

**CITY OF HOUSTON, TEXAS**

**FY 2021 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2019**



**CITY OF HOUSTON**

**Sylvester Turner, Mayor**

**FINANCE DEPARTMENT**

**Tantri Emo**

**Chief Business Officer/Director of Finance**

**Arif Rasheed, Deputy Director**

**[www.houstontx.gov](http://www.houstontx.gov)**

**City of Houston, Texas  
FY 2021 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2019**

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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:

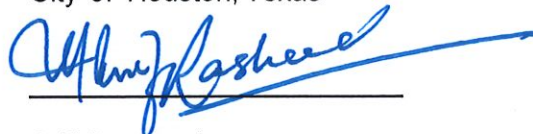
- (1) All costs included in this proposal based on Fiscal Year ended June 30, 2019, to establish cost allocations or billings for use in Fiscal Year 2021, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements and 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

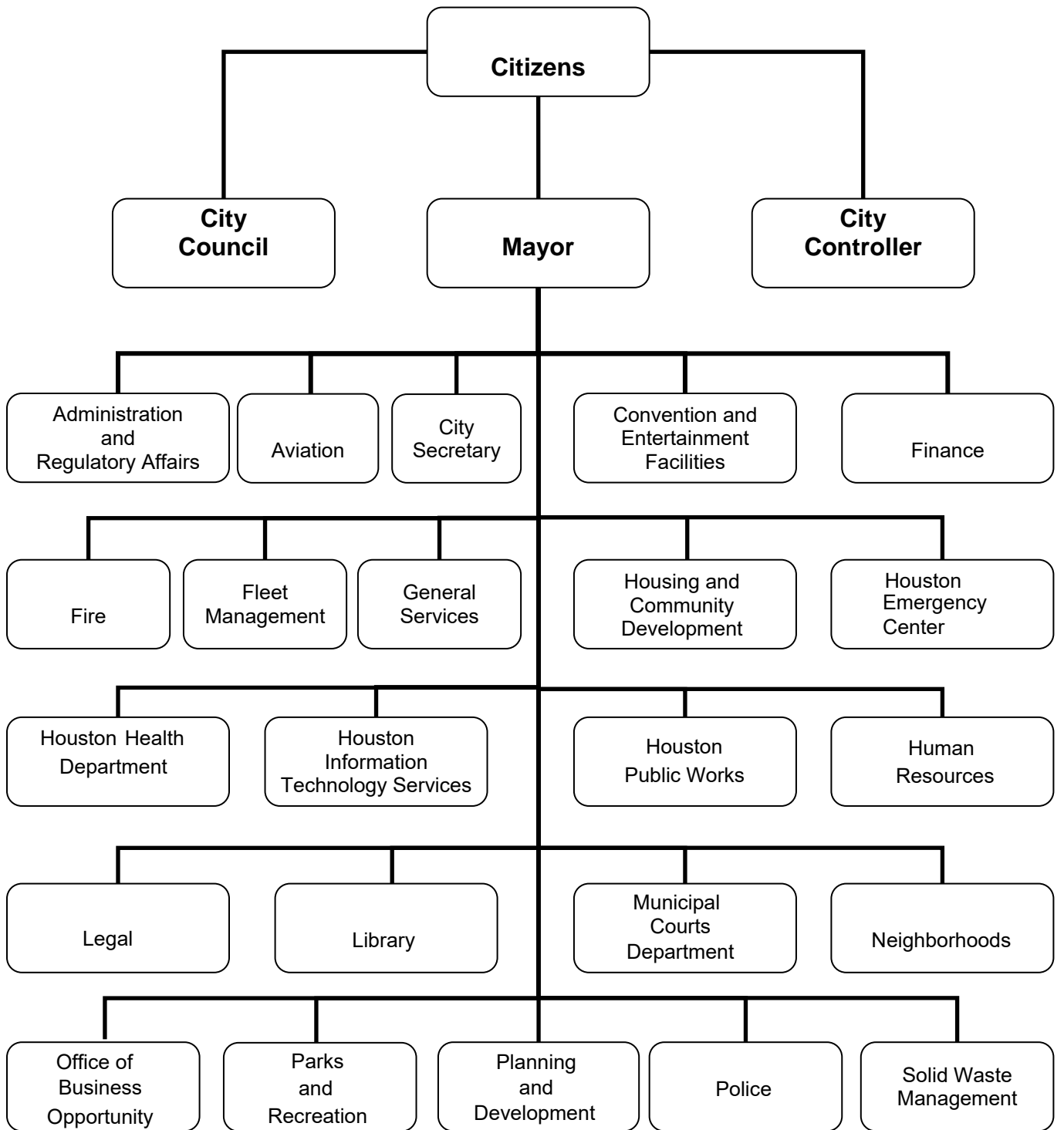
**Date of Execution:**

3.31.2020

## **SECTION II – ORGANIZATION CHART**

# Organization Chart

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## **SECTION III – OVERVIEW**

**City of Houston, Texas**  
**FY2021 2 CFR Part 200 Cost Allocation Plan and**  
**Indirect Cost Rate Proposal**  
**Based on Actual Expenditures**  
**For the Fiscal Year Ended**  
**June 30, 2019**

## **OVERVIEW**

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

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

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

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<sup>1</sup>2 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.<sup>2</sup>

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

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: FY2019 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 2021 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, 2019**

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)	\$ 861,927,264	\$ 809,111,914	\$ 52,815,349	\$ -	\$ -	\$ 861,927,264	\$ 861,927,264	\$ 855,823,655	\$ 6,103,609	\$ -
Dept of Neighborhoods (DON)	10,908,687	8,112,617	2,796,071	-	-	10,908,687	10,908,687	10,908,687	-	-
Houston Fire Department (HFD)	523,631,023	472,495,628	50,742,395	393,000	(14,046)	523,223,977	523,223,977	523,223,977	-	-
Houston Emergency Center (HEC)	9,762,341	(17)	-	9,762,358	-	(17)	(17)	(17)	-	-
Municipal Courts Department	28,463,946	22,675,955	5,657,526	130,465	-	28,333,481	28,333,481	28,333,481	-	-
Houston Public Works (HPW)	30,914,388	683,751	28,706,137	1,524,500	-	29,389,888	29,389,888	29,389,888	-	-
Solid Waste Management	87,714,091	33,148,617	50,652,840	3,912,634	1,607	83,803,064	83,803,064	83,803,064	-	-
General Services Department (GSD)	41,975,532	11,953,366	26,879,945	3,142,221	-	38,833,311	38,833,311	1,279,599	34,420,595	3,133,117
Housing and Community Devp.	612,415	102,107	510,308	-	-	612,415	612,415	612,415	-	-
Library	40,544,720	30,967,344	8,827,377	750,000	-	39,794,720	39,794,720	39,794,720	-	-
Parks & Recreation	74,955,546	43,241,370	30,648,901	1,065,275	-	73,890,271	73,890,271	73,890,271	-	-
Health & Human Services	58,525,437	39,633,818	18,891,618	-	-	58,525,437	58,525,437	35,868,586	12,133,146	10,523,705
Mayor's Office	7,340,695	5,046,949	582,151	1,711,594	-	5,629,101	5,629,101	1,197,026	4,251,705	180,370
Office of Business Opportunity (OBO)	2,942,431	2,592,803	349,628	-	-	2,942,431	2,942,431	-	2,942,431	-
City Council	9,904,111	7,343,575	1,802,821	757,714	-	9,146,397	9,146,397	9,146,397	-	-
City Controller's Office	7,862,000	6,994,211	867,790	-	-	7,862,000	7,862,000	(5)	6,407,147	1,454,858
Finance	16,524,328	12,845,258	3,679,070	-	(2,528)	16,521,800	16,521,800	2,424,606	14,097,194	-
Admn. & Regulatory Affairs	28,377,566	15,550,779	3,302,895	9,523,893	-	18,853,673	18,853,673	4,804,422	13,424,709	624,542
Fleet Management Department	46,691	-	46,691	-	-	46,691	46,691	46,691	-	-
Houston Information Tech Svcs	16,084,376	10,885,121	5,199,255	-	-	16,084,376	16,084,376	7,327	16,077,049	-
Planning & Development	3,366,005	2,743,748	622,257	-	-	3,366,005	3,366,005	1,733,053	1,013,620	619,332
City Secretary	824,384	734,271	90,113	-	-	824,384	824,384	824,384	-	-
Human Resources (HR)	2,589,842	2,135,799	454,043	-	-	2,589,842	2,589,842	12,379	2,208,526	368,937
Legal Department	14,492,898	13,511,387	981,511	-	-	14,492,898	14,492,898	148,000	8,498,978	5,845,920
Citywide General Government	192,336,266	11,123,241	103,689,596	77,523,430	52,621,427	167,434,263	167,434,264	147,901,032	19,533,231	-
<b>GRAND TOTAL</b>	<b>\$ 2,072,626,983.66</b>	<b>\$ 1,563,633,610.88</b>	<b>\$ 398,796,288.78</b>	<b>\$ 110,197,084.00</b>	<b>\$ 52,606,460.00</b>	<b>\$ 2,015,036,359.66</b>	<b>\$ 2,015,036,359.22</b>	<b>\$ 1,851,173,638.87</b>	<b>\$ 141,111,939.79</b>	<b>\$ 22,750,781.00</b>
Cost Adjustment	Building Use								501,963	
Cost Adjustment	Equipment use								1,966,627	
Cost Adjustment	HPW General Fund Credit								(98,167)	
Unallocated Indirect fr disallow functions	Non-Dept								(657,516)	
Unallocated Indirect fr disallow functions	OBO								(34,752)	
Unallocated Indirect fr disallow functions	HR								(1,801,538)	
Unallocated Indirect fr disallow functions	Legal								(594,763)	
Unallocated Indirect fr disallow functions	Controller's Office								(125,581)	
Unallocated Indirect fr disallow functions	Other Non-Gov-GSD								(1,278,432)	
<b>Summary Schedule Total</b>									<b>138,989,781</b>	

\*- CAFR Adjustments includes the amount of Transfers from General Government in the amount of \$52,621,427 during FY19 as well as other adjustments for various departments

## **SECTION V – FY 2021 INDIRECT COST RATE PROPOSAL**

**City of Houston, Texas**  
**FY 2021 Indirect Cost Rate Proposal**  
**2 CFR Part 200 Rates**  
**Based on Actual Expenditures for the Fiscal Year Ended June 30, 2019**

	<b>2 CFRP 200 Aviation Department</b>	<b>2 CFRP 200 Library Department</b>	<b>2 CFRP 200 Parks Department</b>	<b>2 CFRP 200 Hlth &amp; Hum Svcs Department</b>	<b>2 CFRP 200 Hsg &amp; Com Dev Department</b>	<b>2 CFRP 200 Planning/Dev Department</b>	<b>2 CFRP 200 Police Department</b>	<b>2 CFRP 200 GSD-Non-GF Department</b>
<b><u>CARRY FORWARD COMPUTATION</u></b>								
FY 2019 FIXED RATE(BASED ON FY2017)	2.79%	6.55%	10.33%	18.4%*	5.2%*	-8.17%	31.48%	22.49%
FY 2019 ACTUAL DIRECT SALS & BENES	101,584,569	31,886,917	49,523,735	99,431,722	14,853,024	8,019,165	698,993,669	7,222,929
FY 2019 ACTUAL RECOVERY	2,834,209	2,088,593	5,115,802	18,295,437	772,357	(655,166)	220,043,207	1,624,437
FY 2019 ROLL FORWARD FROM FY 2017	(161,288)	(290,901)	(210,140)	(5,790,828)	(404,262)	(2,739,253)	(5,552,919)	(253,874)
FY 2019 ACTUAL INDIRECT COSTS	2,858,462	2,368,014	4,138,012	23,840,793	1,856,526	2,901,772	207,812,406	1,820,380
FY 2019 CARRY FORWARD AMOUNT	(137,035)	(11,480)	(1,187,930)	(245,472)	679,907	817,685	(17,783,720)	(57,931)
<b><u>FY 2019 INDIRECT COST RATE</u></b>								
ACTUAL FY 2019 INDIRECT COSTS	2,858,462	2,368,014	4,138,012	23,840,793	1,856,526	2,901,772	207,812,406	1,820,380
FY 2017 CARRY FORWARD AMOUNT	(137,035)	(11,480)	(1,187,930)	(245,472)	679,907	817,685	(17,783,720)	(57,931)
TOTAL INDIRECT COST POOL	2,721,427	2,356,534	2,950,082	23,595,321	2,536,433	3,719,457	190,028,686	1,762,449
FY 2019 DIRECT SALARY BASE	101,584,569	31,886,917	49,523,735	99,431,722	14,853,024	8,019,165	698,993,669	7,222,929
FY 2021 FIXED RATE	2.68%	7.39%	5.96%	23.73%	17.08%	46.38%	27.19%	24.40%

\* - FY19 Fixed Rates for Health and Housing were approved by HUD

**SECTION VI – FY2021 2 CFR PART 200 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

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18 Incoming Costs			169
18 Client Svcs	IT Service Now (ITSN) requests submitted per dept	HITS Help Desk Report	171
18 NW Data	IT user count for network svcs	HITS User Report	172
18 NW Voice	IT user count for network svcs excl Airport	HITS User Report	173
18 Enterprise Optns	Number of rev, exp, & purch transactions per dept	COH Transaction Report	174
18 Allocation Summary			176
<b>HITS Radio</b>			178
19 Department Costs			179
19 Incoming Costs			180
19 IT Radio Svcs	Number of radios per department	HITS Radio Report	182
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20 Department Costs			186
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20 Certification	Number of FTE positions all funds	COH FTE Report	192
20 Contract Compliance	Number of contracts monitored	OBO Report	194
20 Reporting & Analytics	Number of awards with S/MWDBE requirements	OBO Report	195
20 Dept Services	Number of tasks completed by procurement specialists	OBO Report	196
20 External Affairs & Outreach	Number of FTE positions all funds	COH FTE Report	197
20 HAS Services	Direct allocation to HAS	Direct Allocation	199
20 Non-GF	**Not Allocated**		
20 Allocation Summary			200
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21 Department Costs			205
21 Incoming Costs			206
21 City Mayor Admin	Number of FTE positions all funds	COH FTE Report	208
21 Agenda Office	Direct allocation to City Council	Direct Allocation	210
21 I Gov Relats	Direct allocation to Mayor other	Direct Allocation	211
21 Other Svcs	Direct allocation to Mayor other	Direct Allocation	212
21 Allocation Summary			213
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22 Non-GF	**Not Allocated**		
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23 Incoming Costs			226
23 Legal Svcs	Number of Legal staff hours per department	Legal Staffing Report	228
23 PWE Legal	HPW Legal chargebacks by area	Legal Chargeback Report	229
23 Inspector General	% of complaints investigated	Complaint Report	230
23 Other	**Not Allocated**		
23 Allocation Summary			231
<b>City Controller's Office</b>			232
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
<b>Health Administration</b>			240
25 Department Costs			241
25 Incoming Costs			242
25 Health Admin	Direct allocation to Health Department	Direct Allocation	244
25 Allocation Summary			245
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26 Incoming Costs			248
26 Planning Admin - FTEs	Planning & Dev FTEs	COH FTE Report	250
26 Planning Admin - Expenditures	Planning & Dev FY2019 Expenditures	COH Expenditure Report	251
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28 CIP Admin Svcs	Number of FTEs supported in CIP Sal Rec	COH FTE Report	263
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29 Records Mgmt	Number of reports issued per department	Police Department Report	268
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30 Design & Const	GSD Fund 1001 expense per department served	GSD Report	277
30 Building Svcs	GSD expenditures per department served	GSD Report	278
30 Utilities	Dollar amount of utility costs	GSD Report	279
30 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	280
30 Real Estate	Square footage maintained by GSD	GSD Report	281
30 Building Svcs Reimb	Dollar expenses/revenues	GSD Report	282
30 Other Non-GF	**Not Allocated**		
30 Allocation Summary			283
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31 Department Costs			286
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
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32 Allocation Summary			325

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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	\$ 1,538	\$ 18,545	\$ 0	\$ 311
2 Equipment Depreciation	0	0	0	0	44,522	591,719	5,593	951,288	2,552
3 Non-Departmental-Gen Gov	12,864	10,068	15,445	25,472	340,156	3,137,693	247,498	858,043	833,930
4 Finance Dir Office	146,889	110,917	0	0	0	0	0	0	0
5 Finance FP&A	575	2,192	2,328	1,504	24,737	256,505	10,232	222,766	37,370
6 Finance City Council	0	0	0	0	737,947	0	0	0	0
7 Finance Reporting & Ops	687	1,473	2,321	1,558	30,685	556,956	15,970	499,565	41,723
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	157	305	140	157	1,701	221,004	8,089	96,501	6,414
10 Finance Perform Mgmt	95	186	86	95	1,039	102,210	1,558	58,793	3,545
11 Finance Strat Purchasing	0	1,469	0	0	2,939	430,577	89,642	95,520	42,617
12 ARA Director Office	0	0	77,078	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	11,265	0	0	0	145,653	0	0
14 ARA Operations	206	156	249	6,063	29,501	740,337	196,056	205,610	1,800,847
15 ARA Payroll Services	1,065	804	1,281	2,129	15,599	1,359,645	27,788	894,430	58,312
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	775	5,157	52,889	27,908	155,287	8,933
18 HITS EIS	836	3,185	3,385	3,755	57,807	372,898	42,737	933,402	54,022
19 HITS Radio	0	0	0	0	0	3,847,301	0	1,427,843	0
20 Office Business Opportuni	463	349	556	923	6,832	657,901	27,206	404,666	34,119
21 Mayor	1,030	777	1,239	2,059	519,467	1,314,691	26,869	864,858	56,384
22 Human Resources	362	274	436	1,773	11,501	717,641	12,227	384,220	32,335
23 Legal	0	0	0	68,577	85,863	527,870	457,781	487,459	55,511
24 City Controller's Office	1,508	5,747	6,107	3,944	64,888	672,843	26,841	584,341	98,027
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	26,049	0	4,806	0
30 General Services	0	0	0	35,135	124,986	14,775,133	30,425	6,272,106	245,005
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	<u>\$166,737</u>	<u>\$137,902</u>	<u>\$121,916</u>	<u>\$164,071</u>	<u>\$2,141,441</u>	<u>\$30,363,400</u>	<u>\$1,418,618</u>	<u>\$15,401,504</u>	<u>\$3,411,957</u>

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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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,156	\$ 0
2 Equipment Depreciation	172,926	0	0	40,632	33,554	0	0	3,304	0
3 Non-Departmental-Gen Gov	1,541,111	3,089	3,322	1,182,819	1,680,292	946,535	58	6,131	48,168
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	52,258	137,894	59,403	27,603	139,788	195,367	2,578	273,051	4,070
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	84,044	266,850	72,541	51,595	212,575	206,551	48,575	292,915	4,724
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	99,532	70,822	267,361	7,373	23,451	187,909	27	16,481	6,084
10 Finance Perform Mgmt	13,225	34,355	10,772	4,406	9,857	14,954	16	10,063	587
11 Finance Strat Purchasing	223,370	709,789	747,508	187,122	258,640	416,371	1,469	821,476	7,347
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	2,173,660	125,961	19,588	27,244	85,776	307,598	1,465	52,387	1,301
15 ARA Payroll Services	91,313	23,985-	41,126	100,308	160,575	250,803	0	77,974	6,713
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	11,769	187,318	61,982	36,729	15,175	356,623	0	118,959	0
18 HITS EIS	129,208	307,027	154,247	151,445	323,429	284,018	3,748	453,984	5,918
19 HITS Radio	251,236	0	0	0	114,309	0	0	14,945	0
20 Office Business Opportuni	71,576	214,669	37,515	53,674	92,509	147,093	0	89,584	5,658
21 Mayor	88,295	228,099	39,767	96,992	155,266	242,511	0	75,396	6,491
22 Human Resources	63,849	115,588	34,283	50,736	130,938	128,470	190	37,797	2,763
23 Legal	168,285	119,273	151,289	50,359	145,536	80,421	0	39,736	0
24 City Controller's Office	137,079	361,713	155,822	72,407	366,679	512,471	6,762	716,246	10,678
25 Health Administration	0	0	0	0	0	13,745,355	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	1,552,072
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	36,678	0	0	5,875,997	189,663	5,817,743	0	180,758	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	\$5,409,414	\$2,858,462	\$1,856,526	\$8,017,441	\$4,138,012	\$23,840,793	\$64,888	\$3,288,343	\$1,662,574
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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	184	192	376	32	405	654	90,076	0	214
4 Finance Dir Office	0	0	1,417,932	0	0	0	0	0	0
5 Finance FP&A	8,185	8,542	17,182	1,441	18,042	29,165	18,515	0	9,549
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	8,644	8,033	18,112	4,233	18,901	29,042	18,829	0	11,421
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	1,015	0	17,372	3,089	2,076	1,733	1,776	0	2,618
10 Finance Perform Mgmt	619	0	1,279	1,886	1,268	1,059	928	0	1,599
11 Finance Strat Purchasing	13,226	0	4,898	4,408	26,941	32,330	8,818	0	21,063
12 ARA Director Office	0	0	0	65,320	1,310,318	665,928	449,402	0	0
13 ARA Financial Svcs	0	0	0	9,546	191,494	125,817	65,676	0	0
14 ARA Operations	1,595	0	1,991	210	4,221	210,770	1,448	0	1,957
15 ARA Payroll Services	8,234	0	10,276	1,087	21,791	14,317	7,474	0	10,103
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	11,899	12,418	24,980	2,095	26,229	42,398	26,917	0	13,882
19 HITS Radio	0	0	0	0	0	0	23,831	0	0
20 Office Business Opportuni	3,575	0	4,463	472	9,464	6,217	3,246	0	4,388
21 Mayor	7,962	0	9,936	1,050	21,071	13,844	7,227	0	9,769
22 Human Resources	5,375	0	3,502	370	7,425	4,879	2,547	0	3,442
23 Legal	0	0	0	0	30,691	0	0	0	0
24 City Controller's Office	21,471	22,407	45,073	3,779	47,326	76,502	48,567	0	25,049
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	1,147,214	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	22,804	5,407	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	\$1,239,198	\$51,592	\$1,577,372	\$99,018	\$1,760,467	\$1,260,062	\$775,277	\$0	\$115,054
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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	19	61	435	18,536	4,303	2	1,218	535	1,238
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	857	2,722	19,389	1,642	192,075	97	54,345	23,881	55,266
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	850	3,220	23,990	1,544	248,271	414	62,008	29,055	64,057
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	46	708	42,094	0	72,561	347	11,695	7,077	12,963
10 Finance Perform Mgmt	29	432	3,771	0	44,307	212	7,141	4,321	7,916
11 Finance Strat Purchasing	0	8,818	110,216	1,469	47,025	979	72,008	44,087	101,888
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	35,893	81,905	13,746	0	0	0	0	0
14 ARA Operations	84	3,092	1,806	303	1,860	0	91,114	18,266	191,938
15 ARA Payroll Services	434	4,084	9,320	1,564	9,603	0	63,227	33,613	53,432
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	1,247	3,957	28,187	2,387	279,234	139	79,005	34,717	80,345
19 HITS Radio	0	0	0	0	0	0	0	0	74,725
20 Office Business Opportuni	188	1,774	4,048	679	4,171	0	51,320	28,825	43,007
21 Mayor	420	3,950	776,569	1,513	9,286	0	114,259	64,178	95,752
22 Human Resources	148	1,392	3,176	533	3,272	0	57,488	38,888	60,863
23 Legal	0	0	0	130,252	0	0	22,173	30,985	7,195
24 City Controller's Office	2,249	7,140	50,860	4,308	503,837	252	142,553	62,643	144,972
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	454,165	262,502	426,675
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	55,665	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
<b>Tot.Current Allocations</b>	<b>\$6,571</b>	<b>\$132,908</b>	<b>\$1,155,766</b>	<b>\$178,476</b>	<b>\$1,419,805</b>	<b>\$2,442</b>	<b>\$1,283,719</b>	<b>\$683,573</b>	<b>\$1,422,232</b>

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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	6,094	61	29,526	204	2	87	296	265	48
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	272,039	2,750	65,413	9,088	108	3,910	13,201	11,822	2,148
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	323,013	2,943	69,164	10,096	101	4,522	13,622	12,940	2,846
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	84,051	382	41,325	1,661	0	905	1,296	1,954	886
10 Finance Perform Mgmt	51,323	234	5,011	1,015	0	553	792	1,193	541
11 Finance Strat Purchasing	711,259	14,205	57,313	19,594	0	3,919	979	7,347	490
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	720,963	312	308	1,696	0	1,760	2,428	3,670	817
15 ARA Payroll Services	247,035	1,608	1,586	8,755	0	9,081	12,536	18,945	4,215
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	349,622	0	0	0	0	0	0	0	0
18 HITS EIS	395,482	3,998	95,095	13,212	157	5,685	19,191	17,187	3,124
19 HITS Radio	80,379	0	0	0	0	0	0	0	0
20 Office Business Opportuni	195,014	698	688	3,802	0	3,943	5,444	8,228	1,830
21 Mayor	434,183	1,555	1,533	8,466	0	8,781	12,122	18,319	4,075
22 Human Resources	261,577	834	731	2,983	0	3,095	4,271	6,455	1,436
23 Legal	562,675	0	1,025,278	0	0	126,554	0	0	0
24 City Controller's Office	713,589	7,213	171,585	23,839	284	10,257	34,629	31,012	5,636
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	2,302,879	9,444	123,367	45,238	0	35,005	48,992	73,966	23,025
28 CIP Sal Rec HPW	0	0	0	0	0	46,082-	63,611-	96,133-	21,387-
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	151,769	44,289	0	118,695	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	98,167-	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$7,764,779	\$90,526	\$1,687,923	\$268,344	\$652	\$171,975	\$106,188	\$117,170	\$29,730
	=====	=====	=====	=====	=====	=====	=====	=====	=====

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Summary Schedule

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	74	177	25	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	3,296	7,884	1,122	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	3,340	8,266	1,821	0	0	0	0	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	260	915	820	0	0	0	0	0	0
10 Finance Perform Mgmt	159	559	501	0	0	0	0	0	0
11 Finance Strat Purchasing	0	2,449	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	442	1,351	1,448	0	0	0	0	0	0
15 ARA Payroll Services	2,281	6,974	7,474	0	0	0	0	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	4,791	11,460	1,632	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	990	3,029	3,246	0	0	0	0	0	0
21 Mayor	2,206	6,744	7,227	0	0	0	0	0	0
22 Human Resources	777	2,376	2,547	0	0	0	0	0	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	8,645	20,680	2,944	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	9,257	30,078	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	11,576-	35,388-	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	11,324	50,715	184,952	177,715	0	28,411
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$24,942	\$67,554	\$30,807	\$11,324	\$50,715	\$184,952	\$177,715	\$0	\$28,411



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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	4	12	514	1,468	4
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	199	520	22,943	42,579	162
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	188	489	26,577	49,586	153
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	16	0	5,365	11,439	2
10 Finance Perform Mgmt	0	0	0	0	1	0	3,276	6,251	0
11 Finance Strat Purchasing	0	0	0	0	0	0	16,655	191,531	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	2,003	3,645	0
15 ARA Payroll Services	0	0	0	0	0	0	10,342	18,815	0
16 HITS CIO	0	0	0	0	0	0	0	2,603,634	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	33,355	61,902	236
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	0	0	0	0	0	0	4,492	8,172	0
21 Mayor	0	0	0	0	0	0	10,000	18,192	0
22 Human Resources	0	0	0	0	0	0	3,524	6,411	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	0	0	0	0	522	1,364	60,184	111,692	425
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	12,366	27,156	29,456	21,494	29,128	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	<u>\$12,366</u>	<u>\$27,156</u>	<u>\$29,456</u>	<u>\$21,494</u>	<u>\$30,058</u>	<u>\$2,385</u>	<u>\$199,230</u>	<u>\$3,135,317</u>	<u>\$982</u>

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Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 73,591	\$ 0	\$ 147,407
2 Equipment Depreciation	0	0	1,846,090
3 Non-Departmental-Gen Gov	74,316	0	11,124,351
4 Finance Dir Office	0	0	1,675,738
5 Finance FP&A	0	0	2,370,300
6 Finance City Council	0	0	737,947
7 Finance Reporting & Ops	0	0	3,471,599
8 Finance Internal Controls	0	0	0
9 Finance Grants	0	0	1,341,955
10 Finance Perform Mgmt	0	0	414,018
11 Finance Strat Purchasing	0	0	5,559,771
12 ARA Director Office	0	0	2,568,046
13 ARA Financial Svcs	0	0	680,995
14 ARA Operations	547,492	0	7,592,995
15 ARA Payroll Services	0	0	3,664,086
16 HITS CIO	0	0	2,603,634
17 HITS EAS	0	0	1,389,126
18 HITS EIS	0	0	4,621,594
19 HITS Radio	8,886	0	5,843,455
20 Office Business Opportuni	113	0	2,250,819
21 Mayor	0	0	5,390,380
22 Human Resources	0	0	2,215,700
23 Legal	320,963	0	4,694,726
24 City Controller's Office	0	0	6,217,591
25 Health Administration	0	0	13,745,355
26 Planning & Dev Admin	0	0	2,699,286
27 HPW Admin Indirect	0	0	3,844,593
28 CIP Sal Rec HPW	0	0	274,177-
29 HPD Police Records	6,052,826	0	6,083,681
30 General Services	11,912	0	33,994,170
31 HEC	0	0	572,717
32 HPW General Fund C	0	0	98,167-
<hr/>			
Tot.Current Allocations	\$7,090,099 =====	\$0 =====	\$138,789,981 =====

## **BUILDING DEPRECIATION FUNCTION AND ALLOCATION BASIS**

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2019. 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	501,963	0	271,077	230,390	496
Subtotal - Services & Supplies		501,963	0	271,077	230,390	496
Department Cost Total		501,963	0	271,077	230,390	496
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		501,963	0	271,077	230,390	496
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 501,963		\$ 271,077	\$ 230,390	\$ 496
		=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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 HTS CIO	1,595	2.0266	5,494	0	5,494	0	5,494
21 Mayor	28,885	36.7013	99,489	0	99,489	0	99,489
24 City Controller's Office	23,567	29.9442	81,172	0	81,172	0	81,172
30 General Services	0	0.0000	0	0	0	0	0
38 Police	440	0.5591	1,515	0	1,515	0	1,515
39 Dept of Neighborhoods	3,023	3.8410	10,412	0	10,412	0	10,412
96 Other	21,193	26.9278	72,995	0	72,995	0	72,995
Subtotal	78,703	100.0000	271,077	0	271,077	0	271,077
Direct Bills					0		0
Total					\$271,077		\$271,077

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

CITY OF HOUSTON, TEXAS  
FY 2021 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	\$ 125	\$ 0	\$ 125	\$ 0	\$ 125
23 Legal	3,884	7.4684	37	0	37	0	37
38 Police	2,391	4.5975	23	0	23	0	23
41 Municipal Court	32,571	62.6293	311	0	311	0	311
Subtotal	52,006	100.0000	496	0	496	0	496
Direct Bills					0		0
Total					\$496		\$496
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Square footage per department

Source: GSD Space Allocation



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FY 2021 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	5,494	0	125	5,619
21 Mayor	99,489	16,289	0	115,778
23 Legal	0	117,117	37	117,154
24 City Controller's Office	81,172	0	0	81,172
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	1,515	0	23	1,538
39 Dept of Neighborhoods	10,412	8,133	0	18,545
41 Municipal Court	0	0	311	311
49 Fleet Management	0	7,156	0	7,156
96 Other	72,995	596	0	73,591
Total	<u>\$ 271,077</u>	<u>\$ 230,389</u>	<u>\$ 496</u>	<u>\$ 501,962</u>

**EQUIPMENT DEPRECIATION  
FUNCTION AND ALLOCATION BASIS**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2019. 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	1,966,627	0	1,966,627
Subtotal - Services & Supplies		1,966,627	0	1,966,627
Department Cost Total		1,966,627	0	1,966,627
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,966,627	0	1,966,627
General Admin Distribution			0	0
Grand Total		\$ 1,966,627	\$ 1,966,627	\$ 1,966,627

B. Incoming Costs-(Default Spread Custom%)

No Indirect Costs

Dept:2 Equipment Depreciation

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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	1,256	0.0639	\$ 1,256	\$ 0	\$ 1,256	\$ 0	\$ 1,256
16 HITS CIO	4,248	0.2160	4,248	0	4,248	0	4,248
22 Human Resources	1,747	0.0888	1,747	0	1,747	0	1,747
24 City Controller's Office	4,573	0.2325	4,573	0	4,573	0	4,573
25 Health Administration	74,867	3.8069	74,867	0	74,867	0	74,867
28 CIP Sal Rec HPW	9,804	0.4985	9,804	0	9,804	0	9,804
30 General Services	24,042	1.2225	24,042	0	24,042	0	24,042
37 City Council	44,522	2.2639	44,522	0	44,522	0	44,522
38 Police	591,719	30.0880	591,719	0	591,719	0	591,719
39 Dept of Neighborhoods	5,593	0.2844	5,593	0	5,593	0	5,593
40 Fire	951,288	48.3716	951,288	0	951,288	0	951,288
41 Municipal Court	2,552	0.1298	2,552	0	2,552	0	2,552
42 Solid Waste	172,926	8.7930	172,926	0	172,926	0	172,926
45 Library	40,632	2.0661	40,632	0	40,632	0	40,632
46 Parks & Recreation	33,554	1.7062	33,554	0	33,554	0	33,554
49 Fleet Management	3,304	0.1680	3,304	0	3,304	0	3,304
Subtotal	1,966,627	100.0000	1,966,627	0	1,966,627	0	1,966,627
Direct Bills					0		0
Total					\$1,966,627		\$1,966,627
	=====	=====	=====	=====	=====	=====	=====

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	1,256	1,256
16 HITS CIO	4,248	4,248
22 Human Resources	1,747	1,747
24 City Controller's Office	4,573	4,573
25 Health Administration	74,867	74,867
28 CIP Sal Rec HPW	9,804	9,804
30 General Services	24,042	24,042
37 City Council	44,522	44,522
38 Police	591,719	591,719
39 Dept of Neighborhoods	5,593	5,593
40 Fire	951,288	951,288
41 Municipal Court	2,552	2,552
42 Solid Waste	172,926	172,926
45 Library	40,632	40,632
46 Parks & Recreation	33,554	33,554
49 Fleet Management	3,304	3,304
 Total	 \$ 1,966,627 =====	 \$ 1,966,627 =====

## 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.

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
<b>Personnel Costs</b>							
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
<b>Services &amp; Supplies Cost</b>							
Advertising	P	379,206	0	0	0	0	0
Other Interest	P	3,818,725	0	0	0	0	3,818,725
Hlth Ins Retire	P	11,123,241	0	11,123,241	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	1,040,800	0	0	0	59,346	0
MISC Support Svs	P	577	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Real Estate	P	5,544,859	0	0	0	0	0
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	59,951,100	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	9,895,441	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	295,000-	0	0	0	0	0
Elections	P	1,302,112	0	0	0	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	743,219	0	0	743,219	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	11,041-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	1,280,261	0	0	0	0	0
Metro Commut	P	595,485	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
Misc Other Svcs	P	4,874,172	0	0	0	0	0
Claims & Judgements	P	13,049,127	0	0	0	0	0
Other IntfdSvcs	P	1,520,553	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	22,902,003	0	0	0	0	0
Transf - Spec Nonrecr	P	2,000,000	0	0	0	0	0
Transfer to Component	P	27,266,970	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,354,457	0	0	0	0	0
Voice Labor	P	0	0	0	0	0	0
Eng Services	P	0	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
Subtotal - Services & Supplies		192,336,267	0	11,123,241	743,219	59,346	3,818,725
Department Cost Total		192,336,267	0	11,123,241	743,219	59,346	3,818,725
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		192,336,267	0	11,123,241	743,219	59,346	3,818,725
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 192,336,267	0	\$ 11,123,241	\$ 743,219	\$ 59,346	\$ 3,818,725
							not allocated

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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
<hr/>							
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
<hr/>							
Services & Supplies Cost			0	0	0	0	0
Advertising	P	379,206	0	0	0	0	0
Other Interest	P	3,818,725	0	0	0	0	0
Hlth Ins Retire	P	11,123,241	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	1,040,800	0	0	0	0	0
MISC Support Svs	P	577	577	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Real Estate	P	5,544,859	0	0	0	0	5,544,859
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	59,951,100	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	9,895,441	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	295,000-	0	0	0	0	0
Elections	P	1,302,112	0	0	1,302,112	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	743,219	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	11,041-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	1,280,261	0	0	0	1,280,261	0
Metro Commut	P	595,485	595,485	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
Misc Other Svcs	P	4,874,172	0	0	0	0	0
Claims & Judgements	P	13,049,127	0	13,049,127	0	0	0
Other IntfdSvcs	P	1,520,553	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	22,902,003	0	0	0	0	0
Transf - Spec Nonrecr	P	2,000,000	0	0	0	0	0
Transfer to Component	P	27,266,970	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,354,457	0	0	0	0	0
Voice Labor	P	0	0	0	0	0	0
Eng Services	P	0	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
Subtotal - Services & Supplies		192,336,267	596,062	13,049,127	1,302,112	1,280,261	5,544,859
Department Cost Total		192,336,267	596,062	13,049,127	1,302,112	1,280,261	5,544,859
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		192,336,267	596,062	13,049,127	1,302,112	1,280,261	5,544,859
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 192,336,267	\$ 596,062	\$ 13,049,127	\$ 1,302,112	\$ 1,280,261	\$ 5,544,859
				not allocated	not allocated	not allocated	

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
<b>Personnel Costs</b>				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
<b>Services &amp; Supplies Cost</b>				
Advertising	P	379,206	0	379,206
Other Interest	P	3,818,725	0	0
Hlth Ins Retire	P	11,123,241	0	0
Pension-Civilian	P	0	0	0
Health Ins-Act	P	0	0	0
Mgt Consultant	P	1,040,800	981,454	0
MISC Support Svs	P	577	0	0
Banking Services	P	0	0	0
Real Estate	P	5,544,859	0	0
Application Services	P	0	0	0
Ltd purpose	P	59,951,100	0	59,951,100
Criminal Intell	P	0	0	0
Tax Appraisal	P	9,895,441	0	9,895,441
Tax Refunds	P	0	0	0
Mgmt Initiative/Cons	P	295,000-	0	295,000-
Elections	P	1,302,112	0	0
Contributions	P	0	0	0
Membership	P	743,219	0	0
Food Supplies	P	0	0	0
AudioVisual Supplies	P	0	0	0
Early Pymt Discount	P	11,041-	0	11,041-
Voice Svcs	P	0	0	0
Legal Svcs	P	1,280,261	0	0
Metro Commut	P	595,485	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Misc Other Svcs	P	4,874,172	485,050	4,389,122
Claims & Judgements	P	13,049,127	0	0
Other Intfd Svcs	P	1,520,553	0	1,520,553
Intfd Engr Services	P	0	0	0
Transfer to Spec Rev	P	22,902,003	0	22,902,003
Transf - Spec Nonrecr	P	2,000,000	0	2,000,000
Transfer to Component	P	27,266,970	0	27,266,970
Transfer to Ike Fund	P	0	0	0
Ch380 Trans Other Fd	P	25,354,457	0	25,354,457
Voice Labor	P	0	0	0
Eng Services	P	0	0	0
Travel- Non Training	P	0	0	0
Subtotal - Services & Supplies		192,336,267	1,466,504	153,352,811
Department Cost Total		192,336,267	1,466,504	153,352,811
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		192,336,267	1,466,504	153,352,811
General Admin Distribution			0	0
Grand Total		\$ 192,336,267	\$ 1,466,504	\$ 153,352,811
		=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS  
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B. Incoming Costs-(Default Spread Expense%)		Dept:3 Non-Departmental-Gen Gov					
Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3 Consulting Services	\$ 0	\$ 1,733	\$ 100	\$ 7	\$ 1	\$ 34	\$ 5
3 Other Misc	0	27,379	1,583	106	8	544	85
Subtotal - Non-Dept-Gen Gov	0	29,112	1,684	113	9	578	90
5 Financial Plg & Analysis	0	73,238	4,236	283	23	1,454	227
Subtotal - Fin Plg & Analysis	0	73,238	4,236	283	23	1,454	227
7 Gen Acctng	0	39,702	2,296	153	12	788	123
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	30,957	1,790	120	10	615	96
7 Fin Operations	0	16,859	975	65	5	335	52
Subtotal - Fin Reporting & Ops	0	87,518	5,061	338	27	1,738	271
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	37,495	2,168	145	12	744	116
9 Cost Accounting	0	9,344	540	36	3	186	29
9 Trust Funds Mgmt (TFM)	0	8,745	506	34	3	174	27
Subtotal - Fin Grants	0	55,584	3,215	215	17	1,104	172
10 Perf Mgmt Svcs	0	11,104	642	43	3	220	34
Subtotal - Fin Perform Mgmt	0	11,104	642	43	3	220	34
11 Purchasing	0	55,772	3,225	216	17	1,107	173
Subtotal - Fin SPD	0	55,772	3,225	216	17	1,107	173
18 Enterprise Optns	0	107,785	6,233	417	33	2,140	334
Subtotal - HITS EIS	0	107,785	6,233	417	33	2,140	334
24 Controller Fin Svcs	0	199,168	11,518	770	61	3,954	617
Subtotal - City Controller's	0	199,168	11,518	770	61	3,954	617
30 Design & Const	0	112,559	6,510	435	35	2,235	349
Subtotal - General Services	0	112,559	6,510	435	35	2,235	349
Total Incoming	0	731,840	42,324	2,828	226	14,530	2,268
C. Total Allocated		\$ 193,068,107	\$ 11,165,565	\$ 746,047	\$ 59,572	\$ 3,833,255	\$ 598,330
			5.78%	0.39%	0.03%	1.99%	0.31%

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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	\$ 1,733	\$ 118	\$ 12	\$ 12	\$ 50	\$ 13
3 Other Misc	0	27,379	1,858	185	182	789	209
Subtotal - Non-Dept-Gen Gov	0	29,112	1,975	197	194	839	222
5 Financial Plg & Analysis	0	73,238	4,969	496	488	2,111	558
Subtotal - Fin Plg & Analysis	0	73,238	4,969	496	488	2,111	558
7 Gen Acctng	0	39,702	2,694	269	264	1,145	303
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	30,957	2,100	210	206	892	236
7 Fin Operations	0	16,859	1,144	114	112	486	129
Subtotal - Fin Reporting & Ops	0	87,518	5,938	593	583	2,523	667
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	37,495	2,544	254	250	1,081	286
9 Cost Accounting	0	9,344	634	63	62	269	71
9 Trust Funds Mgmt (TFM)	0	8,745	593	59	58	252	67
Subtotal - Fin Grants	0	55,584	3,771	376	370	1,602	424
10 Perf Mgmt Svcs	0	11,104	753	75	74	320	85
Subtotal - Fin Perform Mgmt	0	11,104	753	75	74	320	85
11 Purchasing	0	55,772	3,784	378	371	1,608	425
Subtotal - Fin SPD	0	55,772	3,784	378	371	1,608	425
18 Enterprise Optns	0	107,785	7,313	730	717	3,107	822
Subtotal - HITS EIS	0	107,785	7,313	730	717	3,107	822
24 Controller Fin Svcs	0	199,168	13,513	1,348	1,326	5,742	1,519
Subtotal - City Controller's	0	199,168	13,513	1,348	1,326	5,742	1,519
30 Design & Const	0	112,559	7,637	762	749	3,245	858
Subtotal - General Services	0	112,559	7,637	762	749	3,245	858
Total Incoming	0	731,840	49,652	4,955	4,871	21,098	5,580
C. Total Allocated		\$ 193,068,107	\$ 13,098,779	\$ 1,307,067	\$ 1,285,132	\$ 5,565,957	\$ 1,472,084
			6.78%	0.68%	0.67%	2.88%	0.76%

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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	\$ 1,733	\$ 1,382
3 Other Misc	0	27,379	21,830
Subtotal - Non-Dept-Gen Gov	0	29,112	23,211
5 Financial Plg & Analysis	0	73,238	58,394
Subtotal - Fin Plg & Analysis	0	73,238	58,394
7 Gen Acctng	0	39,702	31,655
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	30,957	24,683
7 Fin Operations	0	16,859	13,442
Subtotal - Fin Reporting & Ops	0	87,518	69,780
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Grants Mgmt	0	37,495	29,895
9 Cost Accounting	0	9,344	7,450
9 Trust Funds Mgmt (TFM)	0	8,745	6,973
Subtotal - Fin Grants	0	55,584	44,318
10 Perf Mgmt Svcs	0	11,104	8,853
Subtotal - Fin Perform Mgmt	0	11,104	8,853
11 Purchasing	0	55,772	44,468
Subtotal - Fin SPD	0	55,772	44,468
18 Enterprise Optns	0	107,785	85,939
Subtotal - HITS EIS	0	107,785	85,939
24 Controller Fin Svcs	0	199,168	158,800
Subtotal - City Controller's	0	199,168	158,800
30 Design & Const	0	112,559	89,745
Subtotal - General Services	0	112,559	89,745
Total Incoming	0	731,840	583,508
C. Total Allocated		\$ 193,068,107	\$ 153,936,319
			79.73%



CITY OF HOUSTON, TEXAS  
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Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.00	0.1351	\$ 15,026	\$ 0	\$ 15,026	\$ 57	\$ 15,083
05 Finance Financial Plg & Analys	16.90	0.3805	42,324	0	42,324	161	42,485
06 Finance City Council	4.90	0.1103	12,271	0	12,271	47	12,318
07 Finance Reporting & Ops	16.40	0.3692	41,072	0	41,072	156	41,228
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.2139	23,792	0	23,792	91	23,883
10 Finance Rev Perform Mgmnt	2.70	0.0608	6,762	0	6,762	26	6,788
11 Finance Strat Purchasing	38.10	0.8578	95,417	0	95,417	363	95,780
12 ARA Director Office	6.00	0.1351	15,026	0	15,026	57	15,083
13 ARA Financial Services	5.00	0.1126	12,522	0	12,522	48	12,570
14 ARA Operations	93.40	2.1029	233,910	0	233,910	890	234,800
15 ARA Payroll Services	39.20	0.8826	98,172	0	98,172	374	98,546
16 HITS CIO	11.60	0.2612	29,051	0	29,051	111	29,162
17 HITS EAS	11.80	0.2657	29,552	0	29,552	112	29,664
18 HITS EIS	41.20	0.9276	103,181	0	103,181	393	103,574
19 HITS Radio	26.40	0.5944	66,116	0	66,116	252	66,368
20 Office Business Opportunity	26.70	0.6011	66,867	0	66,867	254	67,121
21 Mayor	36.90	0.8308	92,412	0	92,412	352	92,764
22 Human Resources	20.70	0.4661	51,841	0	51,841	197	52,038
23 Legal	108.00	2.4316	270,474	0	270,474	1,029	271,503
24 City Controller's Office	51.20	1.1528	128,225	0	128,225	488	128,713
25 Health Administration	46.30	1.0424	115,953	0	115,953	441	116,394
26 Planning & Dev Admin	7.20	0.1621	18,032	0	18,032	69	18,101
29 HPD Police Records	85.50	1.9250	214,125	0	214,125	815	214,940
30 General Services	144.00	3.2421	360,632	0	360,632	1,372	362,004
33 Finance Public Fin	4.90	0.1103	12,271	0	12,271	47	12,318
34 Finance Treasury	3.70	0.0833	9,266	0	9,266	35	9,301
35 ARA Regulatory	5.90	0.1328	14,776	0	14,776	56	14,832
36 City Secretary	9.80	0.2206	24,543	0	24,543	93	24,636
37 City Council	71.80	1.6166	179,815	0	179,815	684	180,499
38 Police	1,004.90	22.6252	2,516,660	0	2,516,660	9,576	2,526,236
39 Dept of Neighborhoods	94.90	2.1367	237,667	0	237,667	904	238,571
40 Fire	184.80	4.1608	462,811	0	462,811	1,761	464,572
41 Municipal Court	257.90	5.8066	645,882	0	645,882	2,458	648,340
42 Solid Waste	417.30	9.3955	1,045,081	0	1,045,081	3,977	1,049,058
44 Housing & Community Dev	0.70	0.0158	1,753	0	1,753	7	1,760
45 Library	455.70	10.2600	1,141,250	0	1,141,250	4,342	1,145,592
46 Parks & Recreation	643.70	14.4929	1,612,075	0	1,612,075	6,134	1,618,209
47 Health Department	362.30	8.1572	907,340	0	907,340	3,452	910,792
50 Planning & Dev Other	18.50	0.4165	46,331	0	46,331	176	46,507
53 Finance Other	0.00	0.0000	0	0	0	0	0
57 ARA Other	34.40	0.7745	86,151	0	86,151	328	86,479
58 IT Public Services	0.00	0.0000	0	0	0	0	0
62 Mayor Other	0.00	0.0000	0	0	0	0	0
63 TIRZ	7.20	0.1621	18,032	0	18,032	69	18,101
71 HPW Other	7.30	0.1644	18,282	0	18,282	70	18,352
94 HITS Other	0.20	0.0045	501	0	501	2	503
Subtotal	4,441.50	100.0000	11,123,242	0	11,123,242	42,324	11,165,566
Direct Bills					0		0
Total					\$11,123,242		\$ 11,165,566

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

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.00	0.0444	\$ 330	\$ 0	\$ 330	\$ 1	\$ 331
05 Finance Financial Plg & Analys	16.90	0.1252	930	0	930	4	934
06 Finance City Council	4.90	0.0363	270	0	270	1	271
07 Finance Reporting & Ops	16.40	0.1215	903	0	903	3	906
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0704	523	0	523	2	525
10 Finance Rev Perform Mgmnt	2.70	0.0200	149	0	149	1	150
11 Finance Strat Purchasing	38.10	0.2822	2,097	0	2,097	8	2,105
12 ARA Director Office	6.00	0.0444	330	0	330	1	331
13 ARA Financial Services	5.00	0.0370	275	0	275	1	276
14 ARA Operations	93.40	0.6918	5,141	0	5,141	20	5,161
15 ARA Payroll Services	39.20	0.2903	2,158	0	2,158	8	2,166
16 HITS CIO	11.60	0.0859	639	0	639	2	641
17 HITS EAS	11.80	0.0874	650	0	650	2	652
18 HITS EIS	41.20	0.3051	2,268	0	2,268	9	2,277
19 HITS Radio	26.40	0.1955	1,453	0	1,453	6	1,459
20 Office Business Opportunity	26.70	0.1978	1,470	0	1,470	6	1,476
21 Mayor	36.90	0.2733	2,031	0	2,031	8	2,039
22 Human Resources	20.70	0.1533	1,139	0	1,139	4	1,143
23 Legal	108.00	0.7999	5,945	0	5,945	23	5,968
24 City Controller's Office	51.20	0.3792	2,818	0	2,818	11	2,829
25 Health Administration	46.30	0.3429	2,549	0	2,549	10	2,559
26 Planning & Dev Admin	7.20	0.0533	396	0	396	2	398
29 HPD Police Records	85.50	0.6332	4,706	0	4,706	18	4,724
30 General Services	144.00	1.0665	7,927	0	7,927	30	7,957
33 Finance Public Fin	4.90	0.0363	270	0	270	1	271
34 Finance Treasury	3.70	0.0274	204	0	204	1	205
35 ARA Regulatory	5.90	0.0437	325	0	325	1	326
36 City Secretary	9.80	0.0726	539	0	539	2	541
37 City Council	71.80	0.5318	3,952	0	3,952	15	3,967
38 Police	6,133.10	45.4243	337,602	0	337,602	1,285	338,887
39 Dept of Neighborhoods	94.90	0.7029	5,224	0	5,224	20	5,244
40 Fire	4,116.90	30.4915	226,619	0	226,619	862	227,481
41 Municipal Court	257.90	1.9101	14,196	0	14,196	54	14,250
42 Solid Waste	417.30	3.0907	22,971	0	22,971	87	23,058
44 Housing & Community Dev	0.70	0.0052	39	0	39	0	39
45 Library	455.70	3.3751	25,084	0	25,084	95	25,179
46 Parks & Recreation	643.70	4.7675	35,433	0	35,433	135	35,568
47 Health Department	362.30	2.6833	19,943	0	19,943	76	20,019
50 Planning & Dev Other	18.50	0.1370	1,018	0	1,018	4	1,022
53 Finance Other	0.00	0.0000	0	0	0	0	0
57 ARA Other	34.40	0.2548	1,894	0	1,894	7	1,901
58 IT Public Services	0.00	0.0000	0	0	0	0	0
62 Mayor Other	0.00	0.0000	0	0	0	0	0
63 TIRZ	7.20	0.0533	396	0	396	2	398
71 HPW Other	7.30	0.0541	402	0	402	2	404
94 HITS Other	0.20	0.0015	11	0	11	0	11
Subtotal	13,501.80	100.0000	743,219	0	743,219	2,828	746,047
Direct Bills					0		0
Total					\$743,219		\$ 746,047

