	4	0.0577	626	0	626	18	644
51 Planning & Dev Spec Rev	20	0.2886	3,128	0	3,128	91	3,219
66 HPW Bldg Insp	140	2.0202	21,896	0	21,896	634	22,530
67 HPW Stormwater	113	1.6306	17,673	0	17,673	512	18,185
68 HPW DDSR	129	1.8615	20,175	0	20,175	584	20,759
69 HPW Water & Sewer	640	9.2352	100,095	0	100,095	2,900	102,995
71 HPW Other	2	0.0289	313	0	313	9	322
Subtotal	6,930	100.0000	1,083,844	0	1,083,844	29,536	1,113,380
Direct Bills					0		0
Total					\$1,083,844		\$ 1,113,380

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

CITY OF HOUSTON, TEXAS
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Personnel Svcs Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5.79	0.0273	\$ 497	\$ 0	\$ 497	\$ 0	\$ 497
05 Finance Financial Plg & Analys	16.69	0.0786	1,433	0	1,433	0	1,433
06 Finance City Council	5.12	0.0241	440	0	440	0	440
07 Finance Reporting & Ops	15.99	0.0753	1,373	0	1,373	0	1,373
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.98	0.0423	771	0	771	0	771
10 Finance Rev Perform Mgmt	3.50	0.0165	301	0	301	0	301
11 Finance Strat Purchasing	36.81	0.1733	3,161	0	3,161	0	3,161
12 ARA Director Office	5.88	0.0277	505	0	505	0	505
13 ARA Financial Services	5.59	0.0263	480	0	480	0	480
14 ARA Operations	95.27	0.4486	8,180	0	8,180	0	8,180
15 ARA Payroll Services	39.46	0.1858	3,388	0	3,388	0	3,388
16 HITS CIO	11.93	0.0562	1,024	0	1,024	0	1,024
17 HITS EAS	14.95	0.0704	1,284	0	1,284	0	1,284
18 HITS EIS	49.96	0.2352	4,290	0	4,290	0	4,290
19 HITS Radio	27.50	0.1295	2,361	0	2,361	0	2,361
20 Office Business Opportunity	29.31	0.1380	2,517	0	2,517	0	2,517
21 Mayor	37.86	0.1783	3,251	0	3,251	0	3,251
22 Human Resources	169.48	0.7980	14,553	0	14,553	0	14,553
23 Legal	108.47	0.5107	9,314	0	9,314	247	9,561
24 City Controller's Office	60.31	0.2840	5,179	0	5,179	137	5,316
25 Health Administration	48.78	0.2297	4,189	0	4,189	111	4,300
26 Planning & Dev Admin	7.88	0.0371	677	0	677	18	695
28 CIP Sal Rec HPW	3.00	0.0141	258	0	258	7	265
29 HPD Police Records	85.74	0.4037	7,362	0	7,362	195	7,557
30 General Services	229.16	1.0790	19,677	0	19,677	522	20,199
31 HEC	221.66	1.0437	19,033	0	19,033	504	19,537
33 Finance Public Fin	5.77	0.0272	495	0	495	13	508
34 Finance Treasury	2.94	0.0138	252	0	252	7	259
35 ARA Regulatory	7.00	0.0330	601	0	601	16	617
36 City Secretary	9.51	0.0448	817	0	817	22	839
37 City Council	73.19	0.3446	6,285	0	6,285	167	6,452
38 Police	6,259.26	29.4725	537,458	0	537,458	14,244	551,702
39 Dept of Neighborhoods	138.94	0.6542	11,930	0	11,930	316	12,246
40 Fire	4,174.23	19.6549	358,425	0	358,425	9,499	367,924
41 Municipal Court	284.37	1.3390	24,418	0	24,418	647	25,065
42 Solid Waste	427.44	2.0127	36,703	0	36,703	973	37,676
43 Houston Airport System (HAS)	1,115.29	5.2515	95,766	0	95,766	2,538	98,304
44 Housing & Community Dev	145.37	0.6845	12,482	0	12,482	331	12,813
45 Library	477.44	2.2481	40,996	0	40,996	1,087	42,083
46 Parks & Recreation	783.00	3.6869	67,233	0	67,233	1,782	69,015
47 Health Department	1,202.25	5.6609	103,232	0	103,232	2,736	105,968
49 Fleet Management	366.30	1.7248	31,453	0	31,453	834	32,287
50 Planning & Dev Other	30.73	0.1447	2,639	0	2,639	70	2,709
51 Planning & Dev Spec Rev	40.82	0.1922	3,505	0	3,505	93	3,598
53 Finance Other	50.81	0.2392	4,363	0	4,363	116	4,479
54 ARA Insurance	5.00	0.0235	429	0	429	11	440
55 ARA BARC	100.56	0.4735	8,635	0	8,635	229	8,864
56 ARA Parking	64.72	0.3047	5,557	0	5,557	147	5,704
57 ARA Other	34.83	0.1640	2,991	0	2,991	79	3,070
58 IT Public Services	0.77	0.0036	66	0	66	2	68
59 Legal Insurance	49.09	0.2311	4,215	0	4,215	112	4,327
60 Legal Wkr Comp	2.00	0.0094	172	0	172	5	177
61 Mayor Cable TV	17.90	0.0843	1,537	0	1,537	41	1,578
62 Mayor Other	44.67	0.2103	3,836	0	3,836	102	3,938
63 TIRZ	9.64	0.0454	828	0	828	22	850

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Personnel Svcs Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.37	0.2089	3,810	0	3,810	101	3,911
66 HPW Bldg Insp	530.83	2.4995	45,580	0	45,580	1,208	46,788
67 HPW Stormwater	330.61	1.5567	28,388	0	28,388	752	29,140
68 HPW DDSR	468.63	2.2066	40,239	0	40,239	1,066	41,305
69 HPW Water & Sewer	2,086.16	9.8229	179,130	0	179,130	4,747	183,877
70 HPW Houston Transtar	7.12	0.0335	611	0	611	16	627
71 HPW Other	12.74	0.0600	1,094	0	1,094	29	1,123
72 Houston Permit Center	44.22	0.2082	3,797	0	3,797	101	3,898
73 CIP S/R Planning	8.30	0.0391	713	0	713	19	732
74 CIP Sal Rec RE	32.02	0.1508	2,749	0	2,749	73	2,822
75 CIP S/R Engrg	84.87	0.3996	7,287	0	7,287	193	7,480
76 CIP S/R Constr	102.64	0.4833	8,813	0	8,813	234	9,047
77 CIP S/R Eng/Const	24.55	0.1156	2,108	0	2,108	56	2,164
78 CIP S/R Geo/Env	11.92	0.0561	1,024	0	1,024	27	1,051
79 CIP S/R Other	29.80	0.1403	2,559	0	2,559	68	2,627
80 CIP S/R GSD	33.69	0.1586	2,893	0	2,893	77	2,970
93 HR-W.C.	31.96	0.1505	2,744	0	2,744	73	2,817
94 HITS Other	84.30	0.3969	7,239	0	7,239	192	7,431
Subtotal	21,237.64	100.0000	1,823,595	0	1,823,595	47,010	1,870,605
Direct Bills					0		0
Total					\$1,823,595		\$ 1,870,605

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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Allocation Summary

Dept:22 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0
04 Finance Dir Office	11,104	497	0	11,601
05 Finance Financial Plg & Analys	0	1,433	0	1,433
06 Finance City Council	0	440	0	440
07 Finance Reporting & Ops	0	1,373	0	1,373
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	771	0	771
10 Finance Rev Perform Mgmnt	0	301	0	301
11 Finance Strat Purchasing	0	3,161	0	3,161
12 ARA Director Office	23,303	505	0	23,808
13 ARA Financial Services	0	480	0	480
14 ARA Operations	0	8,180	0	8,180
15 ARA Payroll Services	0	3,388	0	3,388
16 HITS CIO	8,289	1,024	0	9,313
17 HITS EAS	0	1,284	0	1,284
18 HITS EIS	0	4,290	0	4,290
19 HITS Radio	0	2,361	0	2,361
20 Office Business Opportunity	1,251	2,517	0	3,768
21 Mayor	4,692	3,251	0	7,943
22 Human Resources	15,640	14,553	0	30,193
23 Legal	6,598	9,561	0	16,159
24 City Controller's Office	2,414	5,316	0	7,730
25 Health Administration	0	4,300	0	4,300
26 Planning & Dev Admin	3,379	695	0	4,074
27 HPW Admin Indirect	483	0	0	483
28 CIP Sal Rec HPW	15,128	265	0	15,393
29 HPD Police Records	0	7,557	0	7,557
30 General Services	12,070	20,199	0	32,269
31 HEC	18,347	19,537	0	37,884
33 Finance Public Fin	0	508	0	508
34 Finance Treasury	0	259	0	259
35 ARA Regulatory	0	617	0	617
36 City Secretary	0	839	0	839
37 City Council	7,724	6,452	0	14,176
38 Police	294,823	551,702	0	846,525
39 Dept of Neighborhoods	8,047	12,246	0	20,293
40 Fire	156,584	367,924	0	524,508
41 Municipal Court	10,461	25,065	0	35,526
42 Solid Waste	29,772	37,676	0	67,448
43 Houston Airport System (HAS)	36,692	98,304	0	134,996
44 Housing & Community Dev	14,806	12,813	0	27,619
45 Library	32,669	42,083	0	74,752
46 Parks & Recreation	134,376	69,015	0	203,391
47 Health Department	78,695	105,968	0	184,663
48 Convention & Entertainment	161	0	0	161
49 Fleet Management	17,220	32,287	0	49,507
50 Planning & Dev Other	644	2,709	0	3,353
51 Planning & Dev Spec Rev	3,219	3,598	0	6,817
53 Finance Other	0	4,479	0	4,479
54 ARA Insurance	0	440	0	440
55 ARA BARC	0	8,864	0	8,864
56 ARA Parking	0	5,704	0	5,704
57 ARA Other	0	3,070	0	3,070
58 IT Public Services	0	68	0	68
59 Legal Insurance	0	4,327	0	4,327
60 Legal Wkr Comp	0	177	0	177
61 Mayor Cable TV	0	1,578	0	1,578

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:22 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
62 Mayor Other	0	3,938	0	3,938
63 TIRZ	0	850	0	850
64 HR Health Benefits	0	3,911	0	3,911
66 HPW Bldg Insp	22,530	46,788	0	69,318
67 HPW Stormwater	18,185	29,140	0	47,325
68 HPW DDSR	20,759	41,305	0	62,064
69 HPW Water & Sewer	102,995	183,877	0	286,872
70 HPW Houston Transtar	0	627	0	627
71 HPW Other	322	1,123	0	1,445
72 Houston Permit Center	0	3,898	0	3,898
73 CIP S/R Planning	0	732	0	732
74 CIP Sal Rec RE	0	2,822	0	2,822
75 CIP S/R Engrg	0	7,480	0	7,480
76 CIP S/R Constr	0	9,047	0	9,047
77 CIP S/R Eng/Const	0	2,164	0	2,164
78 CIP S/R Geo/Env	0	1,051	0	1,051
79 CIP S/R Other	0	2,627	0	2,627
80 CIP S/R GSD	0	2,970	0	2,970
93 HR-W.C.	0	2,817	0	2,817
94 HITS Other	0	7,431	0	7,431
 Total	 \$ 1,113,382	 \$ 1,870,609	 \$ 0	 \$ 2,983,991
	=====	=====	=====	=====

LEGAL SERVICES FUNCTION AND ALLOCATION BASIS

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.
- **HPW Legal** – Houston Public Works provides funding for legal representation, and these costs are allocated directly to Houston Public Works.
- **Inspector General** – This office is tasked with conducting investigations of alleged misconduct and violations by city employees. Costs are allocated based on the percentage of complaints investigated by department.
- **Other** – The costs associated with other activities such as criminal law are included in this function are not allocated.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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A. Department Costs

Dept:23 Legal

Department		Amount	General Admin	Legal Svcs	HPW Legal	Inspector General	Other
<hr/>							
Personnel Costs							
Salaries	SI	9,399,572	1,524,027	3,895,950	750,763	542,085	2,686,747
Salary % Split			16.21%	41.45%	7.99%	5.77%	28.58%
Benefits	P	4,603,866	672,304	1,900,630	386,818	333,406	1,310,708
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		14,003,438	2,196,331	5,796,581	1,137,581	875,491	3,997,454
<hr/>							
Services & Supplies Cost							
Supplies	P	191,918	191,917	0	0	0	0
Services	P	793,194	676,931	67,538	35	2,113	46,575
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		985,112	868,848	67,538	35	2,113	46,575
<hr/>							
Department Cost Total		14,988,550	3,065,179	5,864,119	1,137,616	877,604	4,044,029
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
<hr/>							
Total Costs After Adjustments		14,988,550	3,065,179	5,864,119	1,137,616	877,604	4,044,029
<hr/>							
General Admin Distribution			3,065,179-	1,516,313	292,197	210,979	1,045,689
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 14,988,550		\$ 7,380,432	\$ 1,429,813	\$ 1,088,583	\$ 5,089,718
		=====	=====	=====	=====	=====	=====
							not allocated

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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B. Incoming Costs-(Default Spread Salary%)

Dept:23 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
1 City Hall Annex	\$ 117,117	\$ 0	\$ 57,937	\$ 11,165	\$ 8,061	\$ 39,955
1 Muni Court Bldg	8,325	0	4,118	794	573	2,840
Subtotal - Building Depn	125,442	0	62,055	11,958	8,634	42,795
3 Insurance Retirees	282,476	1,069	140,267	27,030	19,517	96,732
3 Memberships	5,886	22	2,923	563	407	2,016
3 Consulting Services	2,429	9	1,206	232	168	832
3 Other Misc	4,844	19	2,406	464	335	1,659
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	295,635	1,120	146,802	28,289	20,426	101,238
5 Financial Plg & Analysis	5,844	308	3,043	586	423	2,099
Subtotal - Fin Plg & Analysis	5,844	308	3,043	586	423	2,099
7 Gen Acctng	3,665	201	1,913	369	266	1,319
7 Fixed Assets	2,514	134	1,310	252	182	904
7 Auditing Svcs	4,478	0	2,215	427	308	1,528
7 Fin Operations	1,244	68	649	125	90	448
Subtotal - Fin Reporting & Ops	11,901	404	6,087	1,173	847	4,198
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	1,103	58	574	111	80	396
9 Trust Funds Mgmt (TFM)	1,375	77	718	138	100	495
Subtotal - Fin Grants	2,478	134	1,292	249	180	891
10 Perf Mgmt Svcs	1,971	98	1,023	197	142	706
Subtotal - Fin Perform Mgmt	1,971	98	1,023	197	142	706
11 Purchasing	12,553	721	6,567	1,265	914	4,528
Subtotal - Fin SPD	12,553	721	6,567	1,265	914	4,528
14 Mailroom	17,258	1,092	9,078	1,749	1,263	6,260
14 Records	4,362	256	2,285	440	318	1,576
14 3-1-1 Svcs	3,637	233	1,914	369	266	1,320
Subtotal - ARA Operations	25,257	1,581	13,277	2,558	1,847	9,156
15 Payroll Svcs	21,149	940	10,927	2,106	1,520	7,536
Subtotal - ARA Payroll Svcs	21,149	940	10,927	2,106	1,520	7,536
17 Enterprise Appl	7,924	514	4,174	804	581	2,879
17 IT ERP	12	0	6	1	1	4
Subtotal - HITS EAS	7,936	514	4,180	806	582	2,883
18 Client Svcs	0	0	0	0	0	0
18 NW Data	17,881	947	9,314	1,795	1,296	6,423
18 NW Voice	19,544	1,006	10,166	1,959	1,415	7,011
18 Enterprise Optns	10,705	520	5,553	1,070	773	3,829
Subtotal - HITS EIS	48,130	2,473	25,033	4,824	3,483	17,263
20 Certification	6,784	117	3,414	658	475	2,354
20 Contract Compliance	2,960	58	1,493	288	208	1,030
20 Reporting & Analytics	1,384	24	697	134	97	480
20 Dept Services	2,508	56	1,268	244	176	875

