

**CITY OF HOUSTON, TEXAS**

**FY 2022 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2020**



**CITY OF HOUSTON**

**Sylvester Turner, Mayor**

**FINANCE DEPARTMENT**

**Tantri Emo**

**Chief Business Officer/Director of Finance**

**Arif Rasheed, Deputy Director**

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Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2020**

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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, 2020, to establish cost allocations or billings for use in Fiscal Year 2022, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

**Governmental Unit:** City of Houston, Texas

**Signature:** 

**Name of Official:** Arif Rasheed

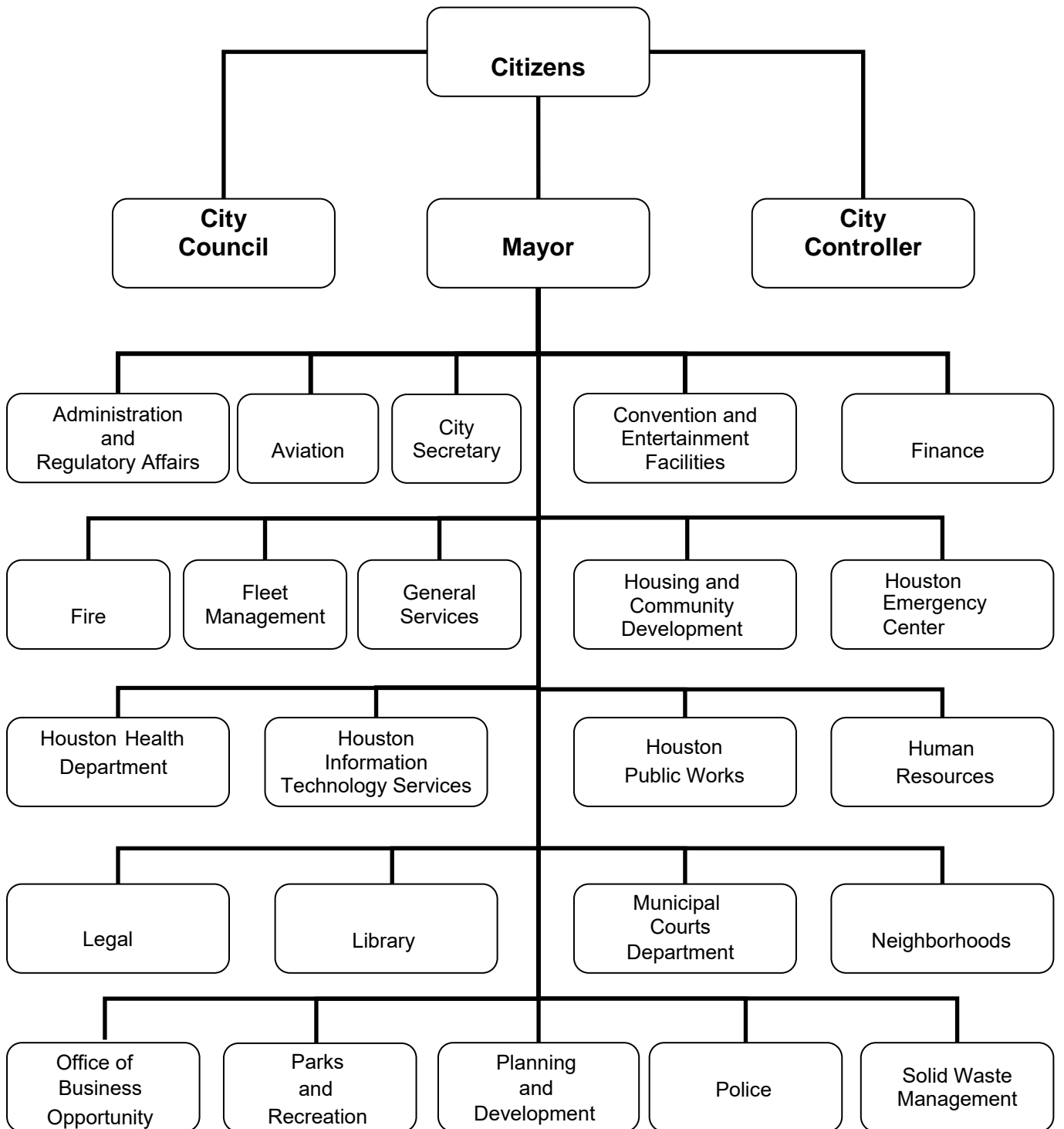
**Title:** Deputy Director

**Date of Execution:** April 26, 2021

## **SECTION II – ORGANIZATION CHART**

# Organization Chart

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## **SECTION III – OVERVIEW**

**City of Houston, Texas  
FY 2022 2 CFR Part 200 Cost Allocation Plan and  
Indirect Cost Rate Proposal  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2020**

## **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: FY 2020 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 2022 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, 2020**

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)	\$ 897,684,984	\$ 829,741,499	\$ 67,943,485		\$ 12,524	\$ 897,697,508	\$ 897,697,508	\$ 891,780,220	\$ 5,917,288	\$ -
Dept of Neighborhoods (DON)	10,368,805	7,802,704	2,566,101		-	10,368,805	10,368,805	10,368,805	-	-
Houston Fire Department (HFD)	492,898,413	441,499,117	51,281,328	117,968	(76,014)	492,704,431	492,704,431	492,704,431	-	-
Houston Emergency Center (HEC)	9,616,670	-	-	9,616,670	-	-	-	-	-	-
Municipal Courts Department	27,870,081	22,431,037	5,308,579	130,465	-	27,739,616	27,739,616	27,739,616	-	-
Houston Public Works (HPW)	27,651,124	719,208	25,407,416	1,524,500	-	26,126,624	26,126,624	26,126,624	-	-
Solid Waste Management	97,213,981	39,588,338	53,713,009	3,912,634	-	93,301,347	93,301,347	93,301,347	-	-
General Services Department (GSD)	41,953,484	11,640,765	27,170,498	3,142,221	-	38,811,263	38,811,263	1,715	35,900,936	2,908,612
Housing and Community Devp.	559,910	176,417	383,493		-	559,910	559,910	559,910	-	-
Library	40,320,690	30,272,931	9,297,759	750,000	-	39,570,690	39,570,690	39,570,690	-	-
Parks & Recreation	69,672,666	36,831,949	31,775,442	1,065,275	-	68,607,391	68,607,391	68,607,391	-	-
Health & Human Services	55,750,173	36,889,465	18,860,708		29,228	55,779,401	55,779,401	32,150,274	13,405,209	10,223,918
Mayor's Office	7,439,304	4,879,843	622,875	1,936,586	-	5,502,718	5,502,718	169,385	5,105,121	228,212
Office of Business Opportunity (OBO)	3,335,200	3,039,675	295,525		-	3,335,200	3,335,200	-	3,285,808	49,392
City Council	9,334,627	6,957,978	1,780,373	596,276	(34,514)	8,703,837	8,703,837	8,703,837	-	-
City Controller's Office	7,709,657	6,802,271	907,386		-	7,709,657	7,709,657	-	6,146,889	1,562,768
Finance	16,754,929	12,501,725	4,253,204		-	16,754,929	16,754,929	2,657,046	14,097,883	-
Admn. & Regulatory Affairs	27,815,939	14,940,774	3,351,272	9,523,893	-	18,292,046	18,292,046	4,277,928	13,398,346	615,772
Fleet Management Department	6,718	-	6,718		-	6,718	6,718	6,718	-	-
Houston Information Tech Svcs	6,081,149	2,850,943	3,230,206		-	6,081,149	6,081,149	85,568	5,995,581	-
Planning & Development	3,866,079	2,402,451	1,463,628		-	3,866,079	3,866,079	1,283,694	1,943,087	639,298
City Secretary	1,113,926	985,893	128,033		-	1,113,926	1,113,926	1,113,926	-	-
Human Resources (HR)	2,383,064	2,073,661	309,403		-	2,383,064	2,383,064	17,654	2,047,925	317,485
Legal Department	14,748,217	13,625,860	1,122,357		-	14,748,217	14,748,217	8,461	9,114,565	5,625,191
Citywide General Government	191,483,727	14,195,917	98,032,004	79,255,806	52,417,942	164,645,863	164,645,863	144,610,795	20,035,068	-
<b>GRAND TOTAL</b>	<b>\$ 2,063,633,515</b>	<b>\$ 1,542,850,421</b>	<b>\$ 409,210,800</b>	<b>\$ 111,572,294</b>	<b>\$ 52,349,166</b>	<b>\$ 2,004,410,386</b>	<b>\$ 2,004,410,386</b>	<b>\$ 1,845,846,032</b>	<b>\$ 136,393,706</b>	<b>\$ 22,170,648</b>
Cost Adjustment	Building Use								501,963	
Cost Adjustment	Equipment use								2,133,822	
Cost Adjustment	HPW General Fund Credit								(65,075)	
Unallocated Indirect fr disallow functions	Non-Dept								(657,002)	
Unallocated Indirect fr disallow functions	OBO								(25,400)	
Unallocated Indirect fr disallow functions	HR								(1,173,132)	
Unallocated Indirect fr disallow functions	Legal								(732,926)	
Unallocated Indirect fr disallow functions	Controller's Office								(128,865)	
Unallocated Indirect fr disallow functions	Other Non-Gov-GSD								(1,397,037)	
<b>Summary Schedule Total</b>									<b>134,850,054</b>	

\*CAFR Adjustments includes the amount of Transfers from General Government in the amount of \$52,417,942 during FY20 as well as other adjustments for various departments