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

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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	56,625	2.9208	\$ 1,733	\$ 0	\$ 1,733	\$ 0	\$ 1,733
04 Finance Dir Office	1,865	0.0962	57	0	57	0	57
05 Finance Financial Plg & Analys	883	0.0455	27	0	27	0	27
06 Finance City Council	506	0.0261	15	0	15	0	15
07 Finance Reporting & Ops	1,761	0.0908	54	0	54	0	54
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0365	22	0	22	0	22
10 Finance Rev Perform Mgmnt	334	0.0172	10	0	10	0	10
11 Finance Strat Purchasing	833	0.0430	25	0	25	0	25
12 ARA Director Office	3,323	0.1714	102	0	102	0	102
13 ARA Financial Services	479	0.0247	15	0	15	0	15
14 ARA Operations	4,075	0.2102	125	0	125	0	125
15 ARA Payroll Services	785	0.0405	24	0	24	0	24
16 HITS CIO	2,336	0.1205	72	0	72	0	72
17 HITS EAS	654	0.0337	20	0	20	0	20
18 HITS EIS	1,399	0.0722	43	0	43	0	43
19 HITS Radio	2,626	0.1355	80	0	80	0	80
20 Office Business Opportunity	3,438	0.1773	105	0	105	0	105
21 Mayor	6,075	0.3134	186	0	186	1	187
22 Human Resources	50,569	2.6085	1,548	0	1,548	6	1,554
23 Legal	5,037	0.2598	154	0	154	1	155
24 City Controller's Office	3,773	0.1946	115	0	115	0	115
25 Health Administration	15,089	0.7783	462	0	462	2	464
26 Planning & Dev Admin	2,236	0.1153	68	0	68	0	68
28 CIP Sal Rec HPW	2,286	0.1179	70	0	70	0	70
29 HPD Police Records	1,606	0.0828	49	0	49	0	49
30 General Services	34,964	1.8035	1,070	0	1,070	4	1,074
31 HEC	6,764	0.3489	207	0	207	1	208
33 Finance Public Fin	419	0.0216	13	0	13	0	13
34 Finance Treasury	1,597	0.0824	49	0	49	0	49
35 ARA Regulatory	1,697	0.0875	52	0	52	0	52
36 City Secretary	1,096	0.0565	34	0	34	0	34
37 City Council	18,030	0.9300	552	0	552	2	554
38 Police	186,957	9.6436	5,723	0	5,723	22	5,745
39 Dept of Neighborhoods	7,458	0.3847	228	0	228	1	229
40 Fire	162,366	8.3752	4,970	0	4,970	19	4,989
41 Municipal Court	27,238	1.4050	834	0	834	3	837
42 Solid Waste	38,089	1.9647	1,166	0	1,166	5	1,171
43 Houston Airport System (HAS)	100,506	5.1843	3,077	0	3,077	12	3,089
44 Housing & Community Dev	43,297	2.2333	1,325	0	1,325	5	1,330
45 Library	20,119	1.0378	616	0	616	2	618
46 Parks & Recreation	101,886	5.2555	3,119	0	3,119	12	3,131
47 Health Department	142,396	7.3451	4,359	0	4,359	17	4,376
48 Convention & Entertainment	1,879	0.0969	58	0	58	0	58
49 Fleet Management	199,017	10.2657	6,092	0	6,092	24	6,116
50 Planning & Dev Other	2,967	0.1530	91	0	91	0	91
51 Planning & Dev Spec Rev	5,966	0.3077	183	0	183	1	184
52 General Debt	6,226	0.3211	191	0	191	1	192
53 Finance Other	12,524	0.6460	383	0	383	2	385
54 ARA Insurance	1,050	0.0542	32	0	32	0	32
55 ARA BARC	13,150	0.6783	403	0	403	2	405
56 ARA Parking	21,257	1.0965	651	0	651	3	654
57 ARA Other	13,495	0.6961	413	0	413	2	415
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.3590	213	0	213	1	214
60 Legal Wkr Comp	625	0.0322	19	0	19	0	19

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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	1,984	0.1023	61	0	61	0	61
62 Mayor Other	14,132	0.7290	433	0	433	2	435
63 TIRZ	1,197	0.0617	37	0	37	0	37
64 HR Health Benefits	139,997	7.2213	4,286	0	4,286	17	4,303
65 HR Long Term Disability	70	0.0036	2	0	2	0	2
66 HPW Bldg Insp	39,610	2.0432	1,213	0	1,213	5	1,218
67 HPW Stormwater	17,406	0.8978	533	0	533	2	535
68 HPW DDSR	40,282	2.0778	1,233	0	1,233	5	1,238
69 HPW Water & Sewer	198,279	10.2276	6,070	0	6,070	24	6,094
70 HPW Houston Transtar	2,004	0.1034	61	0	61	0	61
71 HPW Other	47,677	2.4593	1,459	0	1,459	6	1,465
72 Houston Permit Center	6,624	0.3417	203	0	203	1	204
73 CIP S/R Planning	79	0.0041	2	0	2	0	2
74 CIP Sal Rec RE	2,850	0.1470	87	0	87	0	87
75 CIP S/R Engrg	9,622	0.4963	295	0	295	1	296
76 CIP S/R Constr	8,617	0.4445	264	0	264	1	265
77 CIP S/R Eng/Const	1,566	0.0808	48	0	48	0	48
78 CIP S/R Geo/Env	2,402	0.1239	74	0	74	0	74
79 CIP S/R Other	5,746	0.2964	176	0	176	1	177
80 CIP S/R GSD	818	0.0422	25	0	25	0	25
91 Hurricane Ike Aid & Recovery	145	0.0075	4	0	4	0	4
92 ARRA Reimbursement Fund	379	0.0195	12	0	12	0	12
93 HR-W.C.	16,723	0.8626	512	0	512	2	514
94 HITS Other	31,035	1.6008	950	0	950	4	954
95 Legal Other	118	0.0061	4	0	4	0	4
Subtotal	1,938,658	100.0000	59,348	0	59,348	226	59,574
Direct Bills					0		0
Total					\$59,348		\$ 59,574
	=====	=====	=====	=====	=====	=====	=====

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	86,821,743	4.5933	\$ 27,379	\$ 0	\$ 27,379	\$ 0	\$ 27,379
04 Finance Dir Office	1,763,544	0.0933	556	0	556	2	558
05 Finance Financial Plg & Analys	2,086,096	0.1104	658	0	658	3	661
06 Finance City Council	569,701	0.0301	180	0	180	1	181
07 Finance Reporting & Ops	3,325,782	0.1760	1,049	0	1,049	4	1,053
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0601	358	0	358	1	359
10 Finance Rev Perform Mgmnt	368,895	0.0195	116	0	116	0	116
11 Finance Strat Purchasing	4,847,006	0.2564	1,528	0	1,528	6	1,534
12 ARA Director Office	1,928,688	0.1020	608	0	608	2	610
13 ARA Financial Services	929,884	0.0492	293	0	293	1	294
14 ARA Operations	7,351,911	0.3890	2,318	0	2,318	9	2,327
15 ARA Payroll Services	3,838,768	0.2031	1,211	0	1,211	5	1,216
16 HITS CIO	3,817,329	0.2020	1,204	0	1,204	5	1,209
17 HITS EAS	1,549,360	0.0820	489	0	489	2	491
18 HITS EIS	5,077,964	0.2687	1,601	0	1,601	6	1,607
19 HITS Radio	5,632,389	0.2980	1,776	0	1,776	7	1,783
20 Office Business Opportunity	2,942,431	0.1557	928	0	928	4	932
21 Mayor	4,432,076	0.2345	1,398	0	1,398	6	1,404
22 Human Resources	2,577,458	0.1364	813	0	813	3	816
23 Legal	14,492,529	0.7667	4,570	0	4,570	18	4,588
24 City Controller's Office	7,862,000	0.4159	2,479	0	2,479	10	2,489
25 Health Administration	12,248,710	0.6480	3,863	0	3,863	15	3,878
26 Planning & Dev Admin	1,632,952	0.0864	515	0	515	2	517
29 HPD Police Records	6,103,609	0.3229	1,925	0	1,925	8	1,933
30 General Services	38,819,606	2.0538	12,242	0	12,242	49	12,291
33 Finance Public Fin	826,916	0.0437	261	0	261	1	262
34 Finance Treasury	1,619,185	0.0857	511	0	511	2	513
35 ARA Regulatory	742,639	0.0393	234	0	234	1	235
36 City Secretary	824,384	0.0436	260	0	260	1	261
37 City Council	9,014,905	0.4769	2,843	0	2,843	11	2,854
38 Police	842,769,011	44.5869	265,765	0	265,765	1,060	266,825
39 Dept of Neighborhoods	10,908,513	0.5771	3,440	0	3,440	14	3,454
40 Fire	508,522,269	26.9035	160,361	0	160,361	640	161,001
41 Municipal Court	28,332,181	1.4989	8,934	0	8,934	36	8,970
42 Solid Waste	82,850,715	4.3832	26,127	0	26,127	104	26,231
44 Housing & Community Dev	609,917	0.0323	192	0	192	1	193
45 Library	36,104,192	1.9101	11,385	0	11,385	45	11,430
46 Parks & Recreation	73,858,159	3.9075	23,291	0	23,291	93	23,384
47 Health Department	35,844,239	1.8963	11,303	0	11,303	45	11,348
49 Fleet Management	46,691	0.0025	15	0	15	0	15
50 Planning & Dev Other	1,732,760	0.0917	546	0	546	2	548
53 Finance Other	27,688-	0.0015-	9-	0	9-	0.03-	9-
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,047,750	0.2141	1,276	0	1,276	5	1,281
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	0	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	29,389,313	1.5548	9,268	0	9,268	37	9,305
94 HITS Other	507	0.0000	0	0	0	0	0
Subtotal	1,890,173,158	100.0000	596,060	0	596,060	2,268	598,328
Direct Bills					0		0
Total					\$596,060		\$ 598,328

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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: FY2019 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	15.8553	\$ 879,152	\$ 0	\$ 879,152	\$ 3,345	\$ 882,497
12 ARA Director Office	22,950	14.1863	786,609	0	786,609	2,993	789,602
14 ARA Operations-311	10,820	6.6883	370,855	0	370,855	1,411	372,266
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	11,675	7.2168	400,160	0	400,160	1,523	401,683
21 Mayor	5,475	3.3843	187,655	0	187,655	714	188,369
22 Human Resources	27,439	16.9611	940,469	0	940,469	3,578	944,047
26 Planning & Dev Admin	30,542	18.8792	1,046,825	0	1,046,825	3,983	1,050,808
30 General Services	7,535	4.6577	258,262	0	258,262	983	259,245
41 Municipal Court	4,695	2.9022	160,921	0	160,921	612	161,533
42 Solid Waste	12,835	7.9338	439,919	0	439,919	1,674	441,593
96 Other	2,160	1.3352	74,034	0	74,034	282	74,316
Subtotal	161,776	100.0000	5,544,861	0	5,544,861	21,098	5,565,959
Direct Bills					0		0
Total					\$5,544,861		\$ 5,565,959
	=====	=====	=====	=====	=====	=====	=====

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
04 Finance Director Office	564,321	38.4807	\$ 564,321	\$ 0	\$ 564,321	\$ 2,147	\$ 566,468
11 Finance Strat Purchasing	92,477	6.3059	92,477	0	92,477	352	92,829
12 ARA Director Office	86,282	5.8835	86,282	0	86,282	328	86,610
16 HITS CIO	185,233	12.6309	185,233	0	185,233	705	185,938
20 Office Business Opportunity	265,939	18.1342	265,939	0	265,939	1,012	266,951
22 Human Resources	120,547	8.2200	120,547	0	120,547	459	121,006
37 City Council	151,705	10.3447	151,705	0	151,705	577	152,282
Subtotal	1,466,504	100.0000	1,466,504	0	1,466,504	5,580	1,472,084
Direct Bills					0		0
Total					\$1,466,504		\$ 1,472,084
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollars expended per department

Source: Expenses



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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	1,733	0	27,379	0	0
04 Finance Director Office	15,083	331	57	0	558	0	0
05 Finance Financial Plg & Analys	42,485	934	27	0	661	0	0
06 Finance City Council	12,318	271	15	0	181	0	0
07 Finance Reporting & Ops	41,228	906	54	0	1,053	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	23,883	525	22	0	359	0	0
10 Finance Rev Perform Mgmt	6,788	150	10	0	116	0	0
11 Finance Strat Purchasing	95,780	2,105	25	0	1,534	0	0
12 ARA Director Office	15,083	331	102	0	610	0	0
13 ARA Financial Services	12,570	276	15	0	294	0	0
14 ARA Operations-311	234,800	5,161	125	0	2,327	0	0
15 ARA Payroll Services	98,546	2,166	24	0	1,216	0	0
16 HITS CIO	29,162	641	72	0	1,209	0	0
17 HITS EAS	29,664	652	20	0	491	0	0
18 HITS EIS	103,574	2,277	43	0	1,607	0	0
19 HITS Radio	66,368	1,459	80	0	1,783	0	0
20 Office Business Opportunity	67,121	1,476	105	0	932	0	0
21 Mayor	92,764	2,039	187	0	1,404	0	0
22 Human Resources	52,038	1,143	1,554	0	816	0	0
23 Legal	271,503	5,968	155	0	4,588	0	0
24 City Controller's Office	128,713	2,829	115	0	2,489	0	0
25 Health Administration	116,394	2,559	464	0	3,878	0	0
26 Planning & Dev Admin	18,101	398	68	0	517	0	0
28 CIP Sal Rec HPW	0	0	70	0	0	0	0
29 HPD Police Records	214,940	4,724	49	0	1,933	0	0
30 General Services	362,004	7,957	1,074	0	12,291	0	0
31 HEC	0	0	208	0	0	0	0
33 Finance Public Fin	12,318	271	13	0	262	0	0
34 Finance Treasury	9,301	205	49	0	513	0	0
35 ARA Regulatory	14,832	326	52	0	235	0	0
36 City Secretary	24,636	541	34	0	261	0	0
37 City Council	180,499	3,967	554	0	2,854	0	0
38 Police	2,526,23	338,887	5,745	0	266,825	0	0
39 Dept of Neighborhoods	238,571	5,244	229	0	3,454	0	0
40 Fire	464,572	227,481	4,989	0	161,001	0	0
41 Municipal Court	648,340	14,250	837	0	8,970	0	0
42 Solid Waste	1,049,05	23,058	1,171	0	26,231	0	0
43 Houston Airport System (HAS)	0	0	3,089	0	0	0	0
44 Housing & Community Dev	1,760	39	1,330	0	193	0	0
45 Library	1,145,59	25,179	618	0	11,430	0	0
46 Parks & Recreation	1,618,20	35,568	3,131	0	23,384	0	0
47 Health Department	910,792	20,019	4,376	0	11,348	0	0
48 Convention & Entertainment	0	0	58	0	0	0	0
49 Fleet Management	0	0	6,116	0	15	0	0
50 Planning & Dev Other	46,507	1,022	91	0	548	0	0
51 Planning & Dev Spec Rev	0	0	184	0	0	0	0
52 General Debt	0	0	192	0	0	0	0
53 Finance Other	0	0	385	0	9	0	0
54 ARA Insurance	0	0	32	0	0	0	0
55 ARA BARC	0	0	405	0	0	0	0
56 ARA Parking	0	0	654	0	0	0	0
57 ARA Other	86,479	1,901	415	0	1,281	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	0	0	214	0	0	0	0
60 Legal Wkr Comp	0	0	19	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	61	0	0	0	0
62 Mayor Other	0	0	435	0	0	0	0
63 TIRZ	18,101	398	37	0	0	0	0
64 HR Health Benefits	0	0	4,303	0	0	0	0
65 HR Long Term Disability	0	0	2	0	0	0	0
66 HPW Bldg Insp	0	0	1,218	0	0	0	0
67 HPW Stormwater	0	0	535	0	0	0	0
68 HPW DDSR	0	0	1,238	0	0	0	0
69 HPW Water & Sewer	0	0	6,094	0	0	0	0
70 HPW Houston Transtar	0	0	61	0	0	0	0
71 HPW Other	18,352	404	1,465	0	9,305	0	0
72 Houston Permit Center	0	0	204	0	0	0	0
73 CIP S/R Planning	0	0	2	0	0	0	0
74 CIP Sal Rec RE	0	0	87	0	0	0	0
75 CIP S/R Engrg	0	0	296	0	0	0	0
76 CIP S/R Constr	0	0	265	0	0	0	0
77 CIP S/R Eng/Const	0	0	48	0	0	0	0
78 CIP S/R Geo/Env	0	0	74	0	0	0	0
79 CIP S/R Other	0	0	177	0	0	0	0
80 CIP S/R GSD	0	0	25	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	4	0	0	0	0
92 ARRA Reimbursement Fund	0	0	12	0	0	0	0
93 HR-W.C.	0	0	514	0	0	0	0
94 HITS Other	503	11	954	0	0	0	0
95 Legal Other	0	0	4	0	0	0	0
96 Other	0	0	0	0	0	0	0
Total	\$ 11,165,568	\$ 746,049	\$ 59,570	\$ 0	\$ 598,345	\$ 0	\$ 0
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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	29,112
04 Finance Director Office	0	882,497	566,468	0	1,464,994
05 Finance Financial Plg & Analys	0	0	0	0	44,107
06 Finance City Council	0	0	0	0	12,785
07 Finance Reporting & Ops	0	0	0	0	43,241
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	0	24,789
10 Finance Rev Perform Mgmt	0	0	0	0	7,064
11 Finance Strat Purchasing	0	0	92,829	0	192,273
12 ARA Director Office	0	789,602	86,610	0	892,338
13 ARA Financial Services	0	0	0	0	13,155
14 ARA Operations-311	0	372,266	0	0	614,679
15 ARA Payroll Services	0	0	0	0	101,952
16 HITS CIO	0	0	185,938	0	217,022
17 HITS EAS	0	0	0	0	30,827
18 HITS EIS	0	0	0	0	107,501
19 HITS Radio	0	0	0	0	69,690
20 Office Business Opportunity	0	401,683	266,951	0	738,268
21 Mayor	0	188,369	0	0	284,763
22 Human Resources	0	944,047	121,006	0	1,120,604
23 Legal	0	0	0	0	282,214
24 City Controller's Office	0	0	0	0	134,146
25 Health Administration	0	0	0	0	123,295
26 Planning & Dev Admin	0	1,050,80	0	0	1,069,892
28 CIP Sal Rec HPW	0	0	0	0	70
29 HPD Police Records	0	0	0	0	221,646
30 General Services	0	259,245	0	0	642,571
31 HEC	0	0	0	0	208
33 Finance Public Fin	0	0	0	0	12,864
34 Finance Treasury	0	0	0	0	10,068
35 ARA Regulatory	0	0	0	0	15,445
36 City Secretary	0	0	0	0	25,472
37 City Council	0	0	152,282	0	340,156
38 Police	0	0	0	0	3,137,693
39 Dept of Neighborhoods	0	0	0	0	247,498
40 Fire	0	0	0	0	858,043
41 Municipal Court	0	161,533	0	0	833,930
42 Solid Waste	0	441,593	0	0	1,541,111
43 Houston Airport System (HAS)	0	0	0	0	3,089
44 Housing & Community Dev	0	0	0	0	3,322
45 Library	0	0	0	0	1,182,819
46 Parks & Recreation	0	0	0	0	1,680,292
47 Health Department	0	0	0	0	946,535
48 Convention & Entertainment	0	0	0	0	58
49 Fleet Management	0	0	0	0	6,131
50 Planning & Dev Other	0	0	0	0	48,168
51 Planning & Dev Spec Rev	0	0	0	0	184
52 General Debt	0	0	0	0	192
53 Finance Other	0	0	0	0	376
54 ARA Insurance	0	0	0	0	32
55 ARA BARC	0	0	0	0	405
56 ARA Parking	0	0	0	0	654
57 ARA Other	0	0	0	0	90,076
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	0	214
60 Legal Wkr Comp	0	0	0	0	19

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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	61
62 Mayor Other	0	0	0	0	435
63 TIRZ	0	0	0	0	18,536
64 HR Health Benefits	0	0	0	0	4,303
65 HR Long Term Disability	0	0	0	0	2
66 HPW Bldg Insp	0	0	0	0	1,218
67 HPW Stormwater	0	0	0	0	535
68 HPW DDSR	0	0	0	0	1,238
69 HPW Water & Sewer	0	0	0	0	6,094
70 HPW Houston Transtar	0	0	0	0	61
71 HPW Other	0	0	0	0	29,526
72 Houston Permit Center	0	0	0	0	204
73 CIP S/R Planning	0	0	0	0	2
74 CIP Sal Rec RE	0	0	0	0	87
75 CIP S/R Engrg	0	0	0	0	296
76 CIP S/R Constr	0	0	0	0	265
77 CIP S/R Eng/Const	0	0	0	0	48
78 CIP S/R Geo/Env	0	0	0	0	74
79 CIP S/R Other	0	0	0	0	177
80 CIP S/R GSD	0	0	0	0	25
91 Hurricane Ike Aid & Recovery	0	0	0	0	4
92 ARRA Reimbursement Fund	0	0	0	0	12
93 HR-W.C.	0	0	0	0	514
94 HITS Other	0	0	0	0	1,468
95 Legal Other	0	0	0	0	4
96 Other	0	74,316	0	0	74,316
Total	\$ 0	\$ 5,565,959	\$ 1,472,084	\$ 0	\$ 19,607,557

## **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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
Personnel Costs				
Salaries	S1	559,608	0	559,608
Salary % Split			.00%	100.00%
Benefits	S	260,857	0	260,857
Subtotal - Personnel Costs		820,465	0	820,465
Services & Supplies Cost				
Supplies	S	11,891	0	11,891
Temp Personnel Svcs	S	0	0	0
Application Svcs	S	308,404	0	308,404
Intfd HR Client Svcs	S	233,245	0	233,245
Other Svcs	S	389,540	0	389,540
Subtotal - Services & Supplies		943,080	0	943,080
Department Cost Total		1,763,545	0	1,763,545
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,763,545	0	1,763,545
General Admin Distribution			0	0
Grand Total		\$ 1,763,545		\$ 1,763,545

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	15,026	57	15,083
3	Memberships	330	1	331
3	Consulting Services	57	0	57
3	Other Misc	556	2	558
3	Walker Rent	879,152	3,345	882,497
3	Dept Specific	564,321	2,147	566,468
	Subtotal - Non-Dept-Gen Gov	1,459,442	5,553	1,464,995
5	Financial Plg & Analysis	0	2,412	2,412
	Subtotal - Fin Plg & Analysis	0	2,412	2,412
7	Gen Acctng	0	1,308	1,308
7	Fixed Assets	0	0	0
7	Auditing Svcs	0	1,020	1,020
7	Fin Operations	0	292	292
	Subtotal - Fin Reporting & Ops	0	2,620	2,620
8	Internal Controls	0	0	0
	Subtotal - Fin Int Controls	0	0	0
9	Cost Accounting	0	162	162
9	Trust Funds Mgmt (TFM)	0	151	151
	Subtotal - Fin Grants	0	313	313
10	Perf Mgmt Svcs	0	192	192
	Subtotal - Fin Perform Mgmt	0	192	192
11	Purchasing	0	1,371	1,371
	Subtotal - Fin SPD	0	1,371	1,371
14	Mailroom	0	16,119	16,119
14	Records	0	236	236
14	3-1-1 Svcs	0	2,494	2,494
	Subtotal - ARA Operations	0	18,849	18,849
15	Payroll Svcs	0	1,239	1,239
	Subtotal - ARA Payroll Svcs	0	1,239	1,239
17	Enterprise Appl	0	115,305	115,305
17	IT ERP	0	0	0
	Subtotal - HITS EAS	0	115,305	115,305
18	Client Svcs	0	0	0
18	NW Data	0	12,981	12,981
18	NW Voice	0	16,985	16,985
18	Enterprise Optns	0	3,550	3,550
	Subtotal - HITS EIS	0	33,516	33,516
20	Certification	0	358	358
20	Contract Compliance	0	25,595	25,595
20	Reporting & Analytics	0	937	937

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
20 Dept Services	0	26,306	26,306
20 External Affairs & Outreach	0	195	195
Subtotal - OBO	0	53,391	53,391
21 City Mayor Admin	0	1,054	1,054
Subtotal - Mayor	0	1,054	1,054
22 Selection	0	5,711	5,711
22 Personnel Svcs	0	438	438
Subtotal - Human Resources	0	6,149	6,149
23 Legal Svcs	0	735,698	735,698
23 Inspector General	0	8,965	8,965
Subtotal - Legal	0	744,663	744,663
24 Controller Fin Svcs	0	6,560	6,560
Subtotal - City Controller's	0	6,560	6,560
30 Design & Const	0	0	0
30 Building Svcs	0	58,498	58,498
30 Utilities	0	28,323	28,323
30 Real Estate	0	23,977	23,977
Subtotal - General Services	0	110,798	110,798
 Total Incoming	 1,461,210	 1,103,985	 2,565,195
C. Total Allocated		\$ 4,328,740	\$ 4,328,740
			100.00%



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	16.90	11.7036	\$ 377,412	\$ 0	\$ 377,412	\$ 129,206	\$ 506,618
06 Finance City Council	4.90	3.3934	109,427	0	109,427	37,462	146,889
07 Finance Reporting & Ops	16.40	11.3573	366,246	0	366,246	125,383	491,629
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	6.5789	212,155	0	212,155	72,631	284,786
10 Finance Rev Perform Mgmnt	2.70	1.8698	60,297	0	60,297	20,642	80,939
11 Finance Strat Purchasing	38.10	26.3850	850,853	0	850,853	291,287	1,142,140
33 Finance Public Fin	4.90	3.3934	109,427	0	109,427	37,462	146,889
34 Finance Treasury	3.70	2.5623	82,629	0	82,629	28,288	110,917
53 Finance Other	47.30	32.7562	1,056,308	0	1,056,308	361,624	1,417,932
Subtotal	144.40	100.0000	3,224,754	0	3,224,754	1,103,985	4,328,739
Direct Bills					0		0
Total					\$3,224,754		\$ 4,328,739
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
05 Finance Financial Plg & Analys	506,618	506,618
06 Finance City Council	146,889	146,889
07 Finance Reporting & Ops	491,629	491,629
08 Finance Internal Controls	0	0
09 Finance Grants	284,786	284,786
10 Finance Rev Perform Mgmnt	80,939	80,939
11 Finance Strat Purchasing	1,142,140	1,142,140
33 Finance Public Fin	146,889	146,889
34 Finance Treasury	110,917	110,917
53 Finance Other	1,417,932	1,417,932
 Total	 \$ 4,328,739 =====	 \$ 4,328,739 =====

## **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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:5 Fin Plg & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
Personnel Costs				
Salaries	S1	1,393,014	0	1,393,014
Salary % Split			.00%	100.00%
Benefits	S	663,304	0	663,304
Subtotal - Personnel Costs		2,056,319	0	2,056,319
Services & Supplies Cost				
Supplies	S	8,025	0	8,025
Services	S	21,752	0	21,752
Subtotal - Services & Supplies		29,777	0	29,777
Department Cost Total		2,086,096	0	2,086,096
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,086,096	0	2,086,096
General Admin Distribution			0	0
Grand Total		\$ 2,086,096		\$ 2,086,096
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 42,324	\$ 161	\$ 42,485
3 Memberships	930	4	934
3 Consulting Services	27	0	27
3 Other Misc	658	3	661
Subtotal - Non-Dept-Gen Gov	43,939	167	44,106
4 Finance Dept Admin	377,412	129,206	506,618
Subtotal - Fin Dir Office	377,412	129,206	506,618
5 Financial Plg & Analysis	0	1,142	1,142
Subtotal - Fin Plg & Analysis	0	1,142	1,142
7 Gen Acctng	0	619	619
7 Auditing Svcs	0	483	483
7 Fin Operations	0	345	345
Subtotal - Fin Reporting & Ops	0	1,447	1,447
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	191	191
9 Trust Funds Mgmt (TFM)	0	179	179
Subtotal - Fin Grants	0	370	370
10 Perf Mgmt Svcs	0	227	227
Subtotal - Fin Perform Mgmt	0	227	227
11 Purchasing	0	457	457
Subtotal - Fin SPD	0	457	457
14 Records	0	666	666
Subtotal - ARA Operations	0	666	666
15 Payroll Svcs	0	3,490	3,490
Subtotal - ARA Payroll Svcs	0	3,490	3,490
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	1,681	1,681
Subtotal - HITS EIS	0	1,681	1,681
20 Certification	0	1,010	1,010
20 External Affairs & Outreach	0	549	549
Subtotal - OBO	0	1,559	1,559
21 City Mayor Admin	0	2,968	2,968
Subtotal - Mayor	0	2,968	2,968
22 Personnel Svcs	0	1,233	1,233
Subtotal - Human Resources	0	1,233	1,233
24 Controller Fin Svcs	0	3,106	3,106
Subtotal - City Controller's	0	3,106	3,106

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
Total Incoming	421,351	147,719	569,070
C. Total Allocated		\$ 2,655,166	\$ 2,655,166
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	56,625	2.9208	\$ 73,238	\$ 0	\$ 73,238	\$ 0	\$ 73,238
04 Finance Dir Office	1,865	0.0962	2,412	0	2,412	0	2,412
05 Finance Financial Plg & Analys	883	0.0455	1,142	0	1,142	0	1,142
06 Finance City Council	506	0.0261	654	0	654	40	694
07 Finance Reporting & Ops	1,761	0.0908	2,278	0	2,278	138	2,416
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0365	916	0	916	56	972
10 Finance Rev Perform Mgmt	334	0.0172	432	0	432	26	458
11 Finance Strat Purchasing	833	0.0430	1,077	0	1,077	65	1,142
12 ARA Director Office	3,323	0.1714	4,298	0	4,298	261	4,559
13 ARA Financial Services	479	0.0247	620	0	620	38	658
14 ARA Operations	4,075	0.2102	5,271	0	5,271	320	5,591
15 ARA Payroll Services	785	0.0405	1,015	0	1,015	62	1,077
16 HITS CIO	2,336	0.1205	3,021	0	3,021	184	3,205
17 HITS EAS	654	0.0337	846	0	846	51	897
18 HITS EIS	1,399	0.0722	1,809	0	1,809	110	1,919
19 HITS Radio	2,626	0.1355	3,396	0	3,396	206	3,602
20 Office Business Opportunity	3,438	0.1773	4,447	0	4,447	270	4,717
21 Mayor	6,075	0.3134	7,857	0	7,857	478	8,335
22 Human Resources	50,569	2.6085	65,406	0	65,406	3,975	69,381
23 Legal	5,037	0.2598	6,515	0	6,515	396	6,911
24 City Controller's Office	3,773	0.1946	4,880	0	4,880	297	5,177
25 Health Administration	15,089	0.7783	19,516	0	19,516	1,186	20,702
26 Planning & Dev Admin	2,236	0.1153	2,892	0	2,892	176	3,068
28 CIP Sal Rec HPW	2,286	0.1179	2,957	0	2,957	180	3,137
29 HPD Police Records	1,606	0.0828	2,077	0	2,077	126	2,203
30 General Services	34,964	1.8035	45,222	0	45,222	2,748	47,970
31 HEC	6,764	0.3489	8,749	0	8,749	532	9,281
33 Finance Public Fin	419	0.0216	542	0	542	33	575
34 Finance Treasury	1,597	0.0824	2,066	0	2,066	126	2,192
35 ARA Regulatory	1,697	0.0875	2,195	0	2,195	133	2,328
36 City Secretary	1,096	0.0565	1,418	0	1,418	86	1,504
37 City Council	18,030	0.9300	23,320	0	23,320	1,417	24,737
38 Police	186,957	9.6436	241,809	0	241,809	14,696	256,505
39 Dept of Neighborhoods	7,458	0.3847	9,646	0	9,646	586	10,232
40 Fire	162,366	8.3752	210,003	0	210,003	12,763	222,766
41 Municipal Court	27,238	1.4050	35,229	0	35,229	2,141	37,370
42 Solid Waste	38,089	1.9647	49,264	0	49,264	2,994	52,258
43 Houston Airport System (HAS)	100,506	5.1843	129,994	0	129,994	7,900	137,894
44 Housing & Community Dev	43,297	2.2333	56,000	0	56,000	3,403	59,403
45 Library	20,119	1.0378	26,022	0	26,022	1,581	27,603
46 Parks & Recreation	101,886	5.2555	131,779	0	131,779	8,009	139,788
47 Health Department	142,396	7.3451	184,174	0	184,174	11,193	195,367
48 Convention & Entertainment	1,879	0.0969	2,430	0	2,430	148	2,578
49 Fleet Management	199,017	10.2657	257,407	0	257,407	15,644	273,051
50 Planning & Dev Other	2,967	0.1530	3,837	0	3,837	233	4,070
51 Planning & Dev Spec Rev	5,966	0.3077	7,716	0	7,716	469	8,185
52 General Debt	6,226	0.3211	8,053	0	8,053	489	8,542
53 Finance Other	12,524	0.6460	16,198	0	16,198	984	17,182
54 ARA Insurance	1,050	0.0542	1,358	0	1,358	83	1,441
55 ARA BARC	13,150	0.6783	17,008	0	17,008	1,034	18,042
56 ARA Parking	21,257	1.0965	27,494	0	27,494	1,671	29,165
57 ARA Other	13,495	0.6961	17,454	0	17,454	1,061	18,515
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.3590	9,002	0	9,002	547	9,549
60 Legal Wkr Comp	625	0.0322	808	0	808	49	857

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	1,984	0.1023	2,566	0	2,566	156	2,722
62 Mayor Other	14,132	0.7290	18,278	0	18,278	1,111	19,389
63 TIRZ	1,197	0.0617	1,548	0	1,548	94	1,642
64 HR Health Benefits	139,997	7.2213	181,071	0	181,071	11,004	192,075
65 HR Long Term Disability	70	0.0036	91	0	91	6	97
66 HPW Bldg Insp	39,610	2.0432	51,231	0	51,231	3,114	54,345
67 HPW Stormwater	17,406	0.8978	22,513	0	22,513	1,368	23,881
68 HPW DDSR	40,282	2.0778	52,100	0	52,100	3,166	55,266
69 HPW Water & Sewer	198,279	10.2276	256,453	0	256,453	15,586	272,039
70 HPW Houston Transtar	2,004	0.1034	2,592	0	2,592	158	2,750
71 HPW Other	47,677	2.4593	61,665	0	61,665	3,748	65,413
72 Houston Permit Center	6,624	0.3417	8,567	0	8,567	521	9,088
73 CIP S/R Planning	79	0.0041	102	0	102	6	108
74 CIP Sal Rec RE	2,850	0.1470	3,686	0	3,686	224	3,910
75 CIP S/R Engrg	9,622	0.4963	12,445	0	12,445	756	13,201
76 CIP S/R Constr	8,617	0.4445	11,145	0	11,145	677	11,822
77 CIP S/R Eng/Const	1,566	0.0808	2,025	0	2,025	123	2,148
78 CIP S/R Geo/Env	2,402	0.1239	3,107	0	3,107	189	3,296
79 CIP S/R Other	5,746	0.2964	7,432	0	7,432	452	7,884
80 CIP S/R GSD	818	0.0422	1,058	0	1,058	64	1,122
91 Hurricane Ike Aid & Recovery	145	0.0075	188	0	188	11	199
92 ARRA Reimbursement Fund	379	0.0195	490	0	490	30	520
93 HR-W.C.	16,723	0.8626	21,629	0	21,629	1,314	22,943
94 HITS Other	31,035	1.6008	40,140	0	40,140	2,439	42,579
95 Legal Other	118	0.0061	153	0	153	9	162
Subtotal	1,938,658	100.0000	2,507,444	0	2,507,444	147,719	2,655,163
Direct Bills					0		0
Total					\$2,507,444		\$ 2,655,163
	=====	=====	=====	=====	=====	=====	=====

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

Source: COH Transaction Report



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	73,238	73,238
04 Finance Dir Office	2,412	2,412
05 Finance Financial Plg & Analys	1,142	1,142
06 Finance City Council	694	694
07 Finance Reporting & Ops	2,416	2,416
08 Finance Internal Controls	0	0
09 Finance Grants	972	972
10 Finance Rev Perform Mgmt	458	458
11 Finance Strat Purchasing	1,142	1,142
12 ARA Director Office	4,559	4,559
13 ARA Financial Services	658	658
14 ARA Operations	5,591	5,591
15 ARA Payroll Services	1,077	1,077
16 HITS CIO	3,205	3,205
17 HITS EAS	897	897
18 HITS EIS	1,919	1,919
19 HITS Radio	3,602	3,602
20 Office Business Opportunity	4,717	4,717
21 Mayor	8,335	8,335
22 Human Resources	69,381	69,381
23 Legal	6,911	6,911
24 City Controller's Office	5,177	5,177
25 Health Administration	20,702	20,702
26 Planning & Dev Admin	3,068	3,068
28 CIP Sal Rec HPW	3,137	3,137
29 HPD Police Records	2,203	2,203
30 General Services	47,970	47,970
31 HEC	9,281	9,281
33 Finance Public Fin	575	575
34 Finance Treasury	2,192	2,192
35 ARA Regulatory	2,328	2,328
36 City Secretary	1,504	1,504
37 City Council	24,737	24,737
38 Police	256,505	256,505
39 Dept of Neighborhoods	10,232	10,232
40 Fire	222,766	222,766
41 Municipal Court	37,370	37,370
42 Solid Waste	52,258	52,258
43 Houston Airport System (HAS)	137,894	137,894
44 Housing & Community Dev	59,403	59,403
45 Library	27,603	27,603
46 Parks & Recreation	139,788	139,788
47 Health Department	195,367	195,367
48 Convention & Entertainment	2,578	2,578
49 Fleet Management	273,051	273,051
50 Planning & Dev Other	4,070	4,070
51 Planning & Dev Spec Rev	8,185	8,185
52 General Debt	8,542	8,542
53 Finance Other	17,182	17,182
54 ARA Insurance	1,441	1,441
55 ARA BARC	18,042	18,042
56 ARA Parking	29,165	29,165
57 ARA Other	18,515	18,515
58 IT Public Services	0	0
59 Legal Insurance	9,549	9,549
60 Legal Wkr Comp	857	857

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
61 Mayor Cable TV	2,722	2,722
62 Mayor Other	19,389	19,389
63 TIRZ	1,642	1,642
64 HR Health Benefits	192,075	192,075
65 HR Long Term Disability	97	97
66 HPW Bldg Insp	54,345	54,345
67 HPW Stormwater	23,881	23,881
68 HPW DDSR	55,266	55,266
69 HPW Water & Sewer	272,039	272,039
70 HPW Houston Transtar	2,750	2,750
71 HPW Other	65,413	65,413
72 Houston Permit Center	9,088	9,088
73 CIP S/R Planning	108	108
74 CIP Sal Rec RE	3,910	3,910
75 CIP S/R Engrg	13,201	13,201
76 CIP S/R Constr	11,822	11,822
77 CIP S/R Eng/Const	2,148	2,148
78 CIP S/R Geo/Env	3,296	3,296
79 CIP S/R Other	7,884	7,884
80 CIP S/R GSD	1,122	1,122
91 Hurricane Ike Aid & Recovery	199	199
92 ARRA Reimbursement Fund	520	520
93 HR-W.C.	22,943	22,943
94 HITS Other	42,579	42,579
95 Legal Other	162	162
 Total	 \$ 2,655,164 =====	 \$ 2,655,164 =====

**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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
Personnel Costs				
Salaries	S1	354,680	0	354,680
Salary % Split			.00%	100.00%
Benefits	S	170,871	0	170,871
Subtotal - Personnel Costs		525,552	0	525,552
Services & Supplies Cost				
Supplies	S	2,994-	0	2,994-
Services	S	6,496	0	6,496
Intfd HR Client Svcs	S	40,648	0	40,648
Subtotal - Services & Supplies		44,150	0	44,150
Department Cost Total		569,702	0	569,702
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		569,702	0	569,702
General Admin Distribution			0	0
Grand Total		\$ 569,702		\$ 569,702

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$ 12,271	\$ 47	\$ 12,318
3 Memberships	270	1	271
3 Consulting Services	15	0	15
3 Other Misc	180	1	181
Subtotal - Non-Dept-Gen Gov	12,736	49	12,785
4 Finance Dept Admin	109,427	37,462	146,889
Subtotal - Fin Dir Office	109,427	37,462	146,889
5 Financial Plg & Analysis	654	40	694
Subtotal - Fin Plg & Analysis	654	40	694
7 Gen Acctng	0	355	355
7 Auditing Svcs	0	277	277
7 Fin Operations	0	94	94
Subtotal - Fin Reporting & Ops	0	726	726
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	52	52
9 Trust Funds Mgmt (TFM)	0	49	49
Subtotal - Fin Grants	0	101	101
10 Perf Mgmt Svcs	0	62	62
Subtotal - Fin Perform Mgmt	0	62	62
11 Purchasing	0	1,371	1,371
Subtotal - Fin SPD	0	1,371	1,371
14 Records	0	193	193
Subtotal - ARA Operations	0	193	193
15 Payroll Svcs	0	1,012	1,012
Subtotal - ARA Payroll Svcs	0	1,012	1,012
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	963	963
Subtotal - HITS EIS	0	963	963
20 Certification	0	293	293
20 External Affairs & Outreach	0	159	159
Subtotal - OBO	0	452	452
21 City Mayor Admin	0	861	861
Subtotal - Mayor	0	861	861
22 Personnel Svcs	0	357	357
Subtotal - Human Resources	0	357	357
24 Controller Fin Svcs	0	1,780	1,780
Subtotal - City Controller's	0	1,780	1,780

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	122,817	45,428	168,245
C. Total Allocated		\$ 737,947	\$ 737,947
			100.00%

CITY OF HOUSTON, TEXAS  
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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	\$ 692,519	\$ 0	\$ 692,519	\$ 45,428	\$ 737,947
Subtotal	100	100.0000	692,519	0	692,519	45,428	737,947
Direct Bills					0		0
Total					\$692,519		\$ 737,947
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to City Council

Source: Direct Allocation

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	737,947	737,947
Total	\$ 737,947 =====	\$ 737,947 =====



## **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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs						
Salaries	S1	1,304,771	0	685,823	269,427	0
Salary % Split				52.56%	20.65%	
Benefits	S	745,972	0	390,937	153,582	0
Subtotal - Personnel Costs		2,050,743	0	1,076,760	423,009	0
Services & Supplies Cost						
Supplies	P	4,170	0	2,437	957	0
Services	P	92,200	0	63,715	25,031	0
Audit	P	1,178,669	0	0	0	894,610
Subtotal - Services & Supplies		1,275,039	0	66,152	25,988	894,610
Department Cost Total		3,325,782	0	1,142,912	448,997	894,610
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		3,325,782	0	1,142,912	448,997	894,610
General Admin Distribution			0	0	0	0
Grand Total		\$ 3,325,782		\$ 1,142,912	\$ 448,997	\$ 894,610
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	S1	1,304,771	0	349,521
Salary % Split				26.79%
Benefits	S	745,972	0	199,759
Subtotal - Personnel Costs		2,050,743	0	549,280
Services & Supplies Cost				
Supplies	P	4,170	0	776
Services	P	92,200	0	3,454
Audit	P	1,178,669	284,059	0
Subtotal - Services & Supplies		1,275,039	284,059	4,230
Department Cost Total		3,325,782	284,059	553,510
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,325,782	284,059	553,510
General Admin Distribution			0	0
Grand Total		\$ 3,325,782	\$ 284,059	\$ 553,510
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$ 41,072	\$ 156	\$ 21,671	\$ 8,513	\$ 0	\$ 0	\$ 11,044
3 Memberships	903	3	476	187	0	0	243
3 Consulting Services	54	0	28	11	0	0	15
3 Other Misc	1,049	4	554	217	0	0	282
Subtotal - Non-Dept-Gen Gov	43,078	164	22,729	8,929	0	0	11,584
4 Finance Dept Admin	366,246	125,383	258,414	101,519	0	0	131,697
Subtotal - Fin Dir Office	366,246	125,383	258,414	101,519	0	0	131,697
5 Financial Plg & Analysis	2,278	138	1,270	499	0	0	647
Subtotal - Fin Plg & Analysis	2,278	138	1,270	499	0	0	647
7 Gen Acctng	0	1,235	649	255	0	0	331
7 Auditing Svcs	0	963	506	199	0	0	258
7 Fin Operations	0	550	289	114	0	0	147
Subtotal - Fin Reporting & Ops	0	2,748	1,444	567	0	0	736
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	305	160	63	0	0	82
9 Trust Funds Mgmt (TFM)	0	285	150	59	0	0	76
Subtotal - Fin Grants	0	590	310	122	0	0	158
10 Perf Mgmt Svcs	0	362	190	75	0	0	97
Subtotal - Fin Perform Mgmt	0	362	190	75	0	0	97
11 Purchasing	0	2,743	1,442	566	0	0	735
Subtotal - Fin SPD	0	2,743	1,442	566	0	0	735
14 Records	0	646	340	133	0	0	173
Subtotal - ARA Operations	0	646	340	133	0	0	173
15 Payroll Svcs	0	3,387	1,780	699	0	0	907
Subtotal - ARA Payroll Svcs	0	3,387	1,780	699	0	0	907
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Enterprise Optns	0	3,352	1,762	692	0	0	898
Subtotal - HITS EIS	0	3,352	1,762	692	0	0	898
20 Certification	0	980	515	202	0	0	263
20 External Affairs & Outreach	0	533	280	110	0	0	143
Subtotal - OBO	0	1,513	795	312	0	0	405
21 City Mayor Admin	0	2,880	1,514	595	0	0	771
Subtotal - Mayor	0	2,880	1,514	595	0	0	771
22 Personnel Svcs	0	1,196	629	247	0	0	320
Subtotal - Human Resources	0	1,196	629	247	0	0	320
24 Controller Fin Svcs	0	6,194	3,256	1,279	0	0	1,659
Subtotal - City Controller's	0	6,194	3,256	1,279	0	0	1,659

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	411,602	151,297	295,875	116,235	0	0	150,789
C. Total Allocated		\$ 3,888,681	\$ 1,438,787	\$ 565,232	\$ 894,610	\$ 284,059	\$ 704,299
			37.00%	14.54%	23.01%	7.30%	18.11%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	56,625	2.9208	\$ 39,702	\$ 0	\$ 39,702	\$ 0	\$ 39,702
04 Finance Dir Office	1,865	0.0962	1,308	0	1,308	0	1,308
05 Finance Financial Plg & Analys	883	0.0455	619	0	619	0	619
06 Finance City Council	506	0.0261	355	0	355	0	355
07 Finance Reporting & Ops	1,761	0.0908	1,235	0	1,235	0	1,235
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0365	496	0	496	30	526
10 Finance Rev Perform Mgmnt	334	0.0172	234	0	234	14	248
11 Finance Strat Purchasing	833	0.0430	584	0	584	35	619
12 ARA Director Office	3,323	0.1714	2,330	0	2,330	141	2,471
13 ARA Financial Services	479	0.0247	336	0	336	20	356
14 ARA Operations	4,075	0.2102	2,857	0	2,857	173	3,030
15 ARA Payroll Services	785	0.0405	550	0	550	33	583
16 HITS CIO	2,336	0.1205	1,638	0	1,638	99	1,737
17 HITS EAS	654	0.0337	459	0	459	28	487
18 HITS EIS	1,399	0.0722	981	0	981	59	1,040
19 HITS Radio	2,626	0.1355	1,841	0	1,841	111	1,952
20 Office Business Opportunity	3,438	0.1773	2,411	0	2,411	146	2,557
21 Mayor	6,075	0.3134	4,259	0	4,259	257	4,516
22 Human Resources	50,569	2.6085	35,456	0	35,456	2,143	37,599
23 Legal	5,037	0.2598	3,532	0	3,532	213	3,745
24 City Controller's Office	3,773	0.1946	2,645	0	2,645	160	2,805
25 Health Administration	15,089	0.7783	10,579	0	10,579	639	11,218
26 Planning & Dev Admin	2,236	0.1153	1,568	0	1,568	95	1,663
28 CIP Sal Rec HPW	2,286	0.1179	1,603	0	1,603	97	1,700
29 HPD Police Records	1,606	0.0828	1,126	0	1,126	68	1,194
30 General Services	34,964	1.8035	24,514	0	24,514	1,481	25,995
31 HEC	6,764	0.3489	4,742	0	4,742	287	5,029
33 Finance Public Fin	419	0.0216	294	0	294	18	312
34 Finance Treasury	1,597	0.0824	1,120	0	1,120	68	1,188
35 ARA Regulatory	1,697	0.0875	1,190	0	1,190	72	1,262
36 City Secretary	1,096	0.0565	768	0	768	46	814
37 City Council	18,030	0.9300	12,641	0	12,641	764	13,405
38 Police	186,957	9.6436	131,082	0	131,082	7,921	139,003
39 Dept of Neighborhoods	7,458	0.3847	5,229	0	5,229	316	5,545
40 Fire	162,366	8.3752	113,840	0	113,840	6,879	120,719
41 Municipal Court	27,238	1.4050	19,098	0	19,098	1,154	20,252
42 Solid Waste	38,089	1.9647	26,706	0	26,706	1,614	28,320
43 Houston Airport System (HAS)	100,506	5.1843	70,468	0	70,468	4,258	74,726
44 Housing & Community Dev	43,297	2.2333	30,357	0	30,357	1,834	32,191
45 Library	20,119	1.0378	14,106	0	14,106	852	14,958
46 Parks & Recreation	101,886	5.2555	71,436	0	71,436	4,317	75,753
47 Health Department	142,396	7.3451	99,839	0	99,839	6,033	105,872
48 Convention & Entertainment	1,879	0.0969	1,317	0	1,317	80	1,397
49 Fleet Management	199,017	10.2657	139,538	0	139,538	8,432	147,970
50 Planning & Dev Other	2,967	0.1530	2,080	0	2,080	126	2,206
51 Planning & Dev Spec Rev	5,966	0.3077	4,183	0	4,183	253	4,436
52 General Debt	6,226	0.3211	4,365	0	4,365	264	4,629
53 Finance Other	12,524	0.6460	8,781	0	8,781	531	9,312
54 ARA Insurance	1,050	0.0542	736	0	736	44	780
55 ARA BARC	13,150	0.6783	9,220	0	9,220	557	9,777
56 ARA Parking	21,257	1.0965	14,904	0	14,904	901	15,805
57 ARA Other	13,495	0.6961	9,462	0	9,462	572	10,034
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.3590	4,880	0	4,880	295	5,175
60 Legal Wkr Comp	625	0.0322	438	0	438	26	464

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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	1,984	0.1023	1,391	0	1,391	84	1,475
62 Mayor Other	14,132	0.7290	9,908	0	9,908	599	10,507
63 TIRZ	1,197	0.0617	839	0	839	51	890
64 HR Health Benefits	139,997	7.2213	98,157	0	98,157	5,931	104,088
65 HR Long Term Disability	70	0.0036	49	0	49	3	52
66 HPW Bldg Insp	39,610	2.0432	27,772	0	27,772	1,678	29,450
67 HPW Stormwater	17,406	0.8978	12,204	0	12,204	737	12,941
68 HPW DDSR	40,282	2.0778	28,243	0	28,243	1,707	29,950
69 HPW Water & Sewer	198,279	10.2276	139,020	0	139,020	8,401	147,421
70 HPW Houston Transtar	2,004	0.1034	1,405	0	1,405	85	1,490
71 HPW Other	47,677	2.4593	33,428	0	33,428	2,020	35,448
72 Houston Permit Center	6,624	0.3417	4,644	0	4,644	281	4,925
73 CIP S/R Planning	79	0.0041	55	0	55	3	58
74 CIP Sal Rec RE	2,850	0.1470	1,998	0	1,998	121	2,119
75 CIP S/R Engrg	9,622	0.4963	6,746	0	6,746	408	7,154
76 CIP S/R Constr	8,617	0.4445	6,042	0	6,042	365	6,407
77 CIP S/R Eng/Const	1,566	0.0808	1,098	0	1,098	66	1,164
78 CIP S/R Geo/Env	2,402	0.1239	1,684	0	1,684	102	1,786
79 CIP S/R Other	5,746	0.2964	4,029	0	4,029	243	4,272
80 CIP S/R GSD	818	0.0422	574	0	574	35	609
91 Hurricane Ike Aid & Recovery	145	0.0075	102	0	102	6	108
92 ARRA Reimbursement Fund	379	0.0195	266	0	266	16	282
93 HR-W.C.	16,723	0.8626	11,725	0	11,725	709	12,434
94 HITS Other	31,035	1.6008	21,760	0	21,760	1,315	23,075
95 Legal Other	118	0.0061	83	0	83	5	88
Subtotal	1,938,658	100.0000	1,359,260	0	1,359,260	79,527	1,438,787
Direct Bills					0		0
Total					\$1,359,260		\$ 1,438,787

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	1.0739	\$ 5,735	\$ 0	\$ 5,735	\$ 336	\$ 6,071
16 HITS CIO	19.00	0.7848	4,191	0	4,191	245	4,436
20 Office Business Opportunity	0.00	0.0000	0	0	0	0	0
21 Mayor	20.00	0.8261	4,411	0	4,411	258	4,669
22 Human Resources	2.00	0.0826	441	0	441	26	467
23 Legal	13.00	0.5370	2,867	0	2,867	168	3,035
24 City Controller's Office	5.00	0.2065	1,103	0	1,103	65	1,168
25 Health Administration	162.00	6.6914	35,732	0	35,732	2,090	37,822
26 Planning & Dev Admin	6.00	0.2478	1,323	0	1,323	77	1,400
30 General Services	61.00	2.5196	13,455	0	13,455	787	14,242
31 HEC	1.00	0.0413	221	0	221	13	234
37 City Council	25.00	1.0326	5,514	0	5,514	323	5,837
38 Police	684.00	28.2528	150,867	0	150,867	8,826	159,693
39 Dept of Neighborhoods	17.00	0.7022	3,750	0	3,750	219	3,969
40 Fire	858.00	35.4399	189,246	0	189,246	11,072	200,318
41 Municipal Court	5.00	0.2065	1,103	0	1,103	65	1,168
42 Solid Waste	63.00	2.6022	13,896	0	13,896	813	14,709
44 Housing & Community Dev	1.00	0.0413	221	0	221	13	234
45 Library	81.00	3.3457	17,866	0	17,866	1,045	18,911
46 Parks & Recreation	283.00	11.6894	62,420	0	62,420	3,652	66,072
49 Fleet Management	89.00	3.6762	19,630	0	19,630	1,148	20,778
Subtotal	2,421	100.0000	533,992	0	533,992	31,240	565,232
Direct Bills					0		0
Total					\$533,992		\$ 565,232
	=====	=====	=====	=====	=====	=====	=====