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:23 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
20 External Affairs & Outreach	4,180	72	2,104	405	293	1,451
Subtotal - OBO	17,816	327	8,975	1,730	1,249	6,190
21 City Mayor Admin	18,258	3,365	10,697	2,061	1,488	7,377
Subtotal - Mayor	18,258	3,365	10,697	2,061	1,488	7,377
22 Selection	6,412	186	3,264	629	454	2,251
22 Personnel Svcs	9,314	247	4,730	911	658	3,262
Subtotal - Human Resources	15,726	433	7,994	1,540	1,112	5,513
23 Legal Svcs	0	537,941	266,114	51,281	37,027	183,519
23 Inspector General	0	0	0	0	0	0
Subtotal - Legal	0	537,941	266,114	51,281	37,027	183,519
24 Controller Fin Svcs	0	18,895	9,347	1,801	1,301	6,446
Subtotal - City Controller's	0	18,895	9,347	1,801	1,301	6,446
29 Records Mgt	0	432,978	214,190	41,275	29,802	147,711
Subtotal - HPD Police Records	0	432,978	214,190	41,275	29,802	147,711
30 Building Svcs	0	216,586	107,143	20,647	14,908	73,889
30 Utilities	0	109,228	54,034	10,413	7,518	37,263
30 Real Estate	0	79,238	39,198	7,554	5,454	27,032
Subtotal - General Services	0	405,052	200,375	38,613	27,880	138,184
Total Incoming	610,096	1,407,284	997,978	192,314	138,859	688,231
C. Total Allocated		\$ 17,005,930	\$ 8,378,410	\$ 1,622,127	\$ 1,227,442	\$ 5,777,949
			49.27%	9.54%	7.22%	33.98%

CITY OF HOUSTON, TEXAS
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Legal Svcs Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	4,520.00	7.4315	\$ 570,907	\$ 0	\$ 570,907	\$ 0	\$ 570,907
12 ARA Director Office	2,465.00	4.0528	311,347	0	311,347	0	311,347
16 HITS CIO	1,081.00	1.7773	136,538	0	136,538	0	136,538
20 Office Business Opportunity	197.00	0.3239	24,882	0	24,882	0	24,882
21 Mayor	4,522.00	7.4348	571,160	0	571,160	0	571,160
22 Human Resources	259.00	0.4258	32,714	0	32,714	0	32,714
23 Legal	4,259.00	7.0024	537,941	0	537,941	0	537,941
24 City Controller's Office	603.00	0.9914	76,163	0	76,163	9,646	85,809
25 Health Administration	2,987.00	4.9111	377,279	0	377,279	47,783	425,062
26 Planning & Dev Admin	3,195.00	5.2530	403,551	0	403,551	51,110	454,661
27 HPW Admin Indirect	4,202.00	6.9087	530,742	0	530,742	67,219	597,961
30 General Services	3,270.00	5.3763	413,024	0	413,024	52,310	465,334
31 HEC	89.00	0.1463	11,241	0	11,241	1,424	12,665
36 City Secretary	674.00	1.1082	85,131	0	85,131	10,782	95,913
37 City Council	584.00	0.9602	73,763	0	73,763	9,342	83,105
38 Police	4,859.00	7.9889	613,725	0	613,725	77,729	691,454
39 Dept of Neighborhoods	4,228.00	6.9514	534,026	0	534,026	67,635	601,661
40 Fire	970.00	1.5948	122,518	0	122,518	15,517	138,035
41 Municipal Court	63.00	0.1036	7,957	0	7,957	1,008	8,965
42 Solid Waste	1,002.00	1.6474	126,560	0	126,560	16,029	142,589
43 Houston Airport System (HAS)	751.00	1.2348	94,857	0	94,857	12,014	106,871
44 Housing & Community Dev	1,878.00	3.0877	237,204	0	237,204	30,042	267,246
45 Library	182.00	0.2992	22,988	0	22,988	2,911	25,899
46 Parks & Recreation	1,224.00	2.0124	154,600	0	154,600	19,580	174,180
48 Convention & Entertainment	17.00	0.0280	2,147	0	2,147	272	2,419
49 Fleet Management	421.00	0.6922	53,175	0	53,175	6,735	59,910
55 ARA BARC	209.00	0.3436	26,398	0	26,398	3,343	29,741
63 TIRZ	552.00	0.9076	69,721	0	69,721	8,830	78,551
66 HPW Bldg Insp	264.00	0.4341	33,345	0	33,345	4,223	37,568
68 HPW DDSR	656.00	1.0786	82,857	0	82,857	10,494	93,351
69 HPW Water & Sewer	1,433.00	2.3561	180,998	0	180,998	22,924	203,922
71 HPW Other	5,714.00	9.3946	721,718	0	721,718	91,406	813,124
74 CIP Sal Rec RE	783.00	1.2874	98,898	0	98,898	12,526	111,424
96 Other	2,709.00	4.4540	342,165	0	342,165	43,336	385,501
Subtotal	60,822.00	100.0000	7,682,240	0	7,682,240	696,170	8,378,410
Direct Bills					0		0
Total					\$7,682,240		\$ 8,378,410
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
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HPW Legal Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	813,763	74.6888	\$ 1,111,349	813,763-	\$ 297,586	\$ 100,199	\$ 397,785
74 CIP Sal Rec RE	275,775	25.3112	376,623	275,775-	100,848	33,956	134,804
Subtotal	1,089,538	100.0000	1,487,972	1,089,538-	398,434	134,155	532,589
Direct Bills					1,089,538		1,089,538
Total					\$1,487,972		\$ 1,622,127
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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3/31/2019

Inspector General Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1.63	1.6300	\$ 18,428	\$ 0	\$ 18,428	\$ 0	\$ 18,428
12 ARA Director Office	3.92	3.9200	44,319	0	44,319	0	44,319
16 HITS CIO	1.63	1.6300	18,428	0	18,428	0	18,428
20 Office Business Opportunity	0.33	0.3300	3,731	0	3,731	0	3,731
21 Mayor	0.65	0.6500	7,349	0	7,349	0	7,349
22 Human Resources	6.86	6.8600	77,558	0	77,558	0	77,558
23 Legal	0.33	0.3300	3,731	0	3,731	0	3,731
24 City Controller's Office	2.29	2.2900	25,890	0	25,890	2,620	28,510
26 Planning & Dev Admin	0.00	0.0000	0	0	0	0	0
27 HPW Admin Indirect	16.01	16.0100	181,005	0	181,005	18,320	199,325
30 General Services	3.27	3.2700	36,970	0	36,970	3,742	40,712
31 HEC	1.63	1.6300	18,428	0	18,428	1,865	20,293
37 City Council	0.65	0.6500	7,349	0	7,349	744	8,093
38 Police	0.65	0.6500	7,349	0	7,349	744	8,093
39 Dept of Neighborhoods	0.98	0.9800	11,080	0	11,080	1,121	12,201
40 Fire	17.65	17.6500	199,547	0	199,547	20,197	219,744
41 Municipal Court	1.32	1.3200	14,924	0	14,924	1,510	16,434
42 Solid Waste	4.58	4.5800	51,780	0	51,780	5,241	57,021
43 Houston Airport System (HAS)	8.17	8.1700	92,368	0	92,368	9,349	101,717
44 Housing & Community Dev	1.32	1.3200	14,924	0	14,924	1,510	16,434
45 Library	1.63	1.6300	18,428	0	18,428	1,865	20,293
46 Parks & Recreation	3.27	3.2700	36,970	0	36,970	3,742	40,712
47 Health Department	6.86	6.8600	77,558	0	77,558	7,850	85,408
49 Fleet Management	1.63	1.6300	18,428	0	18,428	1,865	20,293
69 HPW Water & Sewer	11.44	11.4400	129,338	0	129,338	13,091	142,429
96 Other	1.30	1.3000	14,697	0	14,697	1,488	16,185
Subtotal	100.00	100.0000	1,130,577	0	1,130,577	96,865	1,227,442
Direct Bills					0		0
Total					\$1,130,577		\$ 1,227,442
=====							

Basis Units: % of complaints investigated

Source: Complaint Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:23 Legal

Department	Legal Svcs	HPW Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$ 1,089,538	\$0	\$0	\$ 1,089,538
04 Finance Dir Office	570,907	0	18,428	0	589,335
12 ARA Director Office	311,347	0	44,319	0	355,666
16 HTS CIO	136,538	0	18,428	0	154,966
20 Office Business Opportunity	24,882	0	3,731	0	28,613
21 Mayor	571,160	0	7,349	0	578,509
22 Human Resources	32,714	0	77,558	0	110,272
23 Legal	537,941	0	3,731	0	541,672
24 City Controller's Office	85,809	0	28,510	0	114,319
25 Health Administration	425,062	0	0	0	425,062
26 Planning & Dev Admin	454,661	0	0	0	454,661
27 HPW Admin Indirect	597,961	0	199,325	0	797,286
30 General Services	465,334	0	40,712	0	506,046
31 HEC	12,665	0	20,293	0	32,958
36 City Secretary	95,913	0	0	0	95,913
37 City Council	83,105	0	8,093	0	91,198
38 Police	691,454	0	8,093	0	699,547
39 Dept of Neighborhoods	601,661	0	12,201	0	613,862
40 Fire	138,035	0	219,744	0	357,779
41 Municipal Court	8,965	0	16,434	0	25,399
42 Solid Waste	142,589	0	57,021	0	199,610
43 Houston Airport System (HAS)	106,871	0	101,717	0	208,588
44 Housing & Community Dev	267,246	0	16,434	0	283,680
45 Library	25,899	0	20,293	0	46,192
46 Parks & Recreation	174,180	0	40,712	0	214,892
47 Health Department	0	0	85,408	0	85,408
48 Convention & Entertainment	2,419	0	0	0	2,419
49 Fleet Management	59,910	0	20,293	0	80,203
55 ARA BARC	29,741	0	0	0	29,741
63 TIRZ	78,551	0	0	0	78,551
66 HPW Bldg Insp	37,568	0	0	0	37,568
68 HPW DDSR	93,351	0	0	0	93,351
69 HPW Water & Sewer	203,922	397,785	142,429	0	744,136
71 HPW Other	813,124	0	0	0	813,124
74 CIP Sal Rec RE	111,424	134,804	0	0	246,228
96 Other	385,501	0	16,185	0	401,686
Total	<u>\$ 8,378,410</u>	<u>\$ 1,622,127</u>	<u>\$ 1,227,441</u>	<u>\$ 0</u>	<u>\$ 11,227,978</u>

CONTROLLER'S OFFICE FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:24 City Controllers Office

Department		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	SI	5,230,029	914,888	3,557,637	757,505
Salary % Split			17.49%	68.02%	14.48%
Benefits	P	2,701,059	402,573	1,949,037	349,452
Subtotal - Personnel Costs		7,931,088	1,317,461	5,506,674	1,106,957
Services & Supplies Cost					
Supplies	P	44,210	20,576	20,390	3,243
Services	P	818,495	370,322	243,804	204,370
Subtotal - Services & Supplies		862,705	390,898	264,194	207,613
Department Cost Total		8,793,793	1,708,359	5,770,868	1,314,570
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		8,793,793	1,708,359	5,770,868	1,314,570
General Admin Distribution			1,708,359-	1,408,465	299,896
Grand Total		\$ 8,793,793		\$ 7,179,333	\$ 1,614,466
		=====	=====	=====	=====
					not allocated

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

Dept:24 City Controllers Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$ 84,414	\$ 0	\$ 69,596	\$ 14,819
Subtotal - Building Depn	84,414	0	69,596	14,819
2 Equip Deprec	4,573	0	3,770	803
Subtotal - Equipment Depn	4,573	0	3,770	803
3 Insurance Retirees	157,059	594	129,978	27,675
3 Memberships	3,273	12	2,709	577
3 Consulting Services	2,046	8	1,693	361
3 Other Misc	2,842	11	2,352	501
Subtotal - Non-Dept-Gen Gov	165,220	626	136,732	29,114
5 Financial Plg & Analysis	4,923	260	4,273	910
Subtotal - Fin Plg & Analysis	4,923	260	4,273	910
7 Gen Acctng	3,088	170	2,686	572
7 Fixed Assets	967	52	840	179
7 Auditing Svcs	3,773	0	3,111	662
7 Fin Operations	730	40	635	135
Subtotal - Fin Reporting & Ops	8,558	261	7,271	1,548
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	647	34	561	120
9 Trust Funds Mgmt (TFM)	806	45	702	149
Subtotal - Fin Grants	1,453	79	1,263	269
10 Perf Mgmt Svcs	1,156	57	1,000	213
Subtotal - Fin Perform Mgmt	1,156	57	1,000	213
11 Purchasing	14,413	828	12,565	2,675
Subtotal - Fin SPD	14,413	828	12,565	2,675
14 Mailroom	6,187	392	5,424	1,155
14 Records	2,425	143	2,117	451
14 3-1-1 Svcs	1,094	70	960	204
Subtotal - ARA Operations	9,706	604	8,500	1,810
15 Payroll Svcs	11,759	523	10,126	2,156
Subtotal - ARA Payroll Svcs	11,759	523	10,126	2,156
17 Enterprise Appl	4,628	300	4,063	865
17 IT ERP	6	0	5	1
Subtotal - HITS EAS	4,634	300	4,068	866
18 Client Svcs	0	0	0	0
18 NW Data	6,008	318	5,216	1,111
18 NW Voice	6,567	338	5,693	1,212
18 Enterprise Optns	9,019	438	7,797	1,660
Subtotal - HITS EIS	21,594	1,094	18,705	3,983
20 Certification	3,772	65	3,164	674
20 Contract Compliance	10,361	202	8,709	1,854
20 Reporting & Analytics	740	13	621	132

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B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controllers Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
20 External Affairs & Outreach	2,324	40	1,949	415
Subtotal - OBO	17,197	321	14,443	3,075
21 City Mayor Admin	10,151	1,871	9,912	2,110
Subtotal - Mayor	10,151	1,871	9,912	2,110
22 Selection	2,346	68	1,990	424
22 Personnel Svcs	5,179	137	4,383	933
Subtotal - Human Resources	7,525	205	6,373	1,357
23 Legal Svcs	76,163	9,646	70,746	15,063
Subtotal - Legal	76,163	9,646	70,746	15,063
24 Controller Fin Svcs	0	15,920	13,125	2,795
Subtotal - City Controller's	0	15,920	13,125	2,795
30 Building Svcs	0	75,290	62,073	13,217
30 Utilities	0	37,971	31,305	6,666
30 Real Estate	0	19,177	15,811	3,366
Subtotal - General Services	0	132,438	109,189	23,249
Total Incoming	443,439	165,033	501,658	106,815
C. Total Allocated		\$ 9,402,265	\$ 7,680,991	\$ 1,721,281
			81.69%	18.31%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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Controller Fin Svcs Allocations