## **SECTION V – FY 2022 INDIRECT COST RATE PROPOSAL**

**City of Houston, Texas**  
**FY 2022 Indirect Cost Rate Proposal**  
**2 CFR Part 200 Rates**  
**Based on Actual Expenditures for the Fiscal Year Ended June 30, 2020**

	<b>2 CFR 200 Aviation Department</b>	<b>2 CFR 200 Library Department</b>	<b>2 CFR 200 Parks Department</b>	<b>2 CFR 200 Hlth &amp; Hum Svcs Department</b>	<b>2 CFR 200 Hsg &amp; Com Dev Department</b>	<b>2 CFR 200 Planning/Dev Department</b>	<b>2 CFR 200 Police Department</b>	<b>2 CFR 200 GSD-Non-GF Department</b>
<b><u>CARRY FORWARD COMPUTATION</u></b>								
FY 2020 FIXED RATE(BASED ON FY2018)	2.35%	6.12%	8.92%	17.9%*	15.1%*	9.43%	26.28%	25.13%
FY 2020 ACTUAL DIRECT SALS & BENES	101,215,842	31,753,161	46,350,465	94,203,554	18,834,214	8,138,944	744,228,074	6,549,648
FY 2020 ACTUAL RECOVERY	2,380,226	1,943,172	4,135,992	16,862,436	2,843,966	767,284	195,607,604	1,645,952
FY 2020 ROLL FORWARD FROM FY 2018	(365,500)	(351,364)	(473,104)	(5,747,377)	156,633	(1,371,566)	(21,906,141)	(249,417)
FY 2020 ACTUAL INDIRECT COSTS	2,548,622	2,435,369	4,652,772	24,830,693	1,699,960	3,236,888	227,804,252	1,811,961
FY 2020 CARRY FORWARD AMOUNT	(197,104)	140,833	43,676	2,220,880	(987,373)	1,098,038	10,290,507	(83,408)
<b><u>FY 2020 INDIRECT COST RATE</u></b>								
ACTUAL FY 2020 INDIRECT COSTS	2,548,622	2,435,369	4,652,772	24,830,693	1,699,960	3,236,888	227,804,252	1,811,961
FY 2018 CARRY FORWARD AMOUNT	(197,104)	140,833	43,676	2,220,880	(987,373)	1,098,038	10,290,507	(83,408)
TOTAL INDIRECT COST POOL	2,351,518	2,576,202	4,696,448	27,051,573	712,587	4,334,926	238,094,759	1,728,553
FY 2020 DIRECT SALARY BASE	101,215,842	31,753,161	46,350,465	94,203,554	18,834,214	8,138,944	744,228,074	6,549,648
FY 2022 FIXED RATE	2.32%	8.11%	10.13%	28.72%	3.78%	53.26%	31.99%	26.39%

\*FY20 Fixed Rates for Houston Health and Housing and Community Development Departments were approved by HUD

**SECTION VI – FY 2022 2 CFR PART 200 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

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<b>Office Business Opportunity</b>			184
20 Department Costs			186
20 Incoming Costs			188
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
<b>Mayor</b>			204
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
<b>Human Resources</b>			215
22 Department Costs			216
22 Incoming Costs			217
22 Selection	Number of selections per department	Selection Analysis	219
22 Personnel Svcs	Number of FTE positions all funds	COH FTE Report	220



22 Non-GF	**Not Allocated**		
22 Allocation Summary			222
<b>Legal</b>			224
23 Department Costs			225
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
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26 Department Costs			247
26 Incoming Costs			248
26 Planning Admin - FTEs	Planning & Dev FTEs	COH FTE Report	250
26 Planning Admin - Expenditures	Planning & Dev FY2020 Expenditures	COH Expenditure Report	251
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27 Department Costs			254
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27 Admin Expenditures	HPW FY2020 Expenditures	COH Expenditure Report	256
27 Admin FTEs	HPW FY2020 FTEs	COH FTE Report	257
27 Allocation Summary			258
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28 CIP Admin Svcs	Number of FTEs supported in CIP Sal Rec	COH FTE Report	263
28 Allocation Summary			264

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29 Department Costs			266
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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
<b>HEC</b>			285
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
31 ARA Operations	Expenditures of HEC departments	COH Expenditure Report	317
31 Allocation Summary			318
<b>HPW General Fund Credit</b>			321
32 Department Costs			322
32 Incoming Costs			323
32 General Fund Credit	Direct allocation to HPW Water & Sewer	Direct Allocation	324
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	\$ 9,832	\$ 34,975	\$ 1,562	\$ 20,481	\$ 0	\$ 311
2 Equipment Depreciation	0	0	0	0	52,598	685,738	3,633	1,069,600	0
3 Non-Departmental-Gen Gov	14,583	15,129	18,633	34,247	540,627	3,146,189	323,651	537,243	1,018,691
4 Finance Dir Office	136,453	139,951	0	0	0	0	0	0	0
5 Finance FP&A	581	1,855	2,313	1,894	30,933	256,040	9,632	218,837	32,468
6 Finance City Council	0	0	0	0	794,087	0	0	0	0
7 Finance Reporting & Ops	710	1,127	2,490	2,115	39,508	492,916	14,486	425,176	38,447
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	143	278	93	185	1,422	228,070	5,553	97,528	5,832
10 Finance Perform Mgmt	75	148	50	98	759	83,550	1,147	42,992	2,694
11 Finance Strat Purchasing	0	1,673	0	3,345	7,248	505,169	76,389	155,565	37,358
12 ARA Director Office	0	0	64,046	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	9,723	0	0	0	136,569	0	0
14 ARA Operations	153	157	196	6,850	32,558	633,661	195,959	197,665	1,621,950
15 ARA Payroll Services	822	844	1,055	1,941	14,805	1,303,769	24,569	839,308	55,381
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	0	1-	1-	1-	11-	87-	3-	74-	0
19 HITS Radio	0	0	0	0	0	3,977,024	0	1,616,867	10,405
20 Office Business Opportuni	342	351	438	860	6,205	626,063	23,007	368,026	28,498
21 Mayor	1,006	1,032	1,291	2,375	538,253	1,596,073	30,078	1,027,482	67,798
22 Human Resources	261	267	334	1,344	18,959	602,190	12,052	348,631	29,415
23 Legal	0	0	0	88,529	31,967	743,402	365,606	239,219	64,927
24 City Controller's Office	1,515	4,837	6,029	4,937	80,645	667,535	25,113	570,541	84,650
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	5,967	0	2,088	0
30 General Services	0	0	18,941	34,798	123,788	14,646,123	53,028	6,306,227	233,283
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$156,644 =====	\$167,648 =====	\$125,631 =====	\$193,349 =====	\$2,349,326 =====	\$30,200,954 =====	\$1,320,950 =====	\$14,062,921 =====	\$3,332,108 =====

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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	\$ 12,159	\$ 0
2 Equipment Depreciation	162,816	0	0	31,504	32,607	0	0	0	0
3 Non-Departmental-Gen Gov	1,752,766	3,197	9,880	1,633,314	2,160,898	1,276,340	43	5,562	53,552
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	51,954	146,102	58,688	24,649	132,009	211,553	1,953	254,198	4,379
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	78,316	297,215	77,727	44,138	196,242	236,775	65,297	289,716	5,011
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	44,574	51,524	234,576	7,147	25,613	131,125	93	14,336	2,125
10 Finance Perform Mgmt	9,721	25,918	12,108	3,360	7,605	11,344	50	7,366	319
11 Finance Strat Purchasing	226,378	882,095	734,893	172,293	299,979	365,216	1,115	602,189	12,267
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	1,962,435	60,063	32,274	26,265	105,606	378,641	0	53,958	1,081
15 ARA Payroll Services	86,932	37,827-	59,789	94,862	141,196	229,372	0	74,383	5,800
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	18-	50-	20-	8-	45-	72-	1-	86-	1-
19 HITS Radio	280,034	0	0	0	111,743	0	0	16,738	0
20 Office Business Opportuni	64,598	205,347	32,462	56,201	84,975	132,249	0	78,540	5,314
21 Mayor	106,422	280,023	73,195	116,130	172,852	280,797	0	91,060	7,100
22 Human Resources	54,511	117,965	40,498	48,481	112,112	124,935	0	36,683	2,357
23 Legal	274,800	136,140	180,881	112,770	363,190	62,158	0	62,088	0
24 City Controller's Office	135,451	380,910	153,009	64,263	344,169	551,552	5,090	662,733	11,417
25 Health Administration	0	0	0	0	0	15,055,329	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	1,424,903
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	27,692	0	0	5,858,135	362,021	5,783,379	0	200,066	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	\$5,319,382 =====	\$2,548,622 =====	\$1,699,960 =====	\$8,293,504 =====	\$4,652,772 =====	\$24,830,693 =====	\$73,640 =====	\$2,461,689 =====	\$1,535,624 =====