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	56,625	3.4603	\$ 30,957	\$ 0	\$ 30,957	\$ 0	\$ 30,957
04 Finance Dir Office	1,865	0.1140	1,020	0	1,020	0	1,020
05 Finance Financial Plg & Analys	883	0.0540	483	0	483	0	483
06 Finance City Council	506	0.0309	277	0	277	0	277
07 Finance Reporting & Ops	1,761	0.1076	963	0	963	0	963
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0433	387	0	387	0	387
10 Finance Rev Perform Mgmt	334	0.0204	183	0	183	0	183
11 Finance Strat Purchasing	833	0.0509	455	0	455	0	455
12 ARA Director Office	3,323	0.2031	1,817	0	1,817	0	1,817
13 ARA Financial Services	479	0.0293	262	0	262	0	262
14 ARA Operations	4,075	0.2490	2,228	0	2,228	0	2,228
15 ARA Payroll Services	785	0.0480	429	0	429	0	429
16 HITS CIO	2,336	0.1428	1,277	0	1,277	0	1,277
17 HITS EAS	654	0.0400	358	0	358	0	358
18 HITS EIS	1,399	0.0855	765	0	765	0	765
19 HITS Radio	2,626	0.1605	1,436	0	1,436	0	1,436
20 Office Business Opportunity	3,438	0.2101	1,880	0	1,880	0	1,880
21 Mayor	6,075	0.3712	3,321	0	3,321	0	3,321
22 Human Resources	50,569	3.0903	27,646	0	27,646	0	27,646
23 Legal	5,037	0.3078	2,754	0	2,754	0	2,754
24 City Controller's Office	3,773	0.2306	2,063	0	2,063	0	2,063
25 Health Administration	15,089	0.9221	8,249	0	8,249	0	8,249
26 Planning & Dev Admin	2,236	0.1366	1,222	0	1,222	0	1,222
28 CIP Sal Rec HPW	2,286	0.1397	1,250	0	1,250	0	1,250
29 HPD Police Records	1,606	0.0981	878	0	878	0	878
30 General Services	34,964	2.1366	19,115	0	19,115	0	19,115
31 HEC	6,764	0.4133	3,698	0	3,698	0	3,698
33 Finance Public Fin	419	0.0256	229	0	229	0	229
35 ARA Regulatory	1,697	0.1037	928	0	928	0	928
36 City Secretary	1,096	0.0670	599	0	599	0	599
37 City Council	18,030	1.1018	9,857	0	9,857	0	9,857
38 Police	186,957	11.4249	102,208	0	102,208	0	102,208
39 Dept of Neighborhoods	7,458	0.4558	4,077	0	4,077	0	4,077
40 Fire	162,366	9.9222	88,765	0	88,765	0	88,765
41 Municipal Court	27,238	1.6645	14,891	0	14,891	0	14,891
42 Solid Waste	38,089	2.3276	20,823	0	20,823	0	20,823
44 Housing & Community Dev	43,297	2.6459	23,670	0	23,670	0	23,670
45 Library	20,119	1.2295	10,999	0	10,999	0	10,999
46 Parks & Recreation	101,886	6.2262	55,701	0	55,701	0	55,701
47 Health Department	142,396	8.7018	77,847	0	77,847	0	77,847
49 Fleet Management	199,017	12.1619	108,802	0	108,802	0	108,802
50 Planning & Dev Other	2,967	0.1813	1,622	0	1,622	0	1,622
51 Planning & Dev Spec Rev	5,966	0.3646	3,262	0	3,262	0	3,262
52 General Debt	6,226	0.3805	3,404	0	3,404	0	3,404
53 Finance Other	12,524	0.7653	6,847	0	6,847	0	6,847
54 ARA Insurance	1,050	0.0642	574	0	574	0	574
55 ARA BARC	13,150	0.8036	7,189	0	7,189	0	7,189
56 ARA Parking	21,257	1.2990	11,621	0	11,621	0	11,621
57 ARA Other	13,495	0.8247	7,378	0	7,378	0	7,378
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.4253	3,805	0	3,805	0	3,805
60 Legal Wkr Comp	625	0.0382	342	0	342	0	342
61 Mayor Cable TV	1,984	0.1212	1,085	0	1,085	0	1,085
62 Mayor Other	14,132	0.8636	7,726	0	7,726	0	7,726
63 TIRZ	1,197	0.0731	654	0	654	0	654

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	139,997	8.5552	76,536	0	76,536	0	76,536
65 HR Long Term Disability	70	0.0043	38	0	38	0	38
66 HPW Bldg Insp	39,610	2.4206	21,655	0	21,655	0	21,655
67 HPW Stormwater	17,406	1.0637	9,516	0	9,516	0	9,516
68 HPW DDSR	40,282	2.4616	22,022	0	22,022	0	22,022
70 HPW Houston Transtar	2,004	0.1225	1,096	0	1,096	0	1,096
71 HPW Other	47,677	2.9135	26,065	0	26,065	0	26,065
72 Houston Permit Center	6,624	0.4048	3,621	0	3,621	0	3,621
73 CIP S/R Planning	79	0.0048	43	0	43	0	43
74 CIP Sal Rec RE	2,850	0.1742	1,558	0	1,558	0	1,558
75 CIP S/R Engrg	9,622	0.5880	5,260	0	5,260	0	5,260
76 CIP S/R Constr	8,617	0.5266	4,711	0	4,711	0	4,711
77 CIP S/R Eng/Const	1,566	0.0957	856	0	856	0	856
78 CIP S/R Geo/Env	2,402	0.1468	1,313	0	1,313	0	1,313
79 CIP S/R Other	5,746	0.3511	3,141	0	3,141	0	3,141
80 CIP S/R GSD	818	0.0500	447	0	447	0	447
91 Hurricane Ike Aid & Recovery	145	0.0089	79	0	79	0	79
92 ARRA Reimbursement Fund	379	0.0232	207	0	207	0	207
93 HR-W.C.	16,723	1.0219	9,142	0	9,142	0	9,142
94 HITS Other	31,035	1.8965	16,967	0	16,967	0	16,967
95 Legal Other	118	0.0072	65	0	65	0	65
Subtotal	1,636,397	100.0000	894,616	0	894,616	0	894,616
Direct Bills					0		0
Total					\$894,616		\$ 894,616
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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)	49.17	49.1700	\$ 139,672	\$ 0	\$ 139,672	\$ 0	\$ 139,672
48 Convention & Entertainment	16.60	16.6000	47,154	0	47,154	0	47,154
69 HPW Water & Sewer	34.23	34.2300	97,233	0	97,233	0	97,233
Subtotal	100.00	100.0000	284,059	0	284,059	0	284,059
Direct Bills					0		0
Total					\$284,059		\$ 284,059
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of enterprise audit hours

Source: Finance Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	101,887,531	2.5399	\$ 16,859	\$ 0	\$ 16,859	\$ 0	\$ 16,859
04 Finance Dir Office	1,763,544	0.0440	292	0	292	0	292
05 Finance Financial Plg & Analys	2,086,096	0.0520	345	0	345	0	345
06 Finance City Council	569,701	0.0142	94	0	94	0	94
07 Finance Reporting & Ops	3,325,782	0.0829	550	0	550	0	550
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0283	188	0	188	12	200
10 Finance Rev Perform Mgmt	368,895	0.0092	61	0	61	4	65
11 Finance Strat Purchasing	4,847,006	0.1208	802	0	802	50	852
12 ARA Director Office	1,928,688	0.0481	319	0	319	20	339
13 ARA Financial Services	929,884	0.0232	154	0	154	10	164
14 ARA Operations	7,351,911	0.1833	1,216	0	1,216	76	1,292
15 ARA Payroll Services	3,838,768	0.0957	635	0	635	40	675
16 HITS CIO	3,817,329	0.0952	632	0	632	40	672
17 HITS EAS	1,549,360	0.0386	256	0	256	16	272
18 HITS EIS	5,077,964	0.1266	840	0	840	53	893
19 HITS Radio	5,632,389	0.1404	932	0	932	59	991
20 Office Business Opportunity	3,024,989	0.0754	501	0	501	31	532
21 Mayor	4,432,076	0.1105	733	0	733	46	779
22 Human Resources	25,832,702	0.6440	4,274	0	4,274	268	4,542
23 Legal	14,492,529	0.3613	2,398	0	2,398	151	2,549
24 City Controller's Office	7,862,000	0.1960	1,301	0	1,301	82	1,383
25 Health Administration	12,248,710	0.3053	2,027	0	2,027	127	2,154
26 Planning & Dev Admin	1,632,952	0.0407	270	0	270	17	287
28 CIP Sal Rec HPW	5,077,643	0.1266	840	0	840	53	893
29 HPD Police Records	6,103,609	0.1522	1,010	0	1,010	63	1,073
30 General Services	165,103,423	4.1157	27,319	0	27,319	1,715	29,034
31 HEC	25,072,552	0.6250	4,149	0	4,149	260	4,409
33 Finance Public Fin	826,916	0.0206	137	0	137	9	146
34 Finance Treasury	1,619,185	0.0404	268	0	268	17	285
35 ARA Regulatory	742,639	0.0185	123	0	123	8	131
36 City Secretary	824,384	0.0206	136	0	136	9	145
37 City Council	9,014,905	0.2247	1,492	0	1,492	94	1,586
38 Police	887,398,048	22.1213	146,834	0	146,834	9,218	156,052
39 Dept of Neighborhoods	13,527,679	0.3372	2,238	0	2,238	141	2,379
40 Fire	510,442,805	12.7244	84,461	0	84,461	5,302	89,763
41 Municipal Court	30,774,283	0.7671	5,092	0	5,092	320	5,412
42 Solid Waste	114,820,496	2.8623	18,999	0	18,999	1,193	20,192
43 Houston Airport System (HAS)	298,274,998	7.4355	49,354	0	49,354	3,098	52,452
44 Housing & Community Dev	93,522,383	2.3314	15,475	0	15,475	971	16,446
45 Library	38,253,755	0.9536	6,330	0	6,330	397	6,727
46 Parks & Recreation	85,576,921	2.1333	14,160	0	14,160	889	15,049
47 Health Department	129,834,914	3.2366	21,483	0	21,483	1,349	22,832
48 Convention & Entertainment	141,635	0.0035	23	0	23	1	24
49 Fleet Management	87,370,906	2.1780	14,457	0	14,457	908	15,365
50 Planning & Dev Other	5,091,874	0.1269	843	0	843	53	896
51 Planning & Dev Spec Rev	5,379,965	0.1341	890	0	890	56	946
53 Finance Other	11,106,686	0.2769	1,838	0	1,838	115	1,953
54 ARA Insurance	16,373,564	0.4082	2,709	0	2,709	170	2,879
55 ARA BARC	11,006,993	0.2744	1,821	0	1,821	114	1,935
56 ARA Parking	9,191,660	0.2291	1,521	0	1,521	95	1,616
57 ARA Other	8,053,224	0.2008	1,333	0	1,333	84	1,417
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,880,155	0.3460	2,297	0	2,297	144	2,441
60 Legal Wkr Comp	248,307	0.0062	41	0	41	3	44
61 Mayor Cable TV	3,754,127	0.0936	621	0	621	39	660

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	32,737,992	0.8161	5,417	0	5,417	340	5,757
64 HR Health Benefits	384,679,201	9.5894	63,651	0	63,651	3,996	67,647
65 HR Long Term Disability	1,844,325	0.0460	305	0	305	19	324
66 HPW Bldg Insp	61,999,692	1.5455	10,259	0	10,259	644	10,903
67 HPW Stormwater	37,518,378	0.9353	6,208	0	6,208	390	6,598
68 HPW DDSR	68,723,609	1.7132	11,371	0	11,371	714	12,085
69 HPW Water & Sewer	445,589,122	11.1078	73,730	0	73,730	4,629	78,359
70 HPW Houston Transtar	2,031,648	0.0506	336	0	336	21	357
71 HPW Other	43,506,480	1.0845	7,199	0	7,199	452	7,651
72 Houston Permit Center	8,810,069	0.2196	1,458	0	1,458	92	1,550
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,802,271	0.1197	795	0	795	50	845
75 CIP S/R Engrg	6,872,272	0.1713	1,137	0	1,137	71	1,208
76 CIP S/R Constr	10,359,466	0.2582	1,714	0	1,714	108	1,822
77 CIP S/R Eng/Const	4,694,828	0.1170	777	0	777	49	826
78 CIP S/R Geo/Env	1,374,661	0.0343	227	0	227	14	241
79 CIP S/R Other	4,850,673	0.1209	803	0	803	50	853
80 CIP S/R GSD	4,348,998	0.1084	720	0	720	45	765
91 Hurricane Ike Aid & Recovery	5,660	0.0001	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	28,443,833	0.7091	4,706	0	4,706	295	5,001
94 HITS Other	54,270,303	1.3529	8,980	0	8,980	564	9,544
95 Legal Other	655	0.0000	0	0	0	0	0
Subtotal	4,011,511,745	100.0000	663,767	0	663,767	40,532	704,299
Direct Bills					0		0
Total					\$663,767		\$ 704,299
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	39,702	0	30,957	0	16,859	87,518
04 Finance Dir Office	1,308	0	1,020	0	292	2,620
05 Finance Financial Plg & Analys	619	0	483	0	345	1,447
06 Finance City Council	355	0	277	0	94	726
07 Finance Reporting & Ops	1,235	0	963	0	550	2,748
08 Finance Internal Controls	0	0	0	0	0	0
09 Finance Grants	526	0	387	0	200	1,113
10 Finance Rev Perform Mgmnt	248	0	183	0	65	496
11 Finance Strat Purchasing	619	0	455	0	852	1,926
12 ARA Director Office	2,471	6,071	1,817	0	339	10,698
13 ARA Financial Services	356	0	262	0	164	782
14 ARA Operations	3,030	0	2,228	0	1,292	6,550
15 ARA Payroll Services	583	0	429	0	675	1,687
16 HITS CIO	1,737	4,436	1,277	0	672	8,122
17 HITS EAS	487	0	358	0	272	1,117
18 HITS EIS	1,040	0	765	0	893	2,698
19 HITS Radio	1,952	0	1,436	0	991	4,379
20 Office Business Opportunity	2,557	0	1,880	0	532	4,969
21 Mayor	4,516	4,669	3,321	0	779	13,285
22 Human Resources	37,599	467	27,646	0	4,542	70,254
23 Legal	3,745	3,035	2,754	0	2,549	12,083
24 City Controller's Office	2,805	1,168	2,063	0	1,383	7,419
25 Health Administration	11,218	37,822	8,249	0	2,154	59,443
26 Planning & Dev Admin	1,663	1,400	1,222	0	287	4,572
28 CIP Sal Rec HPW	1,700	0	1,250	0	893	3,843
29 HPD Police Records	1,194	0	878	0	1,073	3,145
30 General Services	25,995	14,242	19,115	0	29,034	88,386
31 HEC	5,029	234	3,698	0	4,409	13,370
33 Finance Public Fin	312	0	229	0	146	687
34 Finance Treasury	1,188	0	0	0	285	1,473
35 ARA Regulatory	1,262	0	928	0	131	2,321
36 City Secretary	814	0	599	0	145	1,558
37 City Council	13,405	5,837	9,857	0	1,586	30,685
38 Police	139,003	159,693	102,208	0	156,052	556,956
39 Dept of Neighborhoods	5,545	3,969	4,077	0	2,379	15,970
40 Fire	120,719	200,318	88,765	0	89,763	499,565
41 Municipal Court	20,252	1,168	14,891	0	5,412	41,723
42 Solid Waste	28,320	14,709	20,823	0	20,192	84,044
43 Houston Airport System (HAS)	74,726	0	0	139,672	52,452	266,850
44 Housing & Community Dev	32,191	234	23,670	0	16,446	72,541
45 Library	14,958	18,911	10,999	0	6,727	51,595
46 Parks & Recreation	75,753	66,072	55,701	0	15,049	212,575
47 Health Department	105,872	0	77,847	0	22,832	206,551
48 Convention & Entertainment	1,397	0	0	47,154	24	48,575
49 Fleet Management	147,970	20,778	108,802	0	15,365	292,915
50 Planning & Dev Other	2,206	0	1,622	0	896	4,724
51 Planning & Dev Spec Rev	4,436	0	3,262	0	946	8,644
52 General Debt	4,629	0	3,404	0	0	8,033
53 Finance Other	9,312	0	6,847	0	1,953	18,112
54 ARA Insurance	780	0	574	0	2,879	4,233
55 ARA BARC	9,777	0	7,189	0	1,935	18,901
56 ARA Parking	15,805	0	11,621	0	1,616	29,042
57 ARA Other	10,034	0	7,378	0	1,417	18,829
58 IT Public Services	0	0	0	0	0	0
59 Legal Insurance	5,175	0	3,805	0	2,441	11,421
60 Legal Wkr Comp	464	0	342	0	44	850

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	1,475	0	1,085	0	660	3,220
62 Mayor Other	10,507	0	7,726	0	5,757	23,990
63 TIRZ	890	0	654	0	0	1,544
64 HR Health Benefits	104,088	0	76,536	0	67,647	248,271
65 HR Long Term Disability	52	0	38	0	324	414
66 HPW Bldg Insp	29,450	0	21,655	0	10,903	62,008
67 HPW Stormwater	12,941	0	9,516	0	6,598	29,055
68 HPW DDSR	29,950	0	22,022	0	12,085	64,057
69 HPW Water & Sewer	147,421	0	0	97,233	78,359	323,013
70 HPW Houston Transtar	1,490	0	1,096	0	357	2,943
71 HPW Other	35,448	0	26,065	0	7,651	69,164
72 Houston Permit Center	4,925	0	3,621	0	1,550	10,096
73 CIP S/R Planning	58	0	43	0	0	101
74 CIP Sal Rec RE	2,119	0	1,558	0	845	4,522
75 CIP S/R Engrg	7,154	0	5,260	0	1,208	13,622
76 CIP S/R Constr	6,407	0	4,711	0	1,822	12,940
77 CIP S/R Eng/Const	1,164	0	856	0	826	2,846
78 CIP S/R Geo/Env	1,786	0	1,313	0	241	3,340
79 CIP S/R Other	4,272	0	3,141	0	853	8,266
80 CIP S/R GSD	609	0	447	0	765	1,821
91 Hurricane Ike Aid & Recovery	108	0	79	0	1	188
92 ARRA Reimbursement Fund	282	0	207	0	0	489
93 HR-W.C.	12,434	0	9,142	0	5,001	26,577
94 HITS Other	23,075	0	16,967	0	9,544	49,586
95 Legal Other	88	0	65	0	0	153
<b>Total</b>	<b>\$ 1,438,787</b>	<b>\$ 565,233</b>	<b>\$ 894,616</b>	<b>\$ 284,059</b>	<b>\$ 704,300</b>	<b>\$ 3,886,995</b>
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**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
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
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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	86,821,743	4.5933	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	1,763,544	0.0933	0	0	0	0	0
05 Finance Financial Plg & Analys	2,086,096	0.1104	0	0	0	0	0
06 Finance City Council	569,701	0.0301	0	0	0	0	0
07 Finance Reporting & Ops	3,325,782	0.1760	0	0	0	0	0
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0601	0	0	0	0	0
10 Finance Rev Perform Mgmt	368,895	0.0195	0	0	0	0	0
11 Finance Strat Purchasing	4,847,006	0.2564	0	0	0	0	0
12 ARA Director Office	1,928,688	0.1020	0	0	0	0	0
13 ARA Financial Services	929,884	0.0492	0	0	0	0	0
14 ARA Operations	7,351,911	0.3890	0	0	0	0	0
15 ARA Payroll Services	3,838,768	0.2031	0	0	0	0	0
16 HITS CIO	3,817,329	0.2020	0	0	0	0	0
17 HITS EAS	1,549,360	0.0820	0	0	0	0	0
18 HITS EIS	5,077,964	0.2687	0	0	0	0	0
19 HITS Radio	5,632,389	0.2980	0	0	0	0	0
20 Office Business Opportunity	2,942,431	0.1557	0	0	0	0	0
21 Mayor	4,432,076	0.2345	0	0	0	0	0
22 Human Resources	2,577,458	0.1364	0	0	0	0	0
23 Legal	14,492,529	0.7667	0	0	0	0	0
24 City Controller's Office	7,862,000	0.4159	0	0	0	0	0
25 Health Administration	12,248,710	0.6480	0	0	0	0	0
26 Planning & Dev Admin	1,632,952	0.0864	0	0	0	0	0
29 HPD Police Records	6,103,609	0.3229	0	0	0	0	0
30 General Services	38,819,606	2.0538	0	0	0	0	0
33 Finance Public Fin	826,916	0.0437	0	0	0	0	0
34 Finance Treasury	1,619,185	0.0857	0	0	0	0	0
35 ARA Regulatory	742,639	0.0393	0	0	0	0	0
36 City Secretary	824,384	0.0436	0	0	0	0	0
37 City Council	9,014,905	0.4769	0	0	0	0	0
38 Police	842,769,011	44.5869	0	0	0	0	0
39 Dept of Neighborhoods	10,908,513	0.5771	0	0	0	0	0
40 Fire	508,522,269	26.9035	0	0	0	0	0
41 Municipal Court	28,332,181	1.4989	0	0	0	0	0
42 Solid Waste	82,850,715	4.3832	0	0	0	0	0
44 Housing & Community Dev	609,917	0.0323	0	0	0	0	0
45 Library	36,104,192	1.9101	0	0	0	0	0
46 Parks & Recreation	73,858,159	3.9075	0	0	0	0	0
47 Health Department	35,844,239	1.8963	0	0	0	0	0
49 Fleet Management	46,691	0.0025	0	0	0	0	0
50 Planning & Dev Other	1,732,760	0.0917	0	0	0	0	0
53 Finance Other	27,688-	0.0015-	0	0	0	0	0
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,047,750	0.2141	0	0	0	0	0
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	0	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	29,389,313	1.5548	0	0	0	0	0
94 HITS Other	507	0.0000	0	0	0	0	0
Subtotal	1,890,173,158	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 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
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 actual GF expenditures excl TIRZ  
Source: COH Expenditure Report

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Allocation Summary

Dept:8 Finance Internal Controls

Department	Internal Controls	Total
0 Direct Billed	\$0	\$0
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.

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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	761,143	0	362,462	201,198	197,483
Salary % Split			.00%	47.62%	26.43%	25.95%
Benefits	P	368,219	0	182,726	101,429	84,064
Subtotal - Personnel Costs		1,129,362	0	545,188	302,627	281,547
Services & Supplies Cost						
Supplies	P	903	0	637	354	87.08-
Services	P	5,902	0	3,235	1,796	871
Subtotal - Services & Supplies		6,805	0	3,872	2,150	784
Department Cost Total		1,136,167	0	549,060	304,777	282,331
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		1,136,167	0	549,060	304,777	282,331
General Admin Distribution			0	0	0	0
Grand Total		\$ 1,136,167		\$ 549,060	\$ 304,777	\$ 282,331
		=====	=====	=====	=====	=====



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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	\$ 23,792	\$ 91	\$ 11,373	\$ 6,313	\$ 6,196
3 Memberships	523	2	250	139	136
3 Consulting Services	22	0	11	6	6
3 Other Misc	358	1	171	95	93
Subtotal - Non-Dept-Gen Gov	24,695	94	11,805	6,553	6,432
4 Finance Dept Admin	212,155	72,631	135,617	75,279	73,889
Subtotal - Fin Dir Office	212,155	72,631	135,617	75,279	73,889
5 Financial Plg & Analysis	916	56	463	257	252
Subtotal - Fin Plg & Analysis	916	56	463	257	252
7 Gen Acctng	496	30	250	139	136
7 Auditing Svcs	387	0	184	102	100
7 Fin Operations	188	12	95	53	52
Subtotal - Fin Reporting & Ops	1,071	42	530	294	289
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	0	104	50	27	27
9 Trust Funds Mgmt (TFM)	0	98	47	26	25
Subtotal - Fin Grants	0	202	96	53	52
10 Perf Mgmt Svcs	0	124	59	33	32
Subtotal - Fin Perform Mgmt	0	124	59	33	32
11 Purchasing	0	0	0	0	0
Subtotal - Fin SPD	0	0	0	0	0
14 Records	0	374	178	99	97
Subtotal - ARA Operations	0	374	178	99	97
15 Payroll Svcs	0	1,962	934	519	509
Subtotal - ARA Payroll Svcs	0	1,962	934	519	509
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
18 Enterprise Optns	0	1,348	642	356	350
Subtotal - HITS EIS	0	1,348	642	356	350
20 Certification	0	568	270	150	147
20 External Affairs & Outreach	0	309	147	82	80
Subtotal - OBO	0	877	418	232	228
21 City Mayor Admin	0	1,668	794	441	433
Subtotal - Mayor	0	1,668	794	441	433
22 Personnel Svcs	0	693	330	183	180
Subtotal - Human Resources	0	693	330	183	180
24 Controller Fin Svcs	0	2,490	1,186	658	646
Subtotal - City Controller's	0	2,490	1,186	658	646

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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	238,837	82,560	153,052	84,957	83,388
C. Total Allocated		\$ 1,457,564	\$ 702,112	\$ 389,734	\$ 365,719
			48.17%	26.74%	25.09%

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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	14,803,643	5.6571	\$ 37,495	\$ 0	\$ 37,495	\$ 0	\$ 37,495
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	255,049	0.0975	646	0	646	41	687
38 Police	19,915,981	7.6108	50,444	0	50,444	3,172	53,616
39 Dept of Neighborhoods	2,056,679	0.7859	5,209	0	5,209	328	5,537
40 Fire	80,026	0.0306	203	0	203	13	216
41 Municipal Court	226,521	0.0866	574	0	574	36	610
42 Solid Waste	28,926,309	11.0540	73,266	0	73,266	4,607	77,873
43 Houston Airport System (HAS)	5,408,333	2.0668	13,698	0	13,698	861	14,559
44 Housing & Community Dev	92,760,270	35.4478	234,947	0	234,947	14,773	249,720
45 Library	58,886	0.0225	149	0	149	9	158
46 Parks & Recreation	2,714,747	1.0374	6,876	0	6,876	432	7,308
47 Health Department	60,703,632	23.1976	153,752	0	153,752	9,667	163,419
49 Fleet Management	0	0.0000	0	0	0	0	0
50 Planning & Dev Other	1,903,593	0.7274	4,821	0	4,821	303	5,124
53 Finance Other	5,674,514	2.1685	14,373	0	14,373	904	15,277
54 ARA Insurance	0	0.0000	0	0	0	0	0
57 ARA Other	95,626	0.0365	242	0	242	15	257
62 Mayor Other	13,342,052	5.0986	33,793	0	33,793	2,125	35,918
71 HPW Other	12,302,584	4.7014	31,160	0	31,160	1,959	33,119
91 Hurricane Ike Aid & Recovery	5,660	0.0022	14	0	14	1	15
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
94 HITS Other	446,443	0.1706	1,131	0	1,131	71	1,202
95 Legal Other	655	0.0003	2	0	2	0	2
Subtotal	261,681,203	100.0000	662,795	0	662,795	39,317	702,112
Direct Bills					0		0
Total					\$662,795		\$ 702,112
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 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	101,887,531	2.5399	\$ 9,344	\$ 0	\$ 9,344	\$ 0	\$ 9,344
04 Finance Dir Office	1,763,544	0.0440	162	0	162	0	162
05 Finance Financial Plg & Analys	2,086,096	0.0520	191	0	191	0	191
06 Finance City Council	569,701	0.0142	52	0	52	0	52
07 Finance Reporting & Ops	3,325,782	0.0829	305	0	305	0	305
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0283	104	0	104	0	104
10 Finance Rev Perform Mgmt	368,895	0.0092	34	0	34	2	36
11 Finance Strat Purchasing	4,847,006	0.1208	445	0	445	27	472
12 ARA Director Office	1,928,688	0.0481	177	0	177	11	188
13 ARA Financial Services	929,884	0.0232	85	0	85	5	90
14 ARA Operations	7,351,911	0.1833	674	0	674	41	715
15 ARA Payroll Services	3,838,768	0.0957	352	0	352	21	373
16 HITS CIO	3,817,329	0.0952	350	0	350	21	371
17 HITS EAS	1,549,360	0.0386	142	0	142	9	151
18 HITS EIS	5,077,964	0.1266	466	0	466	28	494
19 HITS Radio	5,632,389	0.1404	517	0	517	32	549
20 Office Business Opportunity	3,024,989	0.0754	277	0	277	17	294
21 Mayor	4,432,076	0.1105	406	0	406	25	431
22 Human Resources	25,832,702	0.6440	2,369	0	2,369	145	2,514
23 Legal	14,492,529	0.3613	1,329	0	1,329	81	1,410
24 City Controller's Office	7,862,000	0.1960	721	0	721	44	765
25 Health Administration	12,248,710	0.3053	1,123	0	1,123	69	1,192
26 Planning & Dev Admin	1,632,952	0.0407	150	0	150	9	159
28 CIP Sal Rec HPW	5,077,643	0.1266	466	0	466	28	494
29 HPD Police Records	6,103,609	0.1522	560	0	560	34	594
30 General Services	165,103,423	4.1157	15,142	0	15,142	924	16,066
31 HEC	25,072,552	0.6250	2,299	0	2,299	140	2,439
33 Finance Public Fin	826,916	0.0206	76	0	76	5	81
34 Finance Treasury	1,619,185	0.0404	148	0	148	9	157
35 ARA Regulatory	742,639	0.0185	68	0	68	4	72
36 City Secretary	824,384	0.0206	76	0	76	5	81
37 City Council	9,014,905	0.2247	827	0	827	50	877
38 Police	887,398,048	22.1213	81,386	0	81,386	4,965	86,351
39 Dept of Neighborhoods	13,527,679	0.3372	1,241	0	1,241	76	1,317
40 Fire	510,442,805	12.7244	46,815	0	46,815	2,856	49,671
41 Municipal Court	30,774,283	0.7671	2,822	0	2,822	172	2,994
42 Solid Waste	114,820,496	2.8623	10,531	0	10,531	642	11,173
43 Houston Airport System (HAS)	298,274,998	7.4355	27,356	0	27,356	1,669	29,025
44 Housing & Community Dev	93,522,383	2.3314	8,577	0	8,577	523	9,100
45 Library	38,253,755	0.9536	3,508	0	3,508	214	3,722
46 Parks & Recreation	85,576,921	2.1333	7,849	0	7,849	479	8,328
47 Health Department	129,834,914	3.2366	11,908	0	11,908	726	12,634
48 Convention & Entertainment	141,635	0.0035	13	0	13	1	14
49 Fleet Management	87,370,906	2.1780	8,013	0	8,013	489	8,502
50 Planning & Dev Other	5,091,874	0.1269	467	0	467	28	495
51 Planning & Dev Spec Rev	5,379,965	0.1341	493	0	493	30	523
53 Finance Other	11,106,686	0.2769	1,019	0	1,019	62	1,081
54 ARA Insurance	16,373,564	0.4082	1,502	0	1,502	92	1,594
55 ARA BARC	11,006,993	0.2744	1,009	0	1,009	62	1,071
56 ARA Parking	9,191,660	0.2291	843	0	843	51	894
57 ARA Other	8,053,224	0.2008	739	0	739	45	784
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,880,155	0.3460	1,273	0	1,273	78	1,351
60 Legal Wkr Comp	248,307	0.0062	23	0	23	1	24
61 Mayor Cable TV	3,754,127	0.0936	344	0	344	21	365

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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	32,737,992	0.8161	3,003	0	3,003	183	3,186
64 HR Health Benefits	384,679,201	9.5894	35,280	0	35,280	2,152	37,432
65 HR Long Term Disability	1,844,325	0.0460	169	0	169	10	179
66 HPW Bldg Insp	61,999,692	1.5455	5,686	0	5,686	347	6,033
67 HPW Stormwater	37,518,378	0.9353	3,441	0	3,441	210	3,651
68 HPW DDSR	68,723,609	1.7132	6,303	0	6,303	385	6,688
69 HPW Water & Sewer	445,589,122	11.1078	40,867	0	40,867	2,493	43,360
70 HPW Houston Transtar	2,031,648	0.0506	186	0	186	11	197
71 HPW Other	43,506,480	1.0845	3,990	0	3,990	243	4,233
72 Houston Permit Center	8,810,069	0.2196	808	0	808	49	857
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,802,271	0.1197	440	0	440	27	467
75 CIP S/R Engrg	6,872,272	0.1713	630	0	630	38	668
76 CIP S/R Constr	10,359,466	0.2582	950	0	950	58	1,008
77 CIP S/R Eng/Const	4,694,828	0.1170	431	0	431	26	457
78 CIP S/R Geo/Env	1,374,661	0.0343	126	0	126	8	134
79 CIP S/R Other	4,850,673	0.1209	445	0	445	27	472
80 CIP S/R GSD	4,348,998	0.1084	399	0	399	24	423
91 Hurricane Ike Aid & Recovery	5,660	0.0001	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	28,443,833	0.7091	2,609	0	2,609	159	2,768
94 HITS Other	54,270,303	1.3529	4,977	0	4,977	304	5,281
95 Legal Other	655	0.0000	0	0	0	0	0
Subtotal	4,011,511,745	100.0000	367,909	0	367,909	21,825	389,734
Direct Bills					0		0
Total					\$367,909		\$ 389,734
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 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	101,887,531	2.5399	\$ 8,745	\$ 0	\$ 8,745	\$ 0	\$ 8,745
04 Finance Dir Office	1,763,544	0.0440	151	0	151	0	151
05 Finance Financial Plg & Analys	2,086,096	0.0520	179	0	179	0	179
06 Finance City Council	569,701	0.0142	49	0	49	0	49
07 Finance Reporting & Ops	3,325,782	0.0829	285	0	285	0	285
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0283	98	0	98	0	98
10 Finance Rev Perform Mgmt	368,895	0.0092	32	0	32	2	34
11 Finance Strat Purchasing	4,847,006	0.1208	416	0	416	27	443
12 ARA Director Office	1,928,688	0.0481	166	0	166	11	177
13 ARA Financial Services	929,884	0.0232	80	0	80	5	85
14 ARA Operations	7,351,911	0.1833	631	0	631	40	671
15 ARA Payroll Services	3,838,768	0.0957	329	0	329	21	350
16 HITS CIO	3,817,329	0.0952	328	0	328	21	349
17 HITS EAS	1,549,360	0.0386	133	0	133	9	142
18 HITS EIS	5,077,964	0.1266	436	0	436	28	464
19 HITS Radio	5,632,389	0.1404	483	0	483	31	514
20 Office Business Opportunity	3,024,989	0.0754	260	0	260	17	277
21 Mayor	4,432,076	0.1105	380	0	380	24	404
22 Human Resources	25,832,702	0.6440	2,217	0	2,217	142	2,359
23 Legal	14,492,529	0.3613	1,244	0	1,244	80	1,324
24 City Controller's Office	7,862,000	0.1960	675	0	675	43	718
25 Health Administration	12,248,710	0.3053	1,051	0	1,051	67	1,118
26 Planning & Dev Admin	1,632,952	0.0407	140	0	140	9	149
28 CIP Sal Rec HPW	5,077,643	0.1266	436	0	436	28	464
29 HPD Police Records	6,103,609	0.1522	524	0	524	34	558
30 General Services	165,103,423	4.1157	14,170	0	14,170	907	15,077
31 HEC	25,072,552	0.6250	2,152	0	2,152	138	2,290
33 Finance Public Fin	826,916	0.0206	71	0	71	5	76
34 Finance Treasury	1,619,185	0.0404	139	0	139	9	148
35 ARA Regulatory	742,639	0.0185	64	0	64	4	68
36 City Secretary	824,384	0.0206	71	0	71	5	76
37 City Council	9,014,905	0.2247	774	0	774	50	824
38 Police	887,398,048	22.1213	76,163	0	76,163	4,874	81,037
39 Dept of Neighborhoods	13,527,679	0.3372	1,161	0	1,161	74	1,235
40 Fire	510,442,805	12.7244	43,810	0	43,810	2,804	46,614
41 Municipal Court	30,774,283	0.7671	2,641	0	2,641	169	2,810
42 Solid Waste	114,820,496	2.8623	9,855	0	9,855	631	10,486
43 Houston Airport System (HAS)	298,274,998	7.4355	25,600	0	25,600	1,638	27,238
44 Housing & Community Dev	93,522,383	2.3314	8,027	0	8,027	514	8,541
45 Library	38,253,755	0.9536	3,283	0	3,283	210	3,493
46 Parks & Recreation	85,576,921	2.1333	7,345	0	7,345	470	7,815
47 Health Department	129,834,914	3.2366	11,143	0	11,143	713	11,856
48 Convention & Entertainment	141,635	0.0035	12	0	12	1	13
49 Fleet Management	87,370,906	2.1780	7,499	0	7,499	480	7,979
50 Planning & Dev Other	5,091,874	0.1269	437	0	437	28	465
51 Planning & Dev Spec Rev	5,379,965	0.1341	462	0	462	30	492
53 Finance Other	11,106,686	0.2769	953	0	953	61	1,014
54 ARA Insurance	16,373,564	0.4082	1,405	0	1,405	90	1,495
55 ARA BARC	11,006,993	0.2744	945	0	945	60	1,005
56 ARA Parking	9,191,660	0.2291	789	0	789	50	839
57 ARA Other	8,053,224	0.2008	691	0	691	44	735
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,880,155	0.3460	1,191	0	1,191	76	1,267
60 Legal Wkr Comp	248,307	0.0062	21	0	21	1	22
61 Mayor Cable TV	3,754,127	0.0936	322	0	322	21	343

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	32,737,992	0.8161	2,810	0	2,810	180	2,990
64 HR Health Benefits	384,679,201	9.5894	33,016	0	33,016	2,113	35,129
65 HR Long Term Disability	1,844,325	0.0460	158	0	158	10	168
66 HPW Bldg Insp	61,999,692	1.5455	5,321	0	5,321	341	5,662
67 HPW Stormwater	37,518,378	0.9353	3,220	0	3,220	206	3,426
68 HPW DDSR	68,723,609	1.7132	5,898	0	5,898	377	6,275
69 HPW Water & Sewer	445,589,122	11.1078	38,244	0	38,244	2,447	40,691
70 HPW Houston Transtar	2,031,648	0.0506	174	0	174	11	185
71 HPW Other	43,506,480	1.0845	3,734	0	3,734	239	3,973
72 Houston Permit Center	8,810,069	0.2196	756	0	756	48	804
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,802,271	0.1197	412	0	412	26	438
75 CIP S/R Engrg	6,872,272	0.1713	590	0	590	38	628
76 CIP S/R Constr	10,359,466	0.2582	889	0	889	57	946
77 CIP S/R Eng/Const	4,694,828	0.1170	403	0	403	26	429
78 CIP S/R Geo/Env	1,374,661	0.0343	118	0	118	8	126
79 CIP S/R Other	4,850,673	0.1209	416	0	416	27	443
80 CIP S/R GSD	4,348,998	0.1084	373	0	373	24	397
91 Hurricane Ike Aid & Recovery	5,660	0.0001	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	28,443,833	0.7091	2,441	0	2,441	156	2,597
94 HITS Other	54,270,303	1.3529	4,658	0	4,658	298	4,956
95 Legal Other	655	0.0000	0	0	0	0	0
Subtotal	4,011,511,745	100.0000	344,295	0	344,295	21,424	365,719
Direct Bills					0		0
Total					\$344,295		\$ 365,719
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 expenditures excl TIRZ  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	37,495	9,344	8,745	55,584
04 Finance Dir Office	0	162	151	313
05 Finance Financial Plg & Analys	0	191	179	370
06 Finance City Council	0	52	49	101
07 Finance Reporting & Ops	0	305	285	590
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	104	98	202
10 Finance Rev Perform Mgmt	0	36	34	70
11 Finance Strat Purchasing	0	472	443	915
12 ARA Director Office	0	188	177	365
13 ARA Financial Services	0	90	85	175
14 ARA Operations	0	715	671	1,386
15 ARA Payroll Services	0	373	350	723
16 HITS CIO	0	371	349	720
17 HITS EAS	0	151	142	293
18 HITS EIS	0	494	464	958
19 HITS Radio	0	549	514	1,063
20 Office Business Opportunity	0	294	277	571
21 Mayor	0	431	404	835
22 Human Resources	0	2,514	2,359	4,873
23 Legal	0	1,410	1,324	2,734
24 City Controller's Office	0	765	718	1,483
25 Health Administration	0	1,192	1,118	2,310
26 Planning & Dev Admin	0	159	149	308
28 CIP Sal Rec HPW	0	494	464	958
29 HPD Police Records	0	594	558	1,152
30 General Services	0	16,066	15,077	31,143
31 HEC	687	2,439	2,290	5,416
33 Finance Public Fin	0	81	76	157
34 Finance Treasury	0	157	148	305
35 ARA Regulatory	0	72	68	140
36 City Secretary	0	81	76	157
37 City Council	0	877	824	1,701
38 Police	53,616	86,351	81,037	221,004
39 Dept of Neighborhoods	5,537	1,317	1,235	8,089
40 Fire	216	49,671	46,614	96,501
41 Municipal Court	610	2,994	2,810	6,414
42 Solid Waste	77,873	11,173	10,486	99,532
43 Houston Airport System (HAS)	14,559	29,025	27,238	70,822
44 Housing & Community Dev	249,720	9,100	8,541	267,361
45 Library	158	3,722	3,493	7,373
46 Parks & Recreation	7,308	8,328	7,815	23,451
47 Health Department	163,419	12,634	11,856	187,909
48 Convention & Entertainment	0	14	13	27
49 Fleet Management	0	8,502	7,979	16,481
50 Planning & Dev Other	5,124	495	465	6,084
51 Planning & Dev Spec Rev	0	523	492	1,015
53 Finance Other	15,277	1,081	1,014	17,372
54 ARA Insurance	0	1,594	1,495	3,089
55 ARA BARC	0	1,071	1,005	2,076
56 ARA Parking	0	894	839	1,733
57 ARA Other	257	784	735	1,776
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	1,351	1,267	2,618
60 Legal Wkr Comp	0	24	22	46
61 Mayor Cable TV	0	365	343	708



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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Allocation Summary

Dept: 9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
62 Mayor Other	35,918	3,186	2,990	42,094
64 HR Health Benefits	0	37,432	35,129	72,561
65 HR Long Term Disability	0	179	168	347
66 HPW Bldg Insp	0	6,033	5,662	11,695
67 HPW Stormwater	0	3,651	3,426	7,077
68 HPW DDSR	0	6,688	6,275	12,963
69 HPW Water & Sewer	0	43,360	40,691	84,051
70 HPW Houston Transtar	0	197	185	382
71 HPW Other	33,119	4,233	3,973	41,325
72 Houston Permit Center	0	857	804	1,661
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	467	438	905
75 CIP S/R Engrg	0	668	628	1,296
76 CIP S/R Constr	0	1,008	946	1,954
77 CIP S/R Eng/Const	0	457	429	886
78 CIP S/R Geo/Env	0	134	126	260
79 CIP S/R Other	0	472	443	915
80 CIP S/R GSD	0	423	397	820
91 Hurricane Ike Aid & Recovery	15	1	0	16
92 ARRA Reimbursement Fund	0	0	0	0
93 HR-W.C.	0	2,768	2,597	5,365
94 HITS Other	1,202	5,281	4,956	11,439
95 Legal Other	2	0	0	2
<b>Total</b>	<b>\$ 702,112</b>	<b>\$ 389,731</b>	<b>\$ 365,723</b>	<b>\$ 1,457,566</b>

**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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:10 Finance Perform Mgmt

Description		Amount	General Admin	Perf Mgmt Svcs
Personnel Costs				
Salaries	S1	241,450	0	241,450
Salary % Split			.00%	100.00%
Benefits	S	116,678	0	116,678
Subtotal - Personnel Costs		358,128	0	358,128
Services & Supplies Cost				
Supplies	S	101	0	101
Services	S	10,666	0	10,666
Other Intfd Services	S	0	0	0
Subtotal - Services & Supplies		10,767	0	10,767
Department Cost Total		368,895	0	368,895
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		368,895	0	368,895
General Admin Distribution			0	0
Grand Total		\$ 368,895		\$ 368,895
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs- (Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$ 6,762	\$ 26	\$ 6,788
3 Memberships	149	1	150
3 Consulting Services	10	0	10
3 Other Misc	116	0	116
Subtotal - Non-Dept-Gen Gov	7,037	27	7,064
4 Finance Dept Admin	60,297	20,642	80,939
Subtotal - Fin Dir Office	60,297	20,642	80,939
5 Financial Plg & Analysis	432	26	458
Subtotal - Fin Plg & Analysis	432	26	458
7 Gen Acctng	234	14	248
7 Auditing Svcs	183	0	183
7 Fin Operations	61	4	65
Subtotal - Fin Reporting & Ops	478	18	496
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	34	2	36
9 Trust Funds Mgmt (TFM)	32	2	34
Subtotal - Fin Grants	66	4	70
10 Perf Mgmt Svcs	0	40	40
Subtotal - Fin Perform Mgmt	0	40	40
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	106	106
Subtotal - ARA Operations	0	106	106
15 Payroll Svcs	0	558	558
Subtotal - ARA Payroll Svcs	0	558	558
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	636	636
Subtotal - HITS EIS	0	636	636
20 Certification	0	161	161
20 External Affairs & Outreach	0	88	88
Subtotal - OBO	0	249	249
21 City Mayor Admin	0	474	474
Subtotal - Mayor	0	474	474
22 Personnel Svcs	0	197	197
Subtotal - Human Resources	0	197	197
24 Controller Fin Svcs	0	1,175	1,175
Subtotal - City Controller's	0	1,175	1,175

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs- (Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
Total Incoming	68,310	24,153	92,463
C. Total Allocated		\$ 461,358	\$ 461,358
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	101,887,531	2.5399	\$ 11,104	\$ 0	\$ 11,104	\$ 0	\$ 11,104
04 Finance Dir Office	1,763,544	0.0440	192	0	192	0	192
05 Finance Financial Plg & Analys	2,086,096	0.0520	227	0	227	0	227
06 Finance City Council	569,701	0.0142	62	0	62	0	62
07 Finance Reporting & Ops	3,325,782	0.0829	362	0	362	0	362
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,136,169	0.0283	124	0	124	0	124
10 Finance Rev Perform Mgmnt	368,895	0.0092	40	0	40	0	40
11 Finance Strat Purchasing	4,847,006	0.1208	528	0	528	30	558
12 ARA Director Office	1,928,688	0.0481	210	0	210	12	222
13 ARA Financial Services	929,884	0.0232	101	0	101	6	107
14 ARA Operations	7,351,911	0.1833	801	0	801	46	847
15 ARA Payroll Services	3,838,768	0.0957	418	0	418	24	442
16 HITS CIO	3,817,329	0.0952	416	0	416	24	440
17 HITS EAS	1,549,360	0.0386	169	0	169	10	179
18 HITS EIS	5,077,964	0.1266	553	0	553	31	584
19 HITS Radio	5,632,389	0.1404	614	0	614	35	649
20 Office Business Opportunity	3,024,989	0.0754	330	0	330	19	349
21 Mayor	4,432,076	0.1105	483	0	483	27	510
22 Human Resources	25,832,702	0.6440	2,815	0	2,815	160	2,975
23 Legal	14,492,529	0.3613	1,580	0	1,580	90	1,670
24 City Controller's Office	7,862,000	0.1960	857	0	857	49	906
25 Health Administration	12,248,710	0.3053	1,335	0	1,335	76	1,411
26 Planning & Dev Admin	1,632,952	0.0407	178	0	178	10	188
28 CIP Sal Rec HPW	5,077,643	0.1266	553	0	553	31	584
29 HPD Police Records	6,103,609	0.1522	665	0	665	38	703
30 General Services	165,103,423	4.1157	17,994	0	17,994	1,022	19,016
31 HEC	25,072,552	0.6250	2,733	0	2,733	155	2,888
33 Finance Public Fin	826,916	0.0206	90	0	90	5	95
34 Finance Treasury	1,619,185	0.0404	176	0	176	10	186
35 ARA Regulatory	742,639	0.0185	81	0	81	5	86
36 City Secretary	824,384	0.0206	90	0	90	5	95
37 City Council	9,014,905	0.2247	983	0	983	56	1,039
38 Police	887,398,048	22.1213	96,715	0	96,715	5,495	102,210
39 Dept of Neighborhoods	13,527,679	0.3372	1,474	0	1,474	84	1,558
40 Fire	510,442,805	12.7244	55,632	0	55,632	3,161	58,793
41 Municipal Court	30,774,283	0.7671	3,354	0	3,354	191	3,545
42 Solid Waste	114,820,496	2.8623	12,514	0	12,514	711	13,225
43 Houston Airport System (HAS)	298,274,998	7.4355	32,508	0	32,508	1,847	34,355
44 Housing & Community Dev	93,522,383	2.3314	10,193	0	10,193	579	10,772
45 Library	38,253,755	0.9536	4,169	0	4,169	237	4,406
46 Parks & Recreation	85,576,921	2.1333	9,327	0	9,327	530	9,857
47 Health Department	129,834,914	3.2366	14,150	0	14,150	804	14,954
48 Convention & Entertainment	141,635	0.0035	15	0	15	1	16
49 Fleet Management	87,370,906	2.1780	9,522	0	9,522	541	10,063
50 Planning & Dev Other	5,091,874	0.1269	555	0	555	32	587
51 Planning & Dev Spec Rev	5,379,965	0.1341	586	0	586	33	619
53 Finance Other	11,106,686	0.2769	1,210	0	1,210	69	1,279
54 ARA Insurance	16,373,564	0.4082	1,785	0	1,785	101	1,886
55 ARA BARC	11,006,993	0.2744	1,200	0	1,200	68	1,268
56 ARA Parking	9,191,660	0.2291	1,002	0	1,002	57	1,059
57 ARA Other	8,053,224	0.2008	878	0	878	50	928
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,880,155	0.3460	1,513	0	1,513	86	1,599
60 Legal Wkr Comp	248,307	0.0062	27	0	27	2	29
61 Mayor Cable TV	3,754,127	0.0936	409	0	409	23	432

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	32,737,992	0.8161	3,568	0	3,568	203	3,771
64 HR Health Benefits	384,679,201	9.5894	41,925	0	41,925	2,382	44,307
65 HR Long Term Disability	1,844,325	0.0460	201	0	201	11	212
66 HPW Bldg Insp	61,999,692	1.5455	6,757	0	6,757	384	7,141
67 HPW Stormwater	37,518,378	0.9353	4,089	0	4,089	232	4,321
68 HPW DDSR	68,723,609	1.7132	7,490	0	7,490	426	7,916
69 HPW Water & Sewer	445,589,122	11.1078	48,564	0	48,564	2,759	51,323
70 HPW Houston Transtar	2,031,648	0.0506	221	0	221	13	234
71 HPW Other	43,506,480	1.0845	4,742	0	4,742	269	5,011
72 Houston Permit Center	8,810,069	0.2196	960	0	960	55	1,015
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,802,271	0.1197	523	0	523	30	553
75 CIP S/R Engrg	6,872,272	0.1713	749	0	749	43	792
76 CIP S/R Constr	10,359,466	0.2582	1,129	0	1,129	64	1,193
77 CIP S/R Eng/Const	4,694,828	0.1170	512	0	512	29	541
78 CIP S/R Geo/Env	1,374,661	0.0343	150	0	150	9	159
79 CIP S/R Other	4,850,673	0.1209	529	0	529	30	559
80 CIP S/R GSD	4,348,998	0.1084	474	0	474	27	501
91 Hurricane Ike Aid & Recovery	5,660	0.0001	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	28,443,833	0.7091	3,100	0	3,100	176	3,276
94 HTS Other	54,270,303	1.3529	5,915	0	5,915	336	6,251
95 Legal Other	655	0.0000	0	0	0	0	0
Subtotal	4,011,511,745	100.0000	437,201	0	437,201	24,153	461,353
Direct Bills					0		0
Total					\$437,201		\$ 461,353
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2019 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	11,104	11,104
04 Finance Dir Office	192	192
05 Finance Financial Plg & Analys	227	227
06 Finance City Council	62	62
07 Finance Reporting & Ops	362	362
08 Finance Internal Controls	0	0
09 Finance Grants	124	124
10 Finance Rev Perform Mgmt	40	40
11 Finance Strat Purchasing	558	558
12 ARA Director Office	222	222
13 ARA Financial Services	107	107
14 ARA Operations	847	847
15 ARA Payroll Services	442	442
16 HITS CIO	440	440
17 HITS EAS	179	179
18 HITS EIS	584	584
19 HITS Radio	649	649
20 Office Business Opportunity	349	349
21 Mayor	510	510
22 Human Resources	2,975	2,975
23 Legal	1,670	1,670
24 City Controller's Office	906	906
25 Health Administration	1,411	1,411
26 Planning & Dev Admin	188	188
28 CIP Sal Rec HPW	584	584
29 HPD Police Records	703	703
30 General Services	19,016	19,016
31 HEC	2,888	2,888
33 Finance Public Fin	95	95
34 Finance Treasury	186	186
35 ARA Regulatory	86	86
36 City Secretary	95	95
37 City Council	1,039	1,039
38 Police	102,210	102,210
39 Dept of Neighborhoods	1,558	1,558
40 Fire	58,793	58,793
41 Municipal Court	3,545	3,545
42 Solid Waste	13,225	13,225
43 Houston Airport System (HAS)	34,355	34,355
44 Housing & Community Dev	10,772	10,772
45 Library	4,406	4,406
46 Parks & Recreation	9,857	9,857
47 Health Department	14,954	14,954
48 Convention & Entertainment	16	16
49 Fleet Management	10,063	10,063
50 Planning & Dev Other	587	587
51 Planning & Dev Spec Rev	619	619
53 Finance Other	1,279	1,279
54 ARA Insurance	1,886	1,886
55 ARA BARC	1,268	1,268
56 ARA Parking	1,059	1,059
57 ARA Other	928	928
58 IT Public Services	0	0
59 Legal Insurance	1,599	1,599
60 Legal Wkr Comp	29	29
61 Mayor Cable TV	432	432



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Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
62 Mayor Other	3,771	3,771
64 HR Health Benefits	44,307	44,307
65 HR Long Term Disability	212	212
66 HPW Bldg Insp	7,141	7,141
67 HPW Stormwater	4,321	4,321
68 HPW DDSR	7,916	7,916
69 HPW Water & Sewer	51,323	51,323
70 HPW Houston Transtar	234	234
71 HPW Other	5,011	5,011
72 Houston Permit Center	1,015	1,015
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	553	553
75 CIP S/R Engrg	792	792
76 CIP S/R Constr	1,193	1,193
77 CIP S/R Eng/Const	541	541
78 CIP S/R Geo/Env	159	159
79 CIP S/R Other	559	559
80 CIP S/R GSD	501	501
91 Hurricane Ike Aid & Recovery	1	1
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	3,276	3,276
94 HITS Other	6,251	6,251
95 Legal Other	0	0
Total	\$ 461,357 =====	\$ 461,357 =====

## **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	S1	3,094,672	0	3,094,672
Salary % Split			.00%	100.00%
Benefits	S	1,597,920	0	1,597,920
Subtotal - Personnel Costs		4,692,592	0	4,692,592
Services & Supplies Cost				
Supplies	S	45,902	0	45,902
Services	S	108,513	0	108,513
Subtotal - Services & Supplies		154,415	0	154,415
Department Cost Total		4,847,007	0	4,847,007
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		4,847,007	0	4,847,007
General Admin Distribution			0	0
Grand Total		\$ 4,847,007		\$ 4,847,007
		=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 95,417	\$ 363	\$ 95,780
3 Memberships	2,097	8	2,105
3 Consulting Services	25	0	25
3 Other Misc	1,528	6	1,534
Subtotal - Non-Dept-Gen Gov	99,067	377	99,444
4 Finance Dept Admin	850,853	291,287	1,142,140
Subtotal - Fin Dir Office	850,853	291,287	1,142,140
5 Financial Plg & Analysis	1,077	65	1,142
Subtotal - Fin Plg & Analysis	1,077	65	1,142
7 Gen Acctng	584	35	619
7 Auditing Svcs	455	0	455
7 Fin Operations	802	50	852
Subtotal - Fin Reporting & Ops	1,841	86	1,927
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	445	27	472
9 Trust Funds Mgmt (TFM)	416	27	443
Subtotal - Fin Grants	861	54	915
10 Perf Mgmt Svcs	528	30	558
Subtotal - Fin Perform Mgmt	528	30	558
11 Purchasing	0	2,743	2,743
Subtotal - Fin SPD	0	2,743	2,743
14 Records	0	1,502	1,502
Subtotal - ARA Operations	0	1,502	1,502
15 Payroll Svcs	0	7,868	7,868
Subtotal - ARA Payroll Svcs	0	7,868	7,868
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	1,586	1,586
Subtotal - HITS EIS	0	1,586	1,586
20 Certification	0	2,276	2,276
20 Contract Compliance	0	87,023	87,023
20 Reporting & Analytics	0	1,791	1,791
20 External Affairs & Outreach	0	1,238	1,238
Subtotal - OBO	0	92,328	92,328
21 City Mayor Admin	0	6,691	6,691
Subtotal - Mayor	0	6,691	6,691
22 Personnel Svcs	0	2,780	2,780
Subtotal - Human Resources	0	2,780	2,780
24 Controller Fin Svcs	0	2,930	2,930