Dept:24 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	51,686	2.5193	\$ 190,077	\$ 0	\$ 190,077	\$ 0	\$ 190,077
04 Finance Dir Office	1,994	0.0972	7,333	0	7,333	0	7,333
05 Finance Financial Plg & Analys	756	0.0368	2,780	0	2,780	0	2,780
06 Finance City Council	517	0.0252	1,901	0	1,901	0	1,901
07 Finance Reporting & Ops	1,625	0.0792	5,976	0	5,976	0	5,976
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	687	0.0335	2,526	0	2,526	0	2,526
10 Finance Rev Perform Mgmnt	365	0.0178	1,342	0	1,342	0	1,342
11 Finance Strat Purchasing	1,048	0.0511	3,854	0	3,854	0	3,854
12 ARA Director Office	3,305	0.1611	12,154	0	12,154	0	12,154
13 ARA Financial Services	534	0.0260	1,964	0	1,964	0	1,964
14 ARA Operations	4,133	0.2014	15,199	0	15,199	0	15,199
15 ARA Payroll Services	751	0.0366	2,762	0	2,762	0	2,762
16 HITS CIO	1,989	0.0969	7,315	0	7,315	0	7,315
17 HITS EAS	662	0.0323	2,435	0	2,435	0	2,435
18 HITS EIS	1,288	0.0628	4,737	0	4,737	0	4,737
19 HITS Radio	2,402	0.1171	8,833	0	8,833	0	8,833
20 Office Business Opportunity	2,707	0.1319	9,955	0	9,955	0	9,955
21 Mayor	4,824	0.2351	17,740	0	17,740	0	17,740
22 Human Resources	95,141	4.6373	349,883	0	349,883	0	349,883
23 Legal	5,138	0.2504	18,895	0	18,895	0	18,895
24 City Controller's Office	4,329	0.2110	15,920	0	15,920	0	15,920
25 Health Administration	15,521	0.7565	57,079	0	57,079	1,132	58,211
26 Planning & Dev Admin	2,170	0.1058	7,980	0	7,980	158	8,138
28 CIP Sal Rec HPW	967	0.0471	3,556	0	3,556	71	3,627
29 HPD Police Records	1,546	0.0754	5,685	0	5,685	113	5,798
30 General Services	33,956	1.6551	124,874	0	124,874	2,476	127,350
31 HEC	8,946	0.4360	32,899	0	32,899	652	33,551
33 Finance Public Fin	375	0.0183	1,379	0	1,379	27	1,406
34 Finance Treasury	1,214	0.0592	4,464	0	4,464	89	4,553
35 ARA Regulatory	1,810	0.0882	6,656	0	6,656	132	6,788
36 City Secretary	1,068	0.0521	3,928	0	3,928	78	4,006
37 City Council	17,817	0.8684	65,522	0	65,522	1,299	66,821
38 Police	192,008	9.3588	706,114	0	706,114	14,003	720,117
39 Dept of Neighborhoods	8,875	0.4326	32,638	0	32,638	647	33,285
40 Fire	170,035	8.2878	625,308	0	625,308	12,400	637,708
41 Municipal Court	27,601	1.3453	101,503	0	101,503	2,013	103,516
42 Solid Waste	40,408	1.9696	148,601	0	148,601	2,947	151,548
43 Houston Airport System (HAS)	98,845	4.8179	363,505	0	363,505	7,209	370,714
44 Housing & Community Dev	32,606	1.5893	119,909	0	119,909	2,378	122,287
45 Library	23,140	1.1279	85,098	0	85,098	1,688	86,786
46 Parks & Recreation	112,769	5.4966	414,711	0	414,711	8,224	422,935
47 Health Department	146,150	7.1236	537,470	0	537,470	10,658	548,128
48 Convention & Entertainment	2,897	0.1412	10,654	0	10,654	211	10,865
49 Fleet Management	215,744	10.5157	793,404	0	793,404	15,734	809,138
50 Planning & Dev Other	2,875	0.1401	10,573	0	10,573	210	10,783
51 Planning & Dev Spec Rev	5,304	0.2585	19,506	0	19,506	387	19,893
52 General Debt	6,412	0.3125	23,580	0	23,580	468	24,048
53 Finance Other	10,404	0.5071	38,261	0	38,261	759	39,020
54 ARA Insurance	1,037	0.0505	3,814	0	3,814	76	3,890
55 ARA BARC	13,204	0.6436	48,558	0	48,558	963	49,521
56 ARA Parking	20,508	0.9996	75,419	0	75,419	1,496	76,915
57 ARA Other	11,658	0.5682	42,873	0	42,873	850	43,723
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,953	0.3389	25,570	0	25,570	507	26,077
60 Legal Wkr Comp	588	0.0287	2,162	0	2,162	43	2,205

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Controller Fin Svcs Allocations

Dept:24 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 Mayor Cable TV	2,076	0.1012	7,635	0	7,635	151	7,786
62 Mayor Other	12,633	0.6158	46,458	0	46,458	921	47,379
63 TIRZ	1,232	0.0600	4,531	0	4,531	90	4,621
64 HR Health Benefits	138,240	6.7381	508,381	0	508,381	10,082	518,463
65 HR Long Term Disability	62	0.0030	228	0	228	5	233
66 HPW Bldg Insp	37,625	1.8339	138,367	0	138,367	2,744	141,111
67 HPW Stormwater	16,053	0.7825	59,035	0	59,035	1,171	60,206
68 HPW DDSR	44,506	2.1693	163,672	0	163,672	3,246	166,918
69 HPW Water & Sewer	210,577	10.2639	774,402	0	774,402	15,357	789,759
70 HPW Houston Transtar	2,188	0.1066	8,046	0	8,046	160	8,206
71 HPW Other	64,216	3.1300	236,156	0	236,156	4,683	240,839
72 Houston Permit Center	7,230	0.3524	26,588	0	26,588	527	27,115
73 CIP S/R Planning	658	0.0321	2,420	0	2,420	48	2,468
74 CIP Sal Rec RE	3,383	0.1649	12,441	0	12,441	247	12,688
75 CIP S/R Engrg	16,043	0.7820	58,999	0	58,999	1,170	60,169
76 CIP S/R Constr	10,608	0.5171	39,011	0	39,011	774	39,785
77 CIP S/R Eng/Const	1,468	0.0716	5,399	0	5,399	107	5,506
78 CIP S/R Geo/Env	2,656	0.1295	9,768	0	9,768	194	9,962
79 CIP S/R Other	5,012	0.2443	18,432	0	18,432	366	18,798
80 CIP S/R GSD	9,714	0.4735	35,724	0	35,724	708	36,432
91 Hurricane Ike Aid & Recovery	73	0.0036	268	0	268	5	273
92 ARRA Reimbursement Fund	279	0.0136	1,026	0	1,026	20	1,046
93 HR-W.C.	13,500	0.6580	49,647	0	49,647	985	50,632
94 HITS Other	30,296	1.4767	111,414	0	111,414	2,209	113,623
95 Legal Other	12	0.0006	44	0	44	1	45
Subtotal	2,051,632	100.0000	7,544,926	0	7,544,926	136,065	7,680,991
Direct Bills					0		0
Total					\$7,544,926		\$ 7,680,991

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	190,077	0	190,077
04 Finance Dir Office	7,333	0	7,333
05 Finance Financial Plg & Analys	2,780	0	2,780
06 Finance City Council	1,901	0	1,901
07 Finance Reporting & Ops	5,976	0	5,976
08 Finance Internal Controls	0	0	0
09 Finance Grants	2,526	0	2,526
10 Finance Rev Perform Mgmt	1,342	0	1,342
11 Finance Strat Purchasing	3,854	0	3,854
12 ARA Director Office	12,154	0	12,154
13 ARA Financial Services	1,964	0	1,964
14 ARA Operations	15,199	0	15,199
15 ARA Payroll Services	2,762	0	2,762
16 HITS CIO	7,315	0	7,315
17 HITS EAS	2,435	0	2,435
18 HITS EIS	4,737	0	4,737
19 HITS Radio	8,833	0	8,833
20 Office Business Opportunity	9,955	0	9,955
21 Mayor	17,740	0	17,740
22 Human Resources	349,883	0	349,883
23 Legal	18,895	0	18,895
24 City Controller's Office	15,920	0	15,920
25 Health Administration	58,211	0	58,211
26 Planning & Dev Admin	8,138	0	8,138
28 CIP Sal Rec HPW	3,627	0	3,627
29 HPD Police Records	5,798	0	5,798
30 General Services	127,350	0	127,350
31 HEC	33,551	0	33,551
33 Finance Public Fin	1,406	0	1,406
34 Finance Treasury	4,553	0	4,553
35 ARA Regulatory	6,788	0	6,788
36 City Secretary	4,006	0	4,006
37 City Council	66,821	0	66,821
38 Police	720,117	0	720,117
39 Dept of Neighborhoods	33,285	0	33,285
40 Fire	637,708	0	637,708
41 Municipal Court	103,516	0	103,516
42 Solid Waste	151,548	0	151,548
43 Houston Airport System (HAS)	370,714	0	370,714
44 Housing & Community Dev	122,287	0	122,287
45 Library	86,786	0	86,786
46 Parks & Recreation	422,935	0	422,935
47 Health Department	548,128	0	548,128
48 Convention & Entertainment	10,865	0	10,865
49 Fleet Management	809,138	0	809,138
50 Planning & Dev Other	10,783	0	10,783
51 Planning & Dev Spec Rev	19,893	0	19,893
52 General Debt	24,048	0	24,048
53 Finance Other	39,020	0	39,020
54 ARA Insurance	3,890	0	3,890
55 ARA BARC	49,521	0	49,521
56 ARA Parking	76,915	0	76,915
57 ARA Other	43,723	0	43,723
58 IT Public Services	0	0	0
59 Legal Insurance	26,077	0	26,077
60 Legal Wkr Comp	2,205	0	2,205

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
61 Mayor Cable TV	7,786	0	7,786
62 Mayor Other	47,379	0	47,379
63 TIRZ	4,621	0	4,621
64 HR Health Benefits	518,463	0	518,463
65 HR Long Term Disability	233	0	233
66 HPW Bldg Insp	141,111	0	141,111
67 HPW Stormwater	60,206	0	60,206
68 HPW DDSR	166,918	0	166,918
69 HPW Water & Sewer	789,759	0	789,759
70 HPW Houston Transtar	8,206	0	8,206
71 HPW Other	240,839	0	240,839
72 Houston Permit Center	27,115	0	27,115
73 CIP S/R Planning	2,468	0	2,468
74 CIP Sal Rec RE	12,688	0	12,688
75 CIP S/R Engrg	60,169	0	60,169
76 CIP S/R Constr	39,785	0	39,785
77 CIP S/R Eng/Const	5,506	0	5,506
78 CIP S/R Geo/Env	9,962	0	9,962
79 CIP S/R Other	18,798	0	18,798
80 CIP S/R GSD	36,432	0	36,432
91 Hurricane Ike Aid & Recovery	273	0	273
92 ARRA Reimbursement Fund	1,046	0	1,046
93 HR-W.C.	50,632	0	50,632
94 HITS Other	113,623	0	113,623
95 Legal Other	45	0	45
 Total	 \$ 7,680,995	 \$ 0	 \$ 7,680,995
	=====	=====	=====

HOUSTON HEALTH DEPARTMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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.

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A. Department Costs

Dept:25 Health Administration

Department		Amount	General Admin	Health Admin
Personnel Costs				
Salaries	SI	3,455,890	0	3,455,890
Salary % Split			.00%	100.00%
Benefits	S	2,347,666	0	2,347,666
Subtotal - Personnel Costs		5,803,556	0	5,803,556
Services & Supplies Cost				
Supplies	S	204,801	0	204,801
Services	S	5,377,729	0	5,377,729
Drainage Chg	D	88,539	0	0
Pmt Chg	D	24,672	0	0
Intergov Exp-1115	D	18,872,601	0	0
Subtotal - Services & Supplies		24,568,342	0	5,582,530
Department Cost Total		30,371,898	0	11,386,086
Adjustments to Cost				
Drainage Chg	D	88,539-	0	0
Pmt Chg	D	24,672-	0	0
Intergov Exp-1115	D	18,872,601-	0	0
Subtotal - Adjustments		18,985,812-	0	0
Total Costs After Adjustments		11,386,086	0	11,386,086
General Admin Distribution		0		0
Grand Total		\$ 11,386,086		\$ 11,386,086

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$ 97,369	\$ 0	\$ 97,369
Subtotal - Equipment Depn	97,369	0	97,369
3 Insurance Retirees	127,032	481	127,513
3 Memberships	2,647	10	2,657
3 Consulting Services	7,337	28	7,365
3 Other Misc	3,717	15	3,732
Subtotal - Non-Dept-Gen Gov	140,733	534	141,267
5 Financial Plg & Analysis	17,652	931	18,583
Subtotal - Fin Plg & Analysis	17,652	931	18,583
7 Gen Acctng	11,072	609	11,681
7 Fixed Assets	31,712	1,695	33,407
7 Auditing Svcs	13,527	0	13,527
7 Fin Operations	955	52	1,007
Subtotal - Fin Reporting & Ops	57,266	2,356	59,622
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	847	44	891
9 Trust Funds Mgmt (TFM)	1,055	59	1,114
Subtotal - Fin Grants	1,902	103	2,005
10 Perf Mgmt Svcs	1,512	75	1,587
Subtotal - Fin Perform Mgmt	1,512	75	1,587
11 Purchasing	4,649	267	4,916
Subtotal - Fin SPD	4,649	267	4,916
14 Records	1,962	115	2,077
Subtotal - ARA Operations	1,962	115	2,077
15 Payroll Svcs	9,511	423	9,934
Subtotal - ARA Payroll Service	9,511	423	9,934
17 IT ERP	5	0	5
Subtotal - HITS EAS	5	0	5
18 Client Svcs	0	0	0
18 NW Data	109,817	5,814	115,631
18 NW Voice	120,033	6,180	126,213
18 Enterprise Optns	32,337	1,570	33,907
Subtotal - HITS EIS	262,187	13,565	275,752
19 IT Radio Svcs	0	0	0
Subtotal - HITS Radio	0	0	0
20 Certification	3,051	53	3,104
20 External Affairs & Outreach	1,880	33	1,913
Subtotal - OBO	4,931	85	5,016
21 City Mayor Admin	8,211	1,513	9,724
Subtotal - Mayor	8,211	1,513	9,724

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
22 Personnel Svcs	4,189	111	4,300
Subtotal - Human Resources	4,189	111	4,300
23 Legal Svcs	377,279	47,783	425,062
Subtotal - Legal	377,279	47,783	425,062
24 Controller Fin Svcs	57,079	1,132	58,211
Subtotal - City Controller's	57,079	1,132	58,211
30 Real Estate	0	452,201	452,201
Subtotal - General Services	0	452,201	452,201
Total Incoming	1,046,437	521,194	1,567,631
C. Total Allocated		\$ 12,953,717	\$ 12,953,717
			100.00%