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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	194	173	11,917	38	384	536	118,180	0	171
4 Finance Dir Office	0	0	1,948,829	0	0	0	0	0	0
5 Finance FP&A	8,850	7,900	20,061	1,739	17,537	24,515	15,682	0	7,781
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	9,993	8,281	22,564	3,871	19,762	26,757	17,345	0	9,697
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	1,012	0	14,089	2,899	1,952	1,503	1,461	0	2,180
10 Finance Perform Mgmt	540	0	1,161	1,546	1,041	802	686	0	1,163
11 Finance Strat Purchasing	16,170	0	6,691	5,018	36,242	27,322	6,134	0	29,552
12 ARA Director Office	0	0	0	61,485	1,375,723	657,998	406,056	0	0
13 ARA Financial Svcs	0	0	0	9,334	208,846	132,036	61,643	0	0
14 ARA Operations	1,560	0	2,189	189	4,220	226,179	1,246	0	1,902
15 ARA Payroll Services	8,373	0	11,747	1,013	22,651	14,320	6,686	0	10,207
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	3-	3-	7-	1-	6-	8-	5-	0	3-
19 HITS Radio	0	0	0	0	0	28,501	0	0	0
20 Office Business Opportuni	3,479	0	4,880	420	9,411	5,950	2,777	0	4,242
21 Mayor	10,250	0	14,381	1,239	27,728	17,530	8,184	0	12,496
22 Human Resources	6,297	0	3,720	321	7,174	4,535	2,117	0	3,233
23 Legal	22,614	0	0	0	66,912	0	0	0	0
24 City Controller's Office	23,074	20,595	52,302	4,535	45,722	63,913	40,885	0	20,287
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	1,588,861	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	22,654	7,904	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	\$1,701,264 =====	\$36,946 =====	\$2,114,524 =====	\$93,646 =====	\$1,867,953 =====	\$1,240,293 =====	\$689,077 =====	\$0 =====	\$102,908 =====

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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	27	54	448	21,842	4,126	2	1,162	486	1,016
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	1,253	2,479	20,473	1,624	188,612	88	53,083	22,198	46,464
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	1,341	3,034	24,769	1,702	241,583	276	63,378	27,847	57,289
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	38	617	20,561	0	62,121	261	10,954	6,482	12,155
10 Finance Perform Mgmt	21	329	2,497	0	33,120	139	5,840	3,455	6,480
11 Finance Strat Purchasing	0	12,267	185,675	3,345	42,934	1,673	45,722	61,891	101,480
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	36,363	90,227	11,473	0	0	0	0	0
14 ARA Operations	71	3,260	1,823	232	1,772	0	99,788	17,664	172,577
15 ARA Payroll Services	379	3,944	9,785	1,244	9,511	0	64,936	39,295	50,605
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	0	1-	7-	1-	64-	0	18-	8-	16-
19 HITS Radio	0	0	0	0	0	0	0	0	83,693
20 Office Business Opportuni	157	1,639	4,066	517	3,952	0	49,684	28,127	39,353
21 Mayor	464	4,828	841,941	1,524	11,644	0	146,388	82,876	115,949
22 Human Resources	120	1,249	3,100	394	3,012	0	69,643	33,836	48,019
23 Legal	0	0	0	0	0	0	22,682	33,740	42,245
24 City Controller's Office	3,266	6,462	53,376	4,233	491,740	229	138,394	57,874	121,138
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	380,485	219,105	347,264
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	62,437	0	0	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$7,137 =====	\$138,961 =====	\$1,258,734 =====	\$48,129 =====	\$1,094,063 =====	\$2,668 =====	\$1,152,121 =====	\$634,868 =====	\$1,245,711 =====

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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	5,610	72	30,331	197	0	52	145	131	56
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	256,439	3,317	53,599	9,004	0	2,389	6,594	5,962	2,577
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	312,390	3,777	59,721	10,295	0	3,045	7,795	7,302	3,362
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	76,282	425	11,112	1,212	0	765	1,249	1,492	935
10 Finance Perform Mgmt	40,452	226	2,671	646	0	408	666	794	499
11 Finance Strat Purchasing	793,997	15,612	41,261	22,861	0	11,709	2,788	6,134	2,788
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	706,412	319	291	1,100	0	1,639	2,374	2,637	1,160
15 ARA Payroll Services	243,008	1,708	1,560	5,905	0	8,795	12,739	14,151	6,222
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	87-	1-	18-	3-	0	1-	2-	2-	1-
19 HITS Radio	90,027	0	0	0	0	0	0	0	0
20 Office Business Opportuni	182,049	710	647	2,454	0	3,653	5,293	5,880	2,585
21 Mayor	536,396	2,091	1,910	7,229	0	10,766	15,594	17,324	7,616
22 Human Resources	223,145	1,061	1,432	1,870	0	2,786	4,034	4,482	1,970
23 Legal	428,782	0	1,225,538	0	0	7,371	0	0	0
24 City Controller's Office	668,578	8,648	139,739	23,476	0	6,227	17,194	15,543	6,719
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	1,865,713	8,964	69,195	27,640	0	27,456	41,622	47,593	24,616
28 CIP Sal Rec HPW	0	0	0	0	0	24,232	35,099	38,991	17,142
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	91,120	42,874	0	112,163	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	65,075-	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$6,455,238 =====	\$89,803 =====	\$1,638,989 =====	\$226,049 =====	\$0 =====	\$111,292 =====	\$153,184 =====	\$168,414 =====	\$78,246 =====

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Department	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	15	199	24	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	696	9,078	1,092	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	801	10,210	1,618	0	0	0	0	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	102	984	668	0	0	0	0	0	0
10 Finance Perform Mgmt	55	524	357	0	0	0	0	0	0
11 Finance Strat Purchasing	0	1,115	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	212	1,517	1,069	0	0	0	0	0	0
15 ARA Payroll Services	1,138	8,140	5,737	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	0	3-	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	473	3,382	2,384	0	0	0	0	0	0
21 Mayor	1,394	9,966	7,022	0	0	0	0	0	0
22 Human Resources	361	2,578	1,816	0	0	0	0	0	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	1,814	23,666	2,846	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	3,597	29,042	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	3,138	22,430	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	7,082	49,269	201,403	137,306	0	28,311
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$13,796 =====	\$122,828 =====	\$24,633 =====	\$7,082 =====	\$49,269 =====	\$201,403 =====	\$137,306 =====	\$0 =====	\$28,311 =====



CITY OF HOUSTON, TEXAS  
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Summary Schedule

Department	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.	HITS Other	Legal Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	6	22	456	884	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	266	1,013	20,816	40,446	16
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	279	1,062	25,266	50,744	17
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	18	0	4,882	12,798	0
10 Finance Perform Mgmt	0	0	0	0	1	0	2,603	6,301	0
11 Finance Strat Purchasing	0	0	0	0	0	0	13,940	207,979	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	2,036	5,836	0
15 ARA Payroll Services	0	0	0	0	0	0	10,925	31,319	0
16 HITS CIO	0	0	0	0	0	0	0	1,106,034	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	7-	14-	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	0	0	0	0	0	0	4,538	13,012	0
21 Mayor	0	0	0	0	0	0	13,373	38,340	0
22 Human Resources	0	0	0	0	0	0	3,459	9,919	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	0	0	0	0	693	2,642	54,271	105,450	42
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	12,323	27,061	23,450	21,418	29,026	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$12,323 =====	\$27,061 =====	\$23,450 =====	\$21,418 =====	\$30,289 =====	\$4,739 =====	\$156,558 =====	\$1,629,048 =====	\$75 =====

Summary Schedule

Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 577	\$ 0	\$ 79,897
2 Equipment Depreciation	0	0	2,038,496
3 Non-Departmental-Gen Gov	36,834	0	12,780,335
4 Finance Dir Office	0	0	2,225,233
5 Finance FP&A	0	0	2,293,681
6 Finance City Council	0	0	794,087
7 Finance Reporting & Ops	0	0	3,344,585
8 Finance Internal Controls	0	0	0
9 Finance Grants	0	0	1,101,426
10 Finance Perform Mgmt	0	0	324,327
11 Finance Strat Purchasing	0	0	5,785,472
12 ARA Director Office	0	0	2,565,308
13 ARA Financial Svcs	0	0	696,214
14 ARA Operations	522,754	0	7,093,500
15 ARA Payroll Services	0	0	3,503,044
16 HITS CIO	0	0	1,106,034
17 HITS EAS	0	0	0
18 HITS EIS	0	0	769-
19 HITS Radio	9,952	0	6,224,984
20 Office Business Opportuni	0	0	2,099,190
21 Mayor	0	0	6,359,410
22 Human Resources	0	0	1,996,678
23 Legal	41,962	0	4,617,523
24 City Controller's Office	0	0	5,979,969
25 Health Administration	0	0	15,055,329
26 Planning & Dev Admin	0	0	3,013,764
27 HPW Admin Indirect	0	0	3,092,292
28 CIP Sal Rec HPW	0	0	141,032
29 HPD Police Records	6,060,943	0	6,068,998
30 General Services	11,808	0	33,998,441
31 HEC	0	0	536,649
32 HPW General Fund Credit	0	0	65,075-
Tot.Current Allocations	\$6,684,830 =====	\$0 =====	\$134,850,054 =====

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

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2020. 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%)

Dept:1 Building Depreciation

No Indirect Costs

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City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16 HITS CIO	1,595	2.0576	5,578	0	5,578	0	5,578
21 Mayor	48,894	63.0736	170,978	0	170,978	0	170,978
24 City Controller's Office	23,567	30.4016	82,412	0	82,412	0	82,412
30 General Services	0	0.0000	0	0	0	0	0
38 Police	440	0.5676	1,539	0	1,539	0	1,539
39 Dept of Neighborhoods	3,023	3.8997	10,571	0	10,571	0	10,571
96 Other	0	0.0000	0	0	0	0	0
Subtotal	77,519	100.0000	271,078	0	271,078	0	271,078
Direct Bills					0		0
Total	=====	=====	=====	=====	\$271,078	=====	\$271,078