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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	2,930	2,930
Total Incoming	954,227	410,327	1,364,554
C. Total Allocated		\$ 6,211,561	\$ 6,211,561
			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	122	0.9614	\$ 55,772	\$ 0	\$ 55,772	\$ 0	\$ 55,772
04 Finance Dir Office	3	0.0236	1,371	0	1,371	0	1,371
05 Finance Financial Plg & Analys	1	0.0079	457	0	457	0	457
06 Finance City Council	3	0.0236	1,371	0	1,371	0	1,371
07 Finance Reporting & Ops	6	0.0473	2,743	0	2,743	0	2,743
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	6	0.0473	2,743	0	2,743	0	2,743
12 ARA Director Office	3	0.0236	1,371	0	1,371	98	1,469
14 ARA Operations	8	0.0630	3,657	0	3,657	262	3,919
15 ARA Payroll Services	1	0.0079	457	0	457	33	490
16 HTS CIO	4	0.0315	1,829	0	1,829	131	1,960
17 HTS EAS	0	0.0000	0	0	0	0	0
19 HTS Radio	102	0.8038	46,629	0	46,629	3,335	49,964
20 Office Business Opportunity	5	0.0394	2,286	0	2,286	163	2,449
21 Mayor	7	0.0552	3,200	0	3,200	229	3,429
22 Human Resources	171	1.3475	78,173	0	78,173	5,591	83,764
23 Legal	14	0.1103	6,400	0	6,400	458	6,858
24 City Controller's Office	29	0.2285	13,257	0	13,257	948	14,205
25 Health Administration	37	0.2916	16,915	0	16,915	1,210	18,125
26 Planning & Dev Admin	7	0.0552	3,200	0	3,200	229	3,429
28 CIP Sal Rec HPW	9	0.0709	4,114	0	4,114	294	4,408
30 General Services	789	6.2175	360,691	0	360,691	25,799	386,490
31 HEC	13	0.1024	5,943	0	5,943	425	6,368
33 Finance Public Fin	0	0.0000	0	0	0	0	0
34 Finance Treasury	3	0.0236	1,371	0	1,371	98	1,469
37 City Council	6	0.0473	2,743	0	2,743	196	2,939
38 Police	879	6.9267	401,835	0	401,835	28,742	430,577
39 Dept of Neighborhoods	183	1.4421	83,658	0	83,658	5,984	89,642
40 Fire	195	1.5366	89,144	0	89,144	6,376	95,520
41 Municipal Court	87	0.6856	39,772	0	39,772	2,845	42,617
42 Solid Waste	456	3.5934	208,460	0	208,460	14,910	223,370
43 Houston Airport System (HAS)	1,449	11.4184	662,410	0	662,410	47,379	709,789
44 Housing & Community Dev	1,526	12.0252	697,611	0	697,611	49,897	747,508
45 Library	382	3.0102	174,631	0	174,631	12,491	187,122
46 Parks & Recreation	528	4.1608	241,375	0	241,375	17,265	258,640
47 Health Department	850	6.6982	388,578	0	388,578	27,793	416,371
48 Convention & Entertainment	3	0.0236	1,371	0	1,371	98	1,469
49 Fleet Management	1,677	13.2151	766,641	0	766,641	54,835	821,476
50 Planning & Dev Other	15	0.1182	6,857	0	6,857	490	7,347
51 Planning & Dev Spec Rev	27	0.2128	12,343	0	12,343	883	13,226
52 General Debt	0	0.0000	0	0	0	0	0
53 Finance Other	10	0.0788	4,571	0	4,571	327	4,898
54 ARA Insurance	9	0.0709	4,114	0	4,114	294	4,408
55 ARA BARC	55	0.4334	25,143	0	25,143	1,798	26,941
56 ARA Parking	66	0.5201	30,172	0	30,172	2,158	32,330
57 ARA Other	18	0.1418	8,229	0	8,229	589	8,818
59 Legal Insurance	43	0.3388	19,657	0	19,657	1,406	21,063
61 Mayor Cable TV	18	0.1418	8,229	0	8,229	589	8,818
62 Mayor Other	225	1.7730	102,859	0	102,859	7,357	110,216
63 TIRZ	3	0.0236	1,371	0	1,371	98	1,469
64 HR Health Benefits	96	0.7565	43,886	0	43,886	3,139	47,025
65 HR Long Term Disability	2	0.0158	914	0	914	65	979
66 HPW Bldg Insp	147	1.1584	67,201	0	67,201	4,807	72,008
67 HPW Stormwater	90	0.7092	41,144	0	41,144	2,943	44,087
68 HPW DDSR	208	1.6391	95,087	0	95,087	6,801	101,888

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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	1,452	11.4421	663,782	0	663,782	47,477	711,259
70 HPW Houston Transtar	29	0.2285	13,257	0	13,257	948	14,205
71 HPW Other	117	0.9220	53,487	0	53,487	3,826	57,313
72 Houston Permit Center	40	0.3152	18,286	0	18,286	1,308	19,594
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	8	0.0630	3,657	0	3,657	262	3,919
75 CIP S/R Engrg	2	0.0158	914	0	914	65	979
76 CIP S/R Constr	15	0.1182	6,857	0	6,857	490	7,347
77 CIP S/R Eng/Const	1	0.0079	457	0	457	33	490
78 CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
79 CIP S/R Other	5	0.0394	2,286	0	2,286	163	2,449
93 HR-W.C.	34	0.2679	15,543	0	15,543	1,112	16,655
94 HITS Other	391	3.0812	178,746	0	178,746	12,785	191,531
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	12,690	100.0000	5,801,228	0	5,801,228	410,327	6,211,555
Direct Bills					0		0
Total					\$5,801,228		\$ 6,211,555
	=====	=====	=====	=====	=====	=====	=====

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	55,772	55,772
04 Finance Dir Office	1,371	1,371
05 Finance Financial Plg & Analys	457	457
06 Finance City Council	1,371	1,371
07 Finance Reporting & Ops	2,743	2,743
08 Finance Internal Controls	0	0
09 Finance Grants	0	0
11 Finance Strat Purchasing	2,743	2,743
12 ARA Director Office	1,469	1,469
14 ARA Operations	3,919	3,919
15 ARA Payroll Services	490	490
16 HITS CIO	1,960	1,960
17 HITS EAS	0	0
19 HITS Radio	49,964	49,964
20 Office Business Opportunity	2,449	2,449
21 Mayor	3,429	3,429
22 Human Resources	83,764	83,764
23 Legal	6,858	6,858
24 City Controller's Office	14,205	14,205
25 Health Administration	18,125	18,125
26 Planning & Dev Admin	3,429	3,429
28 CIP Sal Rec HPW	4,408	4,408
30 General Services	386,490	386,490
31 HEC	6,368	6,368
33 Finance Public Fin	0	0
34 Finance Treasury	1,469	1,469
37 City Council	2,939	2,939
38 Police	430,577	430,577
39 Dept of Neighborhoods	89,642	89,642
40 Fire	95,520	95,520
41 Municipal Court	42,617	42,617
42 Solid Waste	223,370	223,370
43 Houston Airport System (HAS)	709,789	709,789
44 Housing & Community Dev	747,508	747,508
45 Library	187,122	187,122
46 Parks & Recreation	258,640	258,640
47 Health Department	416,371	416,371
48 Convention & Entertainment	1,469	1,469
49 Fleet Management	821,476	821,476
50 Planning & Dev Other	7,347	7,347
51 Planning & Dev Spec Rev	13,226	13,226
52 General Debt	0	0
53 Finance Other	4,898	4,898
54 ARA Insurance	4,408	4,408
55 ARA BARC	26,941	26,941
56 ARA Parking	32,330	32,330
57 ARA Other	8,818	8,818
59 Legal Insurance	21,063	21,063
61 Mayor Cable TV	8,818	8,818
62 Mayor Other	110,216	110,216
63 TIRZ	1,469	1,469
64 HR Health Benefits	47,025	47,025
65 HR Long Term Disability	979	979
66 HPW Bldg Insp	72,008	72,008
67 HPW Stormwater	44,087	44,087
68 HPW DDSR	101,888	101,888



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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
69 HPW Water & Sewer	711,259	711,259
70 HPW Houston Transtar	14,205	14,205
71 HPW Other	57,313	57,313
72 Houston Permit Center	19,594	19,594
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	3,919	3,919
75 CIP S/R Engrg	979	979
76 CIP S/R Constr	7,347	7,347
77 CIP S/R Eng/Const	490	490
78 CIP S/R Geo/Env	0	0
79 CIP S/R Other	2,449	2,449
93 HR-W.C.	16,655	16,655
94 HITS Other	191,531	191,531
95 Legal Other	0	0
 Total	 \$ 6,211,555 =====	 \$ 6,211,555 =====

## **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	S1	630,233	0	630,233	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	282,851	0	282,851	0
Subtotal - Personnel Costs		913,084	0	913,084	
Services & Supplies Cost					
Supplies	S	35,690	0	35,690	0
Services	S	979,917	0	979,917	0
Subtotal - Services & Supplies		1,015,607	0	1,015,607	
Department Cost Total		1,928,691	0	1,928,691	
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,928,691	0	1,928,691	
General Admin Distribution			0	0	0
Grand Total		\$ 1,928,691		\$ 1,928,691	
		=====	=====	=====	=====

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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	\$ 1,256	\$ 0	\$ 1,256	\$ 0
Subtotal - Equipment Depn	1,256	0	1,256	0
3 Insurance Retirees	15,026	57	15,083	0
3 Memberships	330	1	331	0
3 Consulting Services	102	0	102	0
3 Other Misc	608	2	610	0
3 Walker Rent	786,609	2,993	789,602	0
3 Dept Specific	86,282	328	86,610	0
Subtotal - Non-Dept-Gen Gov	888,957	3,383	892,340	0
5 Financial Plg & Analysis	4,298	261	4,559	0
Subtotal - Fin Plg & Analysis	4,298	261	4,559	0
7 Gen Acctng	2,330	141	2,471	0
7 Fixed Assets	5,735	336	6,071	0
7 Auditing Svcs	1,817	0	1,817	0
7 Fin Operations	319	20	339	0
Subtotal - Fin Reporting & Ops	10,201	496	10,697	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	177	11	188	0
9 Trust Funds Mgmt (TFM)	166	11	177	0
Subtotal - Fin Grants	343	21	364	0
10 Perf Mgmt Svcs	210	12	222	0
Subtotal - Fin Perform Mgmt	210	12	222	0
11 Purchasing	1,371	98	1,469	0
Subtotal - Fin SPD	1,371	98	1,469	0
13 Budgeting & Accounting Support	0	4,440	4,440	0
13 Accounts Payable	0	6,564	6,564	0
Subtotal - ARA Financial Svcs	0	11,004	11,004	0
14 Mailroom	0	42,013	42,013	0
14 Property	0	7,832	7,832	0
14 Records	0	236	236	0
14 3-1-1 Svcs *	0	358,947	0	358,947
Subtotal - ARA Operations	0	409,028	50,081	358,947
15 Payroll Svcs	0	1,239	1,239	0
Subtotal - ARA Payroll Svcs	0	1,239	1,239	0
17 Enterprise Appl	0	80,074	80,074	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	80,074	80,074	0
18 Client Svcs	0	0	0	0
18 NW Data	0	28,925	28,925	0
18 NW Voice	0	37,847	37,847	0
18 Enterprise Optns	0	6,325	6,325	0
Subtotal - HITS EIS	0	73,097	73,097	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	358	358	0
20 Contract Compliance	0	21,500	21,500	0
20 Reporting & Analytics	0	2,866	2,866	0
20 Dept Services	0	7,516	7,516	0
20 External Affairs & Outreach	0	195	195	0
Subtotal - OBO	0	32,435	32,435	0
21 City Mayor Admin	0	1,054	1,054	0
Subtotal - Mayor	0	1,054	1,054	0
22 Selection	0	16,291	16,291	0
22 Personnel Svcs	0	438	438	0
Subtotal - Human Resources	0	16,729	16,729	0
23 Legal Svcs *	0	479,007	0	479,007
23 Inspector General	0	20,882	20,882	0
Subtotal - Legal	0	499,889	20,882	479,007
24 Controller Fin Svcs	0	11,688	11,688	0
Subtotal - City Controller's	0	11,688	11,688	0
30 Building Svcs	0	248,853	248,853	0
30 Utilities	0	120,489	120,489	0
30 Real Estate	0	20,475	20,475	0
Subtotal - General Services	0	389,817	389,817	0
Total Incoming	906,636	1,530,326	1,599,008	837,954
C. Total Allocated		\$ 4,365,653	\$ 3,527,699	\$ 837,954
			80.81%	19.19%

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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	5.00	1.4323	\$ 40,609	\$ 0	\$ 40,609	\$ 9,917	\$ 50,526
14 ARA Operations	93.40	26.7545	758,578	0	758,578	185,241	943,819
15 ARA Payroll Services	39.20	11.2289	318,375	0	318,375	77,746	396,121
35 ARA Regulatory	5.90	1.6901	47,919	0	47,919	11,702	59,621
54 ARA Insurance	5.00	1.4323	40,609	0	40,609	9,917	50,526
55 ARA BARC	100.30	28.7310	814,618	0	814,618	198,925	1,013,543
56 ARA Parking	65.90	18.8771	535,228	0	535,228	130,700	665,928
57 ARA Other	34.40	9.8539	279,391	0	279,391	68,226	347,617
Subtotal	349.10	100.0000	2,835,327	0	2,835,327	692,372	3,527,699
Direct Bills					0		0
Total					\$2,835,327		\$ 3,527,699
	=====	=====	=====	=====	=====	=====	=====

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	5.00	1.7655	\$ 0	\$ 0	\$ 0	\$ 14,794	\$ 14,794
14 ARA Operations	93.40	32.9802	0	0	0	276,359	276,359
15 ARA Payroll Services	39.20	13.8418	0	0	0	115,988	115,988
35 ARA Regulatory	5.90	2.0833	0	0	0	17,457	17,457
54 ARA Insurance	5.00	1.7655	0	0	0	14,794	14,794
55 ARA BARC	100.30	35.4167	0	0	0	296,775	296,775
57 ARA Other	34.40	12.1469	0	0	0	101,785	101,785
Subtotal	283.20	100.0000	0	0	0	837,954	837,954
Direct Bills					0		0
Total					\$0		\$ 837,954
	=====	=====	=====	=====	=====	=====	=====

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	50,526	14,794	65,320
14 ARA Operations	943,819	276,359	1,220,178
15 ARA Payroll Services	396,121	115,988	512,109
35 ARA Regulatory	59,621	17,457	77,078
54 ARA Insurance	50,526	14,794	65,320
55 ARA BARC	1,013,543	296,775	1,310,318
56 ARA Parking	665,928	0	665,928
57 ARA Other	347,617	101,785	449,402
Total	\$ 3,527,701 =====	\$ 837,952 =====	\$ 4,365,653 =====



## **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
Personnel Costs					
Salaries	SI	419,786	0	145,317	274,469
Salary % Split			.00%	34.62%	65.38%
Salaries	S	210,197	0	72,764	137,433
Subtotal - Personnel Costs		629,983	0	218,081	411,902
Services & Supplies Cost					
Supplies	S	1,559	0	540	1,019
Services	S	298,342	0	103,277	195,065
Subtotal - Services & Supplies		299,901	0	103,817	196,084
Department Cost Total		929,884	0	321,898	607,987
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		929,884	0	321,898	607,987
General Admin Distribution			0	0	0
Grand Total		\$ 929,884		\$ 321,898	\$ 607,987
		=====	=====	=====	=====

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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	\$ 12,522	\$ 48	\$ 4,351	\$ 8,218
3 Memberships	275	1	96	180
3 Consulting Services	15	0	5	10
3 Other Misc	293	1	102	192
Subtotal - Non-Dept-Gen Gov	13,105	50	4,554	8,601
5 Financial Plg & Analysis	620	38	228	430
Subtotal - Fin Plg & Analysis	620	38	228	430
7 Gen Acctng	336	20	123	233
7 Auditing Svcs	262	0	91	171
7 Fin Operations	154	10	57	107
Subtotal - Fin Reporting & Ops	752	30	271	511
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	85	5	31	59
9 Trust Funds Mgmt (TFM)	80	5	29	56
Subtotal - Fin Grants	165	10	61	115
10 Perf Mgmt Svcs	101	6	37	70
Subtotal - Fin Perform Mgmt	101	6	37	70
12 ARA Dept Admin	40,609	9,917	17,490	33,035
12 ARA Non-Parking	0	14,794	5,121	9,673
Subtotal - ARA Dir Office	40,609	24,711	22,612	42,708
13 Budgeting & Accounting Support	0	3,700	1,281	2,419
13 Accounts Payable	0	5,470	1,894	3,576
Subtotal - ARA Financial Svcs	0	9,170	3,174	5,996
14 Records	0	197	68	129
Subtotal - ARA Operations	0	197	68	129
15 Payroll Svcs	0	1,033	358	675
Subtotal - ARA Payroll Svcs	0	1,033	358	675
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Enterprise Optns	0	912	316	596
Subtotal - HITS EIS	0	912	316	596
20 Certification	0	299	104	196
20 External Affairs & Outreach	0	162	56	106
Subtotal - OBO	0	461	160	301
21 City Mayor Admin	0	878	304	574
Subtotal - Mayor	0	878	304	574
22 Personnel Svcs	0	365	126	239
Subtotal - Human Resources	0	365	126	239
24 Controller Fin Svcs	0	1,685	583	1,102

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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	1,685	583	1,102
Total Incoming	55,352	39,546	32,851	62,047
C. Total Allocated		\$ 1,024,782	\$ 354,748	\$ 670,034
			34.62%	65.38%

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Budgeting & Accounting Support Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	6.00	1.3018	\$ 4,440	\$ 0	\$ 4,440	\$ 0	\$ 4,440
13 ARA Financial Services	5.00	1.0848	3,700	0	3,700	0	3,700
14 ARA Operations	93.40	20.2647	69,115	0	69,115	2,842	71,957
15 ARA Payroll Services	39.20	8.5051	29,007	0	29,007	1,193	30,200
21 Mayor	36.90	8.0061	27,305	0	27,305	1,123	28,428
35 ARA Regulatory	5.90	1.2801	4,366	0	4,366	180	4,546
54 ARA Insurance	5.00	1.0848	3,700	0	3,700	152	3,852
55 ARA BARC	100.30	21.7618	74,220	0	74,220	3,052	77,272
56 ARA Parking	65.90	14.2981	48,765	0	48,765	2,005	50,770
57 ARA Other	34.40	7.4637	25,455	0	25,455	1,047	26,502
61 Mayor Cable TV	18.80	4.0790	13,912	0	13,912	572	14,484
62 Mayor Other	42.90	9.3079	31,745	0	31,745	1,305	33,050
63 TIRZ	7.20	1.5622	5,328	0	5,328	219	5,547
Subtotal	460.90	100.0000	341,058	0	341,058	13,690	354,748
Direct Bills					0		0
Total					\$341,058		\$ 354,748
	=====	=====	=====	=====	=====	=====	=====

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	6.00	1.0190	\$ 6,564	\$ 0	\$ 6,564	\$ 0	\$ 6,564
13 ARA Financial Services	5.00	0.8492	5,470	0	5,470	0	5,470
14 ARA Operations	93.40	15.8628	102,184	0	102,184	4,180	106,364
15 ARA Payroll Services	39.20	6.6576	42,887	0	42,887	1,754	44,641
21 Mayor	36.90	6.2670	40,371	0	40,371	1,651	42,022
35 ARA Regulatory	5.90	1.0020	6,455	0	6,455	264	6,719
39 Dept of Neighborhoods	127.90	21.7221	139,929	0	139,929	5,724	145,653
54 ARA Insurance	5.00	0.8492	5,470	0	5,470	224	5,694
55 ARA BARC	100.30	17.0346	109,733	0	109,733	4,489	114,222
56 ARA Parking	65.90	11.1923	72,098	0	72,098	2,949	75,047
57 ARA Other	34.40	5.8424	37,635	0	37,635	1,539	39,174
61 Mayor Cable TV	18.80	3.1929	20,568	0	20,568	841	21,409
62 Mayor Other	42.90	7.2860	46,935	0	46,935	1,920	48,855
63 TIRZ	7.20	1.2228	7,877	0	7,877	322	8,199
Subtotal	588.80	100.0000	644,176	0	644,176	25,858	670,034
Direct Bills					0		0
Total					\$644,176		\$ 670,034
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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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	4,440	6,564	11,004
13 ARA Financial Services	3,700	5,470	9,170
14 ARA Operations	71,957	106,364	178,321
15 ARA Payroll Services	30,200	44,641	74,841
21 Mayor	28,428	42,022	70,450
35 ARA Regulatory	4,546	6,719	11,265
39 Dept of Neighborhoods	0	145,653	145,653
54 ARA Insurance	3,852	5,694	9,546
55 ARA BARC	77,272	114,222	191,494
56 ARA Parking	50,770	75,047	125,817
57 ARA Other	26,502	39,174	65,676
61 Mayor Cable TV	14,484	21,409	35,893
62 Mayor Other	33,050	48,855	81,905
63 TIRZ	5,547	8,199	13,746
 Total	 \$ 354,748 =====	 \$ 670,033 =====	 \$ 1,024,781 =====

## **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	4,569,902	0	159,671	310,510	448,784	3,650,937
Salary % Split			.00%	3.49%	6.79%	9.82%	79.89%
Benefits	P	2,342,442	0	97,228	167,541	216,585	1,861,088
Subtotal - Personnel Costs		6,912,344	0	256,899	478,051	665,369	5,512,025
<hr/>							
Services & Supplies Cost							
Supplies	P	9,822	0	2,165	4,852	371	2,434
Services	P	429,742	0	27,273	34,214	45,178	323,077
Subtotal - Services & Supplies		439,564	0	29,438	39,066	45,548	325,511
Department Cost Total		7,351,908	0	286,337	517,117	710,917	5,837,536
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		7,351,908	0	286,337	517,117	710,917	5,837,536
<hr/>							
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 7,351,908		\$ 286,337	\$ 517,117	\$ 710,917	\$ 5,837,536
		=====	=====	=====	=====	=====	=====

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	\$ 233,910	\$ 890	\$ 8,204	\$ 15,954	\$ 23,058	\$ 187,584
3 Memberships	5,141	20	180	351	507	4,123
3 Consulting Services	125	0	4	9	12	100
3 Other Misc	2,318	9	81	158	229	1,859
3 Walker Rent *	370,855	1,411	0	0	0	372,266
Subtotal - Non-Dept-Gen Gov	612,349	2,330	8,470	16,471	23,806	565,932
5 Financial Plg & Analysis	5,271	320	195	380	549	4,467
Subtotal - Fin Plg & Analysis	5,271	320	195	380	549	4,467
7 Gen Acctng	2,857	173	106	206	298	2,420
7 Auditing Svcs	2,228	0	78	151	219	1,780
7 Fin Operations	1,216	76	45	88	127	1,032
Subtotal - Fin Reporting & Ops	6,301	249	229	445	643	5,233
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	674	41	25	49	70	571
9 Trust Funds Mgmt (TFM)	631	40	23	46	66	536
Subtotal - Fin Grants	1,305	82	48	94	136	1,108
10 Perf Mgmt Svcs	801	46	30	58	83	676
Subtotal - Fin Perform Mgmt	801	46	30	58	83	676
11 Purchasing	3,657	262	137	266	385	3,131
Subtotal - Fin SPD	3,657	262	137	266	385	3,131
12 ARA Dept Admin	758,578	185,241	32,977	64,129	92,687	754,025
12 ARA Non-Parking	0	276,359	9,656	18,778	27,140	220,786
Subtotal - ARA Dir Office	758,578	461,600	42,633	82,907	119,827	974,811
13 Budgeting & Accounting Support	69,115	2,842	2,514	4,889	7,067	57,487
13 Accounts Payable	102,184	4,180	3,716	7,227	10,445	84,975
Subtotal - ARA Financial Svcs	171,299	7,022	6,230	12,116	17,512	142,462
14 Records	0	3,681	129	250	361	2,941
Subtotal - ARA Operations	0	3,681	129	250	361	2,941
15 Payroll Svcs	0	19,288	674	1,311	1,894	15,409
Subtotal - ARA Payroll Service	0	19,288	674	1,311	1,894	15,409
17 Enterprise Appl *	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0
18 Enterprise Optns	0	7,757	271	527	762	6,197
Subtotal - HITS EIS	0	7,757	271	527	762	6,197
20 Certification	0	5,580	195	379	548	4,458
20 External Affairs & Outreach	0	3,035	106	206	298	2,425
Subtotal - OBO	0	8,615	301	585	846	6,883
21 City Mayor Admin	0	16,404	573	1,115	1,611	13,105

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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	16,404	573	1,115	1,611	13,105
22 Personnel Svcs	0	6,814	238	463	669	5,444
Subtotal - Human Resources	0	6,814	238	463	669	5,444
24 Controller Fin Svcs	0	14,333	501	974	1,408	11,451
Subtotal - City Controller's	0	14,333	501	974	1,408	11,451
30 Real Estate	0	19,374	677	1,316	1,903	15,478
Subtotal - General Services	0	19,374	677	1,316	1,903	15,478
Total Incoming	1,559,561	568,176	61,336	119,279	172,395	1,774,728
C. Total Allocated		\$ 9,479,645	\$ 347,673	\$ 636,396	\$ 883,312	\$ 7,612,264
			3.67%	6.71%	9.32%	80.30%

CITY OF HOUSTON, TEXAS  
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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	150.40	4.9163	\$ 16,119	\$ 0	\$ 16,119	\$ 0	\$ 16,119
12 ARA Director Office	392.00	12.8138	42,013	0	42,013	0	42,013
16 HTTS CIO	171.00	5.5897	18,327	0	18,327	1,345	19,672
20 Office Business Opportunity	37.00	1.2095	3,965	0	3,965	291	4,256
21 Mayor	61.00	1.9940	6,538	0	6,538	480	7,018
22 Human Resources	193.00	6.3088	20,685	0	20,685	1,518	22,203
23 Legal	125.20	4.0926	13,418	0	13,418	985	14,403
24 City Controller's Office	57.70	1.8861	6,184	0	6,184	454	6,638
26 Planning & Dev Admin	66.00	2.1574	7,074	0	7,074	519	7,593
27 HPW Admin Indirect	6.00	0.1961	643	0	643	47	690
28 CIP Sal Rec HPW	293.00	9.5777	31,402	0	31,402	2,305	33,707
30 General Services	199.90	6.5344	21,424	0	21,424	1,573	22,997
36 City Secretary	5.00	0.1634	536	0	536	39	575
37 City Council	72.00	2.3536	7,717	0	7,717	566	8,283
39 Dept of Neighborhoods	33.00	1.0787	3,537	0	3,537	260	3,797
42 Solid Waste	33.00	1.0787	3,537	0	3,537	260	3,797
49 Fleet Management	27.00	0.8826	2,894	0	2,894	212	3,106
61 Mayor Cable TV	20.00	0.6538	2,144	0	2,144	157	2,301
66 HPW Bldg Insp	593.00	19.3842	63,555	0	63,555	4,665	68,220
67 HPW Stormwater	47.00	1.5363	5,037	0	5,037	370	5,407
68 HPW DDSR	95.00	3.1054	10,182	0	10,182	747	10,929
69 HPW Water & Sewer	382.00	12.4869	40,941	0	40,941	3,005	43,946
Subtotal	3,059.20	100.0000	327,872	0	327,872	19,801	347,673
Direct Bills					0		0
Total					\$327,872		\$ 347,673

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	1.31	1.3100	\$ 7,832	\$ 0	\$ 7,832	\$ 0	\$ 7,832
16 HITS CIO	0.15	0.1500	897	0	897	59	956
27 HPW Admin Indirect	62.24	62.2400	372,124	0	372,124	24,286	396,410
30 General Services	0.26	0.2600	1,555	0	1,555	101	1,656
31 HEC	0.00	0.0000	0	0	0	0	0
38 Police	16.74	16.7400	100,086	0	100,086	6,532	106,618
40 Fire	1.00	1.0000	5,979	0	5,979	390	6,369
42 Solid Waste	0.34	0.3400	2,033	0	2,033	133	2,166
43 Houston Airport System (HAS)	12.45	12.4500	74,437	0	74,437	4,858	79,295
45 Library	0.40	0.4000	2,392	0	2,392	156	2,548
47 Health Department	0.08	0.0800	478	0	478	31	509
48 Convention & Entertainment	0.23	0.2300	1,375	0	1,375	90	1,465
49 Fleet Management	4.80	4.8000	28,699	0	28,699	1,873	30,572
Subtotal	100.00	100.0000	597,887	0	597,887	38,509	636,396
Direct Bills					0		0
Total					\$597,887		\$ 636,396
	=====	=====	=====	=====	=====	=====	=====

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	6.00	0.0286	\$ 236	\$ 0	\$ 236	\$ 0	\$ 236
05 Finance Financial Plg & Analys	16.90	0.0805	666	0	666	0	666
06 Finance City Council	4.90	0.0233	193	0	193	0	193
07 Finance Reporting & Ops	16.40	0.0781	646	0	646	0	646
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	374	0	374	0	374
10 Finance Rev Perform Mgmt	2.70	0.0129	106	0	106	0	106
11 Finance Strat Purchasing	38.10	0.1814	1,502	0	1,502	0	1,502
12 ARA Director Office	6.00	0.0286	236	0	236	0	236
13 ARA Financial Services	5.00	0.0238	197	0	197	0	197
14 ARA Operations	93.40	0.4448	3,681	0	3,681	0	3,681
15 ARA Payroll Services	39.20	0.1867	1,545	0	1,545	105	1,650
16 HITS CIO	11.60	0.0552	457	0	457	31	488
17 HITS EAS	11.80	0.0562	465	0	465	32	497
18 HITS EIS	41.20	0.1962	1,624	0	1,624	110	1,734
19 HITS Radio	26.40	0.1257	1,041	0	1,041	71	1,112
20 Office Business Opportunity	27.80	0.1324	1,096	0	1,096	74	1,170
21 Mayor	36.90	0.1757	1,454	0	1,454	99	1,553
22 Human Resources	193.70	0.9225	7,635	0	7,635	518	8,153
23 Legal	108.00	0.5143	4,257	0	4,257	289	4,546
24 City Controller's Office	51.20	0.2438	2,018	0	2,018	137	2,155
25 Health Administration	46.30	0.2205	1,825	0	1,825	124	1,949
26 Planning & Dev Admin	7.20	0.0343	284	0	284	19	303
28 CIP Sal Rec HPW	43.80	0.2086	1,726	0	1,726	117	1,843
29 HPD Police Records	85.50	0.4072	3,370	0	3,370	229	3,599
30 General Services	235.20	1.1201	9,271	0	9,271	629	9,900
31 HEC	228.80	1.0896	9,018	0	9,018	612	9,630
33 Finance Public Fin	4.90	0.0233	193	0	193	13	206
34 Finance Treasury	3.70	0.0176	146	0	146	10	156
35 ARA Regulatory	5.90	0.0281	233	0	233	16	249
36 City Secretary	9.80	0.0467	386	0	386	26	412
37 City Council	71.80	0.3419	2,830	0	2,830	192	3,022
38 Police	6,258.20	29.8036	246,671	0	246,671	16,749	263,420
39 Dept of Neighborhoods	127.90	0.6091	5,041	0	5,041	342	5,383
40 Fire	4,116.90	19.6061	162,270	0	162,270	11,018	173,288
41 Municipal Court	268.40	1.2782	10,579	0	10,579	718	11,297
42 Solid Waste	420.30	2.0016	16,566	0	16,566	1,125	17,691
43 Houston Airport System (HAS)	1,085.80	5.1709	42,797	0	42,797	2,906	45,703
44 Housing & Community Dev	189.30	0.9015	7,461	0	7,461	507	7,968
45 Library	461.70	2.1988	18,198	0	18,198	1,236	19,434
46 Parks & Recreation	739.10	3.5198	29,132	0	29,132	1,978	31,110
47 Health Department	1,154.40	5.4976	45,501	0	45,501	3,090	48,591
49 Fleet Management	358.90	1.7092	14,146	0	14,146	961	15,107
50 Planning & Dev Other	30.90	0.1472	1,218	0	1,218	83	1,301
51 Planning & Dev Spec Rev	37.90	0.1805	1,494	0	1,494	101	1,595
53 Finance Other	47.30	0.2253	1,864	0	1,864	127	1,991
54 ARA Insurance	5.00	0.0238	197	0	197	13	210
55 ARA BARC	100.30	0.4777	3,953	0	3,953	268	4,221
56 ARA Parking	65.90	0.3138	2,597	0	2,597	176	2,773
57 ARA Other	34.40	0.1638	1,356	0	1,356	92	1,448
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	1,833	0	1,833	124	1,957
60 Legal Wkr Comp	2.00	0.0095	79	0	79	5	84
61 Mayor Cable TV	18.80	0.0895	741	0	741	50	791
62 Mayor Other	42.90	0.2043	1,691	0	1,691	115	1,806
63 TIRZ	7.20	0.0343	284	0	284	19	303

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	44.20	0.2105	1,742	0	1,742	118	1,860
66 HPW Bldg Insp	543.90	2.5902	21,438	0	21,438	1,456	22,894
67 HPW Stormwater	305.50	1.4549	12,041	0	12,041	818	12,859
68 HPW DDSR	455.80	2.1707	17,966	0	17,966	1,220	19,186
69 HPW Water & Sewer	2,066.80	9.8428	81,464	0	81,464	5,531	86,995
70 HPW Houston Transtar	7.40	0.0352	292	0	292	20	312
71 HPW Other	7.30	0.0348	288	0	288	20	308
72 Houston Permit Center	40.30	0.1919	1,588	0	1,588	108	1,696
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	1,648	0	1,648	112	1,760
75 CIP S/R Engrg	57.70	0.2748	2,274	0	2,274	154	2,428
76 CIP S/R Constr	87.20	0.4153	3,437	0	3,437	233	3,670
77 CIP S/R Eng/Const	19.40	0.0924	765	0	765	52	817
78 CIP S/R Geo/Env	10.50	0.0500	414	0	414	28	442
79 CIP S/R Other	32.10	0.1529	1,265	0	1,265	86	1,351
80 CIP S/R GSD	34.40	0.1638	1,356	0	1,356	92	1,448
93 HR-W.C.	47.60	0.2267	1,876	0	1,876	127	2,003
94 HITS Other	86.60	0.4124	3,413	0	3,413	232	3,645
Subtotal	20,998.10	100.0000	827,647	0	827,647	55,665	883,312
Direct Bills					0		0
Total					\$827,647		\$ 883,312
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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3-1-1 Svcs Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	500	0.0348	\$ 2,494	\$ 0	\$ 2,494	\$ 0	\$ 2,494
12 ARA Director Office	71,976	5.0146	358,947	0	358,947	0	358,947
16 HITS CIO	5,656	0.3941	28,207	0	28,207	1,885	30,092
20 Office Business Opportunity	677	0.0472	3,376	0	3,376	226	3,602
21 Mayor	6,280	0.4375	31,319	0	31,319	2,093	33,412
22 Human Resources	3,999	0.2786	19,943	0	19,943	1,333	21,276
23 Legal	757	0.0527	3,775	0	3,775	252	4,027
24 City Controller's Office	246	0.0171	1,227	0	1,227	82	1,309
26 Planning & Dev Admin	718	0.0500	3,581	0	3,581	239	3,820
27 HPW Admin Indirect	142,550	9.9315	710,902	0	710,902	47,508	758,410
30 General Services	1,091	0.0760	5,441	0	5,441	364	5,805
31 HEC	220	0.0153	1,097	0	1,097	73	1,170
36 City Secretary	954	0.0665	4,758	0	4,758	318	5,076
37 City Council	3,420	0.2383	17,056	0	17,056	1,140	18,196
38 Police	69,601	4.8491	347,103	0	347,103	23,196	370,299
39 Dept of Neighborhoods	35,125	2.4472	175,170	0	175,170	11,706	186,876
40 Fire	4,878	0.3399	24,327	0	24,327	1,626	25,953
41 Municipal Court	336,362	23.4344	1,677,450	0	1,677,450	112,100	1,789,550
42 Solid Waste	404,113	28.1547	2,015,327	0	2,015,327	134,679	2,150,006
43 Houston Airport System (HAS)	181	0.0126	903	0	903	60	963
44 Housing & Community Dev	2,184	0.1522	10,892	0	10,892	728	11,620
45 Library	989	0.0689	4,932	0	4,932	330	5,262
46 Parks & Recreation	10,275	0.7159	51,242	0	51,242	3,424	54,666
47 Health Department	48,587	3.3851	242,305	0	242,305	16,193	258,498
49 Fleet Management	677	0.0472	3,376	0	3,376	226	3,602
56 ARA Parking	39,095	2.7238	194,968	0	194,968	13,029	207,997
68 HPW DDSR	30,416	2.1191	151,686	0	151,686	10,137	161,823
69 HPW Water & Sewer	110,900	7.7264	553,062	0	553,062	36,960	590,022
96 Other	102,906	7.1695	513,196	0	513,196	34,296	547,492
Subtotal	1,435,333	100.0000	7,158,062	0	7,158,062	454,202	7,612,264
Direct Bills					0		0
Total					\$7,158,062		\$ 7,612,264

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	16,119	0	236	2,494	18,849
05 Finance Financial Plg & Analys	0	0	666	0	666
06 Finance City Council	0	0	193	0	193
07 Finance Reporting & Ops	0	0	646	0	646
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	374	0	374
10 Finance Rev Perform Mgmt	0	0	106	0	106
11 Finance Strat Purchasing	0	0	1,502	0	1,502
12 ARA Director Office	42,013	7,832	236	358,947	409,028
13 ARA Financial Services	0	0	197	0	197
14 ARA Operations	0	0	3,681	0	3,681
15 ARA Payroll Services	0	0	1,650	0	1,650
16 HITS CIO	19,672	956	488	30,092	51,208
17 HITS EAS	0	0	497	0	497
18 HITS EIS	0	0	1,734	0	1,734
19 HITS Radio	0	0	1,112	0	1,112
20 Office Business Opportunity	4,256	0	1,170	3,602	9,028
21 Mayor	7,018	0	1,553	33,412	41,983
22 Human Resources	22,203	0	8,153	21,276	51,632
23 Legal	14,403	0	4,546	4,027	22,976
24 City Controller's Office	6,638	0	2,155	1,309	10,102
25 Health Administration	0	0	1,949	0	1,949
26 Planning & Dev Admin	7,593	0	303	3,820	11,716
27 HPW Admin Indirect	690	396,410	0	758,410	1,155,510
28 CIP Sal Rec HPW	33,707	0	1,843	0	35,550
29 HPD Police Records	0	0	3,599	0	3,599
30 General Services	22,997	1,656	9,900	5,805	40,358
31 HEC	0	0	9,630	1,170	10,800
33 Finance Public Fin	0	0	206	0	206
34 Finance Treasury	0	0	156	0	156
35 ARA Regulatory	0	0	249	0	249
36 City Secretary	575	0	412	5,076	6,063
37 City Council	8,283	0	3,022	18,196	29,501
38 Police	0	106,618	263,420	370,299	740,337
39 Dept of Neighborhoods	3,797	0	5,383	186,876	196,056
40 Fire	0	6,369	173,288	25,953	205,610
41 Municipal Court	0	0	11,297	1,789,550	1,800,847
42 Solid Waste	3,797	2,166	17,691	2,150,006	2,173,660
43 Houston Airport System (HAS)	0	79,295	45,703	963	125,961
44 Housing & Community Dev	0	0	7,968	11,620	19,588
45 Library	0	2,548	19,434	5,262	27,244
46 Parks & Recreation	0	0	31,110	54,666	85,776
47 Health Department	0	509	48,591	258,498	307,598
48 Convention & Entertainment	0	1,465	0	0	1,465
49 Fleet Management	3,106	30,572	15,107	3,602	52,387
50 Planning & Dev Other	0	0	1,301	0	1,301
51 Planning & Dev Spec Rev	0	0	1,595	0	1,595
53 Finance Other	0	0	1,991	0	1,991
54 ARA Insurance	0	0	210	0	210
55 ARA BARC	0	0	4,221	0	4,221
56 ARA Parking	0	0	2,773	207,997	210,770
57 ARA Other	0	0	1,448	0	1,448
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	1,957	0	1,957
60 Legal Wkr Comp	0	0	84	0	84
61 Mayor Cable TV	2,301	0	791	0	3,092

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
62 Mayor Other	0	0	1,806	0	1,806
63 TIRZ	0	0	303	0	303
64 HR Health Benefits	0	0	1,860	0	1,860
66 HPW Bldg Insp	68,220	0	22,894	0	91,114
67 HPW Stormwater	5,407	0	12,859	0	18,266
68 HPW DDSR	10,929	0	19,186	161,823	191,938
69 HPW Water & Sewer	43,946	0	86,995	590,022	720,963
70 HPW Houston Transtar	0	0	312	0	312
71 HPW Other	0	0	308	0	308
72 Houston Permit Center	0	0	1,696	0	1,696
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	1,760	0	1,760
75 CIP S/R Engrg	0	0	2,428	0	2,428
76 CIP S/R Constr	0	0	3,670	0	3,670
77 CIP S/R Eng/Const	0	0	817	0	817
78 CIP S/R Geo/Env	0	0	442	0	442
79 CIP S/R Other	0	0	1,351	0	1,351
80 CIP S/R GSD	0	0	1,448	0	1,448
93 HR-W.C.	0	0	2,003	0	2,003
94 HITS Other	0	0	3,645	0	3,645
96 Other	0	0	0	547,492	547,492
<b>Total</b>	<b>\$ 347,670</b>	<b>\$ 636,396</b>	<b>\$ 883,310</b>	<b>\$ 7,612,265</b>	<b>\$ 9,479,641</b>
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**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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:15 ARA Payroll Services

Department		Amount	General Admin	Payroll Svcs
<hr/>				
Personnel Costs				
Salaries	S1	2,455,012	0	2,455,012
Salary % Split			.00%	100.00%
Benefits	S	1,362,035	0	1,362,035
		<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		3,817,047	0	3,817,047
Services & Supplies Cost				
Supplies	S	8,212	0	8,212
Services	S	13,509	0	13,509
		<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		21,721	0	21,721
Department Cost Total		3,838,768	0	3,838,768
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,838,768	0	3,838,768
General Admin Distribution			0	0
<hr/>				
Grand Total		\$ 3,838,768		\$ 3,838,768
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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B. Incoming Costs- (Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 98,172	\$ 374	\$ 98,546
3 Memberships	2,158	8	2,166
3 Consulting Services	24	0	24
3 Other Misc	1,211	5	1,216
Subtotal - Non-Dept-Gen Gov	101,565	387	101,952
5 Financial Plg & Analysis	1,015	62	1,077
Subtotal - Fin Plg & Analysis	1,015	62	1,077
7 Gen Acctng	550	33	583
7 Auditing Svcs	429	0	429
7 Fin Operations	635	40	675
Subtotal - Fin Reporting & Ops	1,614	73	1,687
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	352	21	373
9 Trust Funds Mgmt (TFM)	329	21	350
Subtotal - Fin Grants	681	43	724
10 Perf Mgmt Svcs	418	24	442
Subtotal - Fin Perform Mgmt	418	24	442
11 Purchasing	457	33	490
Subtotal - Fin SPD	457	33	490
12 ARA Dept Admin	318,375	77,746	396,121
12 ARA Non-Parking	0	115,988	115,988
Subtotal - ARA Dir Office	318,375	193,734	512,109
13 Budgeting & Accounting Support	29,007	1,193	30,200
13 Accounts Payable	42,887	1,754	44,641
Subtotal - ARA Financial Svcs	71,894	2,947	74,841
14 Records	1,545	105	1,650
Subtotal - ARA Operations	1,545	105	1,650
15 Payroll Svcs	0	8,095	8,095
Subtotal - ARA Payroll Svcs	0	8,095	8,095
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	1,494	1,494
Subtotal - HITS EIS	0	1,494	1,494
20 Certification	0	2,342	2,342
20 External Affairs & Outreach	0	1,274	1,274
Subtotal - OBO	0	3,616	3,616
21 City Mayor Admin	0	6,885	6,885
Subtotal - Mayor	0	6,885	6,885
22 Personnel Svcs	0	2,860	2,860

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - Human Resources	0	2,860	2,860
24 Controller Fin Svcs	0	2,761	2,761
Subtotal - City Controller's	0	2,761	2,761
 Total Incoming	 497,564	 223,117	 720,681
C. Total Allocated		\$ 4,559,449	\$ 4,559,449
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	6.00	0.0286	\$ 1,239	\$ 0	\$ 1,239	\$ 0	\$ 1,239
05 Finance Financial Plg & Analys	16.90	0.0805	3,490	0	3,490	0	3,490
06 Finance City Council	4.90	0.0233	1,012	0	1,012	0	1,012
07 Finance Reporting & Ops	16.40	0.0781	3,387	0	3,387	0	3,387
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	1,962	0	1,962	0	1,962
10 Finance Rev Perform Mgmt	2.70	0.0129	558	0	558	0	558
11 Finance Strat Purchasing	38.10	0.1814	7,868	0	7,868	0	7,868
12 ARA Director Office	6.00	0.0286	1,239	0	1,239	0	1,239
13 ARA Financial Services	5.00	0.0238	1,033	0	1,033	0	1,033
14 ARA Operations	93.40	0.4448	19,288	0	19,288	0	19,288
15 ARA Payroll Services	39.20	0.1867	8,095	0	8,095	0	8,095
16 HITS CIO	11.60	0.0552	2,396	0	2,396	125	2,521
17 HITS EAS	11.80	0.0562	2,437	0	2,437	127	2,564
18 HITS EIS	41.20	0.1962	8,508	0	8,508	443	8,951
19 HITS Radio	26.40	0.1257	5,452	0	5,452	284	5,736
20 Office Business Opportunity	27.80	0.1324	5,741	0	5,741	299	6,040
21 Mayor	36.90	0.1757	7,620	0	7,620	397	8,017
22 Human Resources	193.70	0.9225	40,001	0	40,001	2,082	42,083
23 Legal	108.00	0.5143	22,303	0	22,303	1,161	23,464
24 City Controller's Office	51.20	0.2438	10,573	0	10,573	550	11,123
25 Health Administration	46.30	0.2205	9,561	0	9,561	498	10,059
26 Planning & Dev Admin	7.20	0.0343	1,487	0	1,487	77	1,564
28 CIP Sal Rec HPW	43.80	0.2086	9,045	29,370-	20,325-	471	19,854-
29 HPD Police Records	85.50	0.4072	17,657	0	17,657	919	18,576
30 General Services	235.20	1.1201	48,571	0	48,571	2,528	51,099
31 HEC	228.80	1.0896	47,250	0	47,250	2,459	49,709
33 Finance Public Fin	4.90	0.0233	1,012	0	1,012	53	1,065
34 Finance Treasury	3.70	0.0176	764	0	764	40	804
35 ARA Regulatory	5.90	0.0281	1,218	0	1,218	63	1,281
36 City Secretary	9.80	0.0467	2,024	0	2,024	105	2,129
37 City Council	71.80	0.3419	14,827	0	14,827	772	15,599
38 Police	6,258.20	29.8036	1,292,385	0	1,292,385	67,260	1,359,645
39 Dept of Neighborhoods	127.90	0.6091	26,413	0	26,413	1,375	27,788
40 Fire	4,116.90	19.6061	850,184	0	850,184	44,246	894,430
41 Municipal Court	268.40	1.2782	55,427	0	55,427	2,885	58,312
42 Solid Waste	420.30	2.0016	86,796	0	86,796	4,517	91,313
43 Houston Airport System (HAS)	1,085.80	5.1709	224,229	259,884-	35,655-	11,670	23,985-
44 Housing & Community Dev	189.30	0.9015	39,092	0	39,092	2,034	41,126
45 Library	461.70	2.1988	95,346	0	95,346	4,962	100,308
46 Parks & Recreation	739.10	3.5198	152,632	0	152,632	7,943	160,575
47 Health Department	1,154.40	5.4976	238,396	0	238,396	12,407	250,803
49 Fleet Management	358.90	1.7092	74,117	0	74,117	3,857	77,974
50 Planning & Dev Other	30.90	0.1472	6,381	0	6,381	332	6,713
51 Planning & Dev Spec Rev	37.90	0.1805	7,827	0	7,827	407	8,234
53 Finance Other	47.30	0.2253	9,768	0	9,768	508	10,276
54 ARA Insurance	5.00	0.0238	1,033	0	1,033	54	1,087
55 ARA BARC	100.30	0.4777	20,713	0	20,713	1,078	21,791
56 ARA Parking	65.90	0.3138	13,609	0	13,609	708	14,317
57 ARA Other	34.40	0.1638	7,104	0	7,104	370	7,474
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	9,603	0	9,603	500	10,103
60 Legal Wkr Comp	2.00	0.0095	413	0	413	21	434
61 Mayor Cable TV	18.80	0.0895	3,882	0	3,882	202	4,084
62 Mayor Other	42.90	0.2043	8,859	0	8,859	461	9,320
63 TIRZ	7.20	0.0343	1,487	0	1,487	77	1,564

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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3/31/2020

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	44.20	0.2105	9,128	0	9,128	475	9,603
66 HPW Bldg Insp	543.90	2.5902	112,321	54,940-	57,381	5,846	63,227
67 HPW Stormwater	305.50	1.4549	63,089	32,759-	30,330	3,283	33,613
68 HPW DDSR	455.80	2.1707	94,128	45,595-	48,533	4,899	53,432
69 HPW Water & Sewer	2,066.80	9.8428	426,816	201,994-	224,822	22,213	247,035
70 HPW Houston Transtar	7.40	0.0352	1,528	0	1,528	80	1,608
71 HPW Other	7.30	0.0348	1,508	0	1,508	78	1,586
72 Houston Permit Center	40.30	0.1919	8,322	0	8,322	433	8,755
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	8,632	0	8,632	449	9,081
75 CIP S/R Engrg	57.70	0.2748	11,916	0	11,916	620	12,536
76 CIP S/R Constr	87.20	0.4153	18,008	0	18,008	937	18,945
77 CIP S/R Eng/Const	19.40	0.0924	4,006	0	4,006	209	4,215
78 CIP S/R Geo/Env	10.50	0.0500	2,168	0	2,168	113	2,281
79 CIP S/R Other	32.10	0.1529	6,629	0	6,629	345	6,974
80 CIP S/R GSD	34.40	0.1638	7,104	0	7,104	370	7,474
93 HR-W.C.	47.60	0.2267	9,830	0	9,830	512	10,342
94 HITS Other	86.60	0.4124	17,884	0	17,884	931	18,815
Subtotal	20,998.10	100.0000	4,336,331	624,542-	3,711,789	223,117	3,934,906
Direct Bills					624,542		624,542
Total	=====	=====	=====	=====	\$4,336,331	=====	\$ 4,559,448

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 624,542	\$ 624,542
04 Finance Dir Office	1,239	1,239
05 Finance Financial Plg & Analys	3,490	3,490
06 Finance City Council	1,012	1,012
07 Finance Reporting & Ops	3,387	3,387
08 Finance Internal Controls	0	0
09 Finance Grants	1,962	1,962
10 Finance Rev Perform Mgmt	558	558
11 Finance Strat Purchasing	7,868	7,868
12 ARA Director Office	1,239	1,239
13 ARA Financial Services	1,033	1,033
14 ARA Operations	19,288	19,288
15 ARA Payroll Services	8,095	8,095
16 HITS CIO	2,521	2,521
17 HITS EAS	2,564	2,564
18 HITS EIS	8,951	8,951
19 HITS Radio	5,736	5,736
20 Office Business Opportunity	6,040	6,040
21 Mayor	8,017	8,017
22 Human Resources	42,083	42,083
23 Legal	23,464	23,464
24 City Controller's Office	11,123	11,123
25 Health Administration	10,059	10,059
26 Planning & Dev Admin	1,564	1,564
28 CIP Sal Rec HPW	19,854-	19,854-
29 HPD Police Records	18,576	18,576
30 General Services	51,099	51,099
31 HEC	49,709	49,709
33 Finance Public Fin	1,065	1,065
34 Finance Treasury	804	804
35 ARA Regulatory	1,281	1,281
36 City Secretary	2,129	2,129
37 City Council	15,599	15,599
38 Police	1,359,645	1,359,645
39 Dept of Neighborhoods	27,788	27,788
40 Fire	894,430	894,430
41 Municipal Court	58,312	58,312
42 Solid Waste	91,313	91,313
43 Houston Airport System (HAS)	23,985-	23,985-
44 Housing & Community Dev	41,126	41,126
45 Library	100,308	100,308
46 Parks & Recreation	160,575	160,575
47 Health Department	250,803	250,803
49 Fleet Management	77,974	77,974
50 Planning & Dev Other	6,713	6,713
51 Planning & Dev Spec Rev	8,234	8,234
53 Finance Other	10,276	10,276
54 ARA Insurance	1,087	1,087
55 ARA BARC	21,791	21,791
56 ARA Parking	14,317	14,317
57 ARA Other	7,474	7,474
58 IT Public Services	0	0
59 Legal Insurance	10,103	10,103
60 Legal Wkr Comp	434	434
61 Mayor Cable TV	4,084	4,084
62 Mayor Other	9,320	9,320
63 TIRZ	1,564	1,564

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
64 HR Health Benefits	9,603	9,603
66 HPW Bldg Insp	63,227	63,227
67 HPW Stormwater	33,613	33,613
68 HPW DDSR	53,432	53,432
69 HPW Water & Sewer	247,035	247,035
70 HPW Houston Transtar	1,608	1,608
71 HPW Other	1,586	1,586
72 Houston Permit Center	8,755	8,755
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	9,081	9,081
75 CIP S/R Engrg	12,536	12,536
76 CIP S/R Constr	18,945	18,945
77 CIP S/R Eng/Const	4,215	4,215
78 CIP S/R Geo/Env	2,281	2,281
79 CIP S/R Other	6,974	6,974
80 CIP S/R GSD	7,474	7,474
93 HR-W.C.	10,342	10,342
94 HITS Other	18,815	18,815
Total	\$ 4,559,451	\$ 4,559,451
	=====	=====