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Health Admin Allocations

Dept:25 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Department	100	100.0000	\$ 12,432,523	\$ 0	\$ 12,432,523	\$ 521,194	\$ 12,953,717
Subtotal	100	100.0000	12,432,523	0	12,432,523	521,194	12,953,717
Direct Bills					0		0
Total					\$12,432,523		\$ 12,953,717
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:25 Health Administration

Department		Health Admin	Total
0	Direct Billed	\$0	\$0
47	Health Department	12,953,717	12,953,717
Total		\$ 12,953,717	\$ 12,953,717
		=====	=====

PLANNING AND DEVELOPMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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 the costs will be allocated based on the number of FTE positions.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:26 Planning & Dev Admin

Department	Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
Personnel Costs				
Salaries	S1 715,030	0	357,515	357,515
Salary % Split		.00%	50.00%	50.00%
Benefits	S 361,602	0	180,801	180,801
Subtotal - Personnel Costs	1,076,632	0	538,316	538,316
Services & Supplies Cost				
Supplies	S 8,126	0	4,063	4,063
Services	S 409,726	0	204,863	204,863
Subtotal - Services & Supplies	417,852	0	208,926	208,926
Department Cost Total	1,494,484	0	747,242	747,242
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	1,494,484	0	747,242	747,242
General Admin Distribution		0	0	0
Grand Total	\$ 1,494,484		\$ 747,242	\$ 747,242

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3 Insurance Retirees	\$ 20,521	\$ 78	\$ 10,299	\$ 10,299
3 Memberships	428	2	215	215
3 Consulting Services	1,026	4	515	515
3 Other Misc	483	2	242	242
3 Walker Rent	790,960	2,993	396,976	396,976
Subtotal - Non-Dept-Gen Gov	813,418	3,078	408,248	408,248
5 Financial Plg & Analysis	2,468	130	1,299	1,299
Subtotal - Fin Plg & Analysis	2,468	130	1,299	1,299
7 Gen Acctng	1,548	85	817	817
7 Fixed Assets	1,160	62	611	611
7 Auditing Svcs	1,891	0	946	946
7 Fin Operations	124	7	65	65
Subtotal - Fin Reporting & Ops	4,723	154	2,438	2,438
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	110	6	58	58
9 Trust Funds Mgmt (TFM)	137	8	72	72
Subtotal - Fin Grants	247	13	130	130
10 Perf Mgmt Svcs	197	10	103	103
Subtotal - Fin Perform Mgmt	197	10	103	103
11 Purchasing	2,790	160	1,475	1,475
Subtotal - Fin SPD	2,790	160	1,475	1,475
14 Mailroom	8,466	536	4,501	4,501
14 Records	317	19	168	168
14 3-1-1 Svcs	4,897	313	2,605	2,605
Subtotal - ARA Operations	13,680	868	7,274	7,274
15 Payroll Svcs	1,536	68	802	802
Subtotal - ARA Payroll Svcs	1,536	68	802	802
17 Enterprise Appl	10,847	703	5,775	5,775
17 IT ERP	1	0	1	1
Subtotal - HITS EAS	10,848	703	5,776	5,776
18 Client Svcs	0	0	0	0
18 NW Data	14,913	790	7,851	7,851
18 NW Voice	16,300	839	8,570	8,570
18 Enterprise Optns	4,521	220	2,370	2,370
Subtotal - HITS EIS	35,734	1,848	18,791	18,791
20 Certification	493	9	251	251
20 Contract Compliance	2,960	58	1,509	1,509
20 External Affairs & Outreach	304	5	155	155
Subtotal - OBO	3,757	72	1,914	1,914
21 City Mayor Admin	1,326	244	785	785
Subtotal - Mayor	1,326	244	785	785

CITY OF HOUSTON, TEXAS
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FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin- FTEs	Planning Admin- Expenditures
22 Selection	3,284	95	1,690	1,690
22 Personnel Svcs	677	18	347	347
Subtotal - Human Resources	3,961	113	2,037	2,037
23 Legal Svcs *	403,551	51,110	227,331	227,331
23 Inspector General	0	0	0	0
Subtotal - Legal	403,551	51,110	227,331	227,331
24 Controller Fin Svcs	7,980	158	4,069	4,069
Subtotal - City Controller's	7,980	158	4,069	4,069
30 Real Estate	0	28,769	14,385	14,385
Subtotal - General Services	0	28,769	14,385	14,385
Total Incoming	1,306,216	87,500	696,858	696,858
C. Total Allocated		\$ 2,888,200	\$ 1,444,100	\$ 1,444,100
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Planning Admin - FTEs Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	30.73	42.9490	\$ 601,436	\$ 0	\$ 601,436	\$ 18,790	\$ 620,226
51 Planning & Dev Spec Rev	40.82	57.0510	798,914	0	798,914	24,960	823,874
Subtotal	71.55	100.0000	1,400,350	0	1,400,350	43,750	1,444,100
Direct Bills					0		0
Total					\$1,400,350		\$ 1,444,100
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FTEs
COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Planning Admin - Expenditures Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	4,045,982	43.0659	\$ 603,073	\$ 0	\$ 603,073	\$ 18,841	\$ 621,914
51 Planning & Dev Spec Rev	5,348,887	56.9341	797,277	977,942-	180,665-	24,909	155,756-
Subtotal	9,394,869	100.0000	1,400,350	977,942-	422,408	43,750	466,158
Direct Bills					977,942		977,942
Total					\$1,400,350		\$ 1,444,100
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FY2018 Expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:26 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$ 977,942	\$ 977,942
50 Planning & Dev Other	620,226	621,914	1,242,140
51 Planning & Dev Spec Rev	823,874	155,756-	668,118
Total	\$ 1,444,100 =====	\$ 1,444,100 =====	\$ 2,888,200 =====

HOUSTON PUBLIC WORKS - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The responsibilities of Houston Public Works – Administration are distributed among the various HPW divisions and funds it supports. The direct costs of Houston Public Works Director are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Houston Public Works – Administration are being allocated. 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 HPW divisions and funds administered by the Houston Public Works Administration.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:27 HPW Admin Indirect

Department		Amount	General Admin	Admin Exp	Admin FTE
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Subtotal - Services & Supplies		0	0	0	0
Department Cost Total		0	0	0	0
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Custom%)

Dept:27 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14 Mailroom	\$ 760	\$ 48	\$ 404	\$ 404
14 Property	319,343	17,112	168,228	168,228
14 3-1-1 Svcs	1,325,634	84,869	705,251	705,251
Subtotal - ARA Operations	1,645,737	102,029	873,883	873,883
17 Enterprise Appl	466,004	30,218	248,111	248,111
Subtotal - HITS EAS	466,004	30,218	248,111	248,111
18 Client Svcs	0	0	0	0
18 NW Data	358,842	18,999	188,921	188,921
18 NW Voice	392,223	20,195	206,209	206,209
Subtotal - HITS EIS	751,065	39,194	395,130	395,130
20 Contract Compliance	628,298	12,258	320,278	320,278
20 Reporting & Analytics	97,198	1,704	49,451	49,451
20 Dept Services	81,500	1,804	41,652	41,652
Subtotal - OBO	806,996	15,766	411,381	411,381
22 Selection	469	14	241	241
Subtotal - Human Resources	469	14	241	241
23 Legal Svcs *	530,742	67,219	298,981	298,981
23 Inspector General	181,005	18,320	99,663	99,663
Subtotal - Legal	711,747	85,539	398,643	398,643
29 Records Mgmt	0	122,384	61,192	61,192
Subtotal - HPD Police Records	0	122,384	61,192	61,192
30 In-House Renov	0	3,257	1,629	1,629
30 Real Estate	0	162,488	81,244	81,244
Subtotal - General Services	0	165,745	82,873	82,873
Total Incoming	4,382,018	560,889	2,471,453	2,471,453
C. Total Allocated		\$ 4,942,907	\$ 2,471,453	\$ 2,471,453
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Admin Exp Allocations

Dept:27 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 CIP Sal Rec HPW	483,707	0.0677	\$ 1,483	\$ 0	\$ 1,483	\$ 190	\$ 1,673
66 HPW Bldg Insp	70,008,799	9.7977	214,668	0	214,668	27,477	242,145
67 HPW Stormwater	47,041,957	6.5835	144,245	0	144,245	18,463	162,708
68 HPW DDSR	74,760,579	10.4627	229,239	0	229,239	29,342	258,581
69 HPW Water & Sewer	419,175,952	58.6634	1,285,320	0	1,285,320	164,518	1,449,838
70 HPW Houston Transtar	2,171,816	0.3039	6,659	0	6,659	852	7,511
71 HPW Other	53,786,572	7.5274	164,926	0	164,926	21,110	186,036
72 Houston Permit Center	9,858,428	1.3797	30,229	0	30,229	3,869	34,098
73 CIP S/R Planning	1,068,463	0.1495	3,276	0	3,276	419	3,695
74 CIP Sal Rec RE	4,209,680	0.5891	12,908	0	12,908	1,652	14,560
75 CIP S/R Engrg	10,868,927	1.5211	33,327	0	33,327	4,266	37,593
76 CIP S/R Constr	10,823,104	1.5147	33,187	0	33,187	4,248	37,435
77 CIP S/R Eng/Const	4,604,340	0.6444	14,118	0	14,118	1,807	15,925
78 CIP S/R Geo/Env	1,464,877	0.2050	4,492	0	4,492	575	5,067
79 CIP S/R Other	4,217,178	0.5902	12,931	0	12,931	1,655	14,586
Subtotal	714,544,379	100.0000	2,191,008	0	2,191,008	280,444	2,471,452
Direct Bills					0		0
Total	=====	=====	=====	=====	\$2,191,008	=====	\$ 2,471,452

Basis Units: HPW FY2018 operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Admin FTE Allocations

Dept:27 HPW Admin Indirect

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28	CIP Sal Rec HPW	3.00	0.0794	\$ 1,740	\$ 0	\$ 1,740	\$ 223	\$ 1,963
66	HPW Bldg Insp	530.83	14.0528	307,897	0	307,897	39,410	347,307
67	HPW Stormwater	330.61	8.7523	191,764	0	191,764	24,545	216,309
68	HPW DDSR	468.63	12.4061	271,819	0	271,819	34,792	306,611
69	HPW Water & Sewer	2,086.16	55.2273	1,210,034	0	1,210,034	154,882	1,364,916
70	HPW Houston Transtar	7.12	0.1885	4,130	0	4,130	529	4,659
71	HPW Other	12.74	0.3373	7,390	0	7,390	946	8,336
72	Houston Permit Center	44.22	1.1706	25,649	0	25,649	3,283	28,932
73	CIP S/R Planning	8.30	0.2197	4,814	0	4,814	616	5,430
74	CIP Sal Rec RE	32.02	0.8477	18,573	0	18,573	2,377	20,950
75	CIP S/R Engrg	84.87	2.2468	49,227	0	49,227	6,301	55,528
76	CIP S/R Constr	102.64	2.7172	59,534	0	59,534	7,620	67,154
77	CIP S/R Eng/Const	24.55	0.6499	14,240	0	14,240	1,823	16,063
78	CIP S/R Geo/Env	11.92	0.3156	6,914	0	6,914	885	7,799
79	CIP S/R Other	29.80	0.7889	17,285	0	17,285	2,212	19,497
	Subtotal	3,777.41	100.0000	2,191,010	0	2,191,010	280,444	2,471,454
	Direct Bills					0		0
	Total	=====	=====	=====	=====	\$2,191,010	=====	\$ 2,471,454

Basis Units: HPW FY2018 FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:27 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
28 CIP Sal Rec HPW	1,673	1,963	3,636
66 HPW Bldg Insp	242,145	347,307	589,452
67 HPW Stormwater	162,708	216,309	379,017
68 HPW DDSR	258,581	306,611	565,192
69 HPW Water & Sewer	1,449,838	1,364,916	2,814,754
70 HPW Houston Transtar	7,511	4,659	12,170
71 HPW Other	186,036	8,336	194,372
72 Houston Permit Center	34,098	28,932	63,030
73 CIP S/R Planning	3,695	5,430	9,125
74 CIP Sal Rec RE	14,560	20,950	35,510
75 CIP S/R Engrg	37,593	55,528	93,121
76 CIP S/R Constr	37,435	67,154	104,589
77 CIP S/R Eng/Const	15,925	16,063	31,988
78 CIP S/R Geo/Env	5,067	7,799	12,866
79 CIP S/R Other	14,586	19,497	34,083
Total	\$ 2,471,451	\$ 2,471,454	\$ 4,942,905

CIP COST RECOVERY – HPW ADMINISTRATION FUNCTION AND ALLOCATION BASIS

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 Houston Public Works provides support services to the Capital Projects division which implements the city's Capital Improvement Plan (CIP) by providing capital projects 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 HPW cost centers benefiting from the division's services within Fund 1001.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:28 CIP Sal Rec HPW

Department	Amount	General Admin	CIP Admin Svcs
Personnel Costs			
Salaries	S 0	0	0
Salary % Split		.00%	.00%
Benefits	S 0	0	0
Subtotal - Personnel Costs	0	0	0
Department Cost Total	0	0	0
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	0	0	0
General Admin Distribution		0	0
Grand Total	0	0	0

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Custom%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 28,595	\$ 0	\$ 28,595
Subtotal - Equipment Depreciat	28,595	0	28,595
3 Consulting Services	457	2	459
Subtotal - Non-Dept-Gen Gov	457	2	459
5 Financial Plg & Analysis	1,100	58	1,158
Subtotal - Fin Plg & Analysis	1,100	58	1,158
7 Gen Acctng	690	38	728
7 Auditing Svcs	843	0	843
7 Fin Operations	40	2	42
Subtotal - Fin Reporting & Ops	1,573	40	1,613
9 Cost Accounting	36	2	38
9 Trust Funds Mgmt (TFM)	44	2	46
Subtotal - Finance Grants	80	4	84
10 Perf Mgmt Svcs	64	3	67
Subtotal - Fin Perform Mgmt	64	3	67
11 Purchasing	3,254	187	3,441
Subtotal - Finance SPD	3,254	187	3,441
14 Mailroom	31,911	2,020	33,931
14 Records	121	7	128
Subtotal - ARA Operations	32,032	2,027	34,059
15 Payroll Svcs	19,830-	26	19,804-
Subtotal - ARA Payroll Svcs	19,830-	26	19,804-
18 Enterprise Optns	2,015	98	2,113
Subtotal - HITS EIS	2,015	98	2,113
20 Certification	188	3	191
20 Contract Compliance	168,564-	0	168,564-
20 External Affairs & Outreach	116	2	118
Subtotal - OBO	168,260-	5	168,255-
21 City Mayor Admin	505	93	598
Subtotal - Mayor	505	93	598
22 Selection	14,702	426	15,128
22 Personnel Svcs	258	7	265
Subtotal - Human Resources	14,960	433	15,393
24 Controller Fin Svcs	3,556	71	3,627
Subtotal - City Control Office	3,556	71	3,627
27 Admin Exp	1,483	190	1,673
27 Admin FTE	1,740	223	1,963
Subtotal - HPW Admin Indirect	3,223	413	3,636