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

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City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	965	0.7434	\$ 1,713	\$ 0	\$ 1,713	\$ 0	\$ 1,713
21 Mayor	8,889	6.8475	15,776	0	15,776	0	15,776
23 Legal	63,910	49.2320	113,426	0	113,426	0	113,426
30 General Services	18,043	13.8991	32,022	0	32,022	0	32,022
36 City Secretary	5,540	4.2676	9,832	0	9,832	0	9,832
37 City Council	19,707	15.1810	34,975	0	34,975	0	34,975
39 Dept of Neighborhoods	5,584	4.3015	9,910	0	9,910	0	9,910
49 Fleet Management	6,851	5.2776	12,159	0	12,159	0	12,159
96 Other	325	0.2504	577	0	577	0	577
Subtotal	129,814	100.0000	230,390	0	230,390	0	230,390
Direct Bills					0		0
Total					\$230,390		\$230,390
	=====	=====	=====	=====	=====	=====	=====

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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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	1,713	0	1,713
16 HITS CIO	5,578	0	125	5,703
21 Mayor	170,978	15,776	0	186,754
23 Legal	0	113,426	37	113,463
24 City Controller's Office	82,412	0	0	82,412
30 General Services	0	32,022	0	32,022
36 City Secretary	0	9,832	0	9,832
37 City Council	0	34,975	0	34,975
38 Police	1,539	0	23	1,562
39 Dept of Neighborhoods	10,571	9,910	0	20,481
41 Municipal Court	0	0	311	311
49 Fleet Management	0	12,159	0	12,159
96 Other	0	577	0	577
Total	\$ 271,078	\$ 230,390	\$ 496	\$ 501,964
	=====	=====	=====	=====

## **EQUIPMENT DEPRECIATION FUNCTION AND ALLOCATION BASIS**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2020. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Deprec
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equip Use	P	2,133,822	0	2,133,822
Subtotal - Services & Supplies		2,133,822	0	2,133,822
Department Cost Total		2,133,822	0	2,133,822
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,133,822	0	2,133,822
General Admin Distribution			0	0
Grand Total		\$ 2,133,822		\$ 2,133,822
		=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	300	0.0141	\$ 300	\$ 0	\$ 300	\$ 0	\$ 300
16 HITS CIO	4,786	0.2243	4,786	0	4,786	0	4,786
24 City Controller's Office	381	0.0179	381	0	381	0	381
25 Health Administration	64,689	3.0316	64,689	0	64,689	0	64,689
28 CIP Sal Rec HPW	9,804	0.4595	9,804	0	9,804	0	9,804
30 General Services	15,366	0.7201	15,366	0	15,366	0	15,366
37 City Council	52,598	2.4650	52,598	0	52,598	0	52,598
38 Police	685,738	32.1366	685,738	0	685,738	0	685,738
39 Dept of Neighborhoods	3,633	0.1703	3,633	0	3,633	0	3,633
40 Fire	1,069,600	50.1260	1,069,600	0	1,069,600	0	1,069,600
42 Solid Waste	162,816	7.6303	162,816	0	162,816	0	162,816
45 Library	31,504	1.4764	31,504	0	31,504	0	31,504
46 Parks & Recreation	32,607	1.5281	32,607	0	32,607	0	32,607
Subtotal	2,133,822	100.0000	2,133,822	0	2,133,822	0	2,133,822
Direct Bills					0		0
Total					\$2,133,822		\$2,133,822
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Current year depreciation by department  
Source: Asset Report

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Allocation Summary

Dept:2 Equipment Depreciation

	Department	Equip Deprec	Total
0	Direct Billed	\$0	\$0
12	ARA Director Office	300	300
16	HITS CIO	4,786	4,786
24	City Controller's Office	381	381
25	Health Administration	64,689	64,689
28	CIP Sal Rec HPW	9,804	9,804
30	General Services	15,366	15,366
37	City Council	52,598	52,598
38	Police	685,738	685,738
39	Dept of Neighborhoods	3,633	3,633
40	Fire	1,069,600	1,069,600
42	Solid Waste	162,816	162,816
45	Library	31,504	31,504
46	Parks & Recreation	32,607	32,607
	Total	\$ 2,133,822	\$ 2,133,822
		=====	=====

## 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
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost			0	0	0	0	0
Advertising	P	452,472	0	0	0	0	0
Print Shop Svcs	P	255	0	0	0	0	0
Pub & Printed Materi	P	41-	0	0	0	0	0
Other Interest	P	2,547,661	0	0	0	0	2,547,661
Hlth Ins Retire	P	14,195,917	0	14,195,917	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	1,724,356	0	0	0	56,000	0
MISC Support Svcs	P	0	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Real Estate	P	3,132,515	0	0	0	0	0
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	58,525,377	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	10,180,393	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	0	0	0	0	0	0
Elections	P	2,479,792	0	0	0	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	365,235	0	0	365,235	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	2,209-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0



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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Legal Svcs	P	688,825	0	0	0	0	0
Metro Commut	P	339,182	0	0	0	0	0
Misc Other Svcs	P	3,356,662	0	0	0	0	0
Claims & Judgements	P	12,508,658	0	0	0	0	0
Other IntfdSvcs	P	1,486,123	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	26,802,003	0	0	0	0	0
Transf - Spec Nonrecr	P	0	0	0	0	0	0
Transfer to Component	P	26,940,177	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,477,765	0	0	0	0	0
Transfer to CAP Proj	P	35,861	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	45	0	0	0	0	0
Subtotal - Services & Supplies		191,237,024	0	14,195,917	365,235	56,000	2,547,661
Department Cost Total		191,237,024	0	14,195,917	365,235	56,000	2,547,661
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		191,237,024	0	14,195,917	365,235	56,000	2,547,661
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 191,237,024	0	\$ 14,195,917	\$ 365,235	\$ 56,000	\$ 2,547,661
		=====	=====	=====	=====	=====	=====
							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	452,472	0	0	0	0	0
Print Shop Svcs	P	255	0	0	0	0	0
Pub & Printed Materi	P	41-	0	0	0	0	0
Other Interest	P	2,547,661	0	0	0	0	0
Hlth Ins Retire	P	14,195,917	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	1,724,356	0	0	0	0	0
MISC Support Svcs	P	0	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Real Estate	P	3,132,515	0	0	0	0	3,132,515
Application Services	P	0	0	0	0	0	0
Ltd purpose	P	58,525,377	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	10,180,393	0	0	0	0	0
Tax Refunds	P	0	0	0	0	0	0
Mgmt Initiative/Cons	P	0	0	0	0	0	0
Elections	P	2,479,792	0	0	2,479,792	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	365,235	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	2,209-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Legal Svcs	P	688,825	0	0	0	688,825	0
Metro Commut	P	339,182	339,182	0	0	0	0
Misc Other Svcs	P	3,356,662	0	0	0	0	0
Claims & Judgements	P	12,508,658	0	12,508,658	0	0	0
Other IntfdSvcs	P	1,486,123	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	26,802,003	0	0	0	0	0
Transf - Spec Nonrecr	P	0	0	0	0	0	0
Transfer to Component	P	26,940,177	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,477,765	0	0	0	0	0
Transfer to CAP Proj	P	35,861	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	45	0	0	0	0	0
Subtotal - Services & Supplies		191,237,024	339,182	12,508,658	2,479,792	688,825	3,132,515
Department Cost Total		191,237,024	339,182	12,508,658	2,479,792	688,825	3,132,515
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		191,237,024	339,182	12,508,658	2,479,792	688,825	3,132,515
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 191,237,024	\$ 339,182	\$ 12,508,658	\$ 2,479,792	\$ 688,825	\$ 3,132,515
		=====	=====	=====	=====	=====	=====
			not allocated	not allocated	not allocated		

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost			0	0
Advertising	P	452,472	0	452,472
Print Shop Svcs	P	255	0	255
Pub & Printed Materi	P	41-	0	41-
Other Interest	P	2,547,661	0	0
Hlth Ins Retire	P	14,195,917	0	0
Pension-Civilian	P	0	0	0
Health Ins-Act	P	0	0	0
Mgt Consultant	P	1,724,356	1,668,356	0
MISC Support Svcs	P	0	0	0
Banking Services	P	0	0	0
Real Estate	P	3,132,515	0	0
Application Services	P	0	0	0
Ltd purpose	P	58,525,377	0	58,525,377
Criminal Intell	P	0	0	0
Tax Appraisal	P	10,180,393	0	10,180,393
Tax Refunds	P	0	0	0
Mgmt Initiative/Cons	P	0	0	0
Elections	P	2,479,792	0	0
Contributions	P	0	0	0
Membership	P	365,235	0	0
Food Supplies	P	0	0	0
AudioVisual Supplies	P	0	0	0
Early Pymt Discount	P	2,209-	0	2,209-
Voice Svcs	P	0	0	0