**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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:16 HITS CIO

Department		Amount	General Admin	IT Dept Admin	IT Director
<hr/>					
Personnel Costs					
Salaries	SI	921,334	0	0	921,334
Salary % Split			.00%	.00%	100.00%
Benefits	P	455,211	0	0	455,211
		<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		1,376,545	0	0	1,376,545
Services & Supplies Cost					
Supplies	P	30,705	0	24,144	6,561
Services	P	2,410,077	0	1,995,099	414,979
		<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		2,440,782	0	2,019,244	421,540
Department Cost Total		3,817,327	0	2,019,244	1,798,085
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		3,817,327	0	2,019,244	1,798,085
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$ 3,817,327		\$ 2,019,244	\$ 1,798,085
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:16 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$ 5,494	\$ 0	\$ 0	\$ 5,494
1 Muni Court Bldg	125	0	0	125
Subtotal - Building Depreciate	5,619	0	0	5,619
2 Equip Deprec	4,248	0	0	4,248
Subtotal - Equipment Depreciat	4,248	0	0	4,248
3 Insurance Retirees	29,051	111	0	29,162
3 Memberships	639	2	0	641
3 Consulting Services	72	0	0	72
3 Other Misc	1,204	5	0	1,209
3 Walker Rent	0	0	0	0
Subtotal - Non-Dept-Gen Gov	30,966	118	0	31,084
5 Financial Plg & Analysis	3,021	184	0	3,205
Subtotal - Fin Plg & Analysis	3,021	184	0	3,205
7 Gen Acctng	1,638	99	0	1,737
7 Fixed Assets	4,191	245	0	4,436
7 Auditing Svcs	1,277	0	0	1,277
7 Fin Operations	632	40	0	672
Subtotal - Fin Reporting & Ops	7,738	384	0	8,122
8 Internal Controls	0	0	0	0
Subtotal - Fin Internal Contro	0	0	0	0
9 Cost Accounting	350	21	0	371
9 Trust Funds Mgmt (TFM)	328	21	0	349
Subtotal - Finance Grants	678	42	0	720
10 Perf Mgmt Svcs	416	24	0	440
Subtotal - Fin Perform Mgmt	416	24	0	440
11 Purchasing	1,829	131	0	1,960
Subtotal - Finance SPD	1,829	131	0	1,960
14 Mailroom	18,327	1,345	0	19,672
14 Property	897	59	0	956
14 Records	457	31	0	488
14 3-1-1 Svcs	28,207	1,885	0	30,092
Subtotal - ARA Operations	47,888	3,320	0	51,208
15 Payroll Svcs	2,396	125	0	2,521
Subtotal - ARA Payroll Svcs	2,396	125	0	2,521
17 Enterprise Appl	0	102,100	0	102,100
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	102,100	0	102,100
18 Client Svcs	0	0	0	0
18 NW Data	0	49,500	0	49,500
18 NW Voice	0	64,770	0	64,770
18 Enterprise Optns	0	4,447	0	4,447
Subtotal - HITS EIS	0	118,717	0	118,717

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	368,295	0	368,295
Subtotal - HITS Radio	0	368,295	0	368,295
20 Certification	0	693	0	693
20 Contract Compliance	0	34,809	0	34,809
20 Reporting & Analytics	0	1,681	0	1,681
20 Dept Services	0	12,026	0	12,026
20 External Affairs & Outreach	0	377	0	377
Subtotal - OBO	0	49,586	0	49,586
21 City Mayor Admin	0	2,037	0	2,037
Subtotal - Mayor	0	2,037	0	2,037
22 Selection	0	8,052	0	8,052
22 Personnel Svcs	0	846	0	846
Subtotal - Human Resources	0	8,898	0	8,898
23 Legal Svcs	0	149,484	0	149,484
23 Inspector General	0	14,869	0	14,869
Subtotal - Legal	0	164,353	0	164,353
24 Controller Fin Svcs	0	8,216	0	8,216
Subtotal - City Control Office	0	8,216	0	8,216
30 Building Svcs	0	148,049	0	148,049
30 Utilities	0	71,681	0	71,681
30 Real Estate	0	22,412	0	22,412
Subtotal - General Services	0	242,142	0	242,142
 Total Incoming	 104,799	 1,068,671	 0	 1,173,470
C. Total Allocated		\$ 4,990,797	\$ 2,019,244	\$ 2,971,555
			40.46%	59.54%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

IT Dept Admin Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	11.80	7.1084	\$ 143,537	\$ 0	\$ 143,537	\$ 0	\$ 143,537
18 HITS EIS	41.20	24.8193	501,162	0	501,162	0	501,162
19 HITS Radio	26.40	15.9036	321,133	0	321,133	0	321,133
58 IT Public Services	0.00	0.0000	0	0	0	0	0
94 HITS Other	86.60	52.1687	1,053,413	0	1,053,413	0	1,053,413
Subtotal	166.00	100.0000	2,019,245	0	2,019,245	0	2,019,245
Direct Bills					0		0
Total					\$2,019,245		\$ 2,019,245
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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IT Director Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	11.80	7.1084	\$ 135,265	\$ 0	\$ 135,265	\$ 75,966	\$ 211,231
18 HITS EIS	41.20	24.8193	472,282	0	472,282	265,237	737,519
19 HITS Radio	26.40	15.9036	302,627	0	302,627	169,957	472,584
58 IT Public Services	0.00	0.0000	0	0	0	0	0
94 HITS Other	86.60	52.1687	992,709	0	992,709	557,512	1,550,221
Subtotal	166.00	100.0000	1,902,883	0	1,902,883	1,068,672	2,971,555
Direct Bills					0		0
Total					\$1,902,883		\$ 2,971,555
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:16 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
17 HITS EAS	143,537	211,231	354,768
18 HITS EIS	501,162	737,519	1,238,681
19 HITS Radio	321,133	472,584	793,717
58 IT Public Services	0	0	0
94 HITS Other	1,053,413	1,550,221	2,603,634
 Total	 \$ 2,019,245 =====	 \$ 2,971,555 =====	 \$ 4,990,800 =====

**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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:17 HITS EAS

Department		Amount	General Admin	Enterprise Appl	IT ERP
Personnel Costs					
Salaries	SI	1,024,646	0	1,024,646	0
Salary % Split			.00%	100.00%	0.00
Benefits	P	518,576	0	518,576	0
Subtotal - Personnel Costs		1,543,222	0	1,543,222	0
Services & Supplies Cost					
Supplies	P	476	0	476	0
Services	P	5,664	0	5,664	0
Subtotal - Services & Supplies		6,140	0	6,139	0
Department Cost Total		1,549,362	0	1,549,361	0
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,549,362	0	1,549,361	0
General Admin Distribution			0	0	0
Grand Total		\$ 1,549,362		\$ 1,549,361	0
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs- (Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
3 Insurance Retirees	\$ 29,552	\$ 112	\$ 29,664	\$ 0
3 Memberships	650	2	652	0
3 Consulting Services	20	0	20	0
3 Other Misc	489	2	491	0
Subtotal - Non-Dept-Gen Gov	30,711	117	30,828	0
5 Financial Plg & Analysis	846	51	897	0
Subtotal - Fin Plg & Analysis	846	51	897	0
7 Gen Acctng	459	28	487	0
7 Auditing Svcs	358	0	358	0
7 Fin Operations	256	16	272	0
Subtotal - Fin Reporting & Ops	1,073	44	1,117	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	142	9	151	0
9 Trust Funds Mgmt (TFM)	133	9	142	0
Subtotal - Fin Grants	275	17	292	0
10 Perf Mgmt Svcs	169	10	179	0
Subtotal - Fin Perform Mgmt	169	10	179	0
11 Purchasing	0	0	0	0
Subtotal - Fin SPD	0	0	0	0
14 Records	465	32	497	0
Subtotal - ARA Operations	465	32	497	0
15 Payroll Svcs	2,437	127	2,564	0
Subtotal - ARA Payroll Svcs	2,437	127	2,564	0
16 IT Dept Admin	143,537	0	143,537	0
16 IT Director	135,265	75,966	211,231	0
Subtotal - HITS CIO	278,802	75,966	354,768	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Enterprise Optns	0	1,245	1,245	0
Subtotal - HITS EIS	0	1,245	1,245	0
20 Certification	0	705	705	0
20 External Affairs & Outreach	0	383	383	0
Subtotal - OBO	0	1,088	1,088	0
21 City Mayor Admin	0	2,072	2,072	0
Subtotal - Mayor	0	2,072	2,072	0
22 Personnel Svcs	0	861	861	0
Subtotal - Human Resources	0	861	861	0
24 Controller Fin Svcs	0	2,300	2,300	0
Subtotal - City Controller's	0	2,300	2,300	0

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
Total Incoming	314,778	83,929	398,707	0
C. Total Allocated		\$ 1,948,069	\$ 1,948,068	
			100.00%	

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Enterprise Appl Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	97,589	6.1854	\$ 115,305	\$ 0	\$ 115,305	\$ 0	\$ 115,305
12 ARA Director Office	67,771	4.2955	80,074	0	80,074	0	80,074
16 HITS CIO	86,413	5.4771	102,100	0	102,100	0	102,100
20 Office Business Opportunity	5,088	0.3225	6,012	0	6,012	322	6,334
21 Mayor	28,935	1.8340	34,188	0	34,188	1,831	36,019
22 Human Resources	116,584	7.3894	137,748	0	137,748	7,379	145,127
23 Legal	4,343	0.2753	5,131	0	5,131	275	5,406
24 City Controller's Office	9,341	0.5921	11,037	0	11,037	591	11,628
26 Planning & Dev Admin	11,061	0.7011	13,069	0	13,069	700	13,769
30 General Services	32,415	2.0545	38,300	0	38,300	2,052	40,352
31 HEC	2,271	0.1439	2,683	0	2,683	144	2,827
36 City Secretary	623	0.0395	736	0	736	39	775
37 City Council	4,143	0.2626	4,895	0	4,895	262	5,157
38 Police	42,487	2.6929	50,200	0	50,200	2,689	52,889
39 Dept of Neighborhoods	22,419	1.4210	26,489	0	26,489	1,419	27,908
40 Fire	124,745	7.9066	147,391	0	147,391	7,896	155,287
41 Municipal Court	7,176	0.4548	8,479	0	8,479	454	8,933
42 Solid Waste	9,455	0.5993	11,171	0	11,171	598	11,769
43 Houston Airport System (HAS)	150,476	9.5375	177,793	0	177,793	9,525	187,318
44 Housing & Community Dev	49,791	3.1559	58,830	0	58,830	3,152	61,982
45 Library	29,505	1.8701	34,861	0	34,861	1,868	36,729
46 Parks & Recreation	12,190	0.7726	14,403	0	14,403	772	15,175
47 Health Department	286,483	18.1580	338,490	0	338,490	18,133	356,623
49 Fleet Management	95,562	6.0569	112,910	0	112,910	6,049	118,959
69 HPW Water & Sewer	280,859	17.8015	331,845	0	331,845	17,777	349,622
Subtotal	1,577,725	100.0000	1,864,140	0	1,864,140	83,928	1,948,068
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,864,140	=====	\$ 1,948,068

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	0.0271	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
05 Finance Financial Plg & Analys	14	0.0632	0	0	0	0	0
06 Finance City Council	5	0.0226	0	0	0	0	0
07 Finance Reporting & Ops	12	0.0542	0	0	0	0	0
09 Finance Grants	9	0.0406	0	0	0	0	0
10 Finance Rev Perform Mgmt	2	0.0090	0	0	0	0	0
11 Finance Strat Purchasing	39	0.1760	0	0	0	0	0
12 ARA Director Office	7	0.0316	0	0	0	0	0
13 ARA Financial Services	6	0.0271	0	0	0	0	0
14 ARA Operations	96	0.4333	0	0	0	0	0
15 ARA Payroll Services	37	0.1670	0	0	0	0	0
16 HITS CIO	40	0.1806	0	0	0	0	0
17 HITS EAS	37	0.1670	0	0	0	0	0
18 HITS EIS	60	0.2708	0	0	0	0	0
19 HITS Radio	26	0.1174	0	0	0	0	0
20 Office Business Opportunity	31	0.1399	0	0	0	0	0
21 Mayor	40	0.1806	0	0	0	0	0
22 Human Resources	173	0.7809	0	0	0	0	0
23 Legal	128	0.5778	0	0	0	0	0
24 City Controller's Office	48	0.2167	0	0	0	0	0
25 Health Administration	41	0.1851	0	0	0	0	0
26 Planning & Dev Admin	7	0.0316	0	0	0	0	0
28 CIP Sal Rec HPW	46	0.2076	0	0	0	0	0
29 HPD Police Records	84	0.3792	0	0	0	0	0
30 General Services	262	1.1826	0	0	0	0	0
31 HEC	244	1.1014	0	0	0	0	0
33 Finance Public Fin	5	0.0226	0	0	0	0	0
34 Finance Treasury	4	0.0181	0	0	0	0	0
35 ARA Regulatory	6	0.0271	0	0	0	0	0
36 City Secretary	11	0.0497	0	0	0	0	0
37 City Council	78	0.3521	0	0	0	0	0
38 Police	6,952	31.3803	0	0	0	0	0
39 Dept of Neighborhoods	116	0.5236	0	0	0	0	0
40 Fire	4,262	19.2381	0	0	0	0	0
41 Municipal Court	316	1.4264	0	0	0	0	0
42 Solid Waste	441	1.9906	0	0	0	0	0
43 Houston Airport System (HAS)	1,083	4.8885	0	0	0	0	0
44 Housing & Community Dev	260	1.1736	0	0	0	0	0
45 Library	480	2.1667	0	0	0	0	0
46 Parks & Recreation	889	4.0128	0	0	0	0	0
47 Health Department	1,071	4.8343	0	0	0	0	0
49 Fleet Management	359	1.6205	0	0	0	0	0
50 Planning & Dev Other	29	0.1309	0	0	0	0	0
51 Planning & Dev Spec Rev	35	0.1580	0	0	0	0	0
53 Finance Other	52	0.2347	0	0	0	0	0
54 ARA Insurance	5	0.0226	0	0	0	0	0
55 ARA BARC	109	0.4920	0	0	0	0	0
56 ARA Parking	70	0.3160	0	0	0	0	0
57 ARA Other	31	0.1399	0	0	0	0	0
59 Legal Insurance	49	0.2212	0	0	0	0	0
60 Legal Wkr Comp	2	0.0090	0	0	0	0	0
61 Mayor Cable TV	19	0.0858	0	0	0	0	0
62 Mayor Other	38	0.1715	0	0	0	0	0
64 HR Health Benefits	45	0.2031	0	0	0	0	0
66 HPW Bldg Insp	586	2.6451	0	0	0	0	0
67 HPW Stormwater	320	1.4444	0	0	0	0	0

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 HPW DDSR	429	1.9364	0	0	0	0	0
69 HPW Water & Sewer	2,100	9.4791	0	0	0	0	0
70 HPW Houston Transtar	8	0.0361	0	0	0	0	0
71 HPW Other	7	0.0316	0	0	0	0	0
72 Houston Permit Center	5	0.0226	0	0	0	0	0
73 CIP S/R Planning	5	0.0226	0	0	0	0	0
74 CIP Sal Rec RE	40	0.1806	0	0	0	0	0
75 CIP S/R Engrg	61	0.2753	0	0	0	0	0
76 CIP S/R Constr	69	0.3115	0	0	0	0	0
77 CIP S/R Eng/Const	29	0.1309	0	0	0	0	0
78 CIP S/R Geo/Env	5	0.0226	0	0	0	0	0
79 CIP S/R Other	34	0.1535	0	0	0	0	0
93 HR-W.C.	49	0.2212	0	0	0	0	0
94 HITS Other	90	0.4062	0	0	0	0	0
Subtotal	22,154	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of SAP licenses  
Source: HITS Report



CITY OF HOUSTON, TEXAS  
FY 2021 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	115,305	0	115,305
05 Finance Financial Plg & Analys	0	0	0
06 Finance City Council	0	0	0
07 Finance Reporting & Ops	0	0	0
09 Finance Grants	0	0	0
10 Finance Rev Perform Mgmt	0	0	0
11 Finance Strat Purchasing	0	0	0
12 ARA Director Office	80,074	0	80,074
13 ARA Financial Services	0	0	0
14 ARA Operations	0	0	0
15 ARA Payroll Services	0	0	0
16 HITS CIO	102,100	0	102,100
17 HITS EAS	0	0	0
18 HITS EIS	0	0	0
19 HITS Radio	0	0	0
20 Office Business Opportunity	6,334	0	6,334
21 Mayor	36,019	0	36,019
22 Human Resources	145,127	0	145,127
23 Legal	5,406	0	5,406
24 City Controller's Office	11,628	0	11,628
25 Health Administration	0	0	0
26 Planning & Dev Admin	13,769	0	13,769
28 CIP Sal Rec HPW	0	0	0
29 HPD Police Records	0	0	0
30 General Services	40,352	0	40,352
31 HEC	2,827	0	2,827
33 Finance Public Fin	0	0	0
34 Finance Treasury	0	0	0
35 ARA Regulatory	0	0	0
36 City Secretary	775	0	775
37 City Council	5,157	0	5,157
38 Police	52,889	0	52,889
39 Dept of Neighborhoods	27,908	0	27,908
40 Fire	155,287	0	155,287
41 Municipal Court	8,933	0	8,933
42 Solid Waste	11,769	0	11,769
43 Houston Airport System (HAS)	187,318	0	187,318
44 Housing & Community Dev	61,982	0	61,982
45 Library	36,729	0	36,729
46 Parks & Recreation	15,175	0	15,175
47 Health Department	356,623	0	356,623
49 Fleet Management	118,959	0	118,959
50 Planning & Dev Other	0	0	0
51 Planning & Dev Spec Rev	0	0	0
53 Finance Other	0	0	0
54 ARA Insurance	0	0	0
55 ARA BARC	0	0	0
56 ARA Parking	0	0	0
57 ARA Other	0	0	0
59 Legal Insurance	0	0	0
60 Legal Wkr Comp	0	0	0
61 Mayor Cable TV	0	0	0
62 Mayor Other	0	0	0
64 HR Health Benefits	0	0	0
66 HPW Bldg Insp	0	0	0
67 HPW Stormwater	0	0	0

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:17 HITS EAS

Department	Enterprise Appl	IT ERP	Total
68 HPW DDSR	0	0	0
69 HPW Water & Sewer	349,622	0	349,622
70 HPW Houston Transtar	0	0	0
71 HPW Other	0	0	0
72 Houston Permit Center	0	0	0
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	0	0	0
75 CIP S/R Engrg	0	0	0
76 CIP S/R Constr	0	0	0
77 CIP S/R Eng/Const	0	0	0
78 CIP S/R Geo/Env	0	0	0
79 CIP S/R Other	0	0	0
93 HR-W.C.	0	0	0
94 HITS Other	0	0	0
 Total	 \$ 1,948,067 =====	 \$ 0 =====	 \$ 1,948,067 =====

**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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:18 HITS EIS

Department		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
<hr/>							
Personnel Costs							
Salaries	SI	3,318,641	0	0	652,092	749,215	1,917,334
Salary % Split			.00%	0.00	19.65%	22.58%	57.77%
Benefits	P	1,734,802	0	0	291,035	390,092	1,053,675
Subtotal - Personnel Costs		5,053,443	0	0	943,127	1,139,307	2,971,009
<hr/>							
Services & Supplies Cost							
Supplies	P	12,206	0	0	2,774	639	8,793
Services	P	12,320	0	0	630	518	11,170
Subtotal - Services & Supplies		24,526	0	0	3,404	1,157	19,963
Department Cost Total		5,077,969	0	0	946,531	1,140,464	2,990,972
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		5,077,969	0	0	946,531	1,140,464	2,990,972
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 5,077,969		0	\$ 946,531	\$ 1,140,464	\$ 2,990,972
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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B. Incoming Costs- (Default Spread Salary%)

Dept:18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$ 103,181	\$ 393	\$ 0	\$ 20,352	\$ 23,383	\$ 59,839
3 Memberships	2,268	9	0	447	514	1,315
3 Consulting Services	43	0	0	8	10	25
3 Other Misc	1,601	6	0	316	363	929
Subtotal - Non-Dept-Gen Gov	107,093	408	0	21,123	24,269	62,108
5 Financial Plg & Analysis	1,809	110	0	377	433	1,109
Subtotal - Fin Plg & Analysis	1,809	110	0	377	433	1,109
7 Gen Acctng	981	59	0	204	235	601
7 Auditing Svcs	765	0	0	150	173	442
7 Fin Operations	840	53	0	175	202	516
Subtotal - Fin Reporting & Ops	2,586	112	0	530	609	1,559
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	466	28	0	97	112	286
9 Trust Funds Mgmt (TFM)	436	28	0	91	105	268
Subtotal - Fin Grants	902	56	0	188	216	554
10 Perf Mgmt Svcs	553	31	0	115	132	338
Subtotal - Fin Perform Mgmt	553	31	0	115	132	338
14 Records	1,624	110	0	341	392	1,002
Subtotal - ARA Operations	1,624	110	0	341	392	1,002
15 Payroll Svcs	8,508	443	0	1,759	2,021	5,171
Subtotal - ARA Payroll Svcs	8,508	443	0	1,759	2,021	5,171
16 IT Dept Admin	501,162	0	0	98,475	113,142	289,545
16 IT Director	472,282	265,237	0	144,918	166,502	426,099
Subtotal - HITS CIO	973,444	265,237	0	243,393	279,645	715,644
17 Enterprise Appl	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
18 Enterprise Optns	0	2,663	0	523	601	1,539
Subtotal - HITS EIS	0	2,663	0	523	601	1,539
20 Certification	0	2,461	0	484	556	1,422
20 External Affairs & Outreach	0	1,339	0	263	302	774
Subtotal - OBO	0	3,800	0	747	858	2,195
21 City Mayor Admin	0	7,236	0	1,422	1,634	4,181
Subtotal - Mayor	0	7,236	0	1,422	1,634	4,181
22 Personnel Svcs	0	3,006	0	591	679	1,737
Subtotal - Human Resources	0	3,006	0	591	679	1,737
24 Controller Fin Svcs	0	4,921	0	967	1,111	2,843
Subtotal - City Controller's	0	4,921	0	967	1,111	2,843

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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B. Incoming Costs-(Default Spread Salary%)

Dept:18 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Total Incoming	1,096,519	288,133	0	272,076	312,599	799,979
C. Total Allocated		\$ 6,462,621		\$ 1,218,607	\$ 1,453,063	\$ 3,790,951
				18.86%	22.48%	58.66%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Client Svcs Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1,735	4.4418	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 ARA Director Office	1,610	4.1218	0	0	0	0	0
16 HITS CIO	2,258	5.7807	0	0	0	0	0
20 Office Business Opportunity	177	0.4531	0	0	0	0	0
21 Mayor	808	2.0686	0	0	0	0	0
22 Human Resources	2,089	5.3480	0	0	0	0	0
23 Legal	238	0.6093	0	0	0	0	0
24 City Controller's Office	230	0.5888	0	0	0	0	0
25 Health Administration	6,117	15.6601	0	0	0	0	0
26 Planning & Dev Admin	553	1.4157	0	0	0	0	0
27 HPW Admin Indirect	8,097	20.7291	0	0	0	0	0
30 General Services	451	1.1546	0	0	0	0	0
31 HEC	98	0.2509	0	0	0	0	0
36 City Secretary	46	0.1178	0	0	0	0	0
37 City Council	627	1.6052	0	0	0	0	0
38 Police	848	2.1710	0	0	0	0	0
39 Dept of Neighborhoods	339	0.8679	0	0	0	0	0
40 Fire	2,539	6.5001	0	0	0	0	0
41 Municipal Court	394	1.0087	0	0	0	0	0
42 Solid Waste	194	0.4967	0	0	0	0	0
43 Houston Airport System (HAS)	4,066	10.4094	0	0	0	0	0
44 Housing & Community Dev	2,064	5.2840	0	0	0	0	0
45 Library	1,114	2.8519	0	0	0	0	0
46 Parks & Recreation	341	0.8730	0	0	0	0	0
49 Fleet Management	2,028	5.1919	0	0	0	0	0
Subtotal	39,061	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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

NW Data Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	241	1.1171	\$ 12,981	\$ 0	\$ 12,981	\$ 0	\$ 12,981
12 ARA Director Office	537	2.4892	28,925	0	28,925	0	28,925
16 HITS CIO	919	4.2600	49,500	0	49,500	0	49,500
20 Office Business Opportunity	55	0.2549	2,962	0	2,962	157	3,119
21 Mayor	349	1.6178	18,798	0	18,798	994	19,792
22 Human Resources	483	2.2389	26,016	0	26,016	1,376	27,392
23 Legal	279	1.2933	15,028	0	15,028	795	15,823
24 City Controller's Office	83	0.3847	4,471	0	4,471	236	4,707
25 Health Administration	1,509	6.9949	81,280	0	81,280	4,298	85,578
26 Planning & Dev Admin	919	4.2600	49,500	0	49,500	2,618	52,118
27 HPW Admin Indirect	5,008	23.2142	269,747	0	269,747	14,266	284,013
30 General Services	349	1.6178	18,798	0	18,798	994	19,792
31 HEC	366	1.6966	19,714	0	19,714	1,043	20,757
36 City Secretary	12	0.0556	646	0	646	34	680
37 City Council	167	0.7741	8,995	0	8,995	476	9,471
39 Dept of Neighborhoods	213	0.9873	11,473	0	11,473	607	12,080
40 Fire	4,660	21.6011	251,002	0	251,002	13,274	264,276
41 Municipal Court	413	1.9144	22,245	0	22,245	1,176	23,421
42 Solid Waste	407	1.8866	21,922	0	21,922	1,159	23,081
43 Houston Airport System (HAS)	1,879	8.7100	101,209	0	101,209	5,352	106,561
44 Housing & Community Dev	519	2.4058	27,955	0	27,955	1,478	29,433
45 Library	851	3.9447	45,838	0	45,838	2,424	48,262
46 Parks & Recreation	919	4.2600	49,500	0	49,500	2,618	52,118
49 Fleet Management	436	2.0210	23,484	0	23,484	1,242	24,726
Subtotal	21,573	100.0000	1,161,989	0	1,161,989	56,618	1,218,607
Direct Bills					0		0
Total					\$1,161,989		\$ 1,218,607
	=====	=====	=====	=====	=====	=====	=====

Basis Units: IT user count for network svcs

Source: HITS User Report



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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NW Voice Allocations

Dept:18 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	241	1.2237	\$ 16,985	\$ 0	\$ 16,985	\$ 0	\$ 16,985
12 ARA Director Office	537	2.7267	37,847	0	37,847	0	37,847
16 HITS CIO	919	4.6664	64,770	0	64,770	0	64,770
20 Office Business Opportunity	55	0.2793	3,876	0	3,876	199	4,075
21 Mayor	349	1.7721	24,597	0	24,597	1,261	25,858
22 Human Resources	483	2.4525	34,041	0	34,041	1,746	35,787
23 Legal	279	1.4167	19,664	0	19,664	1,008	20,672
24 City Controller's Office	83	0.4214	5,850	0	5,850	300	6,150
25 Health Administration	1,509	7.6622	106,353	0	106,353	5,454	111,807
26 Planning & Dev Admin	919	4.6664	64,770	0	64,770	3,322	68,092
27 HPW Admin Indirect	5,008	25.4291	352,959	0	352,959	18,101	371,060
30 General Services	349	1.7721	24,597	0	24,597	1,261	25,858
31 HEC	366	1.8584	25,795	0	25,795	1,323	27,118
36 City Secretary	12	0.0609	846	0	846	43	889
37 City Council	167	0.8480	11,770	0	11,770	604	12,374
39 Dept of Neighborhoods	213	1.0815	15,012	0	15,012	770	15,782
40 Fire	4,660	23.6620	328,432	0	328,432	16,844	345,276
41 Municipal Court	413	2.0971	29,108	0	29,108	1,493	30,601
42 Solid Waste	407	2.0666	28,685	0	28,685	1,471	30,156
44 Housing & Community Dev	519	2.6353	36,579	0	36,579	1,876	38,455
45 Library	851	4.3211	59,978	0	59,978	3,076	63,054
46 Parks & Recreation	919	4.6664	64,770	0	64,770	3,322	68,092
49 Fleet Management	436	2.2139	30,729	0	30,729	1,576	32,305
Subtotal	19,694	100.0000	1,388,013	0	1,388,013	65,050	1,453,063
Direct Bills					0		0
Total					\$1,388,013		\$ 1,453,063
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	56,625	2.9738	\$ 107,785	\$ 0	\$ 107,785	\$ 0	\$ 107,785
04 Finance Dir Office	1,865	0.0979	3,550	0	3,550	0	3,550
05 Finance Financial Plg & Analys	883	0.0464	1,681	0	1,681	0	1,681
06 Finance City Council	506	0.0266	963	0	963	0	963
07 Finance Reporting & Ops	1,761	0.0925	3,352	0	3,352	0	3,352
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0372	1,348	0	1,348	0	1,348
10 Finance Rev Perform Mgmt	334	0.0175	636	0	636	0	636
11 Finance Strat Purchasing	833	0.0437	1,586	0	1,586	0	1,586
12 ARA Director Office	3,323	0.1745	6,325	0	6,325	0	6,325
13 ARA Financial Services	479	0.0252	912	0	912	0	912
14 ARA Operations	4,075	0.2140	7,757	0	7,757	0	7,757
15 ARA Payroll Services	785	0.0412	1,494	0	1,494	0	1,494
16 HITS CIO	2,336	0.1227	4,447	0	4,447	0	4,447
17 HITS EAS	654	0.0343	1,245	0	1,245	0	1,245
18 HITS EIS	1,399	0.0735	2,663	0	2,663	0	2,663
19 HITS Radio	2,626	0.1379	4,999	0	4,999	239	5,238
20 Office Business Opportunity	3,438	0.1806	6,544	0	6,544	313	6,857
21 Mayor	6,075	0.3190	11,564	0	11,564	553	12,117
22 Human Resources	50,569	2.6558	96,257	0	96,257	4,606	100,863
23 Legal	5,037	0.2645	9,588	0	9,588	459	10,047
24 City Controller's Office	3,773	0.1981	7,182	0	7,182	344	7,526
25 Health Administration	15,089	0.7924	28,722	0	28,722	1,374	30,096
26 Planning & Dev Admin	2,236	0.1174	4,256	0	4,256	204	4,460
28 CIP Sal Rec HPW	2,286	0.1201	4,351	0	4,351	208	4,559
29 HPD Police Records	1,606	0.0843	3,057	0	3,057	146	3,203
30 General Services	34,964	1.8362	66,553	0	66,553	3,185	69,738
33 Finance Public Fin	419	0.0220	798	0	798	38	836
34 Finance Treasury	1,597	0.0839	3,040	0	3,040	145	3,185
35 ARA Regulatory	1,697	0.0891	3,230	0	3,230	155	3,385
36 City Secretary	1,096	0.0576	2,086	0	2,086	100	2,186
37 City Council	18,030	0.9469	34,320	0	34,320	1,642	35,962
38 Police	186,957	9.8185	355,869	0	355,869	17,029	372,898
39 Dept of Neighborhoods	7,458	0.3917	14,196	0	14,196	679	14,875
40 Fire	162,366	8.5270	309,061	0	309,061	14,789	323,850
42 Solid Waste	38,089	2.0003	72,502	0	72,502	3,469	75,971
43 Houston Airport System (HAS)	100,506	5.2783	191,311	0	191,311	9,155	200,466
44 Housing & Community Dev	43,297	2.2738	82,415	0	82,415	3,944	86,359
45 Library	20,119	1.0566	38,296	0	38,296	1,833	40,129
46 Parks & Recreation	101,886	5.3508	193,938	0	193,938	9,281	203,219
47 Health Department	142,396	7.4783	271,048	0	271,048	12,970	284,018
48 Convention & Entertainment	1,879	0.0987	3,577	0	3,577	171	3,748
49 Fleet Management	199,017	10.4518	378,825	0	378,825	18,128	396,953
50 Planning & Dev Other	2,967	0.1558	5,648	0	5,648	270	5,918
51 Planning & Dev Spec Rev	5,966	0.3133	11,356	0	11,356	543	11,899
52 General Debt	6,226	0.3270	11,851	0	11,851	567	12,418
53 Finance Other	12,524	0.6577	23,839	0	23,839	1,141	24,980
54 ARA Insurance	1,050	0.0551	1,999	0	1,999	96	2,095
55 ARA BARC	13,150	0.6906	25,031	0	25,031	1,198	26,229
56 ARA Parking	21,257	1.1164	40,462	0	40,462	1,936	42,398
57 ARA Other	13,495	0.7087	25,688	0	25,688	1,229	26,917
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.3655	13,248	0	13,248	634	13,882
60 Legal Wkr Comp	625	0.0328	1,190	0	1,190	57	1,247
61 Mayor Cable TV	1,984	0.1042	3,776	0	3,776	181	3,957
62 Mayor Other	14,132	0.7422	26,900	0	26,900	1,287	28,187

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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	1,197	0.0629	2,278	0	2,278	109	2,387
64 HR Health Benefits	139,997	7.3523	266,482	0	266,482	12,752	279,234
65 HR Long Term Disability	70	0.0037	133	0	133	6	139
66 HPW Bldg Insp	39,610	2.0802	75,397	0	75,397	3,608	79,005
67 HPW Stormwater	17,406	0.9141	33,132	0	33,132	1,585	34,717
68 HPW DDSR	40,282	2.1155	76,676	0	76,676	3,669	80,345
69 HPW Water & Sewer	198,279	10.4131	377,421	0	377,421	18,061	395,482
70 HPW Houston Transtar	2,004	0.1052	3,815	0	3,815	183	3,998
71 HPW Other	47,677	2.5039	90,752	0	90,752	4,343	95,095
72 Houston Permit Center	6,624	0.3479	12,609	0	12,609	603	13,212
73 CIP S/R Planning	79	0.0041	150	0	150	7	157
74 CIP Sal Rec RE	2,850	0.1497	5,425	0	5,425	260	5,685
75 CIP S/R Engrg	9,622	0.5053	18,315	0	18,315	876	19,191
76 CIP S/R Constr	8,617	0.4525	16,402	0	16,402	785	17,187
77 CIP S/R Eng/Const	1,566	0.0822	2,981	0	2,981	143	3,124
78 CIP S/R Geo/Env	2,402	0.1261	4,572	0	4,572	219	4,791
79 CIP S/R Other	5,746	0.3018	10,937	0	10,937	523	11,460
80 CIP S/R GSD	818	0.0430	1,557	0	1,557	75	1,632
93 HR-W.C.	16,723	0.8782	31,832	0	31,832	1,523	33,355
94 HITS Other	31,035	1.6299	59,075	0	59,075	2,827	61,902
95 Legal Other	118	0.0062	225	0	225	11	236
Subtotal	1,904,132	100.0000	3,624,483	0	3,624,483	166,468	3,790,951
Direct Bills					0		0
Total					\$3,624,483		\$ 3,790,951
	=====	=====	=====	=====	=====	=====	=====

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: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	107,785	107,785
04 Finance Dir Office	0	12,981	16,985	3,550	33,516
05 Finance Financial Plg & Analys	0	0	0	1,681	1,681
06 Finance City Council	0	0	0	963	963
07 Finance Reporting & Ops	0	0	0	3,352	3,352
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	1,348	1,348
10 Finance Rev Perform Mgmt	0	0	0	636	636
11 Finance Strat Purchasing	0	0	0	1,586	1,586
12 ARA Director Office	0	28,925	37,847	6,325	73,097
13 ARA Financial Services	0	0	0	912	912
14 ARA Operations	0	0	0	7,757	7,757
15 ARA Payroll Services	0	0	0	1,494	1,494
16 HITS CIO	0	49,500	64,770	4,447	118,717
17 HITS EAS	0	0	0	1,245	1,245
18 HITS EIS	0	0	0	2,663	2,663
19 HITS Radio	0	0	0	5,238	5,238
20 Office Business Opportunity	0	3,119	4,075	6,857	14,051
21 Mayor	0	19,792	25,858	12,117	57,767
22 Human Resources	0	27,392	35,787	100,863	164,042
23 Legal	0	15,823	20,672	10,047	46,542
24 City Controller's Office	0	4,707	6,150	7,526	18,383
25 Health Administration	0	85,578	111,807	30,096	227,481
26 Planning & Dev Admin	0	52,118	68,092	4,460	124,670
27 HPW Admin Indirect	0	284,013	371,060	0	655,073
28 CIP Sal Rec HPW	0	0	0	4,559	4,559
29 HPD Police Records	0	0	0	3,203	3,203
30 General Services	0	19,792	25,858	69,738	115,388
31 HEC	0	20,757	27,118	0	47,875
33 Finance Public Fin	0	0	0	836	836
34 Finance Treasury	0	0	0	3,185	3,185
35 ARA Regulatory	0	0	0	3,385	3,385
36 City Secretary	0	680	889	2,186	3,755
37 City Council	0	9,471	12,374	35,962	57,807
38 Police	0	0	0	372,898	372,898
39 Dept of Neighborhoods	0	12,080	15,782	14,875	42,737
40 Fire	0	264,276	345,276	323,850	933,402
41 Municipal Court	0	23,421	30,601	0	54,022
42 Solid Waste	0	23,081	30,156	75,971	129,208
43 Houston Airport System (HAS)	0	106,561	0	200,466	307,027
44 Housing & Community Dev	0	29,433	38,455	86,359	154,247
45 Library	0	48,262	63,054	40,129	151,445
46 Parks & Recreation	0	52,118	68,092	203,219	323,429
47 Health Department	0	0	0	284,018	284,018
48 Convention & Entertainment	0	0	0	3,748	3,748
49 Fleet Management	0	24,726	32,305	396,953	453,984
50 Planning & Dev Other	0	0	0	5,918	5,918
51 Planning & Dev Spec Rev	0	0	0	11,899	11,899
52 General Debt	0	0	0	12,418	12,418
53 Finance Other	0	0	0	24,980	24,980
54 ARA Insurance	0	0	0	2,095	2,095
55 ARA BARC	0	0	0	26,229	26,229
56 ARA Parking	0	0	0	42,398	42,398
57 ARA Other	0	0	0	26,917	26,917
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	13,882	13,882

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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	1,247	1,247
61 Mayor Cable TV	0	0	0	3,957	3,957
62 Mayor Other	0	0	0	28,187	28,187
63 TIRZ	0	0	0	2,387	2,387
64 HR Health Benefits	0	0	0	279,234	279,234
65 HR Long Term Disability	0	0	0	139	139
66 HPW Bldg Insp	0	0	0	79,005	79,005
67 HPW Stormwater	0	0	0	34,717	34,717
68 HPW DDSR	0	0	0	80,345	80,345
69 HPW Water & Sewer	0	0	0	395,482	395,482
70 HPW Houston Transtar	0	0	0	3,998	3,998
71 HPW Other	0	0	0	95,095	95,095
72 Houston Permit Center	0	0	0	13,212	13,212
73 CIP S/R Planning	0	0	0	157	157
74 CIP Sal Rec RE	0	0	0	5,685	5,685
75 CIP S/R Engrg	0	0	0	19,191	19,191
76 CIP S/R Constr	0	0	0	17,187	17,187
77 CIP S/R Eng/Const	0	0	0	3,124	3,124
78 CIP S/R Geo/Env	0	0	0	4,791	4,791
79 CIP S/R Other	0	0	0	11,460	11,460
80 CIP S/R GSD	0	0	0	1,632	1,632
93 HR-W.C.	0	0	0	33,355	33,355
94 HITS Other	0	0	0	61,902	61,902
95 Legal Other	0	0	0	236	236
Total	<u>\$ 0</u>	<u>\$ 1,218,606</u>	<u>\$ 1,453,063</u>	<u>\$ 3,790,949</u>	<u>\$ 6,462,618</u>

## **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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:19 HITS Radio

Department		Amount	General Admin	IT Radio Svcs
<b>Personnel Costs</b>				
Salaries	Sl	1,916,316	0	1,916,316
Salary % Split			.00%	100.00%
Benefits	S	995,090	0	995,090
Subtotal - Personnel Costs		2,911,407	0	2,911,407
<b>Services &amp; Supplies Cost</b>				
Supplies	S	415,261	0	415,261
Services	S	2,305,723	0	2,305,723
Subtotal - Services & Supplies		2,720,984	0	2,720,984
Department Cost Total		5,632,391	0	5,632,391
<b>Adjustments to Cost</b>				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		5,632,391	0	5,632,391
General Admin Distribution			0	0
Grand Total		\$ 5,632,391		\$ 5,632,391
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 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	\$ 66,116	\$ 252	\$ 66,368
3 Memberships	1,453	6	1,459
3 Consulting Services	80	0	80
3 Other Misc	1,776	7	1,783
Subtotal - Non-Dept-Gen Gov	69,425	265	69,690
5 Financial Plg & Analysis	3,396	206	3,602
Subtotal - Fin Plg & Analysis	3,396	206	3,602
7 Gen Acctng	1,841	111	1,952
7 Auditing Svcs	1,436	0	1,436
7 Fin Operations	932	59	991
Subtotal - Fin Reporting & Ops	4,209	170	4,379
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	517	32	549
9 Trust Funds Mgmt (TFM)	483	31	514
Subtotal - Fin Grants	1,000	62	1,062
10 Perf Mgmt Svcs	614	35	649
Subtotal - Fin Perform Mgmt	614	35	649
11 Purchasing	46,629	3,335	49,964
Subtotal - Fin SPD	46,629	3,335	49,964
14 Records	1,041	71	1,112
Subtotal - ARA Operations	1,041	71	1,112
15 Payroll Svcs	5,452	284	5,736
Subtotal - ARA Payroll Service	5,452	284	5,736
16 IT Dept Admin	321,133	0	321,133
16 IT Director	302,627	169,957	472,584
Subtotal - HITS CIO	623,760	169,957	793,717
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	4,999	239	5,238
Subtotal - HITS EIS	4,999	239	5,238
20 Certification	0	1,577	1,577
20 External Affairs & Outreach	0	858	858
Subtotal - OBO	0	2,435	2,435
21 City Mayor Admin	0	4,637	4,637
Subtotal - Mayor	0	4,637	4,637
22 Personnel Svcs	0	1,926	1,926
Subtotal - Human Resources	0	1,926	1,926
24 Controller Fin Svcs	0	9,237	9,237
Subtotal - City Controller's	0	9,237	9,237



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FY 2021 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	760,525	192,859	953,384
C. Total Allocated		\$ 6,585,775	\$ 6,585,775
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2021 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	941	5.7610	\$ 368,295	\$ 0	\$ 368,295	\$ 0	\$ 368,295
21 Mayor	20	0.1224	7,828	0	7,828	251	8,079
25 Health Administration	78	0.4775	30,528	0	30,528	977	31,505
27 HPW Admin Indirect	763	4.6712	298,628	0	298,628	9,560	308,188
30 General Services	45	0.2755	17,612	0	17,612	564	18,176
31 HEC	20	0.1224	7,828	0	7,828	251	8,079
38 Police	9,525	58.3139	3,727,962	0	3,727,962	119,339	3,847,301
40 Fire	3,535	21.6420	1,383,553	0	1,383,553	44,290	1,427,843
42 Solid Waste	622	3.8080	243,443	0	243,443	7,793	251,236
46 Parks & Recreation	283	1.7326	110,763	0	110,763	3,546	114,309
49 Fleet Management	37	0.2265	14,481	0	14,481	464	14,945
57 ARA Other	59	0.3612	23,092	0	23,092	739	23,831
68 HPW DDSR	185	1.1326	72,407	0	72,407	2,318	74,725
69 HPW Water & Sewer	199	1.2183	77,886	0	77,886	2,493	80,379
96 Other	22	0.1347	8,610	0	8,610	276	8,886
Subtotal	16,334	100.0000	6,392,916	0	6,392,916	192,859	6,585,775
Direct Bills					0		0
Total					\$6,392,916		\$ 6,585,775
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:19 HITS Radio

Department	IT Radio Svcs	Total
16 HITS CIO	368,295	368,295
21 Mayor	8,079	8,079
25 Health Administration	31,505	31,505
27 HPW Admin Indirect	308,188	308,188
30 General Services	18,176	18,176
31 HEC	8,079	8,079
38 Police	3,847,301	3,847,301
40 Fire	1,427,843	1,427,843
42 Solid Waste	251,236	251,236
46 Parks & Recreation	114,309	114,309
49 Fleet Management	14,945	14,945
57 ARA Other	23,831	23,831
68 HPW DDSR	74,725	74,725
69 HPW Water & Sewer	80,379	80,379
96 Other	8,886	8,886
Total	\$ 6,585,777	\$ 6,585,777

## OFFICE OF BUSINESS OPPORTUNITY FUNCTION AND ALLOCATION BASIS

The Office of Business Opportunity (OBO) is committed to cultivating a competitive and diverse economic 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 (PDBE). 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 department is also responsible for the oversight and implementation of various workforce development initiatives, programs, and services. 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 Division** – 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. The Division also provides periodic training to the contracting community.

Through its Department Services team, the Contract Compliance Division, evaluates MWBE Goal Waivers, proposed contract MWDBE Goals, and pre-award MWBE Participation Plans. This unit assists departments with setting contract-specific goals based on market availability of certified firms and divisible work in each project. Department Services also facilitates the Department Services Training Institute which provides departments with information about common compliance issues and best practices. The unit reviews RCAs for compliance with MWSDBE and Hire Houston First requirements. Costs are allocated based on the number of tasks completed by each Procurement Specialist per department.

- **Reporting, Analytics & Technology Unit-** This area is responsible for reporting citywide MWSDBE participation on contracts, Hire Houston First related contracts, and other reports that serve to provide analytics that can be used to strengthen the City's administration of its business development program.
- **Pay or Play (POP) Program** - This area develops and implements policies and procedures to ensure adherence to the POP Program mandates, ensuring the optimum efficiency and integrity of the Program, trains all departments citywide, and ensures audits are conducted.
- **External Affairs and Office of Business Opportunity Solutions 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. Additionally, team members serve as liaisons for capacity-building programs in which OBO participates. These costs are allocated based on the number of FTE positions. External Affairs also assists in facilitating job training and resource initiatives to support the Mayor's vision on economic opportunity.
- **Workforce Development Programs & Initiatives** – To further support the Mayor's vision on economic opportunity and in efforts to build a demand-driven workforce development system. OBO administers, facilitates, and collaborates on various workforce related initiatives, programs, and services designed to: 1) assist youth and young adults in enhancing their job and labor skills in order to prepare them for careers in the construction industry; 2) provide formerly incarcerated individuals who have an interest in starting their own business with the tools and training necessary to upskill their lives; and 3) connect hard to employ Houstonians with resources and hiring employers in efforts to assist them in overcoming barriers to employment that they face. The costs of these functions are allocated based on the number of individuals served.
- **HAS Services** – OBO is responsible for 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 Disadvantaged Business Enterprise Programs. Services are provided by the Department Director and Assistant Director based on a level of effort of 20% and 15% respectively. These costs are directly allocated to HAS.
- **Non-General Fund-** The Non-General Fund expenses of OBO are not allocated within the Plan.