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Custom%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	96,676-	3,459	93,216-
C. Total Allocated		\$ 93,217	\$ 93,216

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

CIP Admin Svcs Allocations

Dept:28 CIP Sal Rec HPW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 CIP S/R Planning	8.30	2.8222	2,728-	\$ 0	2,728-	\$ 98	2,630-
74 CIP Sal Rec RE	32.02	10.8875	10,526-	0	10,526-	377	10,149-
75 CIP S/R Engrg	84.87	28.8575	27,898-	0	27,898-	998	26,900-
76 CIP S/R Constr	102.64	34.8997	33,740-	0	33,740-	1,207	32,533-
77 CIP S/R Eng/Const	24.55	8.3475	8,070-	0	8,070-	289	7,781-
78 CIP S/R Geo/Env	11.92	4.0530	3,918-	0	3,918-	140	3,778-
79 CIP S/R Other	29.80	10.1326	9,796-	0	9,796-	350	9,446-
Subtotal	294.10	100.0000	96,676-	0	96,676-	3,459	93,217-
Direct Bills					0		0
Total					\$96,676-		\$ 93,217
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported in CIP Sal Rec
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:28 CIP Sal Rec HPW

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
73 CIP S/R Planning	2,630-	2,630-
74 CIP Sal Rec RE	10,149-	10,149-
75 CIP S/R Engrg	26,900-	26,900-
76 CIP S/R Constr	32,533-	32,533-
77 CIP S/R Eng/Const	7,781-	7,781-
78 CIP S/R Geo/Env	3,778-	3,778-
79 CIP S/R Other	9,446-	9,446-
Total	\$ 93,217- =====	\$ 93,217- =====

**POLICE - RECORDS
FUNCTION AND ALLOCATION BASIS**

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 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:29 HPD Police Records

Department		Amount	General Admin	Records Mgmt
Personnel Costs				
Salaries	SI	3,902,717	0	3,902,717
Salary % Split			.00%	100.00%
Benefits	S	2,178,061	0	2,178,061
Subtotal - Personnel Costs		6,080,778	0	6,080,778
Services & Supplies Cost				
Supplies	S	4,916	0	4,916
Services	S	8,419	0	8,419
Subtotal - Services & Supplies		13,335	0	13,335
Department Cost Total		6,094,113	0	6,094,113
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		6,094,113	0	6,094,113
General Admin Distribution			0	0
Grand Total		\$ 6,094,113		\$ 6,094,113
		=====	=====	=====

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 223,283	\$ 845	\$ 224,128
3 Memberships	4,653	18	4,671
3 Consulting Services	731	3	734
3 Other Misc	1,970	8	1,978
Subtotal - Non-Dept-Gen Gov	230,637	873	231,510
5 Financial Plg & Analysis	1,758	93	1,851
Subtotal - Fin Plg & Analysis	1,758	93	1,851
7 Gen Acctng	1,103	61	1,164
7 Auditing Svcs - General Fund	1,347	0	1,347
7 Fin Operations	506	28	534
Subtotal - Fin Reporting & Ops	2,956	88	3,044
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	449	23	472
9 Trust Funds Mgmt (TFM)	559	31	590
Subtotal - Fin Grants	1,008	55	1,063
10 Perf Mgmt Svcs	801	40	841
Subtotal - Fin Perform Mgmt	801	40	841
14 Records	3,448	203	3,651
Subtotal - ARA Operations	3,448	203	3,651
15 Payroll Svcs	16,717	743	17,460
Subtotal - ARA Payroll Svcs	16,717	743	17,460
17 IT ERP	10	0	10
Subtotal - HITS EAS	10	0	10
18 Enterprise Optns	3,221	156	3,377
Subtotal - HITS EIS	3,221	156	3,377
20 Certification	5,362	93	5,455
20 External Affairs & Outreach	3,304	57	3,361
Subtotal - OBO	8,666	150	8,816
21 City Mayor Admin	14,432	2,660	17,092
Subtotal - Mayor	14,432	2,660	17,092
22 Personnel Svcs	7,362	195	7,557
Subtotal - Human Resources	7,362	195	7,557
24 Controller Fin Svcs	5,685	113	5,798
Subtotal - City Controller's	5,685	113	5,798
Total Incoming	296,701	5,369	302,070
C. Total Allocated		\$ 6,396,183	\$ 6,396,183
			100.00%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Records Mgmt Allocations

Dept:29 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Legal	1,355	6.7750	\$ 432,978	\$ 0	\$ 432,978	\$ 0	\$ 432,978
27 HPW Admin Indirect	383	1.9150	122,384	0	122,384	0	122,384
38 Police	49	0.2450	15,657	0	15,657	14	15,671
96 Other	18,213	91.0650	5,819,795	0	5,819,795	5,354	5,825,149
Subtotal	20,000	100.0000	6,390,814	0	6,390,814	5,369	6,396,183
Direct Bills					0		0
Total					\$6,390,814		\$ 6,396,183

Basis Units: Number of reports issued per department
Source: Police Department Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:29 HPD Police Records

	Department	Records Mgmt	Total
0	Direct Billed	\$0	\$0
23	Legal	432,978	432,978
27	HPW Admin Indirect	122,384	122,384
38	Police	15,671	15,671
96	Other	5,825,149	5,825,149
	Total	\$ 6,396,182	\$ 6,396,182
		=====	=====

GENERAL SERVICES DEPARTMENT FUNCTION AND ALLOCATION BASIS

The General Services Department is comprised of four divisions: Property Management/Environmental; Design and Construction/ In-House Renovation/Real Estate; 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/ Environmental division provides comprehensive operations, maintenance and environmental services at city owned facilities. 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 and was moved to the Design & Construction division in FY2017. The Real Estate team handles office space lease negotiations citywide and was also moved to the Design & Construction Division. During the FY2018 fiscal year, the department communication center was relocated to 611 Walker due to server flood damage.

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 cost by departments served; which is allocated based on actual usage or consumption at each facility.
- **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 by facility per department; expensed in Fund 1003.
- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston's unique requirements while minimizing cost and maximizing value. Costs are allocated based on total square footage maintained by GSD.
- **Building Services Reimbursement** – Reimbursed costs are allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.
- **Other Non-General Fund** – Non-general fund costs are not allocated.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:30 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities
Personnel Costs						
Salaries	Sl	11,719,111	1,018,597	219,096	5,097,511	0
Salary % Split			8.69%	1.87%	43.50%	.00%
Benefits	P	6,932,616	565,153	148,685	2,980,806	0
Subtotal - Personnel Costs		18,651,727	1,583,750	367,781	8,078,317	0
Services & Supplies Cost						
Supplies	P	2,496,672	32,827	15,212	549,523	218,251
Services	P	25,160,851	102,517	246,209	10,057,137	10,128,083
N-GF Services	D	111,054,182	0	0	0	0
Credit direct Expenses	P	2,180,236-	0	0	0	0
Subtotal - Services & Supplies		136,531,469	135,344	261,421	10,606,660	10,346,334
Department Cost Total		155,183,196	1,719,094	629,202	18,684,977	10,346,334
Adjustments to Cost						
N-GF Services	D	111,054,182-	0	0	0	0
Subtotal - Adjustments	D	111,054,182-	0	0	0	0
Total Costs After Adjustments		44,129,014	1,719,094	629,202	18,684,977	10,346,334
General Admin Distribution			1,719,094-	35,198	818,942	0
Grand Total		<u>\$ 44,129,014</u>	<u>=====</u>	<u>\$ 664,400</u>	<u>\$ 19,503,919</u>	<u>\$ 10,346,334</u>

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:30 General Services

Description		Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs						
Salaries	SI	11,719,111	186,424	352,807	200,386	4,644,290
Salary % Split			1.59%	3.01%	1.71%	39.63%
Benefits	P	6,932,616	89,397	154,316	107,414	2,886,845
Subtotal - Personnel Costs		18,651,727	275,821	507,123	307,800	7,531,135
Services & Supplies Cost						
Supplies	P	2,496,672	0	3,667	8,592	1,668,600
Services	P	25,160,851	0	2,763,061	1,863,844	0
N-GF Services	D	111,054,182	0	0	0	0
Credit direct Expenses	P	2,180,236-	0	0	2,180,236-	0
Subtotal - Services & Supplies		136,531,469	0	2,766,728	307,800-	1,668,600
Department Cost Total		155,183,196	275,821	3,273,851	0	9,199,735
Adjustments to Cost						
N-GF Services	D	111,054,182-	0	0	0	0
Subtotal - Adjustments	D	111,054,182-	0	0	0	0
Total Costs After Adjustments		44,129,014	275,821	3,273,851	0	9,199,735
General Admin Distribution			29,950	56,680	32,193	746,130
Grand Total		\$ 44,129,014	\$ 305,771	\$ 3,330,531	\$ 32,193	\$ 9,945,865
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	33,064	0	677	15,751	0	576	1,090
Subtotal - Building Depn	33,064	0	677	15,751	0	576	1,090
2 Equip Deprec	25,756	0	527	12,270	0	449	849
Subtotal - Equipment Depn	25,756	0	527	12,270	0	449	849
3 Insurance Retirees	343,154	1,298	7,053	164,090	0	6,001	11,357
3 Memberships	7,151	27	147	3,419	0	125	237
3 Consulting Services	16,051	62	330	7,676	0	281	531
3 Other Misc	11,994	48	247	5,737	0	210	397
3 Walker Rent	154,478	584	3,175	73,869	0	2,702	5,113
Subtotal - Non-Dept-Gen Gov	532,828	2,020	10,951	254,791	0	9,318	17,634
5 Financial Plg & Analysis	38,619	2,036	832	19,367	0	708	1,340
Subtotal - Fin Plg & Analysis	38,619	2,036	832	19,367	0	708	1,340
7 Gen Acctng	24,223	1,332	523	12,174	0	445	843
7 Fixed Assets	12,762	682	275	6,405	0	234	443
7 Auditing Svcs	29,594	0	606	14,098	0	516	976
7 Fin Operations	13,064	716	282	6,564	0	240	454
Subtotal - Fin Reporting & Ops	79,643	2,729	1,687	39,241	0	1,435	2,716
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	3,916	201	84	1,961	0	72	136
9 Cost Accounting	11,585	605	250	5,807	0	212	402
9 Trust Funds Mgmt (TFM)	14,431	804	312	7,257	0	265	502
Subtotal - Fin Grants	29,932	1,610	646	15,026	0	550	1,040
10 Perf Mgmt Svcs	20,692	1,024	445	10,345	0	378	716
Subtotal - Fin Perform Mgmt	20,692	1,024	445	10,345	0	378	716
11 Purchasing	300,340	17,253	6,503	151,295	0	5,533	10,471
Subtotal - Fin SPD	300,340	17,253	6,503	151,295	0	5,533	10,471
14 Mailroom	9,660	611	210	4,893	0	179	339
14 Property	5,978	320	129	3,000	0	110	208
14 Records	9,215	542	200	4,648	0	170	322
14 3-1-1 Svcs	6,107	391	133	3,096	0	113	214
Subtotal - ARA Operations	30,960	1,864	672	15,637	0	572	1,082
15 Payroll Svcs	44,680	1,986	956	22,231	0	813	1,539
Subtotal - ARA Payroll Svcs	44,680	1,986	956	22,231	0	813	1,539
17 Enterprise Appl	43,908	2,847	957	22,273	0	815	1,542
17 IT ERP	33	0	1	16	0	1	1
Subtotal - HITS EAS	43,941	2,847	958	22,289	0	815	1,543
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	25,264	1,338	545	12,673	0	463	877
18 NW Voice	27,615	1,422	595	13,833	0	506	957
18 Enterprise Optns	70,745	3,435	1,519	35,338	0	1,292	2,446
Subtotal - HITS EIS	123,624	6,195	2,658	61,843	0	2,262	4,280

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
19 IT Radio Svcs	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification	14,332	248	299	6,946	0	254	481
20 Contract Compliance	106,566	2,079	2,225	51,756	0	1,893	3,582
20 Reporting & Analytics	7,145	125	149	3,463	0	127	240
20 Dept Services	11,285	250	236	5,495	0	201	380
20 External Affairs & Outreach	8,831	153	184	4,280	0	157	296
Subtotal - OBO	148,159	2,855	3,092	71,940	0	2,631	4,979
21 City Mayor Admin	38,572	7,110	935	21,762	0	796	1,506
Subtotal - Mayor	38,572	7,110	935	21,762	0	796	1,506
22 Selection	11,730	340	247	5,750	0	210	398
22 Personnel Svcs	19,677	522	414	9,622	0	352	666
Subtotal - Human Resources	31,407	861	661	15,372	0	562	1,064
23 Legal Svcs	413,024	52,310	9,528	221,676	0	8,107	15,343
23 Inspector General	36,970	3,742	834	19,394	0	709	1,342
Subtotal - Legal	449,994	56,052	10,361	241,070	0	8,816	16,685
24 Controller Fin Svcs	124,874	2,476	2,608	60,667	0	2,219	4,199
Subtotal - City Controller's	124,874	2,476	2,608	60,667	0	2,219	4,199
30 Design & Const	0	37,410	766	17,821	0	652	1,233
30 Building Svcs	0	504,981	10,340	240,563	0	8,798	16,650
30 Utilities	0	254,672	5,214	121,321	0	4,437	8,397
30 In-House Renov	0	129,422	2,650	61,654	0	2,255	4,267
30 Real Estate	0	83,664	1,713	39,856	0	1,458	2,758
Subtotal - General Services	0	1,010,149	20,683	481,215	0	17,599	33,306
Total Incoming	2,097,085	1,119,068	65,852	1,532,111	0	56,032	106,040
C. Total Allocated	\$ 47,345,167	\$ 730,252	\$ 21,036,030	\$ 10,346,334	\$ 361,803	\$ 3,436,571	
			1.54%	44.43%	21.85%	0.76%	7.26%

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	33,064	0	619	14,351
Subtotal - Building Depn	33,064	0	619	14,351
2 Equip Deprec	25,756	0	482	11,179
Subtotal - Equipment Depn	25,756	0	482	11,179
3 Insurance Retirees	343,154	1,298	6,450	149,501
3 Memberships	7,151	27	134	3,115
3 Consulting Services	16,051	62	302	6,994
3 Other Misc	11,994	48	226	5,227
3 Walker Rent	154,478	584	2,904	67,301
Subtotal - Non-Dept-Gen Gov	532,828	2,020	10,016	232,137
5 Financial Plg & Analysis	38,619	2,036	761	17,645
Subtotal - Fin Plg & Analysis	38,619	2,036	761	17,645
7 Gen Acctng	24,223	1,332	479	11,091
7 Fixed Assets	12,762	682	252	5,835
7 Auditing Svcs	29,594	0	554	12,845
7 Fin Operations	13,064	716	258	5,981
Subtotal - Fin Reporting & Ops	79,643	2,729	1,543	35,752
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Grants Mgmt	3,916	201	77	1,787
9 Cost Accounting	11,585	605	228	5,291
9 Trust Funds Mgmt (TFM)	14,431	804	285	6,612
Subtotal - Fin Grants	29,932	1,610	591	13,690
10 Perf Mgmt Svcs	20,692	1,024	407	9,425
Subtotal - Fin Perform Mgmt	20,692	1,024	407	9,425
11 Purchasing	300,340	17,253	5,948	137,843
Subtotal - Fin SPD	300,340	17,253	5,948	137,843
14 Mailroom	9,660	611	192	4,458
14 Property	5,978	320	118	2,734
14 Records	9,215	542	183	4,235
14 3-1-1 Svcs	6,107	391	122	2,820
Subtotal - ARA Operations	30,960	1,864	615	14,247
15 Payroll Svcs	44,680	1,986	874	20,254
Subtotal - ARA Payroll Svcs	44,680	1,986	874	20,254
17 Enterprise Appl	43,908	2,847	876	20,293
17 IT ERP	33	0	1	14
Subtotal - HITS EAS	43,941	2,847	876	20,307
18 Client Svcs	0	0	0	0
18 NW Data	25,264	1,338	498	11,546
18 NW Voice	27,615	1,422	544	12,603
18 Enterprise Optns	70,745	3,435	1,389	32,196
Subtotal - HITS EIS	123,624	6,195	2,431	56,345