CITY OF HOUSTON, TEXAS  
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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Legal Svcs	P	688,825	0	0
Metro Commut	P	339,182	0	0
Misc Other Svcs	P	3,356,662	277,863	3,078,799
Claims & Judgements	P	12,508,658	0	0
Other Intfd Svcs	P	1,486,123	0	1,486,123
Intfd Engr Services	P	0	0	0
Transfer to Spec Rev	P	26,802,003	0	26,802,003
Transf - Spec Nonrecr	P	0	0	0
Transfer to Component	P	26,940,177	0	26,940,177
Transfer to Ike Fund	P	0	0	0
Ch380 Trans Other Fd	P	25,477,765	0	25,477,765
Transfer to CAP Proj	P	35,861	0	35,861
Voice Labor	P	0	0	0
Eng Services	P	0	0	0
Travel- Non Training	P	45	0	45
Subtotal - Services & Supplies		191,237,024	1,946,219	152,977,020
Department Cost Total		191,237,024	1,946,219	152,977,020
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		191,237,024	1,946,219	152,977,020
General Admin Distribution			0	0
Grand Total		\$ 191,237,024	\$ 1,946,219	\$ 152,977,020
		=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	\$ 1,536	\$ 114	\$ 3	\$ 0	\$ 20	\$ 3
3 Other Misc	0	15,024	1,115	29	4	200	27
Subtotal - Non-Dept-Gen Gov	0	16,560	1,229	32	5	221	29
5 Financial Plg & Analysis	0	67,094	4,981	128	20	894	119
Subtotal - Fin Plg & Analysis	0	67,094	4,981	128	20	894	119
7 Gen Acctng	0	33,434	2,482	64	10	445	59
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	38,549	2,862	74	11	514	68
7 Fin Operations	0	21,011	1,560	40	6	280	37
Subtotal - Fin Reporting & Ops	0	92,994	6,903	178	27	1,239	165
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	154,432	11,464	295	45	2,057	274
9 Cost Accounting	0	16,385	1,216	31	5	218	29
9 Trust Funds Mgmt (TFM)	0	13,281	986	25	4	177	24
Subtotal - Fin Grants	0	184,098	13,666	352	54	2,453	327
10 Perf Mgmt Svcs	0	15,913	1,181	30	5	212	28
Subtotal - Fin Perform Mgmt	0	15,913	1,181	30	5	212	28
11 Purchasing	0	44,695	3,318	85	13	595	79
Subtotal - Fin SPD	0	44,695	3,318	85	13	595	79
18 Enterprise Optns	0	24.00-	1.78-	0.05-	0.01-	0.32-	0.04-
Subtotal - HITS EIS	0	24-	1.78-	0.05-	0.01-	0.32-	0.04-
24 Controller Fin Svcs	0	179,611	13,333	343	53	2,393	319
Subtotal - City Controller's	0	179,611	13,333	343	53	2,393	319
30 Design & Const	0	132,951	9,869	254	39	1,771	236
Subtotal - General Services	0	132,951	9,869	254	39	1,771	236
Total Incoming	0	733,892	54,478	1,402	215	9,777	1,302
C. Total Allocated		\$ 191,970,916	\$ 14,250,395	\$ 366,637	\$ 56,215	\$ 2,557,438	\$ 340,484
			7.42%	0.19%	0.03%	1.33%	0.18%

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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	\$ 1,536	\$ 100	\$ 20	\$ 6	\$ 25	\$ 16
3 Other Misc	0	15,024	983	195	54	246	153
Subtotal - Non-Dept-Gen Gov	0	16,560	1,083	215	60	271	169
5 Financial Plg & Analysis	0	67,094	4,389	870	242	1,099	683
Subtotal - Fin Plg & Analysis	0	67,094	4,389	870	242	1,099	683
7 Gen Acctng	0	33,434	2,187	434	120	548	340
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	38,549	2,521	500	139	631	392
7 Fin Operations	0	21,011	1,374	272	76	344	214
Subtotal - Fin Reporting & Ops	0	92,994	6,083	1,206	335	1,523	946
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	154,432	10,101	2,003	556	2,530	1,572
9 Cost Accounting	0	16,385	1,072	212	59	268	167
9 Trust Funds Mgmt (TFM)	0	13,281	869	172	48	218	135
Subtotal - Fin Grants	0	184,098	12,042	2,387	663	3,016	1,874
10 Perf Mgmt Svcs	0	15,913	1,041	206	57	261	162
Subtotal - Fin Perform Mgmt	0	15,913	1,041	206	57	261	162
11 Purchasing	0	44,695	2,923	580	161	732	455
Subtotal - Fin SPD	0	44,695	2,923	580	161	732	455
18 Enterprise Optns	0	24.00-	1.57-	0.31-	0.09-	0.39-	0.24-
Subtotal - HITS EIS	0	24-	1.57-	0.31-	0.09-	0.39-	0.24-
24 Controller Fin Svcs	0	179,611	11,748	2,329	647	2,942	1,828
Subtotal - City Controller's	0	179,611	11,748	2,329	647	2,942	1,828
30 Design & Const	0	132,951	8,696	1,724	479	2,178	1,353
Subtotal - General Services	0	132,951	8,696	1,724	479	2,178	1,353
Total Incoming	0	733,892	48,003	9,516	2,643	12,021	7,469
C. Total Allocated		\$ 191,970,916	\$ 12,556,661	\$ 2,489,308	\$ 691,468	\$ 3,144,536	\$ 1,953,688
			6.54%	1.30%	0.36%	1.64%	1.02%

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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	\$ 1,536	\$ 1,229
3 Other Misc	0	15,024	12,018
Subtotal - Non-Dept-Gen Gov	0	16,560	13,247
5 Financial Plg & Analysis	0	67,094	53,671
Subtotal - Fin Plg & Analysis	0	67,094	53,671
7 Gen Acctng	0	33,434	26,745
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	38,549	30,837
7 Fin Operations	0	21,011	16,807
Subtotal - Fin Reporting & Ops	0	92,994	74,389
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Grants Mgmt	0	154,432	123,535
9 Cost Accounting	0	16,385	13,107
9 Trust Funds Mgmt (TFM)	0	13,281	10,624
Subtotal - Fin Grants	0	184,098	147,266
10 Perf Mgmt Svcs	0	15,913	12,729
Subtotal - Fin Perform Mgmt	0	15,913	12,729
11 Purchasing	0	44,695	35,753
Subtotal - Fin SPD	0	44,695	35,753
18 Enterprise Optns	0	24.00-	19.20-
Subtotal - HITS EIS	0	24-	19.2-
24 Controller Fin Svcs	0	179,611	143,677
Subtotal - City Controller's	0	179,611	143,677
30 Design & Const	0	132,951	106,352
Subtotal - General Services	0	132,951	106,352
Total Incoming	0	733,892	587,065
C. Total Allocated		\$ 191,970,916	\$ 153,564,085
	=====	=====	=====
			79.99%



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	6.20	0.1596	\$ 22,654	\$ 0	\$ 22,654	\$ 87	\$ 22,741
05 Finance Financial Plg & Analys	13.60	0.3501	49,694	0	49,694	191	49,885
06 Finance City Council	5.00	0.1287	18,270	0	18,270	70	18,340
07 Finance Reporting & Ops	12.00	0.3089	43,847	0	43,847	168	44,015
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.2136	30,328	0	30,328	116	30,444
10 Finance Rev Perform Mgmnt	2.00	0.0515	7,308	0	7,308	28	7,336
11 Finance Strat Purchasing	37.40	0.9627	136,657	0	136,657	524	137,181
12 ARA Director Office	5.80	0.1493	21,193	0	21,193	81	21,274
13 ARA Financial Services	5.00	0.1287	18,270	0	18,270	70	18,340
14 ARA Operations	87.40	2.2496	319,354	0	319,354	1,226	320,580
15 ARA Payroll Services	36.50	0.9395	133,369	0	133,369	512	133,881
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.6847	97,195	0	97,195	373	97,568
20 Office Business Opportunity	30.00	0.7722	109,618	0	109,618	421	110,039
21 Mayor	36.80	0.9472	134,465	0	134,465	516	134,981
22 Human Resources	19.30	0.4968	70,521	0	70,521	271	70,792
23 Legal	104.60	2.6923	382,202	0	382,202	1,467	383,669
24 City Controller's Office	48.30	1.2432	176,485	0	176,485	677	177,162
25 Health Administration	44.60	1.1480	162,966	0	162,966	625	163,591
26 Planning & Dev Admin	7.20	0.1853	26,308	0	26,308	101	26,409
29 HPD Police Records	80.60	2.0746	294,508	0	294,508	1,130	295,638
30 General Services	141.40	3.6395	516,667	0	516,667	1,983	518,650
33 Finance Public Fin	3.90	0.1004	14,250	0	14,250	55	14,305
34 Finance Treasury	4.00	0.1030	14,616	0	14,616	56	14,672
35 ARA Regulatory	5.00	0.1287	18,270	0	18,270	70	18,340
36 City Secretary	9.20	0.2368	33,616	0	33,616	129	33,745
37 City Council	70.20	1.8069	256,506	0	256,506	984	257,490
38 Police	766.40	19.7266	2,800,379	0	2,800,379	10,747	2,811,126
39 Dept of Neighborhoods	87.00	2.2393	317,893	0	317,893	1,220	319,113
40 Fire	91.20	2.3474	333,239	0	333,239	1,279	334,518
41 Municipal Court	252.40	6.4966	922,254	0	922,254	3,539	925,793
42 Solid Waste	410.20	10.5583	1,498,846	0	1,498,846	5,752	1,504,598
44 Housing & Community Dev	2.30	0.0592	8,404	0	8,404	32	8,436
45 Library	440.00	11.3253	1,607,733	0	1,607,733	6,170	1,613,903
46 Parks & Recreation	580.50	14.9417	2,121,111	0	2,121,111	8,140	2,129,251
47 Health Department	342.50	8.8157	1,251,474	0	1,251,474	4,803	1,256,277
50 Planning & Dev Other	14.40	0.3706	52,617	0	52,617	202	52,819
53 Finance Other	3.10	0.0798	11,327	0	11,327	43	11,370
57 ARA Other	31.70	0.8159	115,830	0	115,830	445	116,275
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	5.90	0.1519	21,558	0	21,558	83	21,641
71 HPW Other	6.60	0.1699	24,116	0	24,116	93	24,209
94 HITS Other	0.00	0.0000	0	0	0	0	0
Subtotal	3,885.10	100.0000	14,195,918	0	14,195,918	54,478	14,250,396
Direct Bills					0		0
Total					\$14,195,918		\$ 14,250,396
	=====	=====	=====	=====	=====	=====	=====