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A. Department Costs

Dept:20 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics
Personnel Costs						
Salaries	SI	2,610,141	661,953	652,859	643,621	110,902
Salary % Split			25.36%	25.01%	24.66%	4.25%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		2,610,141	661,953	652,859	643,621	110,902
Services & Supplies Cost						
Supplies	P	24,523	6,411	6,323	6,234	1,074
Services	P	316,900	82,850	81,712	80,556	13,880
HAS Costs	P	69,044	0	0	0	0
N-GF Svcs	P	3,952	0	0	0	0
Subtotal - Services & Supplies		414,419	89,261	88,035	86,790	14,954
Department Cost Total		3,024,560	751,214	740,894	730,411	125,856
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,024,560	751,214	740,894	730,411	125,856
General Admin Distribution			751,214-	251,740	248,178	42,764
Grand Total		\$ 3,024,560		\$ 992,634	\$ 978,589	\$ 168,620
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 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.
Personnel Costs						
Salaries	S1	2,610,141	107,564	355,064	0	78,178
Salary % Split			4.12%	13.60%	.00%	3.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		2,610,141	107,564	355,064	0	78,178
Services & Supplies Cost						
Supplies	P	24,523	1,042	3,439	0	428
Services	P	316,900	13,463	44,440	0	0
HAS Costs	P	69,044	0	0	69,044	0
N-GF Svcs	P	3,952	0	0	0	3,952
Subtotal - Services & Supplies		414,419	14,505	47,879	69,044	4,380
Department Cost Total		3,024,560	122,069	402,943	69,044	82,558
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,024,560	122,069	402,943	69,044	82,558
General Admin Distribution			41,476	136,911	0	30,145
Grand Total		<u>\$ 3,024,560</u>	<u>\$ 163,545</u>	<u>\$ 539,854</u>	<u>\$ 69,044</u>	<u>\$ 112,703</u>
						not allocated

CITY OF HOUSTON, TEXAS  
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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
3 Insurance Retirees	\$ 66,867	\$ 254	\$ 22,493	\$ 22,175	\$ 3,821	\$ 3,706	\$ 12,233
3 Memberships	1,470	6	494	487	84	81	269
3 Consulting Services	105	0	35	35	6	6	19
3 Other Misc	928	4	312	308	53	51	170
3 Walker Rent	400,160	1,523	134,608	132,703	22,866	22,178	73,208
3 Dept Specific	265,939	1,012	89,458	88,192	15,196	14,739	48,653
Subtotal - Non-Dept-Gen Gov	735,469	2,799	247,402	243,901	42,026	40,761	134,551
5 Financial Plg & Analysis	4,447	270	1,581	1,558	269	260	860
Subtotal - Fin Plg & Analysis	4,447	270	1,581	1,558	269	260	860
7 Gen Acctng	2,411	146	857	845	146	141	466
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	1,880	0	630	621	107	104	343
7 Fin Operations	501	31	178	176	30	29	97
Subtotal - Fin Reporting & Ops	4,792	177	1,665	1,642	283	274	906
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Cost Accounting	277	17	99	97	17	16	54
9 Trust Funds Mgmt (TFM)	260	17	93	91	16	15	50
Subtotal - Fin Grants	537	34	191	188	32	32	104
10 Perf Mgmt Svcs	330	19	117	115	20	19	64
Subtotal - Fin Perform Mgmt	330	19	117	115	20	19	64
11 Purchasing	2,286	163	821	809	139	135	446
Subtotal - Fin SPD	2,286	163	821	809	139	135	446
14 Mailroom	3,965	291	1,426	1,406	242	235	776
14 Records	1,096	74	392	387	67	65	213
14 3-1-1 Svcs	3,376	226	1,207	1,190	205	199	656
Subtotal - ARA Operations	8,437	591	3,025	2,983	514	498	1,645
15 Payroll Svcs	5,741	299	2,024	1,995	344	333	1,101
Subtotal - ARA Payroll Svcs	5,741	299	2,024	1,995	344	333	1,101
17 Enterprise Appl	6,012	322	2,123	2,093	361	350	1,154
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	6,012	322	2,123	2,093	361	350	1,154
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	2,962	157	1,045	1,030	178	172	568
18 NW Voice	3,876	199	1,366	1,346	232	225	743
18 Enterprise Optns	6,544	313	2,298	2,265	390	379	1,250
Subtotal - HITS EIS	13,382	669	4,709	4,642	800	776	2,561
20 Certification	0	1,661	557	549	95	92	303
20 Contract Compliance	0	1,024	343	338	58	57	187
20 Reporting & Analytics	0	83	28	27	5	5	15
20 External Affairs & Outreach	0	903	303	298	51	50	165
Subtotal - OBO	0	3,671	1,230	1,213	209	203	669
21 City Mayor Admin	0	4,882	1,636	1,613	278	270	890
Subtotal - Mayor	0	4,882	1,636	1,613	278	270	890



CITY OF HOUSTON, TEXAS  
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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	2,622	879	866	149	145	478
22 Personnel Svcs	0	2,028	680	670	115	112	370
Subtotal - Human Resources	0	4,650	1,558	1,536	265	257	847
23 Legal Svcs	0	40,565	13,594	13,401	2,309	2,240	7,393
23 Inspector General	0	2,952	989	975	168	163	538
Subtotal - Legal	0	43,517	14,583	14,377	2,477	2,403	7,931
24 Controller Fin Svcs	0	12,093	4,053	3,995	688	668	2,204
Subtotal - City Controller's	0	12,093	4,053	3,995	688	668	2,204
30 Real Estate	0	10,416	3,491	3,441	593	575	1,898
Subtotal - General Services	0	10,416	3,491	3,441	593	575	1,898
 Total Incoming	 781,433	 84,571	 290,208	 286,101	 49,298	 47,814	 157,832
 C. Total Allocated	 \$ 3,890,564	 \$ 1,282,842	 \$ 1,264,690	 \$ 217,918	 \$ 211,359	 \$ 697,686	
			32.97%	32.51%	5.60%	5.43%	17.93%

CITY OF HOUSTON, TEXAS  
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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	\$ 66,867	\$ 254	\$ 0	\$ 2,693
3 Memberships	1,470	6	0	59
3 Consulting Services	105	0	0	4
3 Other Misc	928	4	0	37
3 Walker Rent	400,160	1,523	0	16,119
3 Dept Specific	265,939	1,012	0	10,712
Subtotal - Non-Dept-Gen Gov	735,469	2,799	0	29,626
5 Financial Plg & Analysis	4,447	270	0	189
Subtotal - Fin Plg & Analysis	4,447	270	0	189
7 Gen Acctng	2,411	146	0	103
7 Fixed Assets	0	0	0	0
7 Auditing Svcs	1,880	0	0	75
7 Fin Operations	501	31	0	21
Subtotal - Fin Reporting & Ops	4,792	177	0	199
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	277	17	0	12
9 Trust Funds Mgmt (TFM)	260	17	0	11
Subtotal - Fin Grants	537	34	0	23
10 Perf Mgmt Svcs	330	19	0	14
Subtotal - Fin Perform Mgmt	330	19	0	14
11 Purchasing	2,286	163	0	98
Subtotal - Fin SPD	2,286	163	0	98
14 Mailroom	3,965	291	0	171
14 Records	1,096	74	0	47
14 3-1-1 Svcs	3,376	226	0	145
Subtotal - ARA Operations	8,437	591	0	362
15 Payroll Svcs	5,741	299	0	242
Subtotal - ARA Payroll Svcs	5,741	299	0	242
17 Enterprise Appl	6,012	322	0	254
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	6,012	322	0	254
18 Client Svcs	0	0	0	0
18 NW Data	2,962	157	0	125
18 NW Voice	3,876	199	0	164
18 Enterprise Optns	6,544	313	0	275
Subtotal - HITS EIS	13,382	669	0	564
20 Certification	0	1,661	0	67
20 Contract Compliance	0	1,024	0	41
20 Reporting & Analytics	0	83	0	3
20 External Affairs & Outreach	0	903	0	36
Subtotal - OBO	0	3,671	0	147
21 City Mayor Admin	0	4,882	0	196
Subtotal - Mayor	0	4,882	0	196

CITY OF HOUSTON, TEXAS  
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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	2,622	0	105
22 Personnel Svcs	0	2,028	0	81
Subtotal - Human Resources	0	4,650	0	187
23 Legal Svcs	0	40,565	0	1,628
23 Inspector General	0	2,952	0	118
Subtotal - Legal	0	43,517	0	1,746
24 Controller Fin Svcs	0	12,093	0	485
Subtotal - City Controller's	0	12,093	0	485
30 Real Estate	0	10,416	0	418
Subtotal - General Services	0	10,416	0	418
Total Incoming	781,433	84,571	0	34,752
C. Total Allocated		\$ 3,890,564	\$ 69,044	\$ 147,455
			1.77%	3.79%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	6.00	0.0286	\$ 358	\$ 0	\$ 358	\$ 0	\$ 358
05 Finance Financial Plg & Analys	16.90	0.0805	1,010	0	1,010	0	1,010
06 Finance City Council	4.90	0.0233	293	0	293	0	293
07 Finance Reporting & Ops	16.40	0.0781	980	0	980	0	980
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	568	0	568	0	568
10 Finance Rev Perform Mgmt	2.70	0.0129	161	0	161	0	161
11 Finance Strat Purchasing	38.10	0.1814	2,276	0	2,276	0	2,276
12 ARA Director Office	6.00	0.0286	358	0	358	0	358
13 ARA Financial Services	5.00	0.0238	299	0	299	0	299
14 ARA Operations	93.40	0.4448	5,580	0	5,580	0	5,580
15 ARA Payroll Services	39.20	0.1867	2,342	0	2,342	0	2,342
16 HITS CIO	11.60	0.0552	693	0	693	0	693
17 HITS EAS	11.80	0.0562	705	0	705	0	705
18 HITS EIS	41.20	0.1962	2,461	0	2,461	0	2,461
19 HITS Radio	26.40	0.1257	1,577	0	1,577	0	1,577
20 Office Business Opportunity	27.80	0.1324	1,661	0	1,661	0	1,661
21 Mayor	36.90	0.1757	2,205	0	2,205	51	2,256
22 Human Resources	193.70	0.9225	11,572	0	11,572	266	11,838
23 Legal	108.00	0.5143	6,452	0	6,452	148	6,600
24 City Controller's Office	51.20	0.2438	3,059	0	3,059	70	3,129
25 Health Administration	46.30	0.2205	2,766	0	2,766	64	2,830
26 Planning & Dev Admin	7.20	0.0343	430	0	430	10	440
28 CIP Sal Rec HPW	43.80	0.2086	2,617	0	2,617	60	2,677
29 HPD Police Records	85.50	0.4072	5,108	0	5,108	117	5,225
30 General Services	235.20	1.1201	14,052	0	14,052	323	14,375
31 HEC	228.80	1.0896	13,669	0	13,669	314	13,983
33 Finance Public Fin	4.90	0.0233	293	0	293	7	300
34 Finance Treasury	3.70	0.0176	221	0	221	5	226
35 ARA Regulatory	5.90	0.0281	352	0	352	8	360
36 City Secretary	9.80	0.0467	585	0	585	13	598
37 City Council	71.80	0.3419	4,290	0	4,290	99	4,389
38 Police	6,258.20	29.8036	373,887	0	373,887	8,593	382,480
39 Dept of Neighborhoods	127.90	0.6091	7,641	0	7,641	176	7,817
40 Fire	4,116.90	19.6061	245,958	0	245,958	5,653	251,611
41 Municipal Court	268.40	1.2782	16,035	0	16,035	369	16,404
42 Solid Waste	420.30	2.0016	25,110	0	25,110	577	25,687
43 Houston Airport System (HAS)	1,085.80	5.1709	64,870	0	64,870	1,491	66,361
44 Housing & Community Dev	189.30	0.9015	11,309	0	11,309	260	11,569
45 Library	461.70	2.1988	27,584	0	27,584	634	28,218
46 Parks & Recreation	739.10	3.5198	44,156	0	44,156	1,015	45,171
47 Health Department	1,154.40	5.4976	68,968	0	68,968	1,585	70,553
49 Fleet Management	358.90	1.7092	21,442	0	21,442	493	21,935
50 Planning & Dev Other	30.90	0.1472	1,846	0	1,846	42	1,888
51 Planning & Dev Spec Rev	37.90	0.1805	2,264	0	2,264	52	2,316
53 Finance Other	47.30	0.2253	2,826	0	2,826	65	2,891
54 ARA Insurance	5.00	0.0238	299	0	299	7	306
55 ARA BARC	100.30	0.4777	5,992	0	5,992	138	6,130
56 ARA Parking	65.90	0.3138	3,937	0	3,937	90	4,027
57 ARA Other	34.40	0.1638	2,055	0	2,055	47	2,102
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	2,778	0	2,778	64	2,842
60 Legal Wkr Comp	2.00	0.0095	119	0	119	3	122
61 Mayor Cable TV	18.80	0.0895	1,123	0	1,123	26	1,149
62 Mayor Other	42.90	0.2043	2,563	0	2,563	59	2,622
63 TIRZ	7.20	0.0343	430	0	430	10	440

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	44.20	0.2105	2,641	0	2,641	61	2,702
66 HPW Bldg Insp	543.90	2.5902	32,495	0	32,495	747	33,242
67 HPW Stormwater	305.50	1.4549	18,252	0	18,252	419	18,671
68 HPW DDSR	455.80	2.1707	27,231	0	27,231	626	27,857
69 HPW Water & Sewer	2,066.80	9.8428	123,478	0	123,478	2,838	126,316
70 HPW Houston Transtar	7.40	0.0352	442	0	442	10	452
71 HPW Other	7.30	0.0348	436	0	436	10	446
72 Houston Permit Center	40.30	0.1919	2,408	0	2,408	55	2,463
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	2,497	0	2,497	57	2,554
75 CIP S/R Engrg	57.70	0.2748	3,447	0	3,447	79	3,526
76 CIP S/R Constr	87.20	0.4153	5,210	0	5,210	120	5,330
77 CIP S/R Eng/Const	19.40	0.0924	1,159	0	1,159	27	1,186
78 CIP S/R Geo/Env	10.50	0.0500	627	0	627	14	641
79 CIP S/R Other	32.10	0.1529	1,918	0	1,918	44	1,962
80 CIP S/R GSD	34.40	0.1638	2,055	0	2,055	47	2,102
93 HR-W.C.	47.60	0.2267	2,844	0	2,844	65	2,909
94 HITS Other	86.60	0.4124	5,174	0	5,174	119	5,293
Subtotal	20,998.10	100.0000	1,254,499	0	1,254,499	28,343	1,282,842
Direct Bills					0		0
Total					\$1,254,499		\$ 1,282,842
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	25	2.0695	\$ 25,595	\$ 0	\$ 25,595	\$ 0	\$ 25,595
11 Finance Strat Purchasing	85	7.0364	87,023	0	87,023	0	87,023
12 ARA Director Office	21	1.7384	21,500	0	21,500	0	21,500
16 HTS CIO	34	2.8146	34,809	0	34,809	0	34,809
20 Office Business Opportunity	1	0.0828	1,024	0	1,024	0	1,024
21 Mayor	15	1.2417	15,357	0	15,357	402	15,759
22 Human Resources	33	2.7318	33,785	0	33,785	885	34,670
23 Legal	11	0.9106	11,262	0	11,262	295	11,557
24 City Controller's Office	9	0.7450	9,214	0	9,214	241	9,455
26 Planning & Dev Admin	5	0.4139	5,119	0	5,119	134	5,253
27 HPW Admin Indirect	726	60.0993	743,279	0	743,279	19,466	762,745
28 CIP Sal Rec HPW	0	0.0000	0	394,931-	394,931-	0	394,931-
30 General Services	107	8.8576	109,547	0	109,547	2,869	112,416
38 Police	36	2.9801	36,857	0	36,857	965	37,822
39 Dept of Neighborhoods	13	1.0762	13,309	0	13,309	349	13,658
40 Fire	5	0.4139	5,119	0	5,119	134	5,253
41 Municipal Court	7	0.5795	7,167	0	7,167	188	7,355
42 Solid Waste	25	2.0695	25,595	0	25,595	670	26,265
45 Library	2	0.1656	2,048	0	2,048	54	2,102
46 Parks & Recreation	14	1.1589	14,333	0	14,333	375	14,708
47 Health Department	13	1.0762	13,309	0	13,309	349	13,658
49 Fleet Management	21	1.7384	21,500	0	21,500	563	22,063
Subtotal	1,208	100.0000	1,236,751	394,931-	841,820	27,939	869,759
Direct Bills					394,931		394,931
Total					\$1,236,751		\$ 1,264,690
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of contracts monitored

Source: OBO Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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
03 Non-Departmental-Gen Gov	15	0.1940	\$ 413	\$ 0	\$ 413	\$ 0	\$ 413
04 Finance Dir Office	34	0.4397	937	0	937	0	937
11 Finance Strat Purchasing	65	0.8407	1,791	0	1,791	0	1,791
12 ARA Director Office	104	1.3451	2,866	0	2,866	0	2,866
16 HITS CIO	61	0.7889	1,681	0	1,681	0	1,681
20 Office Business Opportunity	3	0.0388	83	0	83	0	83
21 Mayor	59	0.7631	1,626	0	1,626	38	1,664
22 Human Resources	107	1.3839	2,949	0	2,949	69	3,018
23 Legal	59	0.7631	1,626	0	1,626	38	1,664
24 City Controller's Office	21	0.2716	579	0	579	14	593
27 HPW Admin Indirect	3,192	41.2830	87,976	0	87,976	2,063	90,039
30 General Services	349	4.5137	9,619	0	9,619	226	9,845
31 HEC	3	0.0388	83	0	83	2	85
37 City Council	2	0.0259	55	0	55	1	56
38 Police	281	3.6342	7,745	0	7,745	182	7,927
39 Dept of Neighborhoods	25	0.3233	689	0	689	16	705
40 Fire	224	2.8971	6,174	0	6,174	145	6,319
41 Municipal Court	51	0.6596	1,406	0	1,406	33	1,439
42 Solid Waste	173	2.2375	4,768	0	4,768	112	4,880
43 Houston Airport System (HAS)	1,037	13.4118	28,581	0	28,581	670	29,251
44 Housing & Community Dev	450	5.8200	12,403	0	12,403	291	12,694
45 Library	229	2.9617	6,312	0	6,312	148	6,460
46 Parks & Recreation	231	2.9876	6,367	0	6,367	149	6,516
47 Health Department	348	4.5008	9,591	0	9,591	225	9,816
49 Fleet Management	590	7.6306	16,261	0	16,261	381	16,642
50 Planning & Dev Other	15	0.1940	413	0	413	10	423
96 Other	4	0.0517	110	0	110	3	113
Subtotal	7,732	100.0000	213,104	0	213,104	4,814	217,918
Direct Bills					0		0
Total					\$213,104		\$ 217,918
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	35	12.7273	\$ 26,306	\$ 0	\$ 26,306	\$ 0	\$ 26,306
11 Finance Strat Purchasing	0	0.0000	0	0	0	0	0
12 ARA Director Office	10	3.6364	7,516	0	7,516	0	7,516
16 HTS CIO	16	5.8182	12,026	0	12,026	0	12,026
21 Mayor	4	1.4545	3,006	0	3,006	87	3,093
22 Human Resources	2	0.7273	1,503	0	1,503	44	1,547
23 Legal	2	0.7273	1,503	0	1,503	44	1,547
27 HPW Admin Indirect	88	32.0000	66,141	0	66,141	1,920	68,061
30 General Services	7	2.5455	5,261	0	5,261	153	5,414
31 HEC	0	0.0000	0	0	0	0	0
38 Police	28	10.1818	21,045	0	21,045	611	21,656
39 Dept of Neighborhoods	1	0.3636	752	0	752	22	774
40 Fire	6	2.1818	4,510	0	4,510	131	4,641
42 Solid Waste	1	0.3636	752	0	752	22	774
43 Houston Airport System (HAS)	18	6.5455	13,529	0	13,529	393	13,922
44 Housing & Community Dev	9	3.2727	6,764	0	6,764	196	6,960
45 Library	2	0.7273	1,503	0	1,503	44	1,547
46 Parks & Recreation	2	0.7273	1,503	0	1,503	44	1,547
47 Health Department	19	6.9091	14,280	0	14,280	415	14,695
49 Fleet Management	22	8.0000	16,535	0	16,535	480	17,015
50 Planning & Dev Other	3	1.0909	2,255	0	2,255	65	2,320
Subtotal	275	100.0000	206,690	0	206,690	4,669	211,359
Direct Bills					0		0
Total					\$206,690		\$ 211,359
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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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	6.00	0.0286	\$ 195	\$ 0	\$ 195	\$ 0	\$ 195
05 Finance Financial Plg & Analys	16.90	0.0805	549	0	549	0	549
06 Finance City Council	4.90	0.0233	159	0	159	0	159
07 Finance Reporting & Ops	16.40	0.0781	533	0	533	0	533
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	309	0	309	0	309
10 Finance Rev Perform Mgmt	2.70	0.0129	88	0	88	0	88
11 Finance Strat Purchasing	38.10	0.1814	1,238	0	1,238	0	1,238
12 ARA Director Office	6.00	0.0286	195	0	195	0	195
13 ARA Financial Services	5.00	0.0238	162	0	162	0	162
14 ARA Operations	93.40	0.4448	3,035	0	3,035	0	3,035
15 ARA Payroll Services	39.20	0.1867	1,274	0	1,274	0	1,274
16 HITS CIO	11.60	0.0552	377	0	377	0	377
17 HITS EAS	11.80	0.0562	383	0	383	0	383
18 HITS EIS	41.20	0.1962	1,339	0	1,339	0	1,339
19 HITS Radio	26.40	0.1257	858	0	858	0	858
20 Office Business Opportunity	27.80	0.1324	903	0	903	0	903
21 Mayor	36.90	0.1757	1,199	0	1,199	28	1,227
22 Human Resources	193.70	0.9225	6,294	0	6,294	145	6,439
23 Legal	108.00	0.5143	3,509	0	3,509	81	3,590
24 City Controller's Office	51.20	0.2438	1,664	0	1,664	38	1,702
25 Health Administration	46.30	0.2205	1,504	0	1,504	35	1,539
26 Planning & Dev Admin	7.20	0.0343	234	0	234	5	239
28 CIP Sal Rec HPW	43.80	0.2086	1,423	0	1,423	33	1,456
29 HPD Police Records	85.50	0.4072	2,778	0	2,778	64	2,842
30 General Services	235.20	1.1201	7,642	0	7,642	176	7,818
31 HEC	228.80	1.0896	7,434	0	7,434	171	7,605
33 Finance Public Fin	4.90	0.0233	159	0	159	4	163
34 Finance Treasury	3.70	0.0176	120	0	120	3	123
35 ARA Regulatory	5.90	0.0281	192	0	192	4	196
36 City Secretary	9.80	0.0467	318	0	318	7	325
37 City Council	71.80	0.3419	2,333	0	2,333	54	2,387
38 Police	6,258.20	29.8036	203,342	0	203,342	4,674	208,016
39 Dept of Neighborhoods	127.90	0.6091	4,156	0	4,156	96	4,252
40 Fire	4,116.90	19.6061	133,767	0	133,767	3,075	136,842
41 Municipal Court	268.40	1.2782	8,721	0	8,721	200	8,921
42 Solid Waste	420.30	2.0016	13,656	0	13,656	314	13,970
43 Houston Airport System (HAS)	1,085.80	5.1709	35,280	0	35,280	811	36,091
44 Housing & Community Dev	189.30	0.9015	6,151	0	6,151	141	6,292
45 Library	461.70	2.1988	15,002	0	15,002	345	15,347
46 Parks & Recreation	739.10	3.5198	24,015	0	24,015	552	24,567
47 Health Department	1,154.40	5.4976	37,509	0	37,509	862	38,371
49 Fleet Management	358.90	1.7092	11,661	0	11,661	268	11,929
50 Planning & Dev Other	30.90	0.1472	1,004	0	1,004	23	1,027
51 Planning & Dev Spec Rev	37.90	0.1805	1,231	0	1,231	28	1,259
53 Finance Other	47.30	0.2253	1,537	0	1,537	35	1,572
54 ARA Insurance	5.00	0.0238	162	0	162	4	166
55 ARA BARC	100.30	0.4777	3,259	0	3,259	75	3,334
56 ARA Parking	65.90	0.3138	2,141	0	2,141	49	2,190
57 ARA Other	34.40	0.1638	1,118	0	1,118	26	1,144
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	1,511	0	1,511	35	1,546
60 Legal Wkr Comp	2.00	0.0095	65	0	65	1	66
61 Mayor Cable TV	18.80	0.0895	611	0	611	14	625
62 Mayor Other	42.90	0.2043	1,394	0	1,394	32	1,426
63 TIRZ	7.20	0.0343	234	0	234	5	239

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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	44.20	0.2105	1,436	0	1,436	33	1,469
66 HPW Bldg Insp	543.90	2.5902	17,672	0	17,672	406	18,078
67 HPW Stormwater	305.50	1.4549	9,926	0	9,926	228	10,154
68 HPW DDSR	455.80	2.1707	14,810	0	14,810	340	15,150
69 HPW Water & Sewer	2,066.80	9.8428	67,155	0	67,155	1,543	68,698
70 HPW Houston Transtar	7.40	0.0352	240	0	240	6	246
71 HPW Other	7.30	0.0348	237	0	237	5	242
72 Houston Permit Center	40.30	0.1919	1,309	0	1,309	30	1,339
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	1,358	0	1,358	31	1,389
75 CIP S/R Engrg	57.70	0.2748	1,875	0	1,875	43	1,918
76 CIP S/R Constr	87.20	0.4153	2,833	0	2,833	65	2,898
77 CIP S/R Eng/Const	19.40	0.0924	630	0	630	14	644
78 CIP S/R Geo/Env	10.50	0.0500	341	0	341	8	349
79 CIP S/R Other	32.10	0.1529	1,043	0	1,043	24	1,067
80 CIP S/R GSD	34.40	0.1638	1,118	0	1,118	26	1,144
93 HR-W.C.	47.60	0.2267	1,547	0	1,547	36	1,583
94 HITS Other	86.60	0.4124	2,814	0	2,814	65	2,879
Subtotal	20,998.10	100.0000	682,271	0	682,271	15,415	697,686
Direct Bills					0		0
Total					\$682,271		\$ 697,686
	=====	=====	=====	=====	=====	=====	=====

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

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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	\$ 69,044	\$ 0	\$ 69,044	\$ 0	\$ 69,044
Subtotal	100	100.0000	69,044	0	69,044	0	69,044
Direct Bills					0		0
Total					\$69,044		\$ 69,044
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to HAS  
Source: Direct Allocation

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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	\$ 394,931	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	413	0	0	0	0
04 Finance Dir Office	358	25,595	937	26,306	195	0	0
05 Finance Financial Plg & Analys	1,010	0	0	0	549	0	0
06 Finance City Council	293	0	0	0	159	0	0
07 Finance Reporting & Ops	980	0	0	0	533	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	568	0	0	0	309	0	0
10 Finance Rev Perform Mgmnt	161	0	0	0	88	0	0
11 Finance Strat Purchasing	2,276	87,023	1,791	0	1,238	0	0
12 ARA Director Office	358	21,500	2,866	7,516	195	0	0
13 ARA Financial Services	299	0	0	0	162	0	0
14 ARA Operations	5,580	0	0	0	3,035	0	0
15 ARA Payroll Services	2,342	0	0	0	1,274	0	0
16 HITS CIO	693	34,809	1,681	12,026	377	0	0
17 HITS EAS	705	0	0	0	383	0	0
18 HITS EIS	2,461	0	0	0	1,339	0	0
19 HITS Radio	1,577	0	0	0	858	0	0
20 Office Business Opportunity	1,661	1,024	83	0	903	0	0
21 Mayor	2,256	15,759	1,664	3,093	1,227	0	0
22 Human Resources	11,838	34,670	3,018	1,547	6,439	0	0
23 Legal	6,600	11,557	1,664	1,547	3,590	0	0
24 City Controller's Office	3,129	9,455	593	0	1,702	0	0
25 Health Administration	2,830	0	0	0	1,539	0	0
26 Planning & Dev Admin	440	5,253	0	0	239	0	0
27 HPW Admin Indirect	0	762,745	90,039	68,061	0	0	0
28 CIP Sal Rec HPW	2,677	394,931-	0	0	1,456	0	0
29 HPD Police Records	5,225	0	0	0	2,842	0	0
30 General Services	14,375	112,416	9,845	5,414	7,818	0	0
31 HEC	13,983	0	85	0	7,605	0	0
33 Finance Public Fin	300	0	0	0	163	0	0
34 Finance Treasury	226	0	0	0	123	0	0
35 ARA Regulatory	360	0	0	0	196	0	0
36 City Secretary	598	0	0	0	325	0	0
37 City Council	4,389	0	56	0	2,387	0	0
38 Police	382,480	37,822	7,927	21,656	208,016	0	0
39 Dept of Neighborhoods	7,817	13,658	705	774	4,252	0	0
40 Fire	251,611	5,253	6,319	4,641	136,842	0	0
41 Municipal Court	16,404	7,355	1,439	0	8,921	0	0
42 Solid Waste	25,687	26,265	4,880	774	13,970	0	0
43 Houston Airport System (HAS)	66,361	0	29,251	13,922	36,091	69,044	0
44 Housing & Community Dev	11,569	0	12,694	6,960	6,292	0	0
45 Library	28,218	2,102	6,460	1,547	15,347	0	0
46 Parks & Recreation	45,171	14,708	6,516	1,547	24,567	0	0
47 Health Department	70,553	13,658	9,816	14,695	38,371	0	0
49 Fleet Management	21,935	22,063	16,642	17,015	11,929	0	0
50 Planning & Dev Other	1,888	0	423	2,320	1,027	0	0
51 Planning & Dev Spec Rev	2,316	0	0	0	1,259	0	0
53 Finance Other	2,891	0	0	0	1,572	0	0
54 ARA Insurance	306	0	0	0	166	0	0
55 ARA BARC	6,130	0	0	0	3,334	0	0
56 ARA Parking	4,027	0	0	0	2,190	0	0
57 ARA Other	2,102	0	0	0	1,144	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	2,842	0	0	0	1,546	0	0
60 Legal Wkr Comp	122	0	0	0	66	0	0
61 Mayor Cable TV	1,149	0	0	0	625	0	0

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
62 Mayor Other	2,622	0	0	0	1,426	0	0
63 TIRZ	440	0	0	0	239	0	0
64 HR Health Benefits	2,702	0	0	0	1,469	0	0
66 HPW Bldg Insp	33,242	0	0	0	18,078	0	0
67 HPW Stormwater	18,671	0	0	0	10,154	0	0
68 HPW DDSR	27,857	0	0	0	15,150	0	0
69 HPW Water & Sewer	126,316	0	0	0	68,698	0	0
70 HPW Houston Transtar	452	0	0	0	246	0	0
71 HPW Other	446	0	0	0	242	0	0
72 Houston Permit Center	2,463	0	0	0	1,339	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	2,554	0	0	0	1,389	0	0
75 CIP S/R Engrg	3,526	0	0	0	1,918	0	0
76 CIP S/R Constr	5,330	0	0	0	2,898	0	0
77 CIP S/R Eng/Const	1,186	0	0	0	644	0	0
78 CIP S/R Geo/Env	641	0	0	0	349	0	0
79 CIP S/R Other	1,962	0	0	0	1,067	0	0
80 CIP S/R GSD	2,102	0	0	0	1,144	0	0
93 HR-W.C.	2,909	0	0	0	1,583	0	0
94 HTS Other	5,293	0	0	0	2,879	0	0
96 Other	0	0	113	0	0	0	0
Total	\$ 1,282,841	\$ 1,264,690	\$ 217,920	\$ 211,361	\$ 697,687	\$ 69,044	\$ 0

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 394,931
03 Non-Departmental-Gen Gov	413
04 Finance Dir Office	53,391
05 Finance Financial Plg & Analys	1,559
06 Finance City Council	452
07 Finance Reporting & Ops	1,513
08 Finance Internal Controls	0
09 Finance Grants	877
10 Finance Rev Perform Mgmt	249
11 Finance Strat Purchasing	92,328
12 ARA Director Office	32,435
13 ARA Financial Services	461
14 ARA Operations	8,615
15 ARA Payroll Services	3,616
16 HITS CIO	49,586
17 HITS EAS	1,088
18 HITS EIS	3,800
19 HITS Radio	2,435
20 Office Business Opportunity	3,671
21 Mayor	23,999
22 Human Resources	57,512
23 Legal	24,958
24 City Controller's Office	14,879
25 Health Administration	4,369
26 Planning & Dev Admin	5,932
27 HPW Admin Indirect	920,845
28 CIP Sal Rec HPW	390,798-
29 HPD Police Records	8,067
30 General Services	149,868
31 HEC	21,673
33 Finance Public Fin	463
34 Finance Treasury	349
35 ARA Regulatory	556
36 City Secretary	923
37 City Council	6,832
38 Police	657,901
39 Dept of Neighborhoods	27,206
40 Fire	404,666
41 Municipal Court	34,119
42 Solid Waste	71,576
43 Houston Airport System (HAS)	214,669
44 Housing & Community Dev	37,515
45 Library	53,674
46 Parks & Recreation	92,509
47 Health Department	147,093
49 Fleet Management	89,584
50 Planning & Dev Other	5,658
51 Planning & Dev Spec Rev	3,575
53 Finance Other	4,463
54 ARA Insurance	472
55 ARA BARC	9,464
56 ARA Parking	6,217
57 ARA Other	3,246
58 IT Public Services	0
59 Legal Insurance	4,388
60 Legal Wkr Comp	188
61 Mayor Cable TV	1,774

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
62 Mayor Other	4,048
63 TIRZ	679
64 HR Health Benefits	4,171
66 HPW Bldg Insp	51,320
67 HPW Stormwater	28,825
68 HPW DDSR	43,007
69 HPW Water & Sewer	195,014
70 HPW Houston Transtar	698
71 HPW Other	688
72 Houston Permit Center	3,802
73 CIP S/R Planning	0
74 CIP Sal Rec RE	3,943
75 CIP S/R Engrg	5,444
76 CIP S/R Constr	8,228
77 CIP S/R Eng/Const	1,830
78 CIP S/R Geo/Env	990
79 CIP S/R Other	3,029
80 CIP S/R GSD	3,246
93 HR-W.C.	4,492
94 HITS Other	8,172
96 Other	113
Total	\$ 3,743,543
	=====

## **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.



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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	2,724,032	0	2,043,614	230,621	339,161	110,636
Salary % Split			.00%	75.02%	8.47%	12.45%	4.06%
Benefits	P	1,220,907	0	910,077	118,350	147,807	44,673
Subtotal - Personnel Costs		3,944,939	0	2,953,691	348,971	486,968	155,309
<hr/>							
Services & Supplies Cost							
Supplies	P	25,386	0	22,824	336	1,157	1,032
Services	P	461,750	0	357,374	35,036	45,308	24,029
Credit Direct Expense	P	180,370-	0	0	0	0	180,370-
Subtotal - Services & Supplies		306,766	0	380,199	35,373	46,465	155,309-
<hr/>							
Department Cost Total		4,251,705	0	3,333,890	384,344	533,433	0
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
<hr/>							
Total Costs After Adjustments		4,251,705	0	3,333,890	384,344	533,433	0
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
Grand Total		\$ 4,251,705		\$ 3,333,890	\$ 384,344	\$ 533,433	0
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
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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	\$ 99,489	\$ 0	\$ 74,638	\$ 8,423	\$ 12,387	\$ 4,041
1 City Hall Annex	16,289	0	12,220	1,379	2,028	662
Subtotal - Building Depn	115,778	0	86,859	9,802	14,415	4,702
3 Insurance Retirees	92,412	352	69,593	7,854	11,550	3,768
3 Memberships	2,031	8	1,529	173	254	83
3 Consulting Services	186	1	140	16	23	8
3 Other Misc	1,398	6	1,053	119	175	57
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	96,027	366	72,315	8,161	12,002	3,915
5 Financial Plg & Analysis	7,857	478	6,253	706	1,038	339
Subtotal - Fin Plg & Analysis	7,857	478	6,253	706	1,038	339
7 Gen Acctng	4,259	257	3,388	382	562	183
7 Fixed Assets	4,411	258	3,503	395	581	190
7 Auditing Svcs	3,321	0	2,491	281	413	135
7 Fin Operations	733	46	584	66	97	32
Subtotal - Fin Reporting & Ops	12,724	562	9,967	1,125	1,654	540
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	406	25	323	36	54	18
9 Trust Funds Mgmt (TFM)	380	24	303	34	50	16
Subtotal - Fin Grants	786	49	627	71	104	34
10 Perf Mgmt Svcs	483	27	383	43	64	21
Subtotal - Fin Perform Mgmt	483	27	383	43	64	21
11 Purchasing	3,200	229	2,572	290	427	139
Subtotal - Fin SPD	3,200	229	2,572	290	427	139
13 Budgeting & Accounting Support	27,305	1,123	21,327	2,407	3,539	1,155
13 Accounts Payable	40,371	1,651	31,526	3,558	5,232	1,707
Subtotal - ARA Financial Svcs	67,676	2,774	52,853	5,964	8,772	2,861
14 Mailroom	6,538	480	5,265	594	874	285
14 Property	0	0	0	0	0	0
14 Records	1,454	99	1,165	131	193	63
14 3-1-1 Svcs	31,319	2,093	25,066	2,829	4,160	1,357
Subtotal - ARA Operations	39,311	2,672	31,496	3,554	5,227	1,705
15 Payroll Svcs	7,620	397	6,014	679	998	326
Subtotal - ARA Payroll Svcs	7,620	397	6,014	679	998	326
17 Enterprise Appl	34,188	1,831	27,022	3,049	4,485	1,463
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	34,188	1,831	27,022	3,049	4,485	1,463
18 Client Svcs	0	0	0	0	0	0
18 NW Data	18,798	994	14,848	1,676	2,464	804
18 NW Voice	24,597	1,261	19,399	2,189	3,220	1,050
18 Enterprise Optns	11,564	553	9,091	1,026	1,509	492
Subtotal - HITS EIS	54,959	2,809	43,339	4,891	7,193	2,346

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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	7,828	251	6,061	684	1,006	328
Subtotal - HITS Radio	7,828	251	6,061	684	1,006	328
20 Certification	2,205	51	1,692	191	281	92
20 Contract Compliance	15,357	402	11,823	1,334	1,962	640
20 Reporting & Analytics	1,626	38	1,248	141	207	68
20 Dept Services	3,006	87	2,321	262	385	126
20 External Affairs & Outreach	1,199	28	920	104	153	50
Subtotal - OBO	23,393	606	18,004	2,032	2,988	975
21 City Mayor Admin	0	6,481	4,862	549	807	263
Subtotal - Mayor	0	6,481	4,862	549	807	263
22 Selection	0	4,401	3,302	373	548	179
22 Personnel Svcs	0	2,692	2,020	228	335	109
Subtotal - Human Resources	0	7,093	5,321	601	883	288
23 Legal Svcs	0	636,920	477,828	53,923	79,301	25,868
23 Inspector General	0	8,965	6,726	759	1,116	364
Subtotal - Legal	0	645,885	484,554	54,682	80,417	26,232
24 Controller Fin Svcs	0	21,368	16,031	1,809	2,660	868
Subtotal - City Controller's	0	21,368	16,031	1,809	2,660	868
30 Building Svcs	0	145,048	108,817	12,280	18,059	5,891
30 Utilities	0	70,228	52,686	5,946	8,744	2,852
30 Real Estate	0	36,903	27,685	3,124	4,595	1,499
Subtotal - General Services	0	252,179	189,189	21,350	31,398	10,242
Total Incoming	471,830	946,055	1,063,722	120,040	176,537	57,587
C. Total Allocated		\$ 5,669,590	\$ 4,397,612	\$ 504,384	\$ 709,970	\$ 57,587
			77.56%	8.90%	12.52%	1.02%

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City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.00	0.0286	\$ 1,054	\$ 0	\$ 1,054	\$ 0	\$ 1,054
05 Finance Financial Plg & Analys	16.90	0.0805	2,968	0	2,968	0	2,968
06 Finance City Council	4.90	0.0233	861	0	861	0	861
07 Finance Reporting & Ops	16.40	0.0781	2,880	0	2,880	0	2,880
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	1,668	0	1,668	0	1,668
10 Finance Rev Perform Mgmt	2.70	0.0129	474	0	474	0	474
11 Finance Strat Purchasing	38.10	0.1814	6,691	0	6,691	0	6,691
12 ARA Director Office	6.00	0.0286	1,054	0	1,054	0	1,054
13 ARA Financial Services	5.00	0.0238	878	0	878	0	878
14 ARA Operations	93.40	0.4448	16,404	0	16,404	0	16,404
15 ARA Payroll Services	39.20	0.1867	6,885	0	6,885	0	6,885
16 HITS CIO	11.60	0.0552	2,037	0	2,037	0	2,037
17 HITS EAS	11.80	0.0562	2,072	0	2,072	0	2,072
18 HITS EIS	41.20	0.1962	7,236	0	7,236	0	7,236
19 HITS Radio	26.40	0.1257	4,637	0	4,637	0	4,637
20 Office Business Opportunity	27.80	0.1324	4,882	0	4,882	0	4,882
21 Mayor	36.90	0.1757	6,481	0	6,481	0	6,481
22 Human Resources	193.70	0.9225	34,019	0	34,019	6,672	40,691
23 Legal	108.00	0.5143	18,968	0	18,968	3,720	22,688
24 City Controller's Office	51.20	0.2438	8,992	0	8,992	1,764	10,756
25 Health Administration	46.30	0.2205	8,132	0	8,132	1,595	9,727
26 Planning & Dev Admin	7.20	0.0343	1,265	0	1,265	248	1,513
28 CIP Sal Rec HPW	43.80	0.2086	7,693	0	7,693	1,509	9,202
29 HPD Police Records	85.50	0.4072	15,016	0	15,016	2,945	17,961
30 General Services	235.20	1.1201	41,308	0	41,308	8,102	49,410
31 HEC	228.80	1.0896	40,184	0	40,184	7,881	48,065
33 Finance Public Fin	4.90	0.0233	861	0	861	169	1,030
34 Finance Treasury	3.70	0.0176	650	0	650	127	777
35 ARA Regulatory	5.90	0.0281	1,036	0	1,036	203	1,239
36 City Secretary	9.80	0.0467	1,721	0	1,721	338	2,059
37 City Council	71.80	0.3419	12,610	0	12,610	2,473	15,083
38 Police	6,258.20	29.8036	1,099,118	0	1,099,118	215,573	1,314,691
39 Dept of Neighborhoods	127.90	0.6091	22,463	0	22,463	4,406	26,869
40 Fire	4,116.90	19.6061	723,045	0	723,045	141,813	864,858
41 Municipal Court	268.40	1.2782	47,139	0	47,139	9,245	56,384
42 Solid Waste	420.30	2.0016	73,817	0	73,817	14,478	88,295
43 Houston Airport System (HAS)	1,085.80	5.1709	190,697	0	190,697	37,402	228,099
44 Housing & Community Dev	189.30	0.9015	33,246	0	33,246	6,521	39,767
45 Library	461.70	2.1988	81,088	0	81,088	15,904	96,992
46 Parks & Recreation	739.10	3.5198	129,807	0	129,807	25,459	155,266
47 Health Department	1,154.40	5.4976	202,746	0	202,746	39,765	242,511
49 Fleet Management	358.90	1.7092	63,033	0	63,033	12,363	75,396
50 Planning & Dev Other	30.90	0.1472	5,427	0	5,427	1,064	6,491
51 Planning & Dev Spec Rev	37.90	0.1805	6,656	0	6,656	1,306	7,962
53 Finance Other	47.30	0.2253	8,307	0	8,307	1,629	9,936
54 ARA Insurance	5.00	0.0238	878	0	878	172	1,050
55 ARA BARC	100.30	0.4777	17,616	0	17,616	3,455	21,071
56 ARA Parking	65.90	0.3138	11,574	0	11,574	2,270	13,844
57 ARA Other	34.40	0.1638	6,042	0	6,042	1,185	7,227
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	8,167	0	8,167	1,602	9,769
60 Legal Wkr Comp	2.00	0.0095	351	0	351	69	420
61 Mayor Cable TV	18.80	0.0895	3,302	0	3,302	648	3,950
62 Mayor Other	42.90	0.2043	7,534	0	7,534	1,478	9,012
63 TIRZ	7.20	0.0343	1,265	0	1,265	248	1,513

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City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	44.20	0.2105	7,763	0	7,763	1,523	9,286
66 HPW Bldg Insp	543.90	2.5902	95,524	0	95,524	18,735	114,259
67 HPW Stormwater	305.50	1.4549	53,655	0	53,655	10,523	64,178
68 HPW DDSR	455.80	2.1707	80,051	0	80,051	15,701	95,752
69 HPW Water & Sewer	2,066.80	9.8428	362,989	0	362,989	71,194	434,183
70 HPW Houston Transtar	7.40	0.0352	1,300	0	1,300	255	1,555
71 HPW Other	7.30	0.0348	1,282	0	1,282	251	1,533
72 Houston Permit Center	40.30	0.1919	7,078	0	7,078	1,388	8,466
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	7,341	0	7,341	1,440	8,781
75 CIP S/R Engrg	57.70	0.2748	10,134	0	10,134	1,988	12,122
76 CIP S/R Constr	87.20	0.4153	15,315	0	15,315	3,004	18,319
77 CIP S/R Eng/Const	19.40	0.0924	3,407	0	3,407	668	4,075
78 CIP S/R Geo/Env	10.50	0.0500	1,844	0	1,844	362	2,206
79 CIP S/R Other	32.10	0.1529	5,638	0	5,638	1,106	6,744
80 CIP S/R GSD	34.40	0.1638	6,042	0	6,042	1,185	7,227
93 HR-W.C.	47.60	0.2267	8,360	0	8,360	1,640	10,000
94 HITS Other	86.60	0.4124	15,209	0	15,209	2,983	18,192
Subtotal	20,998.10	100.0000	3,687,867	0	3,687,867	709,745	4,397,612
Direct Bills					0		0
Total					\$3,687,867		\$ 4,397,612
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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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	\$ 424,290	\$ 0	\$ 424,290	\$ 80,094	\$ 504,384
Subtotal	100	100.0000	424,290	0	424,290	80,094	504,384
Direct Bills					0		0
Total					\$424,290		\$ 504,384
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to City Council

Source: Direct Allocation

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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	\$ 592,179	\$ 0	\$ 592,179	\$ 117,791	\$ 709,970
Subtotal	100	100.0000	592,179	0	592,179	117,791	709,970
Direct Bills					0		0
Total					\$592,179		\$ 709,970
	=====	=====	=====	=====	=====	=====	=====

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	\$ 19,163	\$ 0	\$ 19,163	\$ 38,424	\$ 57,587
Subtotal	100	100.0000	19,163	0	19,163	38,424	57,587
Direct Bills					0		0
Total					\$19,163		\$ 57,587
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Mayor other

Source: Direct Allocation



CITY OF HOUSTON, TEXAS  
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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	1,054	0	0	0	1,054
05 Finance Financial Plg & Analys	2,968	0	0	0	2,968
06 Finance City Council	861	0	0	0	861
07 Finance Reporting & Ops	2,880	0	0	0	2,880
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	1,668	0	0	0	1,668
10 Finance Rev Perform Mgmt	474	0	0	0	474
11 Finance Strat Purchasing	6,691	0	0	0	6,691
12 ARA Director Office	1,054	0	0	0	1,054
13 ARA Financial Services	878	0	0	0	878
14 ARA Operations	16,404	0	0	0	16,404
15 ARA Payroll Services	6,885	0	0	0	6,885
16 HITS CIO	2,037	0	0	0	2,037
17 HITS EAS	2,072	0	0	0	2,072
18 HITS EIS	7,236	0	0	0	7,236
19 HITS Radio	4,637	0	0	0	4,637
20 Office Business Opportunity	4,882	0	0	0	4,882
21 Mayor	6,481	0	0	0	6,481
22 Human Resources	40,691	0	0	0	40,691
23 Legal	22,688	0	0	0	22,688
24 City Controller's Office	10,756	0	0	0	10,756
25 Health Administration	9,727	0	0	0	9,727
26 Planning & Dev Admin	1,513	0	0	0	1,513
28 CIP Sal Rec HPW	9,202	0	0	0	9,202
29 HPD Police Records	17,961	0	0	0	17,961
30 General Services	49,410	0	0	0	49,410
31 HEC	48,065	0	0	0	48,065
33 Finance Public Fin	1,030	0	0	0	1,030
34 Finance Treasury	777	0	0	0	777
35 ARA Regulatory	1,239	0	0	0	1,239
36 City Secretary	2,059	0	0	0	2,059
37 City Council	15,083	504,384	0	0	519,467
38 Police	1,314,691	0	0	0	1,314,691
39 Dept of Neighborhoods	26,869	0	0	0	26,869
40 Fire	864,858	0	0	0	864,858
41 Municipal Court	56,384	0	0	0	56,384
42 Solid Waste	88,295	0	0	0	88,295
43 Houston Airport System (HAS)	228,099	0	0	0	228,099
44 Housing & Community Dev	39,767	0	0	0	39,767
45 Library	96,992	0	0	0	96,992
46 Parks & Recreation	155,266	0	0	0	155,266
47 Health Department	242,511	0	0	0	242,511
49 Fleet Management	75,396	0	0	0	75,396
50 Planning & Dev Other	6,491	0	0	0	6,491
51 Planning & Dev Spec Rev	7,962	0	0	0	7,962
53 Finance Other	9,936	0	0	0	9,936
54 ARA Insurance	1,050	0	0	0	1,050
55 ARA BARC	21,071	0	0	0	21,071
56 ARA Parking	13,844	0	0	0	13,844
57 ARA Other	7,227	0	0	0	7,227
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	9,769	0	0	0	9,769
60 Legal Wkr Comp	420	0	0	0	420
61 Mayor Cable TV	3,950	0	0	0	3,950
62 Mayor Other	9,012	0	709,970	57,587	776,569
63 TIRZ	1,513	0	0	0	1,513

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FY 2021 2CFR 200 COST ALLOCATION PLAN

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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	9,286	0	0	0	9,286
66 HPW Bldg Insp	114,259	0	0	0	114,259
67 HPW Stormwater	64,178	0	0	0	64,178
68 HPW DDSR	95,752	0	0	0	95,752
69 HPW Water & Sewer	434,183	0	0	0	434,183
70 HPW Houston Transtar	1,555	0	0	0	1,555
71 HPW Other	1,533	0	0	0	1,533
72 Houston Permit Center	8,466	0	0	0	8,466
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	8,781	0	0	0	8,781
75 CIP S/R Engrg	12,122	0	0	0	12,122
76 CIP S/R Constr	18,319	0	0	0	18,319
77 CIP S/R Eng/Const	4,075	0	0	0	4,075
78 CIP S/R Geo/Env	2,206	0	0	0	2,206
79 CIP S/R Other	6,744	0	0	0	6,744
80 CIP S/R GSD	7,227	0	0	0	7,227
93 HR-W.C.	10,000	0	0	0	10,000
94 HITS Other	18,192	0	0	0	18,192
 Total	 \$ 4,397,614	 \$ 504,384	 \$ 709,970	 \$ 57,587	 \$ 5,669,555
	=====	=====	=====	=====	=====

## **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
<hr/>						
Personnel Costs						
Salaries	SI	11,392,917	238,105	448,326	743,651	9,962,835
Salary % Split			2.09%	3.94%	6.53%	87.45%
Salaries	P	5,769,477	95,523	206,372	403,551	5,064,031
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		17,162,394	333,628	654,698	1,147,202	15,026,866
<hr/>						
Services & Supplies Cost						
Supplies	P	118,979	707	86	15,121	103,063
Services	P	8,274,162	78,743	13,569	56,529	8,125,318
Restricted Account Services	P	277,175	0	104,246	172,929	0
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		8,670,316	79,450	117,901	244,580	8,228,381
<hr/>						
Department Cost Total		25,832,710	413,078	772,599	1,391,782	23,255,247
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
<hr/>						
Total Costs After Adjustments		25,832,710	413,078	772,599	1,391,782	23,255,247
<hr/>						
General Admin Distribution			413,078-	16,602	27,538	368,937
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 25,832,710		\$ 789,201	\$ 1,419,320	\$ 23,624,184
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS  
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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	\$ 1,747	\$ 0	\$ 70	\$ 116	\$ 1,560
Subtotal - Equipment Depn	1,747	0	70	116	1,560
3 Insurance Retirees	51,841	197	2,091	3,469	46,478
3 Memberships	1,139	4	46	76	1,021
3 Consulting Services	1,548	6	62	104	1,388
3 Other Misc	813	3	33	54	729
3 Walker Rent	940,469	3,578	37,943	62,936	843,168
Subtotal - Non-Dept-Gen Gov	995,810	3,789	40,175	66,640	892,784
5 Financial Plg & Analysis	65,406	3,975	2,789	4,625	61,967
Subtotal - Fin Plg & Analysis	65,406	3,975	2,789	4,625	61,967
7 Gen Acctng	35,456	2,143	1,511	2,507	33,581
7 Fixed Assets	441	26	19	31	417
7 Auditing Svcs	27,646	0	1,111	1,843	24,692
7 Fin Operations	4,274	268	183	303	4,057
Subtotal - Fin Reporting & Ops	67,817	2,437	2,824	4,684	62,747
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	2,369	145	101	168	2,245
9 Trust Funds Mgmt (TFM)	2,217	142	95	157	2,107
Subtotal - Fin Grants	4,586	286	196	325	4,352
10 Perf Mgmt Svcs	2,815	160	120	198	2,657
Subtotal - Fin Perform Mgmt	2,815	160	120	198	2,657
11 Purchasing	78,173	5,591	3,367	5,584	74,813
Subtotal - Fin SPD	78,173	5,591	3,367	5,584	74,813
14 Mailroom	20,685	1,518	892	1,480	19,831
14 Records	7,635	518	328	544	7,282
14 3-1-1 Svcs	19,943	1,333	855	1,418	19,002
Subtotal - ARA Operations	48,263	3,370	2,075	3,442	46,115
15 Payroll Svcs	40,001	2,082	1,691	2,806	37,586
Subtotal - ARA Payroll Service	40,001	2,082	1,691	2,806	37,586
17 Enterprise Appl	137,748	7,379	5,833	9,675	129,619
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	137,748	7,379	5,833	9,675	129,619
18 Client Svcs	0	0	0	0	0
18 NW Data	26,016	1,376	1,101	1,826	24,465
18 NW Voice	34,041	1,746	1,438	2,386	31,963
18 Enterprise Optns	96,257	4,606	4,054	6,724	90,085
Subtotal - HITS EIS	156,314	7,728	6,593	10,936	146,513
20 Certification	11,572	266	476	789	10,573
20 Contract Compliance	33,785	885	1,393	2,311	30,965
20 Reporting & Analytics	2,949	69	121	201	2,696
20 Dept Services	1,503	44	62	103	1,381
20 External Affairs & Outreach	6,294	145	259	429	5,751

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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	56,103	1,408	2,311	3,834	51,366
21 City Mayor Admin	34,019	6,672	1,635	2,713	36,343
Subtotal - Mayor	34,019	6,672	1,635	2,713	36,343
22 Selection	0	14,232	572	949	12,711
22 Personnel Svcs	0	14,131	568	942	12,621
Subtotal - Human Resources	0	28,363	1,140	1,891	25,332
23 Legal Svcs	0	31,082	1,249	2,072	27,761
23 Inspector General	0	20,882	839	1,392	18,651
Subtotal - Legal	0	51,964	2,089	3,464	46,411
24 Controller Fin Svcs	0	177,867	7,149	11,858	158,860
Subtotal - City Controller's	0	177,867	7,149	11,858	158,860
30 In-House Renov	0	725	29	48	648
30 Real Estate	0	24,480	984	1,632	21,864
Subtotal - General Services	0	25,205	1,013	1,680	22,512
Total Incoming	1,688,802	328,277	81,069	134,471	1,801,538
C. Total Allocated		\$ 27,849,789	\$ 870,270	\$ 1,553,791	\$ 25,425,722
			3.12%	5.58%	91.30%

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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	61	0.6664	\$ 5,711	\$ 0	\$ 5,711	\$ 0	\$ 5,711
12 ARA Director Office	174	1.9008	16,291	0	16,291	0	16,291
16 HITS CIO	86	0.9395	8,052	0	8,052	0	8,052
20 Office Business Opportunity	28	0.3059	2,622	0	2,622	0	2,622
21 Mayor	47	0.5134	4,401	0	4,401	0	4,401
22 Human Resources	152	1.6605	14,232	0	14,232	0	14,232
23 Legal	82	0.8958	7,678	0	7,678	126	7,804
24 City Controller's Office	17	0.1857	1,592	0	1,592	26	1,618
26 Planning & Dev Admin	15	0.1639	1,404	0	1,404	23	1,427
27 HPW Admin Indirect	1	0.0109	94	0	94	2	96
28 CIP Sal Rec HPW	169	1.8462	15,823	0	15,823	259	16,082
30 General Services	83	0.9067	7,771	0	7,771	127	7,898
31 HEC	206	2.2504	19,287	0	19,287	316	19,603
36 City Secretary	11	0.1202	1,030	0	1,030	17	1,047
37 City Council	65	0.7101	6,086	0	6,086	100	6,186
38 Police	2,673	29.2003	250,269	0	250,269	4,098	254,367
39 Dept of Neighborhoods	29	0.3168	2,715	0	2,715	44	2,759
40 Fire	835	9.1217	78,180	0	78,180	1,280	79,460
41 Municipal Court	131	1.4311	12,265	0	12,265	201	12,466
42 Solid Waste	344	3.7579	32,208	0	32,208	527	32,735
43 Houston Airport System (HAS)	370	4.0419	34,643	0	34,643	567	35,210
44 Housing & Community Dev	213	2.3269	19,943	0	19,943	327	20,270
45 Library	174	1.9008	16,291	0	16,291	267	16,558
46 Parks & Recreation	801	8.7503	74,997	0	74,997	1,228	76,225
47 Health Department	452	4.9377	42,320	0	42,320	693	43,013
48 Convention & Entertainment	2	0.0218	187	0	187	3	190
49 Fleet Management	118	1.2891	11,048	0	11,048	181	11,229
50 Planning & Dev Other	5	0.0546	468	0	468	8	476
51 Planning & Dev Spec Rev	27	0.2950	2,528	0	2,528	41	2,569
66 HPW Bldg Insp	181	1.9773	16,947	0	16,947	278	17,225
67 HPW Stormwater	171	1.8680	16,010	0	16,010	262	16,272
68 HPW DDSR	285	3.1134	26,684	0	26,684	437	27,121
69 HPW Water & Sewer	1,141	12.4645	106,830	0	106,830	1,749	108,579
70 HPW Houston Transtar	3	0.0328	281	0	281	5	286
71 HPW Other	2	0.0218	187	0	187	3	190
Subtotal	9,154	100.0000	857,075	0	857,075	13,195	870,270
Direct Bills					0		0
Total					\$857,075		\$ 870,270
	=====	=====	=====	=====	=====	=====	=====

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

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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	6.00	0.0286	\$ 438	\$ 0	\$ 438	\$ 0	\$ 438
05 Finance Financial Plg & Analys	16.90	0.0805	1,233	0	1,233	0	1,233
06 Finance City Council	4.90	0.0233	357	0	357	0	357
07 Finance Reporting & Ops	16.40	0.0781	1,196	0	1,196	0	1,196
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	9.50	0.0452	693	0	693	0	693
10 Finance Rev Perform Mgmnt	2.70	0.0129	197	0	197	0	197
11 Finance Strat Purchasing	38.10	0.1814	2,780	0	2,780	0	2,780
12 ARA Director Office	6.00	0.0286	438	0	438	0	438
13 ARA Financial Services	5.00	0.0238	365	0	365	0	365
14 ARA Operations	93.40	0.4448	6,814	0	6,814	0	6,814
15 ARA Payroll Services	39.20	0.1867	2,860	0	2,860	0	2,860
16 HITS CIO	11.60	0.0552	846	0	846	0	846
17 HITS EAS	11.80	0.0562	861	0	861	0	861
18 HITS EIS	41.20	0.1962	3,006	0	3,006	0	3,006
19 HITS Radio	26.40	0.1257	1,926	0	1,926	0	1,926
20 Office Business Opportunity	27.80	0.1324	2,028	0	2,028	0	2,028
21 Mayor	36.90	0.1757	2,692	0	2,692	0	2,692
22 Human Resources	193.70	0.9225	14,131	0	14,131	0	14,131
23 Legal	108.00	0.5143	7,879	0	7,879	116	7,995
24 City Controller's Office	51.20	0.2438	3,735	0	3,735	55	3,790
25 Health Administration	46.30	0.2205	3,378	0	3,378	50	3,428
26 Planning & Dev Admin	7.20	0.0343	525	0	525	8	533
28 CIP Sal Rec HPW	43.80	0.2086	3,195	0	3,195	47	3,242
29 HPD Police Records	85.50	0.4072	6,238	0	6,238	92	6,330
30 General Services	235.20	1.1201	17,159	0	17,159	252	17,411
31 HEC	228.80	1.0896	16,692	0	16,692	245	16,937
33 Finance Public Fin	4.90	0.0233	357	0	357	5	362
34 Finance Treasury	3.70	0.0176	270	0	270	4	274
35 ARA Regulatory	5.90	0.0281	430	0	430	6	436
36 City Secretary	9.80	0.0467	715	0	715	11	726
37 City Council	71.80	0.3419	5,238	0	5,238	77	5,315
38 Police	6,258.20	29.8036	456,564	0	456,564	6,710	463,274
39 Dept of Neighborhoods	127.90	0.6091	9,331	0	9,331	137	9,468
40 Fire	4,116.90	19.6061	300,346	0	300,346	4,414	304,760
41 Municipal Court	268.40	1.2782	19,581	0	19,581	288	19,869
42 Solid Waste	420.30	2.0016	30,663	0	30,663	451	31,114
43 Houston Airport System (HAS)	1,085.80	5.1709	79,214	0	79,214	1,164	80,378
44 Housing & Community Dev	189.30	0.9015	13,810	0	13,810	203	14,013
45 Library	461.70	2.1988	33,683	0	33,683	495	34,178
46 Parks & Recreation	739.10	3.5198	53,921	0	53,921	792	54,713
47 Health Department	1,154.40	5.4976	84,219	0	84,219	1,238	85,457
49 Fleet Management	358.90	1.7092	26,183	0	26,183	385	26,568
50 Planning & Dev Other	30.90	0.1472	2,254	0	2,254	33	2,287
51 Planning & Dev Spec Rev	37.90	0.1805	2,765	0	2,765	41	2,806
53 Finance Other	47.30	0.2253	3,451	0	3,451	51	3,502
54 ARA Insurance	5.00	0.0238	365	0	365	5	370
55 ARA BARC	100.30	0.4777	7,317	0	7,317	108	7,425
56 ARA Parking	65.90	0.3138	4,808	0	4,808	71	4,879
57 ARA Other	34.40	0.1638	2,510	0	2,510	37	2,547
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	46.50	0.2214	3,392	0	3,392	50	3,442
60 Legal Wkr Comp	2.00	0.0095	146	0	146	2	148
61 Mayor Cable TV	18.80	0.0895	1,372	0	1,372	20	1,392
62 Mayor Other	42.90	0.2043	3,130	0	3,130	46	3,176
63 TIRZ	7.20	0.0343	525	0	525	8	533