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 IT Radio Svcs	0	0	0	0
Subtotal - HITS Radio	0	0	0	0
20 Certification	14,332	248	273	6,328
20 Contract Compliance	106,566	2,079	2,035	47,155
20 Reporting & Analytics	7,145	125	136	3,155
20 Dept Services	11,285	250	216	5,006
20 External Affairs & Outreach	8,831	153	168	3,899
Subtotal - OBO	148,159	2,855	2,828	65,544
21 City Mayor Admin	38,572	7,110	855	19,827
Subtotal - Mayor	38,572	7,110	855	19,827
22 Selection	11,730	340	226	5,239
22 Personnel Svcs	19,677	522	378	8,767
Subtotal - Human Resources	31,407	861	604	14,005
23 Legal Svcs	413,024	52,310	8,714	201,967
23 Inspector General	36,970	3,742	762	17,670
Subtotal - Legal	449,994	56,052	9,477	219,637
24 Controller Fin Svcs	124,874	2,476	2,385	55,273
Subtotal - City Controller's	124,874	2,476	2,385	55,273
30 Design & Const	0	37,410	701	16,237
30 Building Svcs	0	504,981	9,457	219,174
30 Utilities	0	254,672	4,769	110,534
30 In-House Renov	0	129,422	2,424	56,172
30 Real Estate	0	83,664	1,567	36,312
Subtotal - General Services	0	1,010,149	18,917	438,430
 Total Incoming	 2,097,085	 1,119,068	 60,228	 1,395,891
C. Total Allocated	\$ 47,345,167	\$ 92,421	\$ 11,341,756	
	=====	=====	=====	
		0.20%	23.96%	

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Design & Const Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	867,476	20.7377	\$ 146,686	\$ 0	\$ 146,686	\$ 0	\$ 146,686
30 General Services	221,238	5.2889	37,410	0	37,410	0	37,410
38 Police	510,374	12.2009	86,302	0	86,302	3,779	90,081
40 Fire	390,635	9.3384	66,054	0	66,054	2,893	68,947
42 Solid Waste	113,518	2.7137	19,195	0	19,195	841	20,036
45 Library	292,539	6.9934	49,467	0	49,467	2,166	51,633
46 Parks & Recreation	1,125,963	26.9171	190,395	0	190,395	8,338	198,733
47 Health Department	495,318	11.8410	83,756	0	83,756	3,668	87,424
69 HPW Water & Sewer	166,021	3.9689	28,073	0	28,073	1,229	29,302
Subtotal	4,183,082	100.0000	707,338	0	707,338	22,914	730,252
Direct Bills					0		0
Total	=====	=====	=====	=====	\$707,338	=====	\$ 730,252

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Building Svcs Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	15,379	0.1257	\$ 25,766	\$ 0	\$ 25,766	\$ 0	\$ 25,766
12 ARA Director Office	137,904	1.1269	231,043	0	231,043	0	231,043
16 HITS CIO	82,042	0.6704	137,452	0	137,452	0	137,452
21 Mayor	80,379	0.6568	134,666	0	134,666	0	134,666
23 Legal	129,275	1.0564	216,586	0	216,586	0	216,586
24 City Controller's Office	44,939	0.3672	75,290	0	75,290	0	75,290
30 General Services	301,411	2.4630	504,981	0	504,981	0	504,981
31 HEC	91,076	0.7442	152,588	0	152,588	4,242	156,830
36 City Secretary	10,564	0.0863	17,699	0	17,699	492	18,191
37 City Council	37,579	0.3071	62,959	0	62,959	1,750	64,709
38 Police	4,964,362	40.5661	8,317,240	0	8,317,240	231,210	8,548,450
39 Dept of Neighborhoods	32,417	0.2649	54,311	0	54,311	1,510	55,821
40 Fire	2,057,437	16.8123	3,447,008	0	3,447,008	95,823	3,542,831
41 Municipal Court	62,109	0.5075	104,057	0	104,057	2,893	106,950
45 Library	2,010,124	16.4257	3,367,740	0	3,367,740	93,619	3,461,359
46 Parks & Recreation	61,884	0.5057	103,680	0	103,680	2,882	106,562
47 Health Department	2,110,365	17.2448	3,535,683	0	3,535,683	98,288	3,633,971
49 Fleet Management	8,463	0.0692	14,179	0	14,179	394	14,573
Subtotal	12,237,709	100.0000	20,502,928	0	20,502,928	533,102	21,036,030
Direct Bills					0		0
Total					\$20,502,928		\$ 21,036,030

Basis Units: GSD expenditures per department served
Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Utilities Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	35,708	0.2647	\$ 27,390	\$ 0	\$ 27,390	\$ 0	\$ 27,390
12 ARA Director Office	151,903	1.1262	116,519	0	116,519	0	116,519
16 HITS CIO	90,370	0.6700	69,320	0	69,320	0	69,320
21 Mayor	88,539	0.6564	67,915	0	67,915	0	67,915
23 Legal	142,398	1.0557	109,228	0	109,228	0	109,228
24 City Controller's Office	49,502	0.3670	37,971	0	37,971	0	37,971
30 General Services	332,009	2.4615	254,672	0	254,672	0	254,672
31 HEC	100,322	0.7438	76,953	0	76,953	0	76,953
36 City Secretary	11,637	0.0863	8,926	0	8,926	0	8,926
37 City Council	41,394	0.3069	31,752	0	31,752	0	31,752
38 Police	5,468,319	40.5414	4,194,552	0	4,194,552	0	4,194,552
39 Dept of Neighborhoods	9,322	0.0691	7,151	0	7,151	0	7,151
40 Fire	2,266,298	16.8020	1,738,396	0	1,738,396	0	1,738,396
41 Municipal Court	68,414	0.5072	52,478	0	52,478	0	52,478
45 Library	2,214,182	16.4157	1,698,420	0	1,698,420	0	1,698,420
46 Parks & Recreation	68,166	0.5054	52,288	0	52,288	0	52,288
47 Health Department	2,324,599	17.2343	1,783,117	0	1,783,117	0	1,783,117
49 Fleet Management	8,202	0.0608	6,292	0	6,292	0	6,292
61 Mayor Cable TV	16,940	0.1256	12,994	0	12,994	0	12,994
Subtotal	13,488,224	100.0000	10,346,334	0	10,346,334	0	10,346,334
Direct Bills					0		0
Total					\$10,346,334		\$ 10,346,334
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar amount of utility costs

Source: GSD Report

CITY OF HOUSTON, TEXAS
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In-House Renov Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Human Resources	7,684	0.2455	\$ 840	\$ 0	\$ 840	\$ 0	\$ 840
27 HPW Admin Indirect	29,785	0.9516	3,257	0	3,257	0	3,257
30 General Services	1,183,410	37.8088	129,422	0	129,422	0	129,422
37 City Council	950	0.0304	104	0	104	10	114
38 Police	456,543	14.5861	49,929	0	49,929	4,662	54,591
40 Fire	1,396,168	44.6062	152,690	0	152,690	14,258	166,948
41 Municipal Court	14,480	0.4626	1,584	0	1,584	148	1,732
47 Health Department	37,851	1.2093	4,140	0	4,140	387	4,527
70 HPW Houston Transtar	3,112	0.0994	340	0	340	32	372
Subtotal	3,129,983	100.0000	342,306	0	342,306	19,497	361,803
Direct Bills					0		0
Total	=====	=====	=====	=====	\$342,306	=====	\$ 361,803

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

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Real Estate Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	61,943	0.7445	\$ 25,310	\$ 0	\$ 25,310	\$ 0	\$ 25,310
12 ARA Director Office	52,908	0.6359	21,618	0	21,618	0	21,618
14 ARA Operations	49,944	0.6003	20,407	0	20,407	0	20,407
16 HITS CIO	57,762	0.6942	23,602	0	23,602	0	23,602
20 Office Business Opportunity	26,915	0.3235	10,997	0	10,997	0	10,997
21 Mayor	129,881	1.5610	53,069	0	53,069	0	53,069
22 Human Resources	63,256	0.7603	25,846	0	25,846	0	25,846
23 Legal	193,925	2.3307	79,238	0	79,238	0	79,238
24 City Controller's Office	46,934	0.5641	19,177	0	19,177	0	19,177
25 Health Administration	1,106,710	13.3013	452,201	0	452,201	0	452,201
26 Planning & Dev Admin	70,410	0.8462	28,769	0	28,769	0	28,769
27 HPW Admin Indirect	397,671	4.7795	162,488	0	162,488	0	162,488
30 General Services	204,759	2.4610	83,664	0	83,664	0	83,664
31 HEC	41,591	0.4999	16,994	0	16,994	262	17,256
36 City Secretary	16,137	0.1939	6,594	0	6,594	102	6,696
37 City Council	57,403	0.6899	23,455	0	23,455	362	23,817
38 Police	2,606,220	31.3236	1,064,899	0	1,064,899	16,418	1,081,317
39 Dept of Neighborhoods	12,927	0.1554	5,282	0	5,282	81	5,363
40 Fire	1,078,954	12.9677	440,860	0	440,860	6,797	447,657
41 Municipal Court	99,513	1.1960	40,661	0	40,661	627	41,288
42 Solid Waste	29,589	0.3556	12,090	0	12,090	186	12,276
45 Library	1,055,714	12.6884	431,364	0	431,364	6,651	438,015
46 Parks & Recreation	32,453	0.3900	13,260	0	13,260	204	13,464
49 Fleet Management	376,039	4.5195	153,649	0	153,649	2,369	156,018
55 ARA BARC	47,319	0.5687	19,335	0	19,335	298	19,633
56 ARA Parking	11,400	0.1370	4,658	0	4,658	72	4,730
69 HPW Water & Sewer	120,033	1.4426	49,045	0	49,045	756	49,801
70 HPW Houston Transtar	54,000	0.6490	22,064	0	22,064	340	22,404
72 Houston Permit Center	187,000	2.2475	76,408	0	76,408	1,178	77,586
96 Other	31,004	0.3726	12,668	0	12,668	195	12,863
Subtotal	8,320,314	100.0000	3,399,672	0	3,399,672	36,899	3,436,571
Direct Bills					0		0
Total					\$3,399,672		\$ 3,436,571

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

CITY OF HOUSTON, TEXAS
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Building Svcs Reimb Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Fleet Management	207,560	9.4491	\$ 6,753	\$ 0	\$ 6,753	\$ 1,980	\$ 8,733
56 ARA Parking	38,510	1.7531	1,253	0	1,253	367	1,620
69 HPW Water & Sewer	557,117	25.3625	18,125	0	18,125	5,315	23,440
70 HPW Houston Transtar	538,021	24.4931	17,504	0	17,504	5,133	22,637
72 Houston Permit Center	855,411	38.9422	27,830	0	27,830	8,161	35,991
Subtotal	2,196,619	100.0000	71,465	0	71,465	20,956	92,421
Direct Bills					0		0
Total					\$71,465		\$ 92,421
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar expenses/revenues
Source: GSD Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:30 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non GF
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	146,686	0	0	0	0	0	0
04 Finance Dir Office	0	25,766	27,390	0	25,310	0	0
12 ARA Director Office	0	231,043	116,519	0	21,618	0	0
14 ARA Operations	0	0	0	0	20,407	0	0
16 HITS CIO	0	137,452	69,320	0	23,602	0	0
20 Office Business Opportunity	0	0	0	0	10,997	0	0
21 Mayor	0	134,666	67,915	0	53,069	0	0
22 Human Resources	0	0	0	840	25,846	0	0
23 Legal	0	216,586	109,228	0	79,238	0	0
24 City Controller's Office	0	75,290	37,971	0	19,177	0	0
25 Health Administration	0	0	0	0	452,201	0	0
26 Planning & Dev Admin	0	0	0	0	28,769	0	0
27 HPW Admin Indirect	0	0	0	3,257	162,488	0	0
30 General Services	37,410	504,981	254,672	129,422	83,664	0	0
31 HEC	0	156,830	76,953	0	17,256	0	0
36 City Secretary	0	18,191	8,926	0	6,696	0	0
37 City Council	0	64,709	31,752	114	23,817	0	0
38 Police	90,081	8,548,450	4,194,552	54,591	1,081,317	0	0
39 Dept of Neighborhoods	0	55,821	7,151	0	5,363	0	0
40 Fire	68,947	3,542,831	1,738,396	166,948	447,657	0	0
41 Municipal Court	0	106,950	52,478	1,732	41,288	0	0
42 Solid Waste	20,036	0	0	0	12,276	0	0
45 Library	51,633	3,461,359	1,698,420	0	438,015	0	0
46 Parks & Recreation	198,733	106,562	52,288	0	13,464	0	0
47 Health Department	87,424	3,633,971	1,783,117	4,527	0	0	0
49 Fleet Management	0	14,573	6,292	0	156,018	8,733	0
55 ARA BARC	0	0	0	0	19,633	0	0
56 ARA Parking	0	0	0	0	4,730	1,620	0
61 Mayor Cable TV	0	0	12,994	0	0	0	0
69 HPW Water & Sewer	29,302	0	0	0	49,801	23,440	0
70 HPW Houston Transtar	0	0	0	372	22,404	22,637	0
72 Houston Permit Center	0	0	0	0	77,586	35,991	0
96 Other	0	0	0	0	12,863	0	0
Total	\$ 730,252	\$ 21,036,031	\$ 10,346,334	\$ 361,803	\$ 3,436,570	\$ 92,421	\$ 0

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:30 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	146,686
04 Finance Dir Office	78,466
12 ARA Director Office	369,180
14 ARA Operations	20,407
16 HTS CIO	230,374
20 Office Business Opportunity	10,997
21 Mayor	255,650
22 Human Resources	26,686
23 Legal	405,052
24 City Controller's Office	132,438
25 Health Administration	452,201
26 Planning & Dev Admin	28,769
27 HPW Admin Indirect	165,745
30 General Services	1,010,149
31 HEC	251,039
36 City Secretary	33,813
37 City Council	120,392
38 Police	13,968,991
39 Dept of Neighborhoods	68,335
40 Fire	5,964,779
41 Municipal Court	202,448
42 Solid Waste	32,312
45 Library	5,649,427
46 Parks & Recreation	371,047
47 Health Department	5,509,039
49 Fleet Management	185,616
55 ARA BARC	19,633
56 ARA Parking	6,350
61 Mayor Cable TV	12,994
69 HPW Water & Sewer	102,543
70 HPW Houston Transtar	45,413
72 Houston Permit Center	113,577
96 Other	12,863
Total	\$ 36,003,411
	=====

HOUSTON EMERGENCY CENTER FUNCTION AND ALLOCATION BASIS

The Houston Emergency Center provides centralized emergency communication and response services for the Houston Police and Fire departments and Greater Harris County 9-1-1 Emergency Network. This section of the plan is utilized to allocate incoming costs for the Houston Emergency Center to better cost their services to benefiting departments within the city and for Greater Harris County 9-1-1 Network.