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

Source: COH FTE Report

COH-Finance Department

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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	6.20	0.0474	\$ 173	\$ 0	\$ 173	\$ 1	\$ 174
05 Finance Financial Plg & Analys	13.60	0.1039	379	0	379	1	380
06 Finance City Council	5.00	0.0382	140	0	140	1	141
07 Finance Reporting & Ops	12.00	0.0917	335	0	335	1	336
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0634	232	0	232	1	233
10 Finance Rev Perform Mgmnt	2.00	0.0153	56	0	56	0	56
11 Finance Strat Purchasing	37.40	0.2857	1,043	0	1,043	4	1,047
12 ARA Director Office	5.80	0.0443	162	0	162	1	163
13 ARA Financial Services	5.00	0.0382	140	0	140	1	141
14 ARA Operations	87.40	0.6677	2,439	0	2,439	9	2,448
15 ARA Payroll Services	36.50	0.2788	1,018	0	1,018	4	1,022
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.2032	742	0	742	3	745
20 Office Business Opportunity	30.00	0.2292	837	0	837	3	840
21 Mayor	36.80	0.2811	1,027	0	1,027	4	1,031
22 Human Resources	19.30	0.1474	538	0	538	2	540
23 Legal	104.60	0.7991	2,918	0	2,918	11	2,929
24 City Controller's Office	48.30	0.3690	1,348	0	1,348	5	1,353
25 Health Administration	44.60	0.3407	1,244	0	1,244	5	1,249
26 Planning & Dev Admin	7.20	0.0550	201	0	201	1	202
29 HPD Police Records	80.60	0.6157	2,249	0	2,249	9	2,258
30 General Services	141.40	1.0802	3,945	0	3,945	15	3,960
33 Finance Public Fin	3.90	0.0298	109	0	109	0	109
34 Finance Treasury	4.00	0.0306	112	0	112	0	112
35 ARA Regulatory	5.00	0.0382	140	0	140	1	141
36 City Secretary	9.20	0.0703	257	0	257	1	258
37 City Council	70.20	0.5363	1,959	0	1,959	8	1,967
38 Police	6,083.20	46.4707	169,727	0	169,727	651	170,378
39 Dept of Neighborhoods	87.00	0.6646	2,427	0	2,427	9	2,436
40 Fire	3,979.70	30.4017	111,038	0	111,038	426	111,464
41 Municipal Court	252.40	1.9281	7,042	0	7,042	27	7,069
42 Solid Waste	410.20	3.1336	11,445	0	11,445	44	11,489
44 Housing & Community Dev	2.30	0.0176	64	0	64	0	64
45 Library	440.00	3.3612	12,276	0	12,276	47	12,323
46 Parks & Recreation	580.50	4.4345	16,197	0	16,197	62	16,259
47 Health Department	342.50	2.6164	9,556	0	9,556	37	9,593
50 Planning & Dev Other	14.40	0.1100	402	0	402	2	404
53 Finance Other	3.10	0.0237	86	0	86	0	86
57 ARA Other	31.70	0.2422	884	0	884	3	887
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	5.90	0.0451	165	0	165	1	166
71 HPW Other	6.60	0.0504	184	0	184	1	185
94 HITS Other	0.00	0.0000	0	0	0	0	0
Subtotal	13,090.40	100.0000	365,236	0	365,236	1,402	366,638
Direct Bills					0		0
Total					\$365,236		\$ 366,638
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

COH-Finance Department

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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	53,021	2.7436	\$ 1,536	\$ 0	\$ 1,536	\$ 0	\$ 1,536
04 Finance Dir Office	1,809	0.0936	52	0	52	0	52
05 Finance Financial Plg & Analys	572	0.0296	17	0	17	0	17
06 Finance City Council	551	0.0285	16	0	16	0	16
07 Finance Reporting & Ops	1,628	0.0842	47	0	47	0	47
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0405	23	0	23	0	23
10 Finance Rev Perform Mgmnt	315	0.0163	9	0	9	0	9
11 Finance Strat Purchasing	1,158	0.0599	34	0	34	0	34
12 ARA Director Office	3,633	0.1880	105	0	105	0	105
13 ARA Financial Services	417	0.0216	12	0	12	0	12
14 ARA Operations	4,030	0.2085	117	0	117	0	117
15 ARA Payroll Services	686	0.0355	20	0	20	0	20
16 HITS CIO	184	0.0095	5	0	5	0	5
17 HITS EAS	121	0.0063	4	0	4	0	4
18 HITS EIS	399	0.0206	12	0	12	0	12
19 HITS Radio	2,302	0.1191	67	0	67	0	67
20 Office Business Opportunity	3,370	0.1744	98	0	98	0	98
21 Mayor	5,305	0.2745	154	0	154	1	155
22 Human Resources	54,583	2.8245	1,582	0	1,582	6	1,588
23 Legal	5,537	0.2865	160	0	160	1	161
24 City Controller's Office	3,729	0.1930	108	0	108	0	108
25 Health Administration	15,603	0.8074	452	0	452	2	454
26 Planning & Dev Admin	1,942	0.1005	56	0	56	0	56
28 CIP Sal Rec HPW	3,122	0.1616	90	0	90	0	90
29 HPD Police Records	1,405	0.0727	41	0	41	0	41
30 General Services	34,734	1.7973	1,007	0	1,007	4	1,011
31 HEC	6,820	0.3529	198	0	198	1	199
33 Finance Public Fin	437	0.0226	13	0	13	0	13
34 Finance Treasury	1,395	0.0722	40	0	40	0	40
35 ARA Regulatory	1,739	0.0900	50	0	50	0	50
36 City Secretary	1,424	0.0737	41	0	41	0	41
37 City Council	23,260	1.2036	674	0	674	3	677
38 Police	192,532	9.9628	5,579	0	5,579	22	5,601
39 Dept of Neighborhoods	7,243	0.3748	210	0	210	1	211
40 Fire	164,557	8.5152	4,768	0	4,768	19	4,787
41 Municipal Court	24,415	1.2634	707	0	707	3	710
42 Solid Waste	39,067	2.0216	1,132	0	1,132	4	1,136
43 Houston Airport System (HAS)	109,863	5.6850	3,184	0	3,184	13	3,197
44 Housing & Community Dev	44,131	2.2836	1,279	0	1,279	5	1,284
45 Library	18,535	0.9591	537	0	537	2	539
46 Parks & Recreation	99,266	5.1366	2,877	0	2,877	11	2,888
47 Health Department	159,080	8.2318	4,610	0	4,610	18	4,628
48 Convention & Entertainment	1,468	0.0760	43	0	43	0	43
49 Fleet Management	191,147	9.8911	5,539	0	5,539	22	5,561
50 Planning & Dev Other	3,293	0.1704	95	0	95	0	95
51 Planning & Dev Spec Rev	6,655	0.3444	193	0	193	1	194
52 General Debt	5,940	0.3074	172	0	172	1	173
53 Finance Other	15,085	0.7806	437	0	437	2	439
54 ARA Insurance	1,308	0.0677	38	0	38	0	38
55 ARA BARC	13,187	0.6824	382	0	382	2	384
56 ARA Parking	18,434	0.9539	534	0	534	2	536
57 ARA Other	11,792	0.6102	342	0	342	1	343
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3028	170	0	170	1	171
60 Legal Wkr Comp	942	0.0487	27	0	27	0	27

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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	1,864	0.0965	54	0	54	0	54
62 Mayor Other	15,395	0.7966	446	0	446	2	448
63 TIRZ	1,221	0.0632	35	0	35	0	35
64 HR Health Benefits	141,829	7.3391	4,110	0	4,110	16	4,126
65 HR Long Term Disability	66	0.0034	2	0	2	0	2
66 HPW Bldg Insp	39,916	2.0655	1,157	0	1,157	5	1,162
67 HPW Stormwater	16,692	0.8637	484	0	484	2	486
68 HPW DDSR	34,939	1.8080	1,012	0	1,012	4	1,016
69 HPW Water & Sewer	192,833	9.9783	5,588	0	5,588	22	5,610
70 HPW Houston Transtar	2,494	0.1291	72	0	72	0	72
71 HPW Other	40,304	2.0856	1,168	0	1,168	5	1,173
72 Houston Permit Center	6,771	0.3504	196	0	196	1	197
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.0929	52	0	52	0	52
75 CIP S/R Engrg	4,959	0.2566	144	0	144	1	145
76 CIP S/R Constr	4,483	0.2320	130	0	130	1	131
77 CIP S/R Eng/Const	1,938	0.1003	56	0	56	0	56
78 CIP S/R Geo/Env	523	0.0271	15	0	15	0	15
79 CIP S/R Other	6,826	0.3532	198	0	198	1	199
80 CIP S/R GSD	821	0.0425	24	0	24	0	24
91 Hurricane Ike Aid & Recovery	200	0.0103	6	0	6	0	6
92 ARRA Reimbursement Fund	762	0.0394	22	0	22	0	22
93 HR-W.C.	15,653	0.8100	454	0	454	2	456
94 HITS Other	30,414	1.5738	881	0	881	3	884
95 Legal Other	12	0.0006	0	0	0	0	0
Subtotal	1,932,516	100.0000	56,001	0	56,001	215	56,216
Direct Bills					0		0
Total	=====	=====	=====	=====	\$56,001	=====	\$ 56,216