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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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	44.20	0.2105	3,225	0	3,225	47	3,272
66 HPW Bldg Insp	543.90	2.5902	39,680	0	39,680	583	40,263
67 HPW Stormwater	305.50	1.4549	22,288	0	22,288	328	22,616
68 HPW DDSR	455.80	2.1707	33,253	0	33,253	489	33,742
69 HPW Water & Sewer	2,066.80	9.8428	150,782	0	150,782	2,216	152,998
70 HPW Houston Transtar	7.40	0.0352	540	0	540	8	548
71 HPW Other	7.30	0.0348	533	0	533	8	541
72 Houston Permit Center	40.30	0.1919	2,940	0	2,940	43	2,983
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	0.1991	3,050	0	3,050	45	3,095
75 CIP S/R Engrg	57.70	0.2748	4,209	0	4,209	62	4,271
76 CIP S/R Constr	87.20	0.4153	6,362	0	6,362	93	6,455
77 CIP S/R Eng/Const	19.40	0.0924	1,415	0	1,415	21	1,436
78 CIP S/R Geo/Env	10.50	0.0500	766	0	766	11	777
79 CIP S/R Other	32.10	0.1529	2,342	0	2,342	34	2,376
80 CIP S/R GSD	34.40	0.1638	2,510	0	2,510	37	2,547
93 HR-W.C.	47.60	0.2267	3,473	0	3,473	51	3,524
94 HITS Other	86.60	0.4124	6,318	0	6,318	93	6,411
Subtotal	20,998.10	100.0000	1,531,908	0	1,531,908	21,883	1,553,791
Direct Bills					0		0
Total					\$1,531,908		\$ 1,553,791
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	5,711	438	0	6,149
05 Finance Financial Plg & Analys	0	1,233	0	1,233
06 Finance City Council	0	357	0	357
07 Finance Reporting & Ops	0	1,196	0	1,196
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	693	0	693
10 Finance Rev Perform Mgmt	0	197	0	197
11 Finance Strat Purchasing	0	2,780	0	2,780
12 ARA Director Office	16,291	438	0	16,729
13 ARA Financial Services	0	365	0	365
14 ARA Operations	0	6,814	0	6,814
15 ARA Payroll Services	0	2,860	0	2,860
16 HITS CIO	8,052	846	0	8,898
17 HITS EAS	0	861	0	861
18 HITS EIS	0	3,006	0	3,006
19 HITS Radio	0	1,926	0	1,926
20 Office Business Opportunity	2,622	2,028	0	4,650
21 Mayor	4,401	2,692	0	7,093
22 Human Resources	14,232	14,131	0	28,363
23 Legal	7,804	7,995	0	15,799
24 City Controller's Office	1,618	3,790	0	5,408
25 Health Administration	0	3,428	0	3,428
26 Planning & Dev Admin	1,427	533	0	1,960
27 HPW Admin Indirect	96	0	0	96
28 CIP Sal Rec HPW	16,082	3,242	0	19,324
29 HPD Police Records	0	6,330	0	6,330
30 General Services	7,898	17,411	0	25,309
31 HEC	19,603	16,937	0	36,540
33 Finance Public Fin	0	362	0	362
34 Finance Treasury	0	274	0	274
35 ARA Regulatory	0	436	0	436
36 City Secretary	1,047	726	0	1,773
37 City Council	6,186	5,315	0	11,501
38 Police	254,367	463,274	0	717,641
39 Dept of Neighborhoods	2,759	9,468	0	12,227
40 Fire	79,460	304,760	0	384,220
41 Municipal Court	12,466	19,869	0	32,335
42 Solid Waste	32,735	31,114	0	63,849
43 Houston Airport System (HAS)	35,210	80,378	0	115,588
44 Housing & Community Dev	20,270	14,013	0	34,283
45 Library	16,558	34,178	0	50,736
46 Parks & Recreation	76,225	54,713	0	130,938
47 Health Department	43,013	85,457	0	128,470
48 Convention & Entertainment	190	0	0	190
49 Fleet Management	11,229	26,568	0	37,797
50 Planning & Dev Other	476	2,287	0	2,763
51 Planning & Dev Spec Rev	2,569	2,806	0	5,375
53 Finance Other	0	3,502	0	3,502
54 ARA Insurance	0	370	0	370
55 ARA BARC	0	7,425	0	7,425
56 ARA Parking	0	4,879	0	4,879
57 ARA Other	0	2,547	0	2,547
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	3,442	0	3,442
60 Legal Wkr Comp	0	148	0	148
61 Mayor Cable TV	0	1,392	0	1,392

CITY OF HOUSTON, TEXAS  
FY 2021 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	3,176	0	3,176
63 TIRZ	0	533	0	533
64 HR Health Benefits	0	3,272	0	3,272
66 HPW Bldg Insp	17,225	40,263	0	57,488
67 HPW Stormwater	16,272	22,616	0	38,888
68 HPW DDSR	27,121	33,742	0	60,863
69 HPW Water & Sewer	108,579	152,998	0	261,577
70 HPW Houston Transtar	286	548	0	834
71 HPW Other	190	541	0	731
72 Houston Permit Center	0	2,983	0	2,983
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	3,095	0	3,095
75 CIP S/R Engrg	0	4,271	0	4,271
76 CIP S/R Constr	0	6,455	0	6,455
77 CIP S/R Eng/Const	0	1,436	0	1,436
78 CIP S/R Geo/Env	0	777	0	777
79 CIP S/R Other	0	2,376	0	2,376
80 CIP S/R GSD	0	2,547	0	2,547
93 HR-W.C.	0	3,524	0	3,524
94 HITS Other	0	6,411	0	6,411
<hr/>				
Total	\$ 870,270	\$ 1,553,794	\$ 0	\$ 2,424,064
	=====	=====	=====	=====

## **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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	9,259,045	1,435,605	3,900,988	654,079	558,039	2,710,334
Salary % Split			15.50%	42.13%	7.06%	6.03%	29.27%
Benefits	P	4,252,344	635,258	1,772,855	329,616	282,886	1,231,729
Subtotal - Personnel Costs		13,511,389	2,070,863	5,673,843	983,695	840,925	3,942,063
<hr/>							
Services & Supplies Cost							
Supplies	P	180,303	180,304	0	0	0	0
Services	P	800,839	684,650	67,539	35	1,690	46,924
Subtotal - Services & Supplies		981,142	864,954	67,539	35	1,690	46,924
Department Cost Total		14,492,531	2,935,817	5,741,382	983,730	842,615	3,988,987
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		14,492,531	2,935,817	5,741,382	983,730	842,615	3,988,987
General Admin Distribution			2,935,817-	1,463,881	245,449	209,409	1,017,079
Grand Total		\$ 14,492,531		\$ 7,205,263	\$ 1,229,179	\$ 1,052,024	\$ 5,006,066
		=====	=====	=====	=====	=====	=====
							not allocated

CITY OF HOUSTON, TEXAS  
FY 2021 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
1 City Hall Annex	\$ 117,117	\$ 0	\$ 58,398	\$ 9,792	\$ 8,354	\$ 40,574
1 Muni Court Bldg	37	0	18	3	3	13
Subtotal - Building Depn	117,154	0	58,416	9,795	8,356	40,587
3 Insurance Retirees	270,474	1,029	135,379	22,699	19,366	94,059
3 Memberships	5,945	23	2,976	499	426	2,067
3 Consulting Services	154	1	77	13	11	54
3 Other Misc	4,570	18	2,288	384	327	1,590
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	281,143	1,071	140,720	23,594	20,130	97,770
5 Financial Plg & Analysis	6,515	396	3,446	578	493	2,394
Subtotal - Fin Plg & Analysis	6,515	396	3,446	578	493	2,394
7 Gen Acctng	3,532	213	1,868	313	267	1,298
7 Fixed Assets	2,867	168	1,513	254	216	1,051
7 Auditing Svcs	2,754	0	1,373	230	196	954
7 Fin Operations	2,398	151	1,271	213	182	883
Subtotal - Fin Reporting & Ops	11,551	532	6,025	1,010	862	4,186
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	1,329	81	703	118	101	489
9 Trust Funds Mgmt (TFM)	1,244	80	660	111	94	459
Subtotal - Fin Grants	2,573	161	1,363	229	195	947
10 Perf Mgmt Svcs	1,580	90	833	140	119	578
Subtotal - Fin Perform Mgmt	1,580	90	833	140	119	578
11 Purchasing	6,400	458	3,419	573	489	2,376
Subtotal - Fin SPD	6,400	458	3,419	573	489	2,376
14 Mailroom	13,418	985	7,182	1,204	1,027	4,990
14 Records	4,257	289	2,267	380	324	1,575
14 3-1-1 Svcs	3,775	252	2,008	337	287	1,395
Subtotal - ARA Operations	21,450	1,526	11,457	1,921	1,639	7,960
15 Payroll Svcs	22,303	1,161	11,700	1,962	1,674	8,129
Subtotal - ARA Payroll Svcs	22,303	1,161	11,700	1,962	1,674	8,129
17 Enterprise Appl	5,131	275	2,696	452	386	1,873
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	5,131	275	2,696	452	386	1,873
18 Client Svcs	0	0	0	0	0	0
18 NW Data	15,028	795	7,890	1,323	1,129	5,482
18 NW Voice	19,664	1,008	10,308	1,728	1,475	7,162
18 Enterprise Optns	9,588	459	5,010	840	717	3,481
Subtotal - HITS EIS	44,280	2,262	23,207	3,891	3,320	16,124
20 Certification	6,452	148	3,291	552	471	2,287
20 Contract Compliance	11,262	295	5,763	966	824	4,004
20 Reporting & Analytics	1,626	38	830	139	119	577
20 Dept Services	1,503	44	771	129	110	536

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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	3,509	81	1,790	300	256	1,244
Subtotal - OBO	24,352	606	12,445	2,087	1,780	8,646
21 City Mayor Admin	18,968	3,720	11,313	1,897	1,618	7,860
Subtotal - Mayor	18,968	3,720	11,313	1,897	1,618	7,860
22 Selection	7,678	126	3,891	652	557	2,704
22 Personnel Svcs	7,879	116	3,986	668	570	2,770
Subtotal - Human Resources	15,557	242	7,878	1,321	1,127	5,473
23 Legal Svcs	0	486,382	242,524	40,664	34,693	168,501
23 Inspector General	0	0	0	0	0	0
Subtotal - Legal	0	486,382	242,524	40,664	34,693	168,501
24 Controller Fin Svcs	0	17,717	8,834	1,481	1,264	6,138
Subtotal - City Controller's	0	17,717	8,834	1,481	1,264	6,138
29 Records Mgt	0	199,605	99,529	16,688	14,238	69,151
Subtotal - HPD Police Records	0	199,605	99,529	16,688	14,238	69,151
30 Building Svcs	0	233,283	116,321	19,504	16,640	80,818
30 Utilities	0	112,950	56,320	9,443	8,057	39,130
30 Real Estate	0	75,403	37,598	6,304	5,378	26,122
Subtotal - General Services	0	421,636	210,240	35,251	30,075	146,071
Total Incoming	578,957	1,137,838	856,042	143,533	122,457	594,763
C. Total Allocated		\$ 16,209,326	\$ 8,061,305	\$ 1,372,712	\$ 1,174,481	\$ 5,600,829
			49.73%	8.47%	7.25%	34.55%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	5,586.00	9.8172	\$ 735,698	\$ 0	\$ 735,698	\$ 0	\$ 735,698
12 ARA Director Office	3,637.00	6.3919	479,007	0	479,007	0	479,007
16 HTS CIO	1,135.00	1.9947	149,484	0	149,484	0	149,484
20 Office Business Opportunity	308.00	0.5413	40,565	0	40,565	0	40,565
21 Mayor	4,836.00	8.4991	636,920	0	636,920	0	636,920
22 Human Resources	236.00	0.4148	31,082	0	31,082	0	31,082
23 Legal	3,693.00	6.4903	486,382	0	486,382	0	486,382
24 City Controller's Office	1,368.00	2.4042	180,171	0	180,171	20,714	200,885
25 Health Administration	3,684.00	6.4745	485,197	0	485,197	55,783	540,980
26 Planning & Dev Admin	2,777.00	4.8805	365,741	0	365,741	42,050	407,791
27 HPW Admin Indirect	3,825.00	6.7223	503,767	0	503,767	57,918	561,685
30 General Services	1,520.00	2.6714	200,190	0	200,190	23,016	223,206
31 HEC	32.00	0.0562	4,215	0	4,215	485	4,700
36 City Secretary	467.00	0.8207	61,506	0	61,506	7,071	68,577
37 City Council	563.00	0.9895	74,149	0	74,149	8,525	82,674
38 Police	3,573.00	6.2794	470,578	0	470,578	54,103	524,681
39 Dept of Neighborhoods	3,074.00	5.4025	404,857	0	404,857	46,547	451,404
40 Fire	1,149.00	2.0193	151,328	0	151,328	17,398	168,726
41 Municipal Court	181.00	0.3181	23,838	0	23,838	2,741	26,579
42 Solid Waste	686.00	1.2056	90,349	0	90,349	10,387	100,736
43 Houston Airport System (HAS)	308.00	0.5413	40,565	0	40,565	4,664	45,229
44 Housing & Community Dev	789.00	1.3866	103,914	0	103,914	11,947	115,861
45 Library	277.00	0.4868	36,482	0	36,482	4,194	40,676
46 Parks & Recreation	860.00	1.5114	113,265	0	113,265	13,022	126,287
48 Convention & Entertainment	0.00	0.0000	0	0	0	0	0
49 Fleet Management	117.00	0.2056	15,409	0	15,409	1,772	17,181
55 ARA BARC	209.00	0.3673	27,526	0	27,526	3,165	30,691
63 TIRZ	887.00	1.5589	116,821	0	116,821	13,431	130,252
66 HPW Bldg Insp	151.00	0.2654	19,887	0	19,887	2,286	22,173
67 HPW Stormwater	211.00	0.3708	27,790	0	27,790	3,195	30,985
68 HPW DDSR	49.00	0.0861	6,453	0	6,453	742	7,195
69 HPW Water & Sewer	1,557.00	2.7364	205,063	0	205,063	23,576	228,639
71 HPW Other	6,982.00	12.2707	919,556	0	919,556	105,722	1,025,278
74 CIP Sal Rec RE	9.00	0.0158	1,185	0	1,185	136	1,321
96 Other	2,164.00	3.8032	285,007	0	285,007	32,767	317,774
Subtotal	56,900.00	100.0000	7,493,947	0	7,493,947	567,358	8,061,305
Direct Bills					0		0
Total					\$7,493,947		\$ 8,061,305
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of Legal staff hours per department  
Source: Legal Staffing Report



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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	666,464	67.4909	\$ 862,252	666,464-	\$ 195,788	\$ 64,204	\$ 259,992
74 CIP Sal Rec RE	321,023	32.5091	415,330	321,023-	94,307	30,926	125,233
Subtotal	987,487	100.0000	1,277,582	987,487-	290,095	95,130	385,225
Direct Bills					987,487		987,487
Total					\$1,277,582		\$ 1,372,712

Basis Units: HPW Legal chargebacks by area

Source: Legal Chargeback Report

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Inspector General Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	0.82	0.8200	\$ 8,965	\$ 0	\$ 8,965	\$ 0	\$ 8,965
12 ARA Director Office	1.91	1.9100	20,882	0	20,882	0	20,882
16 HTS CIO	1.36	1.3600	14,869	0	14,869	0	14,869
20 Office Business Opportunity	0.27	0.2700	2,952	0	2,952	0	2,952
21 Mayor	0.82	0.8200	8,965	0	8,965	0	8,965
22 Human Resources	1.91	1.9100	20,882	0	20,882	0	20,882
23 Legal	0.27	0.2700	2,952	0	2,952	0	2,952
24 City Controller's Office	0.27	0.2700	2,952	0	2,952	237	3,189
26 Planning & Dev Admin	0.27	0.2700	2,952	0	2,952	237	3,189
27 HPW Admin Indirect	25.89	25.8900	283,061	0	283,061	22,683	305,744
30 General Services	1.63	1.6300	17,821	0	17,821	1,428	19,249
31 HEC	1.36	1.3600	14,869	0	14,869	1,192	16,061
37 City Council	0.27	0.2700	2,952	0	2,952	237	3,189
38 Police	0.27	0.2700	2,952	0	2,952	237	3,189
39 Dept of Neighborhoods	0.54	0.5400	5,904	0	5,904	473	6,377
40 Fire	26.99	26.9900	295,087	0	295,087	23,646	318,733
41 Municipal Court	2.45	2.4500	26,786	0	26,786	2,146	28,932
42 Solid Waste	5.72	5.7200	62,538	0	62,538	5,011	67,549
43 Houston Airport System (HAS)	6.27	6.2700	68,551	0	68,551	5,493	74,044
44 Housing & Community Dev	3.00	3.0000	32,800	0	32,800	2,628	35,428
45 Library	0.82	0.8200	8,965	0	8,965	718	9,683
46 Parks & Recreation	1.63	1.6300	17,821	0	17,821	1,428	19,249
47 Health Department	6.81	6.8100	74,455	0	74,455	5,966	80,421
49 Fleet Management	1.91	1.9100	20,882	0	20,882	1,673	22,555
69 HPW Water & Sewer	6.27	6.2700	68,551	0	68,551	5,493	74,044
96 Other	0.27	0.2700	2,952	0	2,952	237	3,189
Subtotal	100.00	100.0000	1,093,318	0	1,093,318	81,163	1,174,481
Direct Bills					0		0
Total					\$1,093,318		\$ 1,174,481

Basis Units: % of complaints investigated  
Source: Complaint Report

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Allocation Summary

Dept:23 Legal

Department	Legal Svcs	HPW Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$ 987,487	\$0	\$0	\$ 987,487
04 Finance Dir Office	735,698	0	8,965	0	744,663
12 ARA Director Office	479,007	0	20,882	0	499,889
16 HTS CIO	149,484	0	14,869	0	164,353
20 Office Business Opportunity	40,565	0	2,952	0	43,517
21 Mayor	636,920	0	8,965	0	645,885
22 Human Resources	31,082	0	20,882	0	51,964
23 Legal	486,382	0	2,952	0	489,334
24 City Controller's Office	200,885	0	3,189	0	204,074
25 Health Administration	540,980	0	0	0	540,980
26 Planning & Dev Admin	407,791	0	3,189	0	410,980
27 HPW Admin Indirect	561,685	0	305,744	0	867,429
30 General Services	223,206	0	19,249	0	242,455
31 HEC	4,700	0	16,061	0	20,761
36 City Secretary	68,577	0	0	0	68,577
37 City Council	82,674	0	3,189	0	85,863
38 Police	524,681	0	3,189	0	527,870
39 Dept of Neighborhoods	451,404	0	6,377	0	457,781
40 Fire	168,726	0	318,733	0	487,459
41 Municipal Court	26,579	0	28,932	0	55,511
42 Solid Waste	100,736	0	67,549	0	168,285
43 Houston Airport System (HAS)	45,229	0	74,044	0	119,273
44 Housing & Community Dev	115,861	0	35,428	0	151,289
45 Library	40,676	0	9,683	0	50,359
46 Parks & Recreation	126,287	0	19,249	0	145,536
47 Health Department	0	0	80,421	0	80,421
48 Convention & Entertainment	0	0	0	0	0
49 Fleet Management	17,181	0	22,555	0	39,736
55 ARA BARC	30,691	0	0	0	30,691
63 TIRZ	130,252	0	0	0	130,252
66 HPW Bldg Insp	22,173	0	0	0	22,173
67 HPW Stormwater	30,985	0	0	0	30,985
68 HPW DDSR	7,195	0	0	0	7,195
69 HPW Water & Sewer	228,639	259,992	74,044	0	562,675
71 HPW Other	1,025,278	0	0	0	1,025,278
74 CIP Sal Rec RE	1,321	125,233	0	0	126,554
96 Other	317,774	0	3,189	0	320,963
Total	\$ 8,061,304	\$ 1,372,712	\$ 1,174,481	\$ 0	\$ 10,608,497
	=====	=====	=====	=====	=====

## **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.

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A. Department Costs

Dept:24 City Controllers Office

Department		Amount	General Admin	Controller Fin Svcs	Controller Treasury
<hr/>					
Personnel Costs					
Salaries	SI	4,649,520	919,737	3,044,423	685,360
Salary % Split			19.78%	65.48%	14.74%
Benefits	P	2,344,692	416,452	1,613,982	314,258
		<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		6,994,212	1,336,189	4,658,404	999,617
Services & Supplies Cost					
Supplies	P	44,559	28,255	16,078	226
Services	P	823,234	409,087	285,021	129,123
		<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		867,793	437,342	301,099	129,349
Department Cost Total		7,862,005	1,773,531	4,959,504	1,128,966
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		7,862,005	1,773,531	4,959,504	1,128,966
General Admin Distribution			1,773,531-	1,447,639	325,892
		<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 7,862,005		\$ 6,407,142	\$ 1,454,858
		=====	=====	=====	=====
					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	\$ 81,172	\$ 0	\$ 66,256	\$ 14,916
Subtotal - Building Depn	81,172	0	66,256	14,916
2 Equip Deprec	4,573	0	3,733	840
Subtotal - Equipment Depn	4,573	0	3,733	840
3 Insurance Retirees	128,225	488	105,062	23,651
3 Memberships	2,818	11	2,309	520
3 Consulting Services	115	0	94	21
3 Other Misc	2,479	10	2,032	457
Subtotal - Non-Dept-Gen Gov	133,637	509	109,496	24,650
5 Financial Plg & Analysis	4,880	297	4,225	951
Subtotal - Fin Plg & Analysis	4,880	297	4,225	951
7 Gen Acctng	2,645	160	2,289	515
7 Fixed Assets	1,103	65	953	215
7 Auditing Svcs	2,063	0	1,684	379
7 Fin Operations	1,301	82	1,129	254
Subtotal - Fin Reporting & Ops	7,112	306	6,055	1,363
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	721	44	624	141
9 Trust Funds Mgmt (TFM)	675	43	586	132
Subtotal - Fin Grants	1,396	87	1,211	273
10 Perf Mgmt Svcs	857	49	739	166
Subtotal - Fin Perform Mgmt	857	49	739	166
11 Purchasing	13,257	948	11,595	2,610
Subtotal - Fin SPD	13,257	948	11,595	2,610
14 Mailroom	6,184	454	5,418	1,220
14 Records	2,018	137	1,759	396
14 3-1-1 Svcs	1,227	82	1,068	241
Subtotal - ARA Operations	9,429	673	8,246	1,856
15 Payroll Svcs	10,573	550	9,079	2,044
Subtotal - ARA Payroll Svcs	10,573	550	9,079	2,044
17 Enterprise Appl	11,037	591	9,492	2,137
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	11,037	591	9,492	2,137
18 Client Svcs	0	0	0	0
18 NW Data	4,471	236	3,842	865
18 NW Voice	5,850	300	5,020	1,130
18 Enterprise Optns	7,182	344	6,143	1,383
Subtotal - HITS EIS	17,503	880	15,005	3,378
20 Certification	3,059	70	2,554	575
20 Contract Compliance	9,214	241	7,718	1,737
20 Reporting & Analytics	579	14	484	109

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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	1,664	38	1,389	313
Subtotal - OBO	14,516	363	12,145	2,734
21 City Mayor Admin	8,992	1,764	8,779	1,976
Subtotal - Mayor	8,992	1,764	8,779	1,976
22 Selection	1,592	26	1,321	297
22 Personnel Svcs	3,735	55	3,093	696
Subtotal - Human Resources	5,327	81	4,414	994
23 Legal Svcs	180,171	20,714	163,972	36,913
Subtotal - Legal	180,171	20,714	163,972	36,913
24 Controller Fin Svcs	0	13,271	10,832	2,439
Subtotal - City Controller's	0	13,271	10,832	2,439
30 Building Svcs	0	81,096	66,194	14,902
30 Utilities	0	39,264	32,049	7,215
30 Real Estate	0	17,548	14,324	3,225
Subtotal - General Services	0	137,908	112,567	25,341
Total Incoming	504,432	178,992	557,843	125,581
C. Total Allocated		\$ 8,545,429	\$ 6,964,985	\$ 1,580,439
			81.51%	18.49%

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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	56,625	2.9208	\$ 199,168	\$ 0	\$ 199,168	\$ 0	\$ 199,168
04 Finance Dir Office	1,865	0.0962	6,560	0	6,560	0	6,560
05 Finance Financial Plg & Analys	883	0.0455	3,106	0	3,106	0	3,106
06 Finance City Council	506	0.0261	1,780	0	1,780	0	1,780
07 Finance Reporting & Ops	1,761	0.0908	6,194	0	6,194	0	6,194
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	708	0.0365	2,490	0	2,490	0	2,490
10 Finance Rev Perform Mgmt	334	0.0172	1,175	0	1,175	0	1,175
11 Finance Strat Purchasing	833	0.0430	2,930	0	2,930	0	2,930
12 ARA Director Office	3,323	0.1714	11,688	0	11,688	0	11,688
13 ARA Financial Services	479	0.0247	1,685	0	1,685	0	1,685
14 ARA Operations	4,075	0.2102	14,333	0	14,333	0	14,333
15 ARA Payroll Services	785	0.0405	2,761	0	2,761	0	2,761
16 HITS CIO	2,336	0.1205	8,216	0	8,216	0	8,216
17 HITS EAS	654	0.0337	2,300	0	2,300	0	2,300
18 HITS EIS	1,399	0.0722	4,921	0	4,921	0	4,921
19 HITS Radio	2,626	0.1355	9,237	0	9,237	0	9,237
20 Office Business Opportunity	3,438	0.1773	12,093	0	12,093	0	12,093
21 Mayor	6,075	0.3134	21,368	0	21,368	0	21,368
22 Human Resources	50,569	2.6085	177,867	0	177,867	0	177,867
23 Legal	5,037	0.2598	17,717	0	17,717	0	17,717
24 City Controller's Office	3,773	0.1946	13,271	0	13,271	0	13,271
25 Health Administration	15,089	0.7783	53,073	0	53,073	1,231	54,304
26 Planning & Dev Admin	2,236	0.1153	7,865	0	7,865	182	8,047
28 CIP Sal Rec HPW	2,286	0.1179	8,041	0	8,041	187	8,228
29 HPD Police Records	1,606	0.0828	5,649	0	5,649	131	5,780
30 General Services	34,964	1.8035	122,980	0	122,980	2,853	125,833
31 HEC	6,764	0.3489	23,791	0	23,791	552	24,343
33 Finance Public Fin	419	0.0216	1,474	0	1,474	34	1,508
34 Finance Treasury	1,597	0.0824	5,617	0	5,617	130	5,747
35 ARA Regulatory	1,697	0.0875	5,969	0	5,969	138	6,107
36 City Secretary	1,096	0.0565	3,855	0	3,855	89	3,944
37 City Council	18,030	0.9300	63,417	0	63,417	1,471	64,888
38 Police	186,957	9.6436	657,588	0	657,588	15,255	672,843
39 Dept of Neighborhoods	7,458	0.3847	26,232	0	26,232	609	26,841
40 Fire	162,366	8.3752	571,093	0	571,093	13,248	584,341
41 Municipal Court	27,238	1.4050	95,805	0	95,805	2,222	98,027
42 Solid Waste	38,089	1.9647	133,971	0	133,971	3,108	137,079
43 Houston Airport System (HAS)	100,506	5.1843	353,512	0	353,512	8,201	361,713
44 Housing & Community Dev	43,297	2.2333	152,289	0	152,289	3,533	155,822
45 Library	20,119	1.0378	70,765	0	70,765	1,642	72,407
46 Parks & Recreation	101,886	5.2555	358,366	0	358,366	8,313	366,679
47 Health Department	142,396	7.3451	500,852	0	500,852	11,619	512,471
48 Convention & Entertainment	1,879	0.0969	6,609	0	6,609	153	6,762
49 Fleet Management	199,017	10.2657	700,007	0	700,007	16,239	716,246
50 Planning & Dev Other	2,967	0.1530	10,436	0	10,436	242	10,678
51 Planning & Dev Spec Rev	5,966	0.3077	20,984	0	20,984	487	21,471
52 General Debt	6,226	0.3211	21,899	0	21,899	508	22,407
53 Finance Other	12,524	0.6460	44,051	0	44,051	1,022	45,073
54 ARA Insurance	1,050	0.0542	3,693	0	3,693	86	3,779
55 ARA BARC	13,150	0.6783	46,253	0	46,253	1,073	47,326
56 ARA Parking	21,257	1.0965	74,768	0	74,768	1,734	76,502
57 ARA Other	13,495	0.6961	47,466	0	47,466	1,101	48,567
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,960	0.3590	24,481	0	24,481	568	25,049
60 Legal Wkr Comp	625	0.0322	2,198	0	2,198	51	2,249



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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	1,984	0.1023	6,978	0	6,978	162	7,140
62 Mayor Other	14,132	0.7290	49,707	0	49,707	1,153	50,860
63 TIRZ	1,197	0.0617	4,210	0	4,210	98	4,308
64 HR Health Benefits	139,997	7.2213	492,414	0	492,414	11,423	503,837
65 HR Long Term Disability	70	0.0036	246	0	246	6	252
66 HPW Bldg Insp	39,610	2.0432	139,321	0	139,321	3,232	142,553
67 HPW Stormwater	17,406	0.8978	61,223	0	61,223	1,420	62,643
68 HPW DDSR	40,282	2.0778	141,685	0	141,685	3,287	144,972
69 HPW Water & Sewer	198,279	10.2276	697,411	0	697,411	16,178	713,589
70 HPW Houston Transtar	2,004	0.1034	7,049	0	7,049	164	7,213
71 HPW Other	47,677	2.4593	167,695	0	167,695	3,890	171,585
72 Houston Permit Center	6,624	0.3417	23,299	0	23,299	540	23,839
73 CIP S/R Planning	79	0.0041	278	0	278	6	284
74 CIP Sal Rec RE	2,850	0.1470	10,024	0	10,024	233	10,257
75 CIP S/R Engrg	9,622	0.4963	33,844	0	33,844	785	34,629
76 CIP S/R Constr	8,617	0.4445	30,309	0	30,309	703	31,012
77 CIP S/R Eng/Const	1,566	0.0808	5,508	0	5,508	128	5,636
78 CIP S/R Geo/Env	2,402	0.1239	8,449	0	8,449	196	8,645
79 CIP S/R Other	5,746	0.2964	20,211	0	20,211	469	20,680
80 CIP S/R GSD	818	0.0422	2,877	0	2,877	67	2,944
91 Hurricane Ike Aid & Recovery	145	0.0075	510	0	510	12	522
92 ARRA Reimbursement Fund	379	0.0195	1,333	0	1,333	31	1,364
93 HR-W.C.	16,723	0.8626	58,820	0	58,820	1,364	60,184
94 HITS Other	31,035	1.6008	109,160	0	109,160	2,532	111,692
95 Legal Other	118	0.0061	415	0	415	10	425
Subtotal	1,938,658	100.0000	6,818,885	0	6,818,885	146,100	6,964,985
Direct Bills					0		0
Total					\$6,818,885		\$ 6,964,985
	=====	=====	=====	=====	=====	=====	=====

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

Source: COH Transaction Report

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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	199,168	0	199,168
04 Finance Dir Office	6,560	0	6,560
05 Finance Financial Plg & Analys	3,106	0	3,106
06 Finance City Council	1,780	0	1,780
07 Finance Reporting & Ops	6,194	0	6,194
08 Finance Internal Controls	0	0	0
09 Finance Grants	2,490	0	2,490
10 Finance Rev Perform Mgmt	1,175	0	1,175
11 Finance Strat Purchasing	2,930	0	2,930
12 ARA Director Office	11,688	0	11,688
13 ARA Financial Services	1,685	0	1,685
14 ARA Operations	14,333	0	14,333
15 ARA Payroll Services	2,761	0	2,761
16 HITS CIO	8,216	0	8,216
17 HITS EAS	2,300	0	2,300
18 HITS EIS	4,921	0	4,921
19 HITS Radio	9,237	0	9,237
20 Office Business Opportunity	12,093	0	12,093
21 Mayor	21,368	0	21,368
22 Human Resources	177,867	0	177,867
23 Legal	17,717	0	17,717
24 City Controller's Office	13,271	0	13,271
25 Health Administration	54,304	0	54,304
26 Planning & Dev Admin	8,047	0	8,047
28 CIP Sal Rec HPW	8,228	0	8,228
29 HPD Police Records	5,780	0	5,780
30 General Services	125,833	0	125,833
31 HEC	24,343	0	24,343
33 Finance Public Fin	1,508	0	1,508
34 Finance Treasury	5,747	0	5,747
35 ARA Regulatory	6,107	0	6,107
36 City Secretary	3,944	0	3,944
37 City Council	64,888	0	64,888
38 Police	672,843	0	672,843
39 Dept of Neighborhoods	26,841	0	26,841
40 Fire	584,341	0	584,341
41 Municipal Court	98,027	0	98,027
42 Solid Waste	137,079	0	137,079
43 Houston Airport System (HAS)	361,713	0	361,713
44 Housing & Community Dev	155,822	0	155,822
45 Library	72,407	0	72,407
46 Parks & Recreation	366,679	0	366,679
47 Health Department	512,471	0	512,471
48 Convention & Entertainment	6,762	0	6,762
49 Fleet Management	716,246	0	716,246
50 Planning & Dev Other	10,678	0	10,678
51 Planning & Dev Spec Rev	21,471	0	21,471
52 General Debt	22,407	0	22,407
53 Finance Other	45,073	0	45,073
54 ARA Insurance	3,779	0	3,779
55 ARA BARC	47,326	0	47,326
56 ARA Parking	76,502	0	76,502
57 ARA Other	48,567	0	48,567
58 IT Public Services	0	0	0
59 Legal Insurance	25,049	0	25,049
60 Legal Wkr Comp	2,249	0	2,249

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
61 Mayor Cable TV	7,140	0	7,140
62 Mayor Other	50,860	0	50,860
63 TIRZ	4,308	0	4,308
64 HR Health Benefits	503,837	0	503,837
65 HR Long Term Disability	252	0	252
66 HPW Bldg Insp	142,553	0	142,553
67 HPW Stormwater	62,643	0	62,643
68 HPW DDSR	144,972	0	144,972
69 HPW Water & Sewer	713,589	0	713,589
70 HPW Houston Transtar	7,213	0	7,213
71 HPW Other	171,585	0	171,585
72 Houston Permit Center	23,839	0	23,839
73 CIP S/R Planning	284	0	284
74 CIP Sal Rec RE	10,257	0	10,257
75 CIP S/R Engrg	34,629	0	34,629
76 CIP S/R Constr	31,012	0	31,012
77 CIP S/R Eng/Const	5,636	0	5,636
78 CIP S/R Geo/Env	8,645	0	8,645
79 CIP S/R Other	20,680	0	20,680
80 CIP S/R GSD	2,944	0	2,944
91 Hurricane Ike Aid & Recovery	522	0	522
92 ARRA Reimbursement Fund	1,364	0	1,364
93 HR-W.C.	60,184	0	60,184
94 HTS Other	111,692	0	111,692
95 Legal Other	425	0	425
 Total	 \$ 6,964,986 =====	 \$ 0 =====	 \$ 6,964,986 =====

## **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.

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:25 Health Administration

Department		Amount	General Admin	Health Admin
<b>Personnel Costs</b>				
Salaries	SI	3,578,993	0	3,578,993
Salary % Split			.00%	100.00%
Benefits	S	2,336,737	0	2,336,737
Subtotal - Personnel Costs		5,915,730	0	5,915,730
<b>Services &amp; Supplies Cost</b>				
Supplies	S	303,847	0	303,847
Services	S	5,913,569	0	5,913,569
Drainage Chg	D	86,001	0	0
Pmt Chg	D	29,565	0	0
Intergov Exp-1115	D	10,408,139	0	0
Subtotal - Services & Supplies		16,741,121	0	6,217,416
Department Cost Total		22,656,851	0	12,133,146
<b>Adjustments to Cost</b>				
Drainage Chg	D	86,001-	0	0
Pmt Chg	D	29,565-	0	0
Intergov Exp-1115	D	10,408,139-	0	0
Subtotal - Adjustments		10,523,705-	0	0
Total Costs After Adjustments		12,133,146	0	12,133,146
General Admin Distribution		0		0
Grand Total		\$ 12,133,146		\$ 12,133,146
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs- (Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$ 74,867	\$ 0	\$ 74,867
Subtotal - Equipment Depn	74,867	0	74,867
3 Insurance Retirees	115,953	441	116,394
3 Memberships	2,549	10	2,559
3 Consulting Services	462	2	464
3 Other Misc	3,863	15	3,878
Subtotal - Non-Dept-Gen Gov	122,827	468	123,295
5 Financial Plg & Analysis	19,516	1,186	20,702
Subtotal - Fin Plg & Analysis	19,516	1,186	20,702
7 Gen Acctng	10,579	639	11,218
7 Fixed Assets	35,732	2,090	37,822
7 Auditing Svcs	8,249	0	8,249
7 Fin Operations	2,027	127	2,154
Subtotal - Fin Reporting & Ops	56,587	2,857	59,444
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	1,123	69	1,192
9 Trust Funds Mgmt (TFM)	1,051	67	1,118
Subtotal - Fin Grants	2,174	136	2,310
10 Perf Mgmt Svcs	1,335	76	1,411
Subtotal - Fin Perform Mgmt	1,335	76	1,411
11 Purchasing	16,915	1,210	18,125
Subtotal - Fin SPD	16,915	1,210	18,125
14 Records	1,825	124	1,949
Subtotal - ARA Operations	1,825	124	1,949
15 Payroll Svcs	9,561	498	10,059
Subtotal - ARA Payroll Service	9,561	498	10,059
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Client Svcs	0	0	0
18 NW Data	81,280	4,298	85,578
18 NW Voice	106,353	5,454	111,807
18 Enterprise Optns	28,722	1,374	30,096
Subtotal - HITS EIS	216,355	11,127	227,482
19 IT Radio Svcs	30,528	977	31,505
Subtotal - HITS Radio	30,528	977	31,505
20 Certification	2,766	64	2,830
20 External Affairs & Outreach	1,504	35	1,539
Subtotal - OBO	4,270	98	4,368
21 City Mayor Admin	8,132	1,595	9,727
Subtotal - Mayor	8,132	1,595	9,727

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs- (Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
22 Personnel Svcs	3,378	50	3,428
Subtotal - Human Resources	3,378	50	3,428
23 Legal Svcs	485,197	55,783	540,980
Subtotal - Legal	485,197	55,783	540,980
24 Controller Fin Svcs	53,073	1,231	54,304
Subtotal - City Controller's	53,073	1,231	54,304
30 Real Estate	0	428,253	428,253
Subtotal - General Services	0	428,253	428,253
 Total Incoming	 1,106,540	 505,669	 1,612,209
C. Total Allocated		\$ 13,745,355	\$ 13,745,355
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$ 13,239,686	\$ 0	\$ 13,239,686	\$ 505,669	\$ 13,745,355
Subtotal	100	100.0000	13,239,686	0	13,239,686	505,669	13,745,355
Direct Bills					0		0
Total					\$13,239,686		\$ 13,745,355
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:25 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
47 Health Department	13,745,355	13,745,355
Total	\$ 13,745,355 =====	\$ 13,745,355 =====

## **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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

A. Department Costs

Dept:26 Planning & Dev Admin

Department		Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
<hr/>					
Personnel Costs					
Salaries	SI	662,373	0	331,187	331,187
Salary % Split			.00%	50.00%	50.00%
Benefits	S	348,614	0	174,307	174,307
Subtotal - Personnel Costs		1,010,987	0	505,494	505,494
<hr/>					
Services & Supplies Cost					
Supplies	S	15,346	0	7,673	7,673
Services	S	606,619	0	303,310	303,310
Subtotal - Services & Supplies		621,965	0	310,983	310,983
Department Cost Total		1,632,952	0	816,476	816,476
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,632,952	0	816,476	816,476
<hr/>					
General Admin Distribution			0	0	0
Grand Total		\$ 1,632,952		\$ 816,476	\$ 816,476
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	\$ 18,032	\$ 69	\$ 9,050	\$ 9,050
3 Memberships	396	2	199	199
3 Consulting Services	68	0	34	34
3 Other Misc	515	2	259	259
3 Walker Rent	1,046,825	3,983	525,404	525,404
Subtotal - Non-Dept-Gen Gov	1,065,836	4,056	534,946	534,946
5 Financial Plg & Analysis	2,892	176	1,534	1,534
Subtotal - Fin Plg & Analysis	2,892	176	1,534	1,534
7 Gen Acctng	1,568	95	831	831
7 Fixed Assets	1,323	77	700	700
7 Auditing Svcs	1,222	0	611	611
7 Fin Operations	270	17	143	143
Subtotal - Fin Reporting & Ops	4,383	189	2,286	2,286
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	150	9	80	80
9 Trust Funds Mgmt (TFM)	140	9	74	74
Subtotal - Fin Grants	290	18	154	154
10 Perf Mgmt Svcs	178	10	94	94
Subtotal - Fin Perform Mgmt	178	10	94	94
11 Purchasing	3,200	229	1,714	1,714
Subtotal - Fin SPD	3,200	229	1,714	1,714
14 Mailroom	7,074	519	3,797	3,797
14 Records	284	19	152	152
14 3-1-1 Svcs	3,581	239	1,910	1,910
Subtotal - ARA Operations	10,939	778	5,858	5,858
15 Payroll Svcs	1,487	77	782	782
Subtotal - ARA Payroll Svcs	1,487	77	782	782
17 Enterprise Appl	13,069	700	6,885	6,885
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	13,069	700	6,885	6,885
18 Client Svcs	0	0	0	0
18 NW Data	49,500	2,618	26,059	26,059
18 NW Voice	64,770	3,322	34,046	34,046
18 Enterprise Optns	4,256	204	2,230	2,230
Subtotal - HITS EIS	118,526	6,143	62,335	62,335
20 Certification	430	10	220	220
20 Contract Compliance	5,119	134	2,627	2,627
20 External Affairs & Outreach	234	5	120	120
Subtotal - OBO	5,783	149	2,966	2,966
21 City Mayor Admin	1,265	248	757	757
Subtotal - Mayor	1,265	248	757	757

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin- FTEs	Planning Admin- Expenditures
22 Selection	1,404	23	714	714
22 Personnel Svcs	525	8	266	266
Subtotal - Human Resources	1,929	31	980	980
23 Legal Svcs *	365,741	42,050	203,895	203,895
23 Inspector General	0	0	0	0
Subtotal - Legal	365,741	42,050	203,895	203,895
24 Controller Fin Svcs	7,865	182	4,024	4,024
Subtotal - City Controller's	7,865	182	4,024	4,024
30 Real Estate	0	27,248	13,624	13,624
Subtotal - General Services	0	27,248	13,624	13,624
 Total Incoming	 1,603,383	 82,284	 842,834	 842,834
C. Total Allocated		\$ 3,318,619	\$ 1,659,310	\$ 1,659,310
			50.00%	50.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	30.90	44.9128	\$ 726,764	\$ 0	\$ 726,764	\$ 18,478	\$ 745,242
51 Planning & Dev Spec Rev	37.90	55.0872	891,403	0	891,403	22,664	914,067
Subtotal	68.80	100.0000	1,618,167	0	1,618,167	41,143	1,659,310
Direct Bills					0		0
Total					\$1,618,167		\$ 1,659,310

Basis Units: Planning & Dev FTEs  
COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	5,091,874	48.6244	\$ 786,825	\$ 0	\$ 786,825	\$ 20,005	\$ 806,830
51 Planning & Dev Spec Rev	5,379,965	51.3756	831,342	619,332-	212,010	21,137	233,147
Subtotal	10,471,839	100.0000	1,618,167	619,332-	998,835	41,143	1,039,978
Direct Bills					619,332		619,332
Total					\$1,618,167		\$ 1,659,310
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FY2019 Expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:26 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$ 619,332	\$ 619,332
50 Planning & Dev Other	745,242	806,830	1,552,072
51 Planning & Dev Spec Rev	914,067	233,147	1,147,214
 Total	 \$ 1,659,309 =====	 \$ 1,659,309 =====	 \$ 3,318,618 =====



## **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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

B. Incoming Costs-(Default Spread Custom%)

Dept:27 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14 Mailroom	\$ 643	\$ 47	\$ 345	\$ 345
14 Property	372,124	24,286	198,205	198,205
14 3-1-1 Svcs	710,902	47,508	379,205	379,205
Subtotal - ARA Operations	1,083,669	71,841	577,755	577,755
17 Enterprise Appl	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	269,747	14,266	142,006	142,006
18 NW Voice	352,959	18,101	185,530	185,530
Subtotal - HITS EIS	622,706	32,367	327,536	327,536
20 Contract Compliance	743,279	19,466	381,373	381,373
20 Reporting & Analytics	87,976	2,063	45,019	45,019
20 Dept Services	66,141	1,920	34,031	34,031
Subtotal - OBO	897,396	23,449	460,422	460,422
22 Selection	94	2	48	48
Subtotal - Human Resources	94	2	48	48
23 Legal Svcs *	503,767	57,918	280,843	280,843
23 Inspector General	283,061	22,683	152,872	152,872
Subtotal - Legal	786,828	80,601	433,715	433,715
29 Records Mgmt	0	112,688	56,344	56,344
Subtotal - HPD Police Records	0	112,688	56,344	56,344
30 In-House Renov	0	15,858	7,929	7,929
30 Real Estate	0	153,898	76,949	76,949
Subtotal - General Services	0	169,756	84,878	84,878
Total Incoming	3,390,693	490,703	1,940,698	1,940,698
C. Total Allocated		\$ 3,881,396	\$ 1,940,698	\$ 1,940,698
			50.00%	50.00%

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	5,077,643	0.7190	\$ 12,190	\$ 0	\$ 12,190	\$ 1,764	\$ 13,954
66 HPW Bldg Insp	61,999,692	8.7792	148,838	0	148,838	21,540	170,378
67 HPW Stormwater	37,518,378	5.3126	90,068	0	90,068	13,035	103,103
68 HPW DDSR	68,723,609	9.7313	164,980	0	164,980	23,876	188,856
69 HPW Water & Sewer	445,589,122	63.0958	1,069,692	0	1,069,692	154,806	1,224,498
70 HPW Houston Transtar	2,031,648	0.2877	4,877	0	4,877	706	5,583
71 HPW Other	43,506,480	6.1606	104,443	0	104,443	15,115	119,558
72 Houston Permit Center	8,810,069	1.2475	21,150	0	21,150	3,061	24,211
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,802,271	0.6800	11,528	0	11,528	1,668	13,196
75 CIP S/R Engrg	6,872,272	0.9731	16,498	0	16,498	2,388	18,886
76 CIP S/R Constr	10,359,466	1.4669	24,869	0	24,869	3,599	28,468
77 CIP S/R Eng/Const	4,694,828	0.6648	11,271	0	11,271	1,631	12,902
78 CIP S/R Geo/Env	1,374,661	0.1947	3,300	0	3,300	478	3,778
79 CIP S/R Other	4,850,673	0.6869	11,645	0	11,645	1,685	13,330
Subtotal	706,210,812	100.0000	1,695,349	0	1,695,349	245,352	1,940,701
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,695,349	=====	\$ 1,940,701

Basis Units: HPW FY2019 operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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	43.80	1.1776	\$ 19,964	\$ 0	\$ 19,964	\$ 2,889	\$ 22,853
66 HPW Bldg Insp	543.90	14.6229	247,909	0	247,909	35,878	283,787
67 HPW Stormwater	305.50	8.2135	139,247	0	139,247	20,152	159,399
68 HPW DDSR	455.80	12.2543	207,753	0	207,753	30,066	237,819
69 HPW Water & Sewer	2,066.80	55.5666	942,047	0	942,047	136,334	1,078,381
70 HPW Houston Transtar	7.40	0.1990	3,373	0	3,373	488	3,861
71 HPW Other	7.30	0.1963	3,327	0	3,327	482	3,809
72 Houston Permit Center	40.30	1.0835	18,369	0	18,369	2,658	21,027
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.80	1.1238	19,052	0	19,052	2,757	21,809
75 CIP S/R Engrg	57.70	1.5513	26,300	0	26,300	3,806	30,106
76 CIP S/R Constr	87.20	2.3444	39,746	0	39,746	5,752	45,498
77 CIP S/R Eng/Const	19.40	0.5216	8,843	0	8,843	1,280	10,123
78 CIP S/R Geo/Env	10.50	0.2823	4,786	0	4,786	693	5,479
79 CIP S/R Other	32.10	0.8630	14,631	0	14,631	2,117	16,748
Subtotal	3,719.50	100.0000	1,695,347	0	1,695,347	245,352	1,940,699
Direct Bills					0		0
Total					\$1,695,347		\$ 1,940,699
	=====	=====	=====	=====	=====	=====	=====

Basis Units: HPW FY2019 FTEs

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:27 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
28 CIP Sal Rec HPW	13,954	22,853	36,807
66 HPW Bldg Insp	170,378	283,787	454,165
67 HPW Stormwater	103,103	159,399	262,502
68 HPW DDSR	188,856	237,819	426,675
69 HPW Water & Sewer	1,224,498	1,078,381	2,302,879
70 HPW Houston Transtar	5,583	3,861	9,444
71 HPW Other	119,558	3,809	123,367
72 Houston Permit Center	24,211	21,027	45,238
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	13,196	21,809	35,005
75 CIP S/R Engrg	18,886	30,106	48,992
76 CIP S/R Constr	28,468	45,498	73,966
77 CIP S/R Eng/Const	12,902	10,123	23,025
78 CIP S/R Geo/Env	3,778	5,479	9,257
79 CIP S/R Other	13,330	16,748	30,078
Total	<u>\$ 1,940,701</u>	<u>\$ 1,940,699</u>	<u>\$ 3,881,400</u>

## **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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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



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B. Incoming Costs-(Default Spread Custom%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 9,804	\$ 0	\$ 9,804
Subtotal - Equipment Depreciat	9,804	0	9,804
3 Consulting Services	70	0	70
Subtotal - Non-Dept-Gen Gov	70	0	70
5 Financial Plg & Analysis	2,957	180	3,137
Subtotal - Fin Plg & Analysis	2,957	180	3,137
7 Gen Acctng	1,603	97	1,700
7 Auditing Svcs	1,250	0	1,250
7 Fin Operations	840	53	893
Subtotal - Fin Reporting & Ops	3,693	150	3,843
9 Cost Accounting	466	28	494
9 Trust Funds Mgmt (TFM)	436	28	464
Subtotal - Finance Grants	902	56	958
10 Perf Mgmt Svcs	553	31	584
Subtotal - Fin Perform Mgmt	553	31	584
11 Purchasing	4,114	294	4,408
Subtotal - Finance SPD	4,114	294	4,408
14 Mailroom	31,402	2,305	33,707
14 Records	1,726	117	1,843
Subtotal - ARA Operations	33,128	2,422	35,550
15 Payroll Svcs	20,325-	471	19,854-
Subtotal - ARA Payroll Svcs	20,325-	471	19,854-
18 Enterprise Optns	4,351	208	4,559
Subtotal - HITS EIS	4,351	208	4,559
20 Certification	2,617	60	2,677
20 Contract Compliance	394,931-	0	394,931-
20 External Affairs & Outreach	1,423	33	1,456
Subtotal - OBO	390,891-	93	390,798-
21 City Mayor Admin	7,693	1,509	9,202
Subtotal - Mayor	7,693	1,509	9,202
22 Selection	15,823	259	16,082
22 Personnel Svcs	3,195	47	3,242
Subtotal - Human Resources	19,018	306	19,324
24 Controller Fin Svcs	8,041	187	8,228
Subtotal - City Control Office	8,041	187	8,228
27 Admin Exp	12,190	1,764	13,954
27 Admin FTE	19,964	2,889	22,853
Subtotal - HPW Admin Indirect	32,154	4,653	36,807

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B. Incoming Costs-(Default Spread Custom%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	284,738-	10,560	274,178-
C. Total Allocated		\$ 274,178	\$ 274,178
	=====	=====	=====

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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	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
74 CIP Sal Rec RE	41.80	16.8074	47,857-	0	47,857-	1,775	46,082-
75 CIP S/R Engrg	57.70	23.2006	66,061-	0	66,061-	2,450	63,611-
76 CIP S/R Constr	87.20	35.0623	99,836-	0	99,836-	3,703	96,133-
77 CIP S/R Eng/Const	19.40	7.8006	22,211-	0	22,211-	824	21,387-
78 CIP S/R Geo/Env	10.50	4.2220	12,022-	0	12,022-	446	11,576-
79 CIP S/R Other	32.10	12.9071	36,751-	0	36,751-	1,363	35,388-
Subtotal	248.70	100.0000	284,738-	0	284,738-	10,560	274,178-
Direct Bills					0		0
Total					\$284,738-		\$ 274,178
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:28 CIP Sal Rec HPW

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	46,082-	46,082-
75 CIP S/R Engrg	63,611-	63,611-
76 CIP S/R Constr	96,133-	96,133-
77 CIP S/R Eng/Const	21,387-	21,387-
78 CIP S/R Geo/Env	11,576-	11,576-
79 CIP S/R Other	35,388-	35,388-
 Total	 \$ 274,177 =====	 \$ 274,177 =====

**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.

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A. Department Costs

Dept:29 HPD Police Records

Department		Amount	General Admin	Records Mgmt
<hr/>				
Personnel Costs				
Salaries	SI	3,977,524	0	3,977,524
Salary % Split			.00%	100.00%
Benefits	S	2,111,428	0	2,111,428
		<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		6,088,952	0	6,088,952
Services & Supplies Cost				
Supplies	S	11,876	0	11,876
Services	S	2,781	0	2,781
		<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		14,657	0	14,657
Department Cost Total		6,103,609	0	6,103,609
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		6,103,609	0	6,103,609
General Admin Distribution			0	0
		<hr/>	<hr/>	<hr/>
Grand Total		\$ 6,103,609		\$ 6,103,609
		=====	=====	=====

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

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 214,125	\$ 815	\$ 214,940
3 Memberships	4,706	18	4,724
3 Consulting Services	49	0	49
3 Other Misc	1,925	8	1,933
Subtotal - Non-Dept-Gen Gov	220,805	841	221,646
5 Financial Plg & Analysis	2,077	126	2,203
Subtotal - Fin Plg & Analysis	2,077	126	2,203
7 Gen Acctng	1,126	68	1,194
7 Auditing Svcs - General Fund	878	0	878
7 Fin Operations	1,010	63	1,073
Subtotal - Fin Reporting & Ops	3,014	131	3,145
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	560	34	594
9 Trust Funds Mgmt (TFM)	524	34	558
Subtotal - Fin Grants	1,084	68	1,152
10 Perf Mgmt Svcs	665	38	703
Subtotal - Fin Perform Mgmt	665	38	703
14 Records	3,370	229	3,599
Subtotal - ARA Operations	3,370	229	3,599
15 Payroll Svcs	17,657	919	18,576
Subtotal - ARA Payroll Svcs	17,657	919	18,576
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	3,057	146	3,203
Subtotal - HITS EIS	3,057	146	3,203
20 Certification	5,108	117	5,225
20 External Affairs & Outreach	2,778	64	2,842
Subtotal - OBO	7,886	181	8,067
21 City Mayor Admin	15,016	2,945	17,961
Subtotal - Mayor	15,016	2,945	17,961
22 Personnel Svcs	6,238	92	6,330
Subtotal - Human Resources	6,238	92	6,330
24 Controller Fin Svcs	5,649	131	5,780
Subtotal - City Controller's	5,649	131	5,780
Total Incoming	286,518	5,847	292,365
C. Total Allocated		\$ 6,395,974	\$ 6,395,974
			100.00%

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Records Mgmt Allocations

Dept:29 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Legal	790	3.1236	\$ 199,605	\$ 0	\$ 199,605	\$ 0	\$ 199,605
27 HPW Admin Indirect	446	1.7635	112,688	0	112,688	0	112,688
38 Police	103	0.4073	26,024	0	26,024	25	26,049
40 Fire	19	0.0751	4,801	0	4,801	5	4,806
96 Other	23,933	94.6305	6,047,009	0	6,047,009	5,817	6,052,826
Subtotal	25,291	100.0000	6,390,127	0	6,390,127	5,847	6,395,974
Direct Bills					0		0
Total					\$6,390,127		\$ 6,395,974
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:29 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
23 Legal	199,605	199,605
27 HPW Admin Indirect	112,688	112,688
38 Police	26,049	26,049
40 Fire	4,806	4,806
96 Other	6,052,826	6,052,826
 Total	 \$ 6,395,974 =====	 \$ 6,395,974 =====

## 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 Houston Public Works Security Division was consolidated with General Services Department Security Management Division. The Real Estate team handles office space lease negotiations citywide and was also moved to the Design & Construction Division.