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:31 HEC

Department		Amount	General Admin	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0	0	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0
General Admin Distribution		0	0	0	0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
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A. Department Costs

Dept:31 HEC

Department		Amount	Finance SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0	0
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0
General Admin Distribution		0	0	0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
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FY 2018
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A. Department Costs

Dept: 31 HEC

Department	Amount	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
FY 2020 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept: 31 HEC

Department		Amount	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0	0
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0
General Admin Distribution		0	0	0	0	0	0
Grand Total		\$0	\$0	\$0	\$0	\$0	\$0

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

Dept:31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3 Consulting Services *	\$ 4,229	\$ 16	\$ 0	\$ 0	\$ 0	\$ 4,245	\$ 0
Subtotal - Non-Dept-Gen Gov	4,229	16	0	0	0	4,245	0
5 Financial Plg & Analysis	10,174	536	0	0	0	0	0
Subtotal - Fin Plg & Analysis	10,174	536	0	0	0	0	0
7 Gen Acctng *	6,382	351	0	0	0	0	0
7 Fixed Assets *	193	10	0	0	0	0	0
7 Auditing Svcs *	7,797	0	0	0	0	0	0
7 Fin Operations *	2,108	115	0	0	0	0	0
Subtotal - Fin Reporting & Ops	16,480	477	0	0	0	0	0
9 Grants Mgmt	558	29	0	0	0	0	0
9 Cost Accounting *	1,869	98	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,328	130	0	0	0	0	0
Subtotal - Fin Grants	4,755	256	0	0	0	0	0
10 Perf Mgmt Svcs *	3,339	165	0	0	0	0	0
Subtotal - Fin Perform Mgmt	3,339	165	0	0	0	0	0
11 Purchasing *	4,184	240	0	0	0	0	0
Subtotal - Fin SPD	4,184	240	0	0	0	0	0
14 Records *	8,914	524	0	0	0	0	0
14 3-1-1 Svcs *	9,492	608	0	0	0	0	10,100
Subtotal - ARA Operations	18,406	1,132	0	0	0	0	10,100
15 Payroll Svcs *	43,217	1,921	0	0	0	0	0
Subtotal - ARA Payroll Svcs	43,217	1,921	0	0	0	0	0
17 Enterprise Appl *	3,559	231	0	0	0	0	0
17 IT ERP *	27	0	0	0	0	0	0
Subtotal - HITS EAS	3,586	231	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	25,192	1,334	0	0	0	0	0
18 NW Voice *	27,535	1,418	0	0	0	0	0
Subtotal - HITS EIS	52,727	2,752	0	0	0	0	0
19 IT Radio Svcs *	10,785	379	0	0	0	0	0
Subtotal - HITS Radio	10,785	379	0	0	0	0	0
20 Certification *	13,863	240	0	0	0	0	0
20 Reporting & Analytics	193	3	0	0	0	0	0
20 External Affairs & Outreach *	8,542	148	0	0	0	0	0
Subtotal - OBO	22,598	391	0	0	0	0	0
21 City Mayor Admin *	37,310	6,877	0	0	0	0	0
Subtotal - Mayor	37,310	6,877	0	0	0	0	0
22 Selection *	17,830	517	0	0	0	0	0
22 Personnel Svcs *	19,033	504	0	0	0	0	0
Subtotal - Human Resources	36,863	1,021	0	0	0	0	0
23 Legal Svcs *	11,241	1,424	0	12,665	0	0	0
23 Inspector General *	18,428	1,865	0	0	20,293	0	0

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

Dept:31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Subtotal - Legal	29,669	3,289	0	12,665	20,293	0	0
24 Controller Fin Svcs *	32,899	652	0	0	0	0	0
Subtotal - City Controller's	32,899	652	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	152,588	4,242	156,830	0	0	0	0
30 Utilities *	76,953	0	76,953	0	0	0	0
30 Real Estate *	16,994	262	17,256	0	0	0	0
Subtotal - General Services	246,535	4,504	251,039	0	0	0	0
 Total Incoming	 577,756	 24,839	 251,039	 12,665	 20,293	 4,245	 10,100
C. Total Allocated	=====	\$ 602,595 =====	\$ 251,039 =====	\$ 12,665 =====	\$ 20,293 =====	\$ 4,245 =====	\$ 10,100 =====
			41.66%	2.10%	3.37%	0.70%	1.68%

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
3 Consulting Services *	\$ 4,229	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	4,229	16	0	0	0	0	0
5 Financial Plg & Analysis	10,174	536	0	0	0	10,710	0
Subtotal - Fin Plg & Analysis	10,174	536	0	0	0	10,710	0
7 Gen Acctng *	6,382	351	0	0	6,733	0	0
7 Fixed Assets *	193	10	0	0	203	0	0
7 Auditing Svcs *	7,797	0	0	0	7,797	0	0
7 Fin Operations *	2,108	115	0	0	2,223	0	0
Subtotal - Fin Reporting & Ops	16,480	477	0	0	16,957	0	0
9 Grants Mgmt	558	29	0	587	0	0	0
9 Cost Accounting *	1,869	98	0	0	1,967	0	0
9 Trust Funds Mgmt (TFM)	2,328	130	0	0	2,458	0	0
Subtotal - Fin Grants	4,755	256	0	587	4,424	0	0
10 Perf Mgmt Svcs *	3,339	165	0	0	3,504	0	0
Subtotal - Fin Perform Mgmt	3,339	165	0	0	3,504	0	0
11 Purchasing *	4,184	240	4,424	0	0	0	0
Subtotal - Fin SPD	4,184	240	4,424	0	0	0	0
14 Records *	8,914	524	0	0	0	0	0
14 3-1-1 Svcs *	9,492	608	0	0	0	0	0
Subtotal - ARA Operations	18,406	1,132	0	0	0	0	0
15 Payroll Svcs *	43,217	1,921	0	0	0	0	0
Subtotal - ARA Payroll Svcs	43,217	1,921	0	0	0	0	0
17 Enterprise Appl *	3,559	231	0	0	0	0	3,790
17 IT ERP *	27	0	0	0	0	0	27
Subtotal - HITS EAS	3,586	231	0	0	0	0	3,817
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	25,192	1,334	0	0	0	0	0
18 NW Voice *	27,535	1,418	0	0	0	0	0
Subtotal - HITS EIS	52,727	2,752	0	0	0	0	0
19 IT Radio Svcs *	10,785	379	0	0	0	0	0
Subtotal - HITS Radio	10,785	379	0	0	0	0	0
20 Certification *	13,863	240	0	0	0	0	0
20 Reporting & Analytics	193	3	0	0	0	0	0
20 External Affairs & Outreach *	8,542	148	0	0	0	0	0
Subtotal - OBO	22,598	391	0	0	0	0	0
21 City Mayor Admin *	37,310	6,877	0	0	0	0	0
Subtotal - Mayor	37,310	6,877	0	0	0	0	0
22 Selection *	17,830	517	0	0	0	0	0
22 Personnel Svcs *	19,033	504	0	0	0	0	0
Subtotal - Human Resources	36,863	1,021	0	0	0	0	0
23 Legal Svcs *	11,241	1,424	0	0	0	0	0
23 Inspector General *	18,428	1,865	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Subtotal - Legal	29,669	3,289	0	0	0	0	0
24 Controller Fin Svcs *	32,899	652	0	0	0	0	0
Subtotal - City Controller's	32,899	652	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	152,588	4,242	0	0	0	0	0
30 Utilities *	76,953	0	0	0	0	0	0
30 Real Estate *	16,994	262	0	0	0	0	0
Subtotal - General Services	246,535	4,504	0	0	0	0	0
 Total Incoming	 577,756	 24,839	 4,424	 587	 24,885	 10,710	 3,817
C. Total Allocated	=====	\$ 602,595 =====	\$ 4,424 =====	\$ 587 =====	\$ 24,885 =====	\$ 10,710 =====	\$ 3,817 =====
			0.73%	0.10%	4.13%	1.78%	0.63%

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

Dept:31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
3 Consulting Services *	\$ 4,229	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	4,229	16	0	0	0	0	0
5 Financial Plg & Analysis	10,174	536	0	0	0	0	0
Subtotal - Fin Plg & Analysis	10,174	536	0	0	0	0	0
7 Gen Acctng *	6,382	351	0	0	0	0	0
7 Fixed Assets *	193	10	0	0	0	0	0
7 Auditing Svcs *	7,797	0	0	0	0	0	0
7 Fin Operations *	2,108	115	0	0	0	0	0
Subtotal - Fin Reporting & Ops	16,480	477	0	0	0	0	0
9 Grants Mgmt	558	29	0	0	0	0	0
9 Cost Accounting *	1,869	98	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,328	130	0	0	0	0	0
Subtotal - Fin Grants	4,755	256	0	0	0	0	0
10 Perf Mgmt Svcs *	3,339	165	0	0	0	0	0
Subtotal - Fin Perform Mgmt	3,339	165	0	0	0	0	0
11 Purchasing *	4,184	240	0	0	0	0	0
Subtotal - Fin SPD	4,184	240	0	0	0	0	0
14 Records *	8,914	524	0	0	0	0	0
14 3-1-1 Svcs *	9,492	608	0	0	0	0	0
Subtotal - ARA Operations	18,406	1,132	0	0	0	0	0
15 Payroll Svcs *	43,217	1,921	0	0	0	0	0
Subtotal - ARA Payroll Svcs	43,217	1,921	0	0	0	0	0
17 Enterprise Appl *	3,559	231	0	0	0	0	0
17 IT ERP *	27	0	0	0	0	0	0
Subtotal - HITS EAS	3,586	231	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	25,192	1,334	26,526	0	0	0	0
18 NW Voice *	27,535	1,418	28,953	0	0	0	0
Subtotal - HITS EIS	52,727	2,752	55,479	0	0	0	0
19 IT Radio Svcs *	10,785	379	11,164	0	0	0	0
Subtotal - HITS Radio	10,785	379	11,164	0	0	0	0
20 Certification *	13,863	240	0	14,103	0	0	0
20 Reporting & Analytics	193	3	0	196	0	0	0
20 External Affairs & Outreach *	8,542	148	0	8,690	0	0	0
Subtotal - OBO	22,598	391	0	22,989	0	0	0
21 City Mayor Admin *	37,310	6,877	0	0	44,187	0	0
Subtotal - Mayor	37,310	6,877	0	0	44,187	0	0
22 Selection *	17,830	517	0	0	0	18,347	0
22 Personnel Svcs *	19,033	504	0	0	0	19,537	0
Subtotal - Human Resources	36,863	1,021	0	0	0	37,884	0
23 Legal Svcs *	11,241	1,424	0	0	0	0	0
23 Inspector General *	18,428	1,865	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
Subtotal - Legal	29,669	3,289	0	0	0	0	0
24 Controller Fin Svcs *	32,899	652	0	0	0	0	0
Subtotal - City Controller's	32,899	652	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	152,588	4,242	0	0	0	0	0
30 Utilities *	76,953	0	0	0	0	0	0
30 Real Estate *	16,994	262	0	0	0	0	0
Subtotal - General Services	246,535	4,504	0	0	0	0	0
 Total Incoming	 577,756	 24,839	 66,642	 22,989	 44,187	 37,884	 0
C. Total Allocated	=====	\$ 602,595 =====	\$ 66,642 =====	\$ 22,989 =====	\$ 44,187 =====	\$ 37,884 =====	\$ 0 =====
			11.06%	3.82%	7.33%	6.29%	

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3 Consulting Services *	\$ 4,229	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	4,229	16	0	0	0	0	0
5 Financial Plg & Analysis	10,174	536	0	0	0	0	0
Subtotal - Fin Plg & Analysis	10,174	536	0	0	0	0	0
7 Gen Acctng *	6,382	351	0	0	0	0	0
7 Fixed Assets *	193	10	0	0	0	0	0
7 Auditing Svcs *	7,797	0	0	0	0	0	0
7 Fin Operations *	2,108	115	0	0	0	0	0
Subtotal - Fin Reporting & Ops	16,480	477	0	0	0	0	0
9 Grants Mgmt	558	29	0	0	0	0	0
9 Cost Accounting *	1,869	98	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,328	130	0	0	0	0	0
Subtotal - Fin Grants	4,755	256	0	0	0	0	0
10 Perf Mgmt Svcs *	3,339	165	0	0	0	0	0
Subtotal - Fin Perform Mgmt	3,339	165	0	0	0	0	0
11 Purchasing *	4,184	240	0	0	0	0	0
Subtotal - Fin SPD	4,184	240	0	0	0	0	0
14 Records *	8,914	524	0	0	0	0	9,438
14 3-1-1 Svcs *	9,492	608	0	0	0	0	0
Subtotal - ARA Operations	18,406	1,132	0	0	0	0	9,438
15 Payroll Svcs *	43,217	1,921	0	0	0	45,138	0
Subtotal - ARA Payroll Svcs	43,217	1,921	0	0	0	45,138	0
17 Enterprise Appl *	3,559	231	0	0	0	0	0
17 IT ERP *	27	0	0	0	0	0	0
Subtotal - HITS EAS	3,586	231	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	25,192	1,334	0	0	0	0	0
18 NW Voice *	27,535	1,418	0	0	0	0	0
Subtotal - HITS EIS	52,727	2,752	0	0	0	0	0
19 IT Radio Svcs *	10,785	379	0	0	0	0	0
Subtotal - HITS Radio	10,785	379	0	0	0	0	0
20 Certification *	13,863	240	0	0	0	0	0
20 Reporting & Analytics	193	3	0	0	0	0	0
20 External Affairs & Outreach *	8,542	148	0	0	0	0	0
Subtotal - OBO	22,598	391	0	0	0	0	0
21 City Mayor Admin *	37,310	6,877	0	0	0	0	0
Subtotal - Mayor	37,310	6,877	0	0	0	0	0
22 Selection *	17,830	517	0	0	0	0	0
22 Personnel Svcs *	19,033	504	0	0	0	0	0
Subtotal - Human Resources	36,863	1,021	0	0	0	0	0
23 Legal Svcs *	11,241	1,424	0	0	0	0	0
23 Inspector General *	18,428	1,865	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
Subtotal - Legal	29,669	3,289	0	0	0	0	0
24 Controller Fin Svcs *	32,899	652	0	33,551	0	0	0
Subtotal - City Controller's	32,899	652	0	33,551	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	152,588	4,242	0	0	0	0	0
30 Utilities *	76,953	0	0	0	0	0	0
30 Real Estate *	16,994	262	0	0	0	0	0
Subtotal - General Services	246,535	4,504	0	0	0	0	0
 Total Incoming	 577,756	 24,839	 0	 33,551	 0	 45,138	 9,438
C. Total Allocated	=====	\$ 602,595 =====	\$ 0 =====	\$ 33,551 =====	\$ 0 =====	\$ 45,138 =====	\$ 9,438 =====
				5.57%		7.49%	1.57%