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	82,729,036	4.4296	\$ 15,024	\$ 0	\$ 15,024	\$ 0	\$ 15,024
04 Finance Dir Office	1,913,908	0.1025	348	0	348	1	349
05 Finance Financial Plg & Analys	2,027,473	0.1086	368	0	368	1	369
06 Finance City Council	590,822	0.0316	107	0	107	0	107
07 Finance Reporting & Ops	3,256,312	0.1744	591	0	591	2	593
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0542	184	0	184	1	185
10 Finance Rev Perform Mgmnt	286,832	0.0154	52	0	52	0	52
11 Finance Strat Purchasing	5,009,668	0.2682	910	0	910	4	914
12 ARA Director Office	2,226,617	0.1192	404	0	404	2	406
13 ARA Financial Services	930,917	0.0498	169	0	169	1	170
14 ARA Operations	7,195,212	0.3853	1,307	0	1,307	5	1,312
15 ARA Payroll Services	3,661,365	0.1960	665	0	665	3	668
16 HITS CIO	53,942	0.0029	10	0	10	0	10
17 HITS EAS	34,916	0.0019	6	0	6	0	6
18 HITS EIS	1,587	0.0001	0	0	0	0	0
19 HITS Radio	5,905,138	0.3162	1,072	0	1,072	4	1,076
20 Office Business Opportunity	3,335,200	0.1786	606	0	606	2	608
21 Mayor	4,509,595	0.2415	819	0	819	3	822
22 Human Resources	2,370,799	0.1269	431	0	431	2	433
23 Legal	14,739,750	0.7892	2,677	0	2,677	11	2,688
24 City Controller's Office	7,709,657	0.4128	1,400	0	1,400	6	1,406
25 Health Administration	13,520,750	0.7239	2,455	0	2,455	10	2,465
26 Planning & Dev Admin	2,582,388	0.1383	469	0	469	2	471
29 HPD Police Records	5,917,289	0.3168	1,075	0	1,075	4	1,079
30 General Services	38,809,543	2.0780	7,048	0	7,048	28	7,076
33 Finance Public Fin	853,136	0.0457	155	0	155	1	156
34 Finance Treasury	1,675,910	0.0897	304	0	304	1	305
35 ARA Regulatory	563,043	0.0301	102	0	102	0	102
36 City Secretary	1,113,926	0.0596	202	0	202	1	203
37 City Council	8,576,575	0.4592	1,558	0	1,558	6	1,564
38 Police	872,472,525	46.7148	158,448	0	158,448	636	159,084
39 Dept of Neighborhoods	10,368,801	0.5552	1,883	0	1,883	8	1,891
40 Fire	474,253,450	25.3929	86,128	0	86,128	346	86,474
41 Municipal Court	27,736,646	1.4851	5,037	0	5,037	20	5,057
42 Solid Waste	91,428,752	4.8954	16,604	0	16,604	67	16,671
44 Housing & Community Dev	528,979	0.0283	96	0	96	0	96
45 Library	35,918,061	1.9232	6,523	0	6,523	26	6,549
46 Parks & Recreation	68,553,389	3.6706	12,450	0	12,450	50	12,500
47 Health Department	32,043,352	1.7157	5,819	0	5,819	23	5,842
49 Fleet Management	6,718	0.0004	1	0	1	0	1
50 Planning & Dev Other	1,283,689	0.0687	233	0	233	1	234
53 Finance Other	122,156	0.0065	22	0	22	0	22
55 ARA BARC	1,281-	0.0001-	0	0	0	0	0
57 ARA Other	3,702,401	0.1982	672	0	672	3	675
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	26,126,624	1.3989	4,745	0	4,745	19	4,764
94 HITS Other	175-	0.0000	0	0	0	0	0
Subtotal	1,867,658,255	100.0000	339,179	0	339,179	1,302	340,481
Direct Bills					0		0
Total					\$339,179		\$ 340,481

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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: FY2020 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	13.9099	\$ 435,730	\$ 0	\$ 435,730	\$ 1,672	\$ 437,402
12 ARA Director Office	22,950	12.4457	389,864	0	389,864	1,496	391,360
14 ARA Operations-311	10,820	5.8676	183,805	0	183,805	705	184,510
16 HITS CIO	28,100	15.2385	477,349	0	477,349	1,832	479,181
20 Office Business Opportunity	11,675	6.3313	198,329	0	198,329	761	199,090
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	27,439	14.8801	466,120	0	466,120	1,789	467,909
26 Planning & Dev Admin	30,542	16.5628	518,833	0	518,833	1,991	520,824
30 General Services	7,535	4.0862	128,001	0	128,001	491	128,492
41 Municipal Court	4,695	2.5461	79,756	0	79,756	306	80,062
42 Solid Waste	12,835	6.9604	218,035	0	218,035	837	218,872
96 Other	2,160	1.1714	36,693	0	36,693	141	36,834
Subtotal	184,401	100.0000	3,132,515	0	3,132,515	12,021	3,144,536
Direct Bills					0		0
Total					\$3,132,515		\$ 3,144,536
	=====	=====	=====	=====	=====	=====	=====

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	1,460,174	75.0262	\$ 1,460,174	\$ 0	\$ 1,460,174	\$ 5,604	\$ 1,465,778
12 ARA Director Office	178,182	9.1553	178,182	0	178,182	684	178,866
20 Office Business Opportunity	30,000	1.5415	30,000	0	30,000	115	30,115
37 City Council	277,863	14.2771	277,863	0	277,863	1,066	278,929
Subtotal	1,946,219	100.0000	1,946,219	0	1,946,219	7,469	1,953,688
Direct Bills					0		0
Total					\$1,946,219		\$ 1,953,688
	=====	=====	=====	=====	=====	=====	=====