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.

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A. Department Costs

Dept:30 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities
<hr/>						
Personnel Costs						
Salaries	SI	12,035,675	943,818	163,410	5,719,977	0
Salary % Split			7.84%	1.36%	47.53%	.00%
Benefits	P	7,140,020	468,939	71,191	3,326,969	0
Subtotal - Personnel Costs		19,175,695	1,412,757	234,601	9,046,946	0
<hr/>						
Services & Supplies Cost						
Supplies	P	1,988,549	23,774	31,765	527,749	200,283
Services	P	26,069,230	122,185	189,349	10,585,982	10,459,634
N-GF Services	D	117,869,958	0	0	0	0
Credit direct Expenses	P	2,519,236-	0	0	0	0
Subtotal - Services & Supplies		143,408,501	145,959	221,114	11,113,731	10,659,917
Department Cost Total		162,584,196	1,558,716	455,715	20,160,677	10,659,917
<hr/>						
Adjustments to Cost						
N-GF Services	D	117,869,958-	0	0	0	0
Subtotal - Adjustments	D	117,869,958-	0	0	0	0
Total Costs After Adjustments		44,714,238	1,558,716	455,715	20,160,677	10,659,917
<hr/>						
General Admin Distribution			1,558,716-	22,963	803,817	0
Grand Total		\$ 44,714,238		\$ 478,678	\$ 20,964,494	\$ 10,659,917
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
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A. Department Costs

Dept:30 General Services

Description		Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs						
Salaries	S1	12,035,675	260,964	305,540	272,293	4,369,673
Salary % Split			2.17%	2.54%	2.26%	36.31%
Benefits	P	7,140,020	126,418	132,964	160,285	2,853,254
Subtotal - Personnel Costs		19,175,695	387,382	438,504	432,578	7,222,927
Services & Supplies Cost						
Supplies	P	1,988,549	0	3,416	10,631	1,190,931
Services	P	26,069,230	0	2,636,053	2,076,027	0
N-GF Services	D	117,869,958	0	0	0	0
Credit direct Expenses	P	2,519,236-	0	0	2,519,236-	0
Subtotal - Services & Supplies		143,408,501	0	2,639,469	432,578-	1,190,931
Department Cost Total		162,584,196	387,382	3,077,973	0	8,413,858
Adjustments to Cost						
N-GF Services	D	117,869,958-	0	0	0	0
Subtotal - Adjustments	D	117,869,958-	0	0	0	0
Total Costs After Adjustments		44,714,238	387,382	3,077,973	0	8,413,858
General Admin Distribution			36,673	42,936	38,265	614,061
Grand Total		<u>\$ 44,714,238</u>	<u>\$ 424,055</u>	<u>\$ 3,120,909</u>	<u>\$ 38,265</u>	<u>\$ 9,027,919</u>
						not allocated

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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
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	33,064	0	487	17,051	0	778	911
Subtotal - Building Depn	33,064	0	487	17,051	0	778	911
2 Equip Deprec	24,042	0	354	12,398	0	566	662
Subtotal - Equipment Depn	24,042	0	354	12,398	0	566	662
3 Insurance Retirees	360,632	1,372	5,333	186,683	0	8,517	9,972
3 Memberships	7,927	30	117	4,103	0	187	219
3 Consulting Services	1,070	4	16	554	0	25	30
3 Other Misc	12,242	49	181	6,338	0	289	339
3 Walker Rent	258,262	983	3,819	133,690	0	6,099	7,141
Subtotal - Non-Dept-Gen Gov	640,133	2,438	9,467	331,369	0	15,118	17,700
5 Financial Plg & Analysis	45,222	2,748	707	24,738	0	1,129	1,321
Subtotal - Fin Plg & Analysis	45,222	2,748	707	24,738	0	1,129	1,321
7 Gen Acctng	24,514	1,481	383	13,406	0	612	716
7 Fixed Assets	13,455	787	210	7,345	0	335	392
7 Auditing Svcs	19,115	0	282	9,857	0	450	527
7 Fin Operations	27,319	1,715	428	14,973	0	683	800
Subtotal - Fin Reporting & Ops	84,403	3,984	1,302	45,580	0	2,080	2,435
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	0	0	0	0	0	0
9 Cost Accounting	15,142	924	237	8,285	0	378	443
9 Trust Funds Mgmt (TFM)	14,170	907	222	7,775	0	355	415
Subtotal - Fin Grants	29,312	1,831	459	16,060	0	733	858
10 Perf Mgmt Svcs	17,994	1,022	280	9,807	0	447	524
Subtotal - Fin Perform Mgmt	17,994	1,022	280	9,807	0	447	524
11 Purchasing	360,691	25,799	5,694	199,310	0	9,093	10,646
Subtotal - Fin SPD	360,691	25,799	5,694	199,310	0	9,093	10,646
14 Mailroom	21,424	1,573	339	11,859	0	541	633
14 Property	1,555	101	24	854	0	39	46
14 Records	9,271	629	146	5,106	0	233	273
14 3-1-1 Svcs	5,441	364	86	2,993	0	137	160
Subtotal - ARA Operations	37,691	2,667	595	20,812	0	950	1,112
15 Payroll Svcs	48,571	2,528	753	26,351	0	1,202	1,408
Subtotal - ARA Payroll Svcs	48,571	2,528	753	26,351	0	1,202	1,408
17 Enterprise Appl	38,300	2,052	594	20,809	0	949	1,112
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	38,300	2,052	594	20,809	0	949	1,112
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	18,798	994	292	10,207	0	466	545
18 NW Voice	24,597	1,261	381	13,335	0	608	712
18 Enterprise Optns	66,553	3,185	1,027	35,963	0	1,641	1,921
Subtotal - HITS EIS	109,948	5,440	1,700	59,505	0	2,715	3,179

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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	17,612	564	268	9,373	0	428	501
Subtotal - HITS Radio	17,612	564	268	9,373	0	428	501
20 Certification	14,052	323	212	7,413	0	338	396
20 Contract Compliance	109,547	2,869	1,656	57,972	0	2,645	3,097
20 Reporting & Analytics	9,619	226	145	5,077	0	232	271
20 Dept Services	5,261	153	80	2,792	0	127	149
20 External Affairs & Outreach	7,642	176	115	4,032	0	184	215
Subtotal - OBO	146,121	3,746	2,208	77,285	0	3,526	4,128
21 City Mayor Admin	41,308	8,102	728	25,480	0	1,162	1,361
Subtotal - Mayor	41,308	8,102	728	25,480	0	1,162	1,361
22 Selection	7,771	127	116	4,073	0	186	218
22 Personnel Svcs	17,159	252	257	8,979	0	410	480
Subtotal - Human Resources	24,930	379	373	13,052	0	595	697
23 Legal Svcs	200,190	23,016	3,288	115,106	0	5,251	6,149
23 Inspector General	17,821	1,428	284	9,927	0	453	530
Subtotal - Legal	218,011	24,444	3,572	125,032	0	5,704	6,679
24 Controller Fin Svcs	122,980	2,853	1,854	64,891	0	2,961	3,466
Subtotal - City Controller's	122,980	2,853	1,854	64,891	0	2,961	3,466
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs	0	543,910	8,013	280,490	0	12,797	14,983
30 Utilities	0	263,348	3,880	135,806	0	6,196	7,254
30 In-House Renov	0	42,909	632	22,128	0	1,010	1,182
30 Real Estate	0	80,991	1,193	41,766	0	1,906	2,231
Subtotal - General Services	0	931,158	13,718	480,191	0	21,908	25,650
<b>Total Incoming</b>	<b>2,040,333</b>	<b>1,021,754</b>	<b>45,112</b>	<b>1,579,094</b>	<b>0</b>	<b>72,043</b>	<b>84,349</b>
<b>C. Total Allocated</b>		<b>\$ 47,776,325</b>	<b>\$ 523,790</b>	<b>\$ 22,543,588</b>	<b>\$ 10,659,917</b>	<b>\$ 496,098</b>	<b>\$ 3,205,258</b>
			1.10%	47.19%	22.31%	1.04%	6.71%

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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	812	13,026
Subtotal - Building Depn	33,064	0	812	13,026
2 Equip Deprec	24,042	0	590	9,471
Subtotal - Equipment Depn	24,042	0	590	9,471
3 Insurance Retirees	360,632	1,372	8,887	142,613
3 Memberships	7,927	30	195	3,135
3 Consulting Services	1,070	4	26	423
3 Other Misc	12,242	49	302	4,842
3 Walker Rent	258,262	983	6,364	102,130
Subtotal - Non-Dept-Gen Gov	640,133	2,438	15,774	253,143
5 Financial Plg & Analysis	45,222	2,748	1,178	18,898
Subtotal - Fin Plg & Analysis	45,222	2,748	1,178	18,898
7 Gen Acctng	24,514	1,481	638	10,241
7 Fixed Assets	13,455	787	350	5,611
7 Auditing Svcs	19,115	0	469	7,530
7 Fin Operations	27,319	1,715	713	11,438
Subtotal - Fin Reporting & Ops	84,403	3,984	2,170	34,820
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Grants Mgmt	0	0	0	0
9 Cost Accounting	15,142	924	394	6,329
9 Trust Funds Mgmt (TFM)	14,170	907	370	5,940
Subtotal - Fin Grants	29,312	1,831	765	12,269
10 Perf Mgmt Svcs	17,994	1,022	467	7,492
Subtotal - Fin Perform Mgmt	17,994	1,022	467	7,492
11 Purchasing	360,691	25,799	9,488	152,259
Subtotal - Fin SPD	360,691	25,799	9,488	152,259
14 Mailroom	21,424	1,573	565	9,060
14 Property	1,555	101	41	653
14 Records	9,271	629	243	3,900
14 3-1-1 Svcs	5,441	364	143	2,287
Subtotal - ARA Operations	37,691	2,667	991	15,899
15 Payroll Svcs	48,571	2,528	1,254	20,131
Subtotal - ARA Payroll Svcs	48,571	2,528	1,254	20,131
17 Enterprise Appl	38,300	2,052	991	15,897
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	38,300	2,052	991	15,897
18 Client Svcs	0	0	0	0
18 NW Data	18,798	994	486	7,797
18 NW Voice	24,597	1,261	635	10,187
18 Enterprise Optns	66,553	3,185	1,712	27,473
Subtotal - HITS EIS	109,948	5,440	2,833	45,458

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FY 2021 2CFR 200 COST ALLOCATION PLAN

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3/31/2020

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	17,612	564	446	7,160
Subtotal - HITS Radio	17,612	564	446	7,160
20 Certification	14,052	323	353	5,663
20 Contract Compliance	109,547	2,869	2,760	44,287
20 Reporting & Analytics	9,619	226	242	3,878
20 Dept Services	5,261	153	133	2,133
20 External Affairs & Outreach	7,642	176	192	3,080
Subtotal - OBO	146,121	3,746	3,679	59,040
21 City Mayor Admin	41,308	8,102	1,213	19,465
Subtotal - Mayor	41,308	8,102	1,213	19,465
22 Selection	7,771	127	194	3,112
22 Personnel Svcs	17,159	252	427	6,859
Subtotal - Human Resources	24,930	379	621	9,971
23 Legal Svcs	200,190	23,016	5,479	87,933
23 Inspector General	17,821	1,428	473	7,583
Subtotal - Legal	218,011	24,444	5,952	95,516
24 Controller Fin Svcs	122,980	2,853	3,089	49,572
Subtotal - City Controller's	122,980	2,853	3,089	49,572
30 Design & Const	0	0	0	0
30 Building Svcs	0	543,910	13,352	214,275
30 Utilities	0	263,348	6,465	103,747
30 In-House Renov	0	42,909	1,053	16,904
30 Real Estate	0	80,991	1,988	31,907
Subtotal - General Services	0	931,158	22,859	366,832
Total Incoming	2,040,333	1,021,754	75,171	1,206,319
C. Total Allocated		\$ 47,776,325	\$ 113,436	\$ 10,234,238
			0.24%	21.42%



CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Department		Dept:30 General Services					
Design & Const Allocations							
	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	696,840	22.1252	\$ 112,559	\$ 0	\$ 112,559	\$ 0	\$ 112,559
38 Police	744,385	23.6348	120,239	0	120,239	4,569	124,808
40 Fire	480,941	15.2703	77,685	0	77,685	2,952	80,637
42 Solid Waste	149,600	4.7499	24,165	0	24,165	918	25,083
45 Library	245,797	7.8042	39,703	0	39,703	1,509	41,212
47 Health Department	399,527	12.6853	64,535	0	64,535	2,452	66,987
69 HPW Water & Sewer	432,438	13.7302	69,851	0	69,851	2,654	72,505
Subtotal	3,149,528	100.0000	508,737	0	508,737	15,053	523,790
Direct Bills					0		0
Total					\$508,737		\$ 523,790
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Building Svcs Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	32,285	0.2657	\$ 58,498	\$ 0	\$ 58,498	\$ 0	\$ 58,498
12 ARA Director Office	137,342	1.1303	248,853	0	248,853	0	248,853
16 HTS CIO	81,708	0.6724	148,049	0	148,049	0	148,049
21 Mayor	80,052	0.6588	145,048	0	145,048	0	145,048
23 Legal	128,749	1.0596	233,283	0	233,283	0	233,283
24 City Controller's Office	44,757	0.3683	81,096	0	81,096	0	81,096
30 General Services	300,184	2.4704	543,910	0	543,910	0	543,910
31 HEC	90,706	0.7465	164,352	0	164,352	4,212	168,564
36 City Secretary	10,521	0.0866	19,063	0	19,063	489	19,552
37 City Council	37,426	0.3080	67,813	0	67,813	1,738	69,551
38 Police	4,944,153	40.6892	8,958,420	0	8,958,420	229,610	9,188,030
39 Dept of Neighborhoods	8,428	0.0694	15,271	0	15,271	391	15,662
40 Fire	2,049,062	16.8633	3,712,741	0	3,712,741	95,160	3,807,901
41 Municipal Court	17,554	0.1445	31,806	0	31,806	815	32,621
45 Library	2,001,941	16.4755	3,627,361	0	3,627,361	92,972	3,720,333
46 Parks & Recreation	61,632	0.5072	111,672	0	111,672	2,862	114,534
47 Health Department	2,101,774	17.2971	3,808,251	0	3,808,251	97,608	3,905,859
49 Fleet Management	7,416	0.0610	13,437	0	13,437	344	13,781
61 Mayor Cable TV	15,316	0.1260	27,751	0	27,751	711	28,462
Subtotal	12,151,006	100.0000	22,016,675	0	22,016,675	526,913	22,543,588
Direct Bills					0		0
Total					\$22,016,675		\$ 22,543,588

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Utilities Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	36,672	0.2657	\$ 28,323	\$ 0	\$ 28,323	\$ 0	\$ 28,323
12 ARA Director Office	156,005	1.1303	120,489	0	120,489	0	120,489
16 HTS CIO	92,811	0.6724	71,681	0	71,681	0	71,681
21 Mayor	90,929	0.6588	70,228	0	70,228	0	70,228
23 Legal	146,244	1.0596	112,950	0	112,950	0	112,950
24 City Controller's Office	50,838	0.3683	39,264	0	39,264	0	39,264
30 General Services	340,975	2.4704	263,348	0	263,348	0	263,348
31 HEC	103,031	0.7465	79,575	0	79,575	0	79,575
36 City Secretary	11,951	0.0866	9,230	0	9,230	0	9,230
37 City Council	42,512	0.3080	32,834	0	32,834	0	32,834
38 Police	5,615,987	40.6892	4,337,439	0	4,337,439	0	4,337,439
39 Dept of Neighborhoods	9,574	0.0694	7,394	0	7,394	0	7,394
40 Fire	2,327,498	16.8633	1,797,615	0	1,797,615	0	1,797,615
41 Municipal Court	19,939	0.1445	15,400	0	15,400	0	15,400
45 Library	2,273,974	16.4755	1,756,276	0	1,756,276	0	1,756,276
46 Parks & Recreation	70,007	0.5072	54,069	0	54,069	0	54,069
47 Health Department	2,387,373	17.2971	1,843,859	0	1,843,859	0	1,843,859
49 Fleet Management	8,424	0.0610	6,506	0	6,506	0	6,506
61 Mayor Cable TV	17,398	0.1261	13,437	0	13,437	0	13,437
Subtotal	13,802,142	100.0000	10,659,917	0	10,659,917	0	10,659,917
Direct Bills					0		0
Total					\$10,659,917		\$ 10,659,917

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

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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
03 Non-Departmental-Gen Gov	36,663	0.8112	\$ 3,829	\$ 0	\$ 3,829	\$ 0	\$ 3,829
04 Finance Dir Office	1,522	0.0337	159	0	159	0	159
22 Human Resources	6,939	0.1535	725	0	725	0	725
27 HPW Admin Indirect	151,833	3.3592	15,858	0	15,858	0	15,858
30 General Services	410,843	9.0897	42,909	0	42,909	0	42,909
31 HEC	8,740	0.1934	913	0	913	54	967
38 Police	960,648	21.2539	100,331	0	100,331	5,903	106,234
40 Fire	1,431,234	31.6653	149,479	0	149,479	8,794	158,273
41 Municipal Court	1,427,178	31.5756	149,055	0	149,055	8,769	157,824
46 Parks & Recreation	74,893	1.6570	7,822	0	7,822	460	8,282
47 Health Department	9,383	0.2076	980	0	980	58	1,038
Subtotal	4,519,876	100.0000	472,060	0	472,060	24,038	496,098
Direct Bills					0		0
Total					\$472,060		\$ 496,098
	=====	=====	=====	=====	=====	=====	=====

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Real Estate Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	61,665	0.7547	\$ 23,977	\$ 0	\$ 23,977	\$ 0	\$ 23,977
12 ARA Director Office	52,659	0.6445	20,475	0	20,475	0	20,475
14 ARA Operations	49,827	0.6098	19,374	0	19,374	0	19,374
16 HTS CIO	57,640	0.7054	22,412	0	22,412	0	22,412
20 Office Business Opportunity	26,788	0.3278	10,416	0	10,416	0	10,416
21 Mayor	94,910	1.1615	36,903	0	36,903	0	36,903
22 Human Resources	62,959	0.7705	24,480	0	24,480	0	24,480
23 Legal	193,925	2.3733	75,403	0	75,403	0	75,403
24 City Controller's Office	45,131	0.5523	17,548	0	17,548	0	17,548
25 Health Administration	1,101,402	13.4793	428,253	0	428,253	0	428,253
26 Planning & Dev Admin	70,079	0.8576	27,248	0	27,248	0	27,248
27 HPW Admin Indirect	395,803	4.8440	153,898	0	153,898	0	153,898
30 General Services	208,297	2.5492	80,991	0	80,991	0	80,991
31 HEC	41,591	0.5090	16,172	0	16,172	204	16,376
36 City Secretary	16,137	0.1975	6,274	0	6,274	79	6,353
37 City Council	57,403	0.7025	22,320	0	22,320	281	22,601
38 Police	2,587,171	31.6626	1,005,957	0	1,005,957	12,665	1,018,622
39 Dept of Neighborhoods	18,716	0.2291	7,277	0	7,277	92	7,369
40 Fire	1,086,254	13.2939	422,363	0	422,363	5,317	427,680
41 Municipal Court	99,462	1.2172	38,673	0	38,673	487	39,160
42 Solid Waste	29,450	0.3604	11,451	0	11,451	144	11,595
45 Library	909,722	11.1335	353,723	0	353,723	4,453	358,176
46 Parks & Recreation	32,453	0.3972	12,619	0	12,619	159	12,778
49 Fleet Management	376,039	4.6021	146,213	0	146,213	1,841	148,054
55 ARA BARC	57,919	0.7088	22,520	0	22,520	284	22,804
56 ARA Parking	11,400	0.1395	4,433	0	4,433	56	4,489
61 Mayor Cable TV	34,964	0.4279	13,595	0	13,595	171	13,766
69 HPW Water & Sewer	120,033	1.4690	46,672	0	46,672	588	47,260
70 HPW Houston Transtar	54,000	0.6609	20,997	0	20,997	264	21,261
72 Houston Permit Center	187,000	2.2886	72,710	0	72,710	915	73,625
96 Other	30,256	0.3703	11,764	0	11,764	148	11,912
Subtotal	8,171,055	100.0000	3,177,111	0	3,177,111	28,147	3,205,258
Direct Bills					0		0
Total					\$3,177,111		\$ 3,205,258

Basis Units: Square footage maintained by GSD

Source: GSD Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	275,953	10.9462	\$ 9,671	\$ 0	\$ 9,671	\$ 2,746	\$ 12,417
56 ARA Parking	20,404	0.8094	715	0	715	203	918
69 HPW Water & Sewer	711,241	28.2127	24,927	0	24,927	7,077	32,004
70 HPW Houston Transtar	511,770	20.3003	17,936	0	17,936	5,092	23,028
72 Houston Permit Center	1,001,630	39.7315	35,104	0	35,104	9,966	45,070
Subtotal	2,520,998	100.0000	88,353	0	88,353	25,083	113,436
Direct Bills					0		0
Total					\$88,353		\$ 113,436
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar expenses/revenues  
Source: GSD Report

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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	112,559	0	0	3,829	0	0	0
04 Finance Dir Office	0	58,498	28,323	159	23,977	0	0
12 ARA Director Office	0	248,853	120,489	0	20,475	0	0
14 ARA Operations	0	0	0	0	19,374	0	0
16 HITS CIO	0	148,049	71,681	0	22,412	0	0
20 Office Business Opportunity	0	0	0	0	10,416	0	0
21 Mayor	0	145,048	70,228	0	36,903	0	0
22 Human Resources	0	0	0	725	24,480	0	0
23 Legal	0	233,283	112,950	0	75,403	0	0
24 City Controller's Office	0	81,096	39,264	0	17,548	0	0
25 Health Administration	0	0	0	0	428,253	0	0
26 Planning & Dev Admin	0	0	0	0	27,248	0	0
27 HPW Admin Indirect	0	0	0	15,858	153,898	0	0
30 General Services	0	543,910	263,348	42,909	80,991	0	0
31 HEC	0	168,564	79,575	967	16,376	0	0
36 City Secretary	0	19,552	9,230	0	6,353	0	0
37 City Council	0	69,551	32,834	0	22,601	0	0
38 Police	124,808	9,188,030	4,337,439	106,234	1,018,622	0	0
39 Dept of Neighborhoods	0	15,662	7,394	0	7,369	0	0
40 Fire	80,637	3,807,901	1,797,615	158,273	427,680	0	0
41 Municipal Court	0	32,621	15,400	157,824	39,160	0	0
42 Solid Waste	25,083	0	0	0	11,595	0	0
45 Library	41,212	3,720,333	1,756,276	0	358,176	0	0
46 Parks & Recreation	0	114,534	54,069	8,282	12,778	0	0
47 Health Department	66,987	3,905,859	1,843,859	1,038	0	0	0
49 Fleet Management	0	13,781	6,506	0	148,054	12,417	0
55 ARA BARC	0	0	0	0	22,804	0	0
56 ARA Parking	0	0	0	0	4,489	918	0
61 Mayor Cable TV	0	28,462	13,437	0	13,766	0	0
69 HPW Water & Sewer	72,505	0	0	0	47,260	32,004	0
70 HPW Houston Transtar	0	0	0	0	21,261	23,028	0
72 Houston Permit Center	0	0	0	0	73,625	45,070	0
96 Other	0	0	0	0	11,912	0	0
Total	<u>\$ 523,791</u>	<u>\$ 22,543,587</u>	<u>\$ 10,659,917</u>	<u>\$ 496,098</u>	<u>\$ 3,205,259</u>	<u>\$ 113,437</u>	<u>\$ 0</u>

CITY OF HOUSTON, TEXAS  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

Allocation Summary

Dept:30 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	116,388
04 Finance Dir Office	110,957
12 ARA Director Office	389,817
14 ARA Operations	19,374
16 HITS CIO	242,142
20 Office Business Opportunity	10,416
21 Mayor	252,179
22 Human Resources	25,205
23 Legal	421,636
24 City Controller's Office	137,908
25 Health Administration	428,253
26 Planning & Dev Admin	27,248
27 HPW Admin Indirect	169,756
30 General Services	931,158
31 HEC	265,482
36 City Secretary	35,135
37 City Council	124,986
38 Police	14,775,133
39 Dept of Neighborhoods	30,425
40 Fire	6,272,106
41 Municipal Court	245,005
42 Solid Waste	36,678
45 Library	5,875,997
46 Parks & Recreation	189,663
47 Health Department	5,817,743
49 Fleet Management	180,758
55 ARA BARC	22,804
56 ARA Parking	5,407
61 Mayor Cable TV	55,665
69 HPW Water & Sewer	151,769
70 HPW Houston Transtar	44,289
72 Houston Permit Center	118,695
96 Other	11,912
Total	\$ 37,542,089
	=====



## **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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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  
FY 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
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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 2021 2CFR 200 COST ALLOCATION PLAN

FY 2019  
3/31/2020

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  
FY 2021 2CFR 200 COST ALLOCATION PLAN

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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 *	\$ 207	\$ 1	\$ 0	\$ 0	\$ 0	\$ 208	\$ 0
Subtotal - Non-Dept-Gen Gov	207	1	0	0	0	208	0
5 Financial Plg & Analysis	8,749	532	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,749	532	0	0	0	0	0
7 Gen Acctng *	4,742	287	0	0	0	0	0
7 Fixed Assets *	221	13	0	0	0	0	0
7 Auditing Svcs *	3,698	0	0	0	0	0	0
7 Fin Operations *	4,149	260	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,810	560	0	0	0	0	0
9 Grants Mgmt	646	41	0	0	0	0	0
9 Cost Accounting *	2,299	140	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,152	138	0	0	0	0	0
Subtotal - Fin Grants	5,097	319	0	0	0	0	0
10 Perf Mgmt Svcs *	2,733	155	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,733	155	0	0	0	0	0
11 Purchasing *	5,943	425	0	0	0	0	0
Subtotal - Fin SPD	5,943	425	0	0	0	0	0
14 Records *	9,018	612	0	0	0	0	0
14 3-1-1 Svcs *	1,097	73	0	0	0	0	1,170
Subtotal - ARA Operations	10,115	686	0	0	0	0	1,170
15 Payroll Svcs *	47,250	2,459	0	0	0	0	0
Subtotal - ARA Payroll Svcs	47,250	2,459	0	0	0	0	0
17 Enterprise Appl *	2,683	144	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	2,683	144	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	19,714	1,043	0	0	0	0	0
18 NW Voice *	25,795	1,323	0	0	0	0	0
Subtotal - HITS EIS	45,509	2,365	0	0	0	0	0
19 IT Radio Svcs *	7,828	251	0	0	0	0	0
Subtotal - HITS Radio	7,828	251	0	0	0	0	0
20 Certification *	13,669	314	0	0	0	0	0
20 Reporting & Analytics	83	2	0	0	0	0	0
20 External Affairs & Outreach *	7,434	171	0	0	0	0	0
Subtotal - OBO	21,186	487	0	0	0	0	0
21 City Mayor Admin *	40,184	7,881	0	0	0	0	0
Subtotal - Mayor	40,184	7,881	0	0	0	0	0
22 Selection *	19,287	316	0	0	0	0	0
22 Personnel Svcs *	16,692	245	0	0	0	0	0
Subtotal - Human Resources	35,979	561	0	0	0	0	0
23 Legal Svcs *	4,215	485	0	4,700	0	0	0
23 Inspector General *	14,869	1,192	0	0	16,061	0	0

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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	19,084	1,676	0	4,700	16,061	0	0
24 Controller Fin Svcs *	23,791	552	0	0	0	0	0
Subtotal - City Controller's	23,791	552	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	164,352	4,212	168,564	0	0	0	0
30 Utilities *	79,575	0	79,575	0	0	0	0
30 Real Estate *	16,172	204	16,376	0	0	0	0
Subtotal - General Services	260,099	4,416	264,515	0	0	0	0
Total Incoming	549,247	23,469	264,515	4,700	16,061	208	1,170
C. Total Allocated	=====	\$ 572,716 =====	\$ 264,515 =====	\$ 4,700 =====	\$ 16,061 =====	\$ 208 =====	\$ 1,170 =====
			46.19%	0.82%	2.80%	0.04%	0.20%

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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 *	\$ 207	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	207	1	0	0	0	0	0
5 Financial Plg & Analysis	8,749	532	0	0	0	9,281	0
Subtotal - Fin Plg & Analysis	8,749	532	0	0	0	9,281	0
7 Gen Acctng *	4,742	287	0	0	5,029	0	0
7 Fixed Assets *	221	13	0	0	234	0	0
7 Auditing Svcs *	3,698	0	0	0	3,698	0	0
7 Fin Operations *	4,149	260	0	0	4,409	0	0
Subtotal - Fin Reporting & Ops	12,810	560	0	0	13,370	0	0
9 Grants Mgmt	646	41	0	687	0	0	0
9 Cost Accounting *	2,299	140	0	0	2,439	0	0
9 Trust Funds Mgmt (TFM)	2,152	138	0	0	2,290	0	0
Subtotal - Fin Grants	5,097	319	0	687	4,729	0	0
10 Perf Mgmt Svcs *	2,733	155	0	0	2,888	0	0
Subtotal - Fin Perform Mgmt	2,733	155	0	0	2,888	0	0
11 Purchasing *	5,943	425	6,368	0	0	0	0
Subtotal - Fin SPD	5,943	425	6,368	0	0	0	0
14 Records *	9,018	612	0	0	0	0	0
14 3-1-1 Svcs *	1,097	73	0	0	0	0	0
Subtotal - ARA Operations	10,115	686	0	0	0	0	0
15 Payroll Svcs *	47,250	2,459	0	0	0	0	0
Subtotal - ARA Payroll Svcs	47,250	2,459	0	0	0	0	0
17 Enterprise Appl *	2,683	144	0	0	0	0	2,827
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	2,683	144	0	0	0	0	2,827
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	19,714	1,043	0	0	0	0	0
18 NW Voice *	25,795	1,323	0	0	0	0	0
Subtotal - HITS EIS	45,509	2,365	0	0	0	0	0
19 IT Radio Svcs *	7,828	251	0	0	0	0	0
Subtotal - HITS Radio	7,828	251	0	0	0	0	0
20 Certification *	13,669	314	0	0	0	0	0
20 Reporting & Analytics	83	2	0	0	0	0	0
20 External Affairs & Outreach *	7,434	171	0	0	0	0	0
Subtotal - OBO	21,186	487	0	0	0	0	0
21 City Mayor Admin *	40,184	7,881	0	0	0	0	0
Subtotal - Mayor	40,184	7,881	0	0	0	0	0
22 Selection *	19,287	316	0	0	0	0	0
22 Personnel Svcs *	16,692	245	0	0	0	0	0
Subtotal - Human Resources	35,979	561	0	0	0	0	0
23 Legal Svcs *	4,215	485	0	0	0	0	0
23 Inspector General *	14,869	1,192	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	19,084	1,676	0	0	0	0	0
24 Controller Fin Svcs *	23,791	552	0	0	0	0	0
Subtotal - City Controller's	23,791	552	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	164,352	4,212	0	0	0	0	0
30 Utilities *	79,575	0	0	0	0	0	0
30 Real Estate *	16,172	204	0	0	0	0	0
Subtotal - General Services	260,099	4,416	0	0	0	0	0
 Total Incoming	 549,247	 23,469	 6,368	 687	 20,987	 9,281	 2,827
C. Total Allocated	=====	\$ 572,716 =====	\$ 6,368 =====	\$ 687 =====	\$ 20,987 =====	\$ 9,281 =====	\$ 2,827 =====
			1.11%	0.12%	3.66%	1.62%	0.49%

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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 *	\$ 207	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	207	1	0	0	0	0	0
5 Financial Plg & Analysis	8,749	532	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,749	532	0	0	0	0	0
7 Gen Acctng *	4,742	287	0	0	0	0	0
7 Fixed Assets *	221	13	0	0	0	0	0
7 Auditing Svcs *	3,698	0	0	0	0	0	0
7 Fin Operations *	4,149	260	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,810	560	0	0	0	0	0
9 Grants Mgmt	646	41	0	0	0	0	0
9 Cost Accounting *	2,299	140	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,152	138	0	0	0	0	0
Subtotal - Fin Grants	5,097	319	0	0	0	0	0
10 Perf Mgmt Svcs *	2,733	155	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,733	155	0	0	0	0	0
11 Purchasing *	5,943	425	0	0	0	0	0
Subtotal - Fin SPD	5,943	425	0	0	0	0	0
14 Records *	9,018	612	0	0	0	0	0
14 3-1-1 Svcs *	1,097	73	0	0	0	0	0
Subtotal - ARA Operations	10,115	686	0	0	0	0	0
15 Payroll Svcs *	47,250	2,459	0	0	0	0	0
Subtotal - ARA Payroll Svcs	47,250	2,459	0	0	0	0	0
17 Enterprise Appl *	2,683	144	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	2,683	144	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	19,714	1,043	20,757	0	0	0	0
18 NW Voice *	25,795	1,323	27,118	0	0	0	0
Subtotal - HITS EIS	45,509	2,365	47,874	0	0	0	0
19 IT Radio Svcs *	7,828	251	8,079	0	0	0	0
Subtotal - HITS Radio	7,828	251	8,079	0	0	0	0
20 Certification *	13,669	314	0	13,983	0	0	0
20 Reporting & Analytics	83	2	0	85	0	0	0
20 External Affairs & Outreach *	7,434	171	0	7,605	0	0	0
Subtotal - OBO	21,186	487	0	21,673	0	0	0
21 City Mayor Admin *	40,184	7,881	0	0	48,065	0	0
Subtotal - Mayor	40,184	7,881	0	0	48,065	0	0
22 Selection *	19,287	316	0	0	0	19,603	0
22 Personnel Svcs *	16,692	245	0	0	0	16,937	0
Subtotal - Human Resources	35,979	561	0	0	0	36,540	0
23 Legal Svcs *	4,215	485	0	0	0	0	0
23 Inspector General *	14,869	1,192	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	19,084	1,676	0	0	0	0	0
24 Controller Fin Svcs *	23,791	552	0	0	0	0	0
Subtotal - City Controller's	23,791	552	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	164,352	4,212	0	0	0	0	0
30 Utilities *	79,575	0	0	0	0	0	0
30 Real Estate *	16,172	204	0	0	0	0	0
Subtotal - General Services	260,099	4,416	0	0	0	0	0
 Total Incoming	 549,247	 23,469	 55,953	 21,673	 48,065	 36,540	 0
 C. Total Allocated	 =====	 \$ 572,716	 \$ 55,953	 \$ 21,673	 \$ 48,065	 \$ 36,540	 \$ 0
			9.77%	3.78%	8.39%	6.38%	

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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 *	\$ 207	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	207	1	0	0	0	0	0
5 Financial Plg & Analysis	8,749	532	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,749	532	0	0	0	0	0
7 Gen Acctng *	4,742	287	0	0	0	0	0
7 Fixed Assets *	221	13	0	0	0	0	0
7 Auditing Svcs *	3,698	0	0	0	0	0	0
7 Fin Operations *	4,149	260	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,810	560	0	0	0	0	0
9 Grants Mgmt	646	41	0	0	0	0	0
9 Cost Accounting *	2,299	140	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,152	138	0	0	0	0	0
Subtotal - Fin Grants	5,097	319	0	0	0	0	0
10 Perf Mgmt Svcs *	2,733	155	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,733	155	0	0	0	0	0
11 Purchasing *	5,943	425	0	0	0	0	0
Subtotal - Fin SPD	5,943	425	0	0	0	0	0
14 Records *	9,018	612	0	0	0	0	9,630
14 3-1-1 Svcs *	1,097	73	0	0	0	0	0
Subtotal - ARA Operations	10,115	686	0	0	0	0	9,630
15 Payroll Svcs *	47,250	2,459	0	0	0	49,709	0
Subtotal - ARA Payroll Svcs	47,250	2,459	0	0	0	49,709	0
17 Enterprise Appl *	2,683	144	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	2,683	144	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	19,714	1,043	0	0	0	0	0
18 NW Voice *	25,795	1,323	0	0	0	0	0
Subtotal - HITS EIS	45,509	2,365	0	0	0	0	0
19 IT Radio Svcs *	7,828	251	0	0	0	0	0
Subtotal - HITS Radio	7,828	251	0	0	0	0	0
20 Certification *	13,669	314	0	0	0	0	0
20 Reporting & Analytics	83	2	0	0	0	0	0
20 External Affairs & Outreach *	7,434	171	0	0	0	0	0
Subtotal - OBO	21,186	487	0	0	0	0	0
21 City Mayor Admin *	40,184	7,881	0	0	0	0	0
Subtotal - Mayor	40,184	7,881	0	0	0	0	0
22 Selection *	19,287	316	0	0	0	0	0
22 Personnel Svcs *	16,692	245	0	0	0	0	0
Subtotal - Human Resources	35,979	561	0	0	0	0	0
23 Legal Svcs *	4,215	485	0	0	0	0	0
23 Inspector General *	14,869	1,192	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	19,084	1,676	0	0	0	0	0
24 Controller Fin Svcs *	23,791	552	0	24,343	0	0	0
Subtotal - City Controller's	23,791	552	0	24,343	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	164,352	4,212	0	0	0	0	0
30 Utilities *	79,575	0	0	0	0	0	0
30 Real Estate *	16,172	204	0	0	0	0	0
Subtotal - General Services	260,099	4,416	0	0	0	0	0
 Total Incoming	 549,247	 23,469	 0	 24,343	 0	 49,709	 9,630
C. Total Allocated		\$ 572,716	\$ 0	\$ 24,343	\$ 0	\$ 49,709	\$ 9,630
				4.25%		8.68%	1.68%

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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	\$ 55,703	\$ 0	\$ 55,703	\$ 946	\$ 56,649
84 HEC-Police Call Takers	41,591	31.5083	81,953	0	81,953	1,391	83,344
86 HED-Harris County	14,178	10.7409	27,937	0	27,937	474	28,411
87 HEC-Genl Svcs Dept	6,171	4.6750	12,160	0	12,160	206	12,366
88 HEC-Homeland Security	13,552	10.2667	26,703	0	26,703	453	27,156
89 HEC-Off of Emg Mgmt	2,977	2.2553	5,866	0	5,866	100	5,966
90 HEC-HPD	10,726	8.1258	21,135	0	21,135	359	21,494
91 Hurricane Ike Aid & Recovery	14,536	11.0121	28,642	0	28,642	486	29,128
Subtotal	132,000	100.0000	260,099	0	260,099	4,416	264,515
Direct Bills					0		0
Total					\$260,099		\$ 264,515
	=====	=====	=====	=====	=====	=====	=====

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	\$ 4,215	\$ 0	\$ 4,215	\$ 485	\$ 4,700
Subtotal	100	100.0000	4,215	0	4,215	485	4,700
Direct Bills					0		0
Total					\$4,215		\$ 4,700
	=====	=====	=====	=====	=====	=====	=====

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	4.40	1.9231	\$ 286	\$ 0	\$ 286	\$ 23	\$ 309
83 HEC-911 Network	164.90	72.0717	10,716	0	10,716	859	11,575
84 HEC-Police Call Takers	51.00	22.2902	3,314	0	3,314	266	3,580
89 HEC-Off of Emg Mgmt	8.50	3.7150	552	0	552	44	596
Subtotal	228.80	100.0000	14,868	0	14,868	1,193	16,061
Direct Bills					0		0
Total					\$14,868		\$ 16,061
	=====	=====	=====	=====	=====	=====	=====

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	612,959	2.4447	\$ 5	\$ 0	\$ 5	\$ 0	\$ 5
82 HEC-IT	5,162,362	20.5897	43	0	43	0.04-	43
83 HEC-911 Network	14,600,517	58.2331	121	0	121	0.11-	121
84 HEC-Police Call Takers	3,348,508	13.3553	28	0	28	0.03-	28
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	11	0	11	0.01-	11
Subtotal	25,072,551	100.0000	208	0	208	0	208
Direct Bills					0		0
Total					\$208		\$ 208
	=====	=====	=====	=====	=====	=====	=====

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	4.40	1.9231	\$ 21	\$ 0	\$ 21	\$ 1	\$ 22
83 HEC-911 Network	164.90	72.0717	791	0	791	52	843
84 HEC-Police Call Takers	51.00	22.2902	245	0	245	16	261
89 HEC-Off of Emg Mgmt	8.50	3.7150	41	0	41	3	44
Subtotal	228.80	100.0000	1,098	0	1,098	72	1,170
Direct Bills					0		0
Total					\$1,098		\$ 1,170
	=====	=====	=====	=====	=====	=====	=====

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	612,959	2.4447	\$ 145	\$ 0	\$ 145	\$ 10	\$ 155
82 HEC-IT	5,162,362	20.5897	1,224	0	1,224	87	1,311
83 HEC-911 Network	14,600,517	58.2331	3,461	0	3,461	247	3,708
84 HEC-Police Call Takers	3,348,508	13.3553	794	0	794	57	851
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	320	0	320	23	343
Subtotal	25,072,551	100.0000	5,944	0	5,944	424	6,368
Direct Bills					0		0
Total					\$5,944		\$ 6,368
	=====	=====	=====	=====	=====	=====	=====

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	612,959	5.8533	\$ 38	\$ 0	\$ 38	\$ 2	\$ 40
82 HEC-IT	5,162,362	49.2967	318	0	318	20	338
84 HEC-Police Call Takers	3,348,508	31.9757	207	0	207	13	220
89 HEC-Off of Emg Mgmt	1,348,205	12.8743	83	0	83	5	88
Subtotal	10,472,034	100.0000	646	0	646	41	687
Direct Bills					0		0
Total					\$646		\$ 687
	=====	=====	=====	=====	=====	=====	=====

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	612,959	2.4447	\$ 489	\$ 0	\$ 489	\$ 24	\$ 513
82 HEC-IT	5,162,362	20.5897	4,117	0	4,117	204	4,321
83 HEC-911 Network	14,600,517	58.2331	11,643	0	11,643	578	12,221
84 HEC-Police Call Takers	3,348,508	13.3553	2,670	0	2,670	133	2,803
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	1,075	0	1,075	53	1,128
Subtotal	25,072,551	100.0000	19,994	0	19,994	993	20,987
Direct Bills					0		0
Total	=====	=====	=====	=====	\$19,994	=====	\$ 20,987

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	612,959	2.4447	\$ 214	\$ 0	\$ 214	\$ 13	\$ 227
82 HEC-IT	5,162,362	20.5897	1,801	0	1,801	110	1,911
83 HEC-911 Network	14,600,517	58.2331	5,095	0	5,095	310	5,405
84 HEC-Police Call Takers	3,348,508	13.3553	1,168	0	1,168	71	1,239
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	470	0	470	29	499
Subtotal	25,072,551	100.0000	8,748	0	8,748	533	9,281
Direct Bills					0		0
Total					\$8,748		\$ 9,281
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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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	612,959	5.8533	\$ 157	\$ 0	\$ 157	\$ 8	\$ 165
82 HEC-IT	5,162,362	49.2967	1,323	0	1,323	71	1,394
84 HEC-Police Call Takers	3,348,508	31.9757	858	0	858	46	904
89 HEC-Off of Emg Mgmt	1,348,205	12.8743	345	0	345	19	364
Subtotal	10,472,034	100.0000	2,683	0	2,683	144	2,827
Direct Bills					0		0
Total					\$2,683		\$ 2,827
	=====	=====	=====	=====	=====	=====	=====

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	4.40	6.8858	\$ 3,673	\$ 0	\$ 3,673	\$ 180	\$ 3,853
84 HEC-Police Call Takers	51.00	79.8122	42,569	0	42,569	2,088	44,657
89 HEC-Off of Emg Mgmt	8.50	13.3020	7,095	0	7,095	348	7,443
Subtotal	63.90	100.0000	53,337	0	53,337	2,616	55,953
Direct Bills					0		0
Total					\$53,337		\$ 55,953
	=====	=====	=====	=====	=====	=====	=====

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	4.40	1.9231	\$ 407	\$ 0	\$ 407	\$ 9	\$ 416
83 HEC-911 Network	164.90	72.0717	15,269	0	15,269	352	15,621
84 HEC-Police Call Takers	51.00	22.2902	4,722	0	4,722	109	4,831
89 HEC-Off of Emg Mgmt	8.50	3.7150	787	0	787	18	805
Subtotal	228.80	100.0000	21,185	0	21,185	488	21,673
Direct Bills					0		0
Total					\$21,185		\$ 21,673
	=====	=====	=====	=====	=====	=====	=====

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	612,959	2.4447	\$ 982	\$ 0	\$ 982	\$ 193	\$ 1,175
82 HEC-IT	5,162,362	20.5897	8,274	0	8,274	1,623	9,897
83 HEC-911 Network	14,600,517	58.2331	23,400	0	23,400	4,590	27,990
84 HEC-Police Call Takers	3,348,508	13.3553	5,367	0	5,367	1,053	6,420
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	2,161	0	2,161	424	2,585
Subtotal	25,072,551	100.0000	40,184	0	40,184	7,881	48,065
Direct Bills					0		0
Total					\$40,184		\$ 48,065
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
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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	4.40	1.9231	\$ 692	\$ 0	\$ 692	\$ 11	\$ 703
83 HEC-911 Network	164.90	72.0717	25,931	0	25,931	404	26,335
84 HEC-Police Call Takers	51.00	22.2902	8,020	0	8,020	125	8,145
89 HEC-Off of Emg Mgmt	8.50	3.7150	1,337	0	1,337	21	1,358
Subtotal	228.80	100.0000	35,980	0	35,980	560	36,540
Direct Bills					0		0
Total					\$35,980		\$ 36,540
	=====	=====	=====	=====	=====	=====	=====

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	4.40	1.9231	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
83 HEC-911 Network	164.90	72.0717	0	0	0	0	0
84 HEC-Police Call Takers	51.00	22.2902	0	0	0	0	0
89 HEC-Off of Emg Mgmt	8.50	3.7150	0	0	0	0	0
Subtotal	228.80	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
=====	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
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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	612,959	2.4447	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,162,362	20.5897	0	0	0	0	0
83 HEC-911 Network	14,600,517	58.2331	0	0	0	0	0
84 HEC-Police Call Takers	3,348,508	13.3553	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	0	0	0	0	0
Subtotal	25,072,551	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	612,959	2.4447	\$ 582	\$ 0	\$ 582	\$ 14	\$ 596
82 HEC-IT	5,162,362	20.5897	4,898	0	4,898	114	5,012
83 HEC-911 Network	14,600,517	58.2331	13,854	0	13,854	322	14,176
84 HEC-Police Call Takers	3,348,508	13.3553	3,177	0	3,177	74	3,251
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	1,279	0	1,279	30	1,309
Subtotal	25,072,551	100.0000	23,790	0	23,790	553	24,343
Direct Bills					0		0
Total					\$23,790		\$ 24,343
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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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	612,959	2.4447	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,162,362	20.5897	0	0	0	0	0
83 HEC-911 Network	14,600,517	58.2331	0	0	0	0	0
84 HEC-Police Call Takers	3,348,508	13.3553	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	0	0	0	0	0
Subtotal	25,072,551	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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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	612,959	5.8533	\$ 2,766	\$ 0	\$ 2,766	\$ 144	\$ 2,910
82 HEC-IT	5,162,362	49.2967	23,293	0	23,293	1,212	24,505
84 HEC-Police Call Takers	3,348,508	31.9757	15,109	0	15,109	786	15,895
89 HEC-Off of Emg Mgmt	1,348,205	12.8743	6,083	0	6,083	316	6,399
Subtotal	10,472,034	100.0000	47,251	0	47,251	2,458	49,709
Direct Bills					0		0
Total					\$47,251		\$ 49,709
	=====	=====	=====	=====	=====	=====	=====

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	612,959	2.4447	\$ 220	\$ 0	\$ 220	\$ 15	\$ 235
82 HEC-IT	5,162,362	20.5897	1,857	0	1,857	126	1,983
83 HEC-911 Network	14,600,517	58.2331	5,251	0	5,251	357	5,608
84 HEC-Police Call Takers	3,348,508	13.3553	1,204	0	1,204	82	1,286
89 HEC-Off of Emg Mgmt	1,348,205	5.3772	485	0	485	33	518
Subtotal	25,072,551	100.0000	9,017	0	9,017	613	9,630
Direct Bills					0		0
Total					\$9,017		\$ 9,630
	=====	=====	=====	=====	=====	=====	=====

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	309	5	22	155	40
82 HEC-IT	0	0	0	43	0	1,311	338
83 HEC-911 Network	56,649	4,700	11,575	121	843	3,708	0
84 HEC-Police Call Takers	83,344	0	3,580	28	261	851	220
86 HED-Harris County	28,411	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	12,366	0	0	0	0	0	0
88 HEC-Homeland Security	27,156	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	5,966	0	596	11	44	343	88
90 HEC-HPD	21,494	0	0	0	0	0	0
91 Hurricane Ike Aid & Recovery	29,128	0	0	0	0	0	0
 Total	 \$264,515	 \$4,700	 \$16,061	 \$208	 \$1,170	 \$6,368	 \$687
	=====	=====	=====	=====	=====	=====	=====

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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	513	227	165	3,853	416	1,175	703	0
82 HEC-IT	4,321	1,911	1,394	0	0	9,897	0	0
83 HEC-911 Network	12,221	5,405	0	0	15,621	27,990	26,335	0
84 HEC-Police Call Takers	2,803	1,239	904	44,657	4,831	6,420	8,145	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	1,128	499	364	7,443	805	2,585	1,358	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	\$20,987	\$9,281	\$2,827	\$55,953	\$21,673	\$48,065	\$36,540	\$0

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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	596	0	2,910	235	11,324
82 HEC-IT	0	5,012	0	24,505	1,983	50,715
83 HEC-911 Network	0	14,176	0	0	5,608	184,952
84 HEC-Police Call Takers	0	3,251	0	15,895	1,286	177,715
86 HED-Harris County	0	0	0	0	0	28,411
87 HEC-Genl Svcs Dept	0	0	0	0	0	12,366
88 HEC-Homeland Security	0	0	0	0	0	27,156
89 HEC-Off of Emg Mgmt	0	1,309	0	6,399	518	29,456
90 HEC-HPD	0	0	0	0	0	21,494
91 Hurricane Ike Aid & Recovery	0	0	0	0	0	29,128
Total	\$0	\$24,343	\$0	\$49,709	\$9,630	\$572,717
	=====	=====	=====	=====	=====	=====

**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	98,167-	0	98,167-
Subtotal - Services & Supplies		98,167-	0	98,167-
Department Cost Total		98,167-	0	98,167-
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		98,167-	0	98,167-
General Admin Distribution			0	0
Grand Total		98,167-		98,167-
		=====	=====	=====

B. Incoming Costs- (Default Spread Custom%)

No Indirect Costs

Dept: 32 HPW General Fund Credit

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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	98,167-	\$ 0	98,167-	\$ 0	98,167-
Subtotal	100	100.0000	98,167-	0	98,167-	0	98,167-
Direct Bills					0		0
Total					\$98,167-		\$98,167-
	=====	=====	=====	=====	=====	=====	=====

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	98,167-	98,167-
Total	\$98,167- =====	\$98,167- =====