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General Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-911 Network	28,269	21.4159	\$ 52,798	\$ 0	\$ 52,798	\$ 964	\$ 53,762
84 HEC-Police Call Takers	41,591	31.5083	77,679	0	77,679	1,419	79,098
86 HED-Harris County	14,178	10.7409	26,480	0	26,480	484	26,964
87 HEC-Genl Svcs Dept	6,171	4.6750	11,526	0	11,526	211	11,737
88 HEC-Homeland Security	13,552	10.2667	25,311	0	25,311	462	25,773
89 HEC-Off of Emg Mgmt	2,977	2.2553	5,560	0	5,560	102	5,662
90 HEC-HPD	10,726	8.1258	20,033	0	20,033	366	20,399
91 Hurricane Ike Aid & Recovery	14,536	11.0121	27,149	0	27,149	496	27,645
Subtotal	132,000	100.0000	246,536	0	246,536	4,503	251,039
Direct Bills					0		0
Total					\$246,536		\$ 251,039
	=====	=====	=====	=====	=====	=====	=====

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

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Legal 911 Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-911 Network	100	100.0000	\$ 11,241	\$ 0	\$ 11,241	\$ 1,424	\$ 12,665
Subtotal	100	100.0000	11,241	0	11,241	1,424	12,665
Direct Bills					0		0
Total					\$11,241		\$ 12,665
	=====	=====	=====	=====	=====	=====	=====

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

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Legal OIG Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	2.6717	\$ 492	\$ 0	\$ 492	\$ 50	\$ 542
83 HEC-911 Network	167.62	75.6476	13,940	0	13,940	1,412	15,352
84 HEC-Police Call Takers	39.90	18.0070	3,318	0	3,318	336	3,654
89 HEC-Off of Emg Mgmt	8.14	3.6736	677	0	677	69	746
Subtotal	221.58	100.0000	18,427	0	18,427	1,866	20,293
Direct Bills					0		0
Total					\$18,427		\$ 20,293

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

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Citywide Gen Gov Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 131	\$ 0	\$ 131	\$ 1	\$ 132
82 HEC-IT	5,276,263	20.7803	879	0	879	3	882
83 HEC-911 Network	14,619,834	57.5796	2,435	0	2,435	9	2,444
84 HEC-Police Call Takers	3,262,246	12.8482	543	0	543	2	545
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	241	0	241	1	242
Subtotal	25,390,640	100.0000	4,229	0	4,229	16	4,245
Direct Bills					0		0
Total					\$4,229		\$ 4,245
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments
Source: COH Expenditure Report

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ARA 311 Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	2.6717	\$ 254	\$ 0	\$ 254	\$ 16	\$ 270
83 HEC-911 Network	167.62	75.6476	7,180	0	7,180	460	7,640
84 HEC-Police Call Takers	39.90	18.0070	1,709	0	1,709	109	1,818
89 HEC-Off of Emg Mgmt	8.14	3.6736	349	0	349	22	371
Subtotal	221.58	100.0000	9,492	0	9,492	608	10,100
Direct Bills					0		0
Total					\$9,492		\$ 10,100
	=====	=====	=====	=====	=====	=====	=====

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

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Finance Strategic Purchasing Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 129	\$ 0	\$ 129	\$ 7	\$ 136
82 HEC-IT	5,276,263	20.7803	869	0	869	50	919
83 HEC-911 Network	14,619,834	57.5796	2,409	0	2,409	138	2,547
84 HEC-Police Call Takers	3,262,246	12.8482	538	0	538	31	569
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	239	0	239	14	253
Subtotal	25,390,640	100.0000	4,184	0	4,184	240	4,424
Direct Bills					0		0
Total	=====	=====	=====	=====	\$4,184	=====	\$ 4,424

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Grants Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	7.2773	\$ 41	\$ 0	\$ 41	\$ 2	\$ 43
82 HEC-IT	5,276,263	48.9867	273	0	273	14	287
84 HEC-Police Call Takers	3,262,246	30.2879	169	0	169	9	178
89 HEC-Off of Emg Mgmt	1,448,472	13.4481	75	0	75	4	79
Subtotal	10,770,806	100.0000	558	0	558	29	587
Direct Bills					0		0
Total					\$558		\$ 587

Basis Units: Expenditures of HEC depts excl 911 network
Source: COH Expenditure Report

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Fin Reporting & Ops Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 741	\$ 0	\$ 741	\$ 27	\$ 768
82 HEC-IT	5,276,263	20.7803	4,991	0	4,991	181	5,172
83 HEC-911 Network	14,619,834	57.5796	13,828	0	13,828	500	14,328
84 HEC-Police Call Takers	3,262,246	12.8482	3,086	0	3,086	112	3,198
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	1,370	0	1,370	50	1,420
Subtotal	25,390,640	100.0000	24,016	0	24,016	869	24,885
Direct Bills					0		0
Total	=====	=====	=====	=====	\$24,016	=====	\$ 24,885

Basis Units: Expenditures of HEC departments
Source: COH Expenditure Report

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Fin Plg & Analysis Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 314	\$ 0	\$ 314	\$ 17	\$ 331
82 HEC-IT	5,276,263	20.7803	2,114	0	2,114	112	2,226
83 HEC-911 Network	14,619,834	57.5796	5,858	0	5,858	309	6,167
84 HEC-Police Call Takers	3,262,246	12.8482	1,307	0	1,307	69	1,376
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	580	0	580	31	611
Subtotal	25,390,640	100.0000	10,173	0	10,173	537	10,710
Direct Bills					0		0
Total					\$10,173		\$ 10,710
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments
Source: COH Expenditure Report

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IT Admin & Apps Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	7.2773	\$ 261	\$ 0	\$ 261	\$ 17	\$ 278
82 HEC-IT	5,276,263	48.9867	1,757	0	1,757	113	1,870
84 HEC-Police Call Takers	3,262,246	30.2879	1,086	0	1,086	70	1,156
89 HEC-Off of Emg Mgmt	1,448,472	13.4481	482	0	482	31	513
Subtotal	10,770,806	100.0000	3,586	0	3,586	231	3,817
Direct Bills					0		0
Total					\$3,586		\$ 3,817

Basis Units: Expenditures of HEC dept's excl 911 network
Source: COH Expenditure Report

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IT Infrastructure Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	10.9711	\$ 6,968	\$ 0	\$ 6,968	\$ 343	\$ 7,311
84 HEC-Police Call Takers	39.90	73.9437	46,963	0	46,963	2,315	49,278
89 HEC-Off of Emg Mgmt	8.14	15.0852	9,581	0	9,581	472	10,053
Subtotal	53.96	100.0000	63,512	0	63,512	3,130	66,642
Direct Bills					0		0
Total					\$63,512		\$ 66,642

Basis Units: Number of HEC FTEs excl 911 network
Source: COH FTE Report

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Office Business Opp Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	2.6717	\$ 604	\$ 0	\$ 604	\$ 10	\$ 614
83 HEC-911 Network	167.62	75.6476	17,095	0	17,095	296	17,391
84 HEC-Police Call Takers	39.90	18.0070	4,069	0	4,069	70	4,139
89 HEC-Off of Emg Mgmt	8.14	3.6736	830	0	830	14	844
Subtotal	221.58	100.0000	22,598	0	22,598	391	22,989
Direct Bills					0		0
Total					\$22,598		\$ 22,989

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

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Mayor's Office Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 1,152	\$ 0	\$ 1,152	\$ 212	\$ 1,364
82 HEC-IT	5,276,263	20.7803	7,753	0	7,753	1,429	9,182
83 HEC-911 Network	14,619,834	57.5796	21,483	0	21,483	3,960	25,443
84 HEC-Police Call Takers	3,262,246	12.8482	4,794	0	4,794	884	5,678
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	2,128	0	2,128	392	2,520
Subtotal	25,390,640	100.0000	37,310	0	37,310	6,877	44,187
Direct Bills					0		0
Total	=====	=====	=====	=====	\$37,310	=====	\$ 44,187

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Human Resources Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	2.6717	\$ 985	\$ 0	\$ 985	\$ 27	\$ 1,012
83 HEC-911 Network	167.62	75.6476	27,886	0	27,886	772	28,658
84 HEC-Police Call Takers	39.90	18.0070	6,638	0	6,638	184	6,822
89 HEC-Off of Emg Mgmt	8.14	3.6736	1,354	0	1,354	38	1,392
Subtotal	221.58	100.0000	36,863	0	36,863	1,021	37,884
Direct Bills					0		0
Total					\$36,863		\$ 37,884

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

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City Council Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	5.92	2.6717	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
83 HEC-911 Network	167.62	75.6476	0	0	0	0	0
84 HEC-Police Call Takers	39.90	18.0070	0	0	0	0	0
89 HEC-Off of Emg Mgmt	8.14	3.6736	0	0	0	0	0
Subtotal	221.58	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0

Basis Units: Expenditures of HEC departments
Source: COH Expenditure Report

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City Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,276,263	20.7803	0	0	0	0	0
83 HEC-911 Network	14,619,834	57.5796	0	0	0	0	0
84 HEC-Police Call Takers	3,262,246	12.8482	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	0	0	0	0	0
Subtotal	25,390,640	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
=====	=====	=====	=====	=====	=====	=====	=====

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

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City Controller Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 1,016	\$ 0	\$ 1,016	\$ 20	\$ 1,036
82 HEC-IT	5,276,263	20.7803	6,837	0	6,837	135	6,972
83 HEC-911 Network	14,619,834	57.5796	18,943	0	18,943	375	19,318
84 HEC-Police Call Takers	3,262,246	12.8482	4,227	0	4,227	84	4,311
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	1,877	0	1,877	37	1,914
Subtotal	25,390,640	100.0000	32,900	0	32,900	651	33,551
Direct Bills					0		0
Total	=====	=====	=====	=====	\$32,900	=====	\$ 33,551

Basis Units: Expenditures of HEC departments
Source: COH Expenditure Report

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Fin Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,276,263	20.7803	0	0	0	0	0
83 HEC-911 Network	14,619,834	57.5796	0	0	0	0	0
84 HEC-Police Call Takers	3,262,246	12.8482	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	0	0	0	0	0
Subtotal	25,390,640	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA Payroll Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	7.2773	\$ 3,145	\$ 0	\$ 3,145	\$ 140	\$ 3,285
82 HEC-IT	5,276,263	48.9867	21,171	0	21,171	940	22,111
84 HEC-Police Call Takers	3,262,246	30.2879	13,090	0	13,090	581	13,671
89 HEC-Off of Emg Mgmt	1,448,472	13.4481	5,812	0	5,812	258	6,070
Subtotal	10,770,806	100.0000	43,218	0	43,218	1,920	45,138
Direct Bills					0		0
Total					\$43,218		\$ 45,138

Basis Units: Expenditures of HEC dept's excl 911 network
Source: COH Expenditure Report

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ARA Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	783,825	3.0871	\$ 275	\$ 0	\$ 275	\$ 16	\$ 291
82 HEC-IT	5,276,263	20.7803	1,852	0	1,852	109	1,961
83 HEC-911 Network	14,619,834	57.5796	5,133	0	5,133	302	5,435
84 HEC-Police Call Takers	3,262,246	12.8482	1,145	0	1,145	67	1,212
89 HEC-Off of Emg Mgmt	1,448,472	5.7047	509	0	509	30	539
Subtotal	25,390,640	100.0000	8,914	0	8,914	524	9,438
Direct Bills					0		0
Total					\$8,914		\$ 9,438
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Allocation Summary

Dept: 31 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	ARA Purchasing	Fin Grants Acctg
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	0	0	542	132	270	136	43
82 HEC-IT	0	0	0	882	0	919	287
83 HEC-911 Network	53,762	12,665	15,352	2,444	7,640	2,547	0
84 HEC-Police Call Takers	79,098	0	3,654	545	1,818	569	178
86 HED-Harris County	26,964	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	11,737	0	0	0	0	0	0
88 HEC-Homeland Security	25,773	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	5,662	0	746	242	371	253	79
90 HEC-HPD	20,399	0	0	0	0	0	0
91 Hurricane Ike Aid & Recovery	27,645	0	0	0	0	0	0
 Total	 \$251,039	 \$12,665	 \$20,293	 \$4,245	 \$10,100	 \$4,424	 \$587
	=====	=====	=====	=====	=====	=====	=====

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Allocation Summary

Dept: 31 HEC

Department	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	768	331	278	7,311	614	1,364	1,012	0
82 HEC-IT	5,172	2,226	1,870	0	0	9,182	0	0
83 HEC-911 Network	14,328	6,167	0	0	17,391	25,443	28,658	0
84 HEC-Police Call Takers	3,198	1,376	1,156	49,278	4,139	5,678	6,822	0
86 HED-Harris County	0	0	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	0	0	0	0	0	0	0	0
88 HEC-Homeland Security	0	0	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,420	611	513	10,053	844	2,520	1,392	0
90 HEC-HPD	0	0	0	0	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	0	0	0	0	0	0
Total	<u>\$24,885</u>	<u>\$10,710</u>	<u>\$3,817</u>	<u>\$66,642</u>	<u>\$22,989</u>	<u>\$44,187</u>	<u>\$37,884</u>	<u>\$0</u>

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Allocation Summary

Dept: 31 HEC

Department	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	0	1,036	0	3,285	291	17,413
82 HEC-IT	0	6,972	0	22,111	1,961	51,582
83 HEC-911 Network	0	19,318	0	0	5,435	211,150
84 HEC-Police Call Takers	0	4,311	0	13,671	1,212	176,703
86 HED-Harris County	0	0	0	0	0	26,964
87 HEC-Genl Svcs Dept	0	0	0	0	0	11,737
88 HEC-Homeland Security	0	0	0	0	0	25,773
89 HEC-Off of Emg Mgmt	0	1,914	0	6,070	539	33,229
90 HEC-HPD	0	0	0	0	0	20,399
91 Hurricane Ike Aid & Recovery	0	0	0	0	0	27,645
 Total	 \$0	 \$33,551	 \$0	 \$45,138	 \$9,438	 \$602,595
	=====	=====	=====	=====	=====	=====

HPW – GENERAL FUND CREDIT FUNCTION AND ALLOCATION BASIS

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

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A. Department Costs

Dept:32 HPW General Fund Credit

Department		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund 8300	P	77,404-	0	77,404-
Subtotal - Services & Supplies		77,404-	0	77,404-
Department Cost Total		77,404-	0	77,404-
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		77,404-	0	77,404-
General Admin Distribution			0	0
Grand Total		77,404-		77,404-
		=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:32 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:32 HPW General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	100	100.0000	77,404-	\$ 0	77,404-	\$ 0	77,404-
Subtotal	100	100.0000	77,404-	0	77,404-	0	77,404-
Direct Bills					0		0
Total					\$77,404-		\$77,404-
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:32 HPW General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
69 HPW Water & Sewer	77,404-	77,404-
Total	\$77,404- =====	\$77,404- =====