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	1,536	0	15,024	0	0
04 Finance Director Office	22,741	174	52	0	349	0	0
05 Finance Financial Plg & Analys	49,885	380	17	0	369	0	0
06 Finance City Council	18,340	141	16	0	107	0	0
07 Finance Reporting & Ops	44,015	336	47	0	593	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	30,444	233	23	0	185	0	0
10 Finance Rev Perform Mgmnt	7,336	56	9	0	52	0	0
11 Finance Strat Purchasing	137,181	1,047	34	0	914	0	0
12 ARA Director Office	21,274	163	105	0	406	0	0
13 ARA Financial Services	18,340	141	12	0	170	0	0
14 ARA Operations-311	320,580	2,448	117	0	1,312	0	0
15 ARA Payroll Services	133,881	1,022	20	0	668	0	0
16 HITS CIO	0	0	5	0	10	0	0
17 HITS EAS	0	0	4	0	6	0	0
18 HITS EIS	0	0	12	0	0	0	0
19 HITS Radio	97,568	745	67	0	1,076	0	0
20 Office Business Opportunity	110,039	840	98	0	608	0	0
21 Mayor	134,981	1,031	155	0	822	0	0
22 Human Resources	70,792	540	1,588	0	433	0	0
23 Legal	383,669	2,929	161	0	2,688	0	0
24 City Controller's Office	177,162	1,353	108	0	1,406	0	0
25 Health Administration	163,591	1,249	454	0	2,465	0	0
26 Planning & Dev Admin	26,409	202	56	0	471	0	0
28 CIP Sal Rec HPW	0	0	90	0	0	0	0
29 HPD Police Records	295,638	2,258	41	0	1,079	0	0
30 General Services	518,650	3,960	1,011	0	7,076	0	0
31 HEC	0	0	199	0	0	0	0
33 Finance Public Fin	14,305	109	13	0	156	0	0
34 Finance Treasury	14,672	112	40	0	305	0	0
35 ARA Regulatory	18,340	141	50	0	102	0	0
36 City Secretary	33,745	258	41	0	203	0	0
37 City Council	257,490	1,967	677	0	1,564	0	0
38 Police	2,811,12	170,378	5,601	0	159,084	0	0
39 Dept of Neighborhoods	319,113	2,436	211	0	1,891	0	0
40 Fire	334,518	111,464	4,787	0	86,474	0	0
41 Municipal Court	925,793	7,069	710	0	5,057	0	0
42 Solid Waste	1,504,59	11,489	1,136	0	16,671	0	0
43 Houston Airport System (HAS)	0	0	3,197	0	0	0	0
44 Housing & Community Dev	8,436	64	1,284	0	96	0	0
45 Library	1,613,90	12,323	539	0	6,549	0	0
46 Parks & Recreation	2,129,25	16,259	2,888	0	12,500	0	0
47 Health Department	1,256,27	9,593	4,628	0	5,842	0	0
48 Convention & Entertainment	0	0	43	0	0	0	0
49 Fleet Management	0	0	5,561	0	1	0	0
50 Planning & Dev Other	52,819	404	95	0	234	0	0
51 Planning & Dev Spec Rev	0	0	194	0	0	0	0
52 General Debt	0	0	173	0	0	0	0
53 Finance Other	11,370	86	439	0	22	0	0
54 ARA Insurance	0	0	38	0	0	0	0
55 ARA BARC	0	0	384	0	0	0	0
56 ARA Parking	0	0	536	0	0	0	0
57 ARA Other	116,275	887	343	0	675	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	0	0	171	0	0	0	0
60 Legal Wkr Comp	0	0	27	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	54	0	0	0	0
62 Mayor Other	0	0	448	0	0	0	0
63 TIRZ	21,641	166	35	0	0	0	0
64 HR Health Benefits	0	0	4,126	0	0	0	0
65 HR Long Term Disability	0	0	2	0	0	0	0
66 HPW Bldg Insp	0	0	1,162	0	0	0	0
67 HPW Stormwater	0	0	486	0	0	0	0
68 HPW DDSR	0	0	1,016	0	0	0	0
69 HPW Water & Sewer	0	0	5,610	0	0	0	0
70 HPW Houston Transtar	0	0	72	0	0	0	0
71 HPW Other	24,209	185	1,173	0	4,764	0	0
72 Houston Permit Center	0	0	197	0	0	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	0	0	52	0	0	0	0
75 CIP S/R Engrg	0	0	145	0	0	0	0
76 CIP S/R Constr	0	0	131	0	0	0	0
77 CIP S/R Eng/Const	0	0	56	0	0	0	0
78 CIP S/R Geo/Env	0	0	15	0	0	0	0
79 CIP S/R Other	0	0	199	0	0	0	0
80 CIP S/R GSD	0	0	24	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	6	0	0	0	0
92 ARRA Reimbursement Fund	0	0	22	0	0	0	0
93 HR-W.C.	0	0	456	0	0	0	0
94 HITS Other	0	0	884	0	0	0	0
95 Legal Other	0	0	0	0	0	0	0
96 Other	0	0	0	0	0	0	0
Total	\$ 14,250,397	\$ 366,638	\$ 56,214	\$ 0	\$ 340,479	\$ 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	16,560
04 Finance Director Office	0	437,402	1,465,77	0	1,926,496
05 Finance Financial Plg & Analys	0	0	0	0	50,651
06 Finance City Council	0	0	0	0	18,604
07 Finance Reporting & Ops	0	0	0	0	44,991
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	0	30,885
10 Finance Rev Perform Mgmnt	0	0	0	0	7,453
11 Finance Strat Purchasing	0	0	0	0	139,176
12 ARA Director Office	0	391,360	178,866	0	592,174
13 ARA Financial Services	0	0	0	0	18,663
14 ARA Operations-311	0	184,510	0	0	508,967
15 ARA Payroll Services	0	0	0	0	135,591
16 HITS CIO	0	479,181	0	0	479,196
17 HITS EAS	0	0	0	0	10
18 HITS EIS	0	0	0	0	12
19 HITS Radio	0	0	0	0	99,456
20 Office Business Opportunity	0	199,090	30,115	0	340,790
21 Mayor	0	0	0	0	136,989
22 Human Resources	0	467,909	0	0	541,262
23 Legal	0	0	0	0	389,447
24 City Controller's Office	0	0	0	0	180,029
25 Health Administration	0	0	0	0	167,759
26 Planning & Dev Admin	0	520,824	0	0	547,962
28 CIP Sal Rec HPW	0	0	0	0	90
29 HPD Police Records	0	0	0	0	299,016
30 General Services	0	128,492	0	0	659,189
31 HEC	0	0	0	0	199
33 Finance Public Fin	0	0	0	0	14,583
34 Finance Treasury	0	0	0	0	15,129
35 ARA Regulatory	0	0	0	0	18,633
36 City Secretary	0	0	0	0	34,247
37 City Council	0	0	278,929	0	540,627
38 Police	0	0	0	0	3,146,189
39 Dept of Neighborhoods	0	0	0	0	323,651
40 Fire	0	0	0	0	537,243
41 Municipal Court	0	80,062	0	0	1,018,691
42 Solid Waste	0	218,872	0	0	1,752,766
43 Houston Airport System (HAS)	0	0	0	0	3,197
44 Housing & Community Dev	0	0	0	0	9,880
45 Library	0	0	0	0	1,633,314
46 Parks & Recreation	0	0	0	0	2,160,898
47 Health Department	0	0	0	0	1,276,340
48 Convention & Entertainment	0	0	0	0	43
49 Fleet Management	0	0	0	0	5,562
50 Planning & Dev Other	0	0	0	0	53,552
51 Planning & Dev Spec Rev	0	0	0	0	194
52 General Debt	0	0	0	0	173
53 Finance Other	0	0	0	0	11,917
54 ARA Insurance	0	0	0	0	38
55 ARA BARC	0	0	0	0	384
56 ARA Parking	0	0	0	0	536
57 ARA Other	0	0	0	0	118,180
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	0	171
60 Legal Wkr Comp	0	0	0	0	27

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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	54
62 Mayor Other	0	0	0	0	448
63 TIRZ	0	0	0	0	21,842
64 HR Health Benefits	0	0	0	0	4,126
65 HR Long Term Disability	0	0	0	0	2
66 HPW Bldg Insp	0	0	0	0	1,162
67 HPW Stormwater	0	0	0	0	486
68 HPW DDSR	0	0	0	0	1,016
69 HPW Water & Sewer	0	0	0	0	5,610
70 HPW Houston Transtar	0	0	0	0	72
71 HPW Other	0	0	0	0	30,331
72 Houston Permit Center	0	0	0	0	197
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	0	0	52
75 CIP S/R Engrg	0	0	0	0	145
76 CIP S/R Constr	0	0	0	0	131
77 CIP S/R Eng/Const	0	0	0	0	56
78 CIP S/R Geo/Env	0	0	0	0	15
79 CIP S/R Other	0	0	0	0	199
80 CIP S/R GSD	0	0	0	0	24
91 Hurricane Ike Aid & Recovery	0	0	0	0	6
92 ARRA Reimbursement Fund	0	0	0	0	22
93 HR-W.C.	0	0	0	0	456
94 HITS Other	0	0	0	0	884
95 Legal Other	0	0	0	0	0
96 Other	0	36,834	0	0	36,834
Total	\$ 0	\$ 3,144,536	\$ 1,953,688	\$ 0	\$ 20,111,952
	=====	=====	=====	=====	=====

## **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
Personnel Costs				
Salaries	Sl	586,623	0	586,623
Salary % Split			.00%	100.00%
Benefits	S	273,050	0	273,050
Subtotal - Personnel Costs		859,674	0	859,674
Services & Supplies Cost				
Supplies	S	2,516	0	2,516
Temp Personnel Svcs	S	0	0	0
Application Svcs	S	480,444	0	480,444
Intfd HR Client Svcs	S	198,242	0	198,242
Other Svcs	S	373,034	0	373,034
Subtotal - Services & Supplies		1,054,236	0	1,054,236
Department Cost Total		1,913,910	0	1,913,910
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,913,910	0	1,913,910
General Admin Distribution			0	0
Grand Total		\$ 1,913,910		\$ 1,913,910
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	1,713	0	1,713
	Subtotal - Building Depn	1,713	0	1,713
3	Insurance Retirees	22,654	87	22,741
3	Memberships	173	1	174
3	Consulting Services	52	0	52
3	Other Misc	348	1	349
3	Walker Rent	435,730	1,672	437,402
3	Dept Specific	1,460,174	5,604	1,465,778
	Subtotal - Non-Dept-Gen Gov	1,919,131	7,365	1,926,496
5	Financial Plg & Analysis	0	2,289	2,289
	Subtotal - Fin Plg & Analysis	0	2,289	2,289
7	Gen Acctng	0	1,141	1,141
7	Fixed Assets	0	0	0
7	Auditing Svcs	0	1,315	1,315
7	Fin Operations	0	212	212
	Subtotal - Fin Reporting & Ops	0	2,668	2,668
8	Internal Controls	0	0	0
	Subtotal - Fin Int Controls	0	0	0
9	Cost Accounting	0	165	165
9	Trust Funds Mgmt (TFM)	0	134	134
	Subtotal - Fin Grants	0	299	299
10	Perf Mgmt Svcs	0	160	160
	Subtotal - Fin Perform Mgmt	0	160	160
11	Purchasing	0	520	520
	Subtotal - Fin SPD	0	520	520
14	Mailroom	0	17,496	17,496
14	Records	0	229	229
14	3-1-1 Svcs	0	2,485	2,485
	Subtotal - ARA Operations	0	20,210	20,210
15	Payroll Svcs	0	1,249	1,249
	Subtotal - ARA Payroll Svcs	0	1,249	1,249
17	Enterprise Appl	0	0	0
17	IT ERP	0	0	0
	Subtotal - HITS EAS	0	0	0
18	Client Svcs	0	0	0
18	NW Data	0	0	0
18	NW Voice	0	0	0
18	Enterprise Optns	0	1.00-	1.00-
	Subtotal - HITS EIS	0	1-	1-
20	Certification	0	339	339
20	Contract Compliance	0	24,212	24,212
20	Reporting & Analytics	0	2,446	2,446

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
20 Dept Services	0	28,263	28,263
20 External Affairs & Outreach	0	192	192
Subtotal - OBO	0	55,452	55,452
21 City Mayor Admin	0	1,362	1,362
Subtotal - Mayor	0	1,362	1,362
22 Selection	0	7,043	7,043
22 Personnel Svcs	0	406	406
Subtotal - Human Resources	0	7,449	7,449
23 Legal Svcs	0	866,094	866,094
23 Inspector General	0	0	0
Subtotal - Legal	0	866,094	866,094
24 Controller Fin Svcs	0	6,128	6,128
Subtotal - City Controller's	0	6,128	6,128
30 Design & Const	0	1,236	1,236
30 Building Svcs	0	92,075	92,075
30 Utilities	0	43,074	43,074
30 Real Estate	0	22,407	22,407
Subtotal - General Services	0	158,792	158,792
 Total Incoming	 1,920,844	 1,130,036	 3,050,880
C. Total Allocated		\$ 4,964,790	\$ 4,964,790
	=====	=====	=====
			100.00%



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	13.60	9.5842	\$ 367,531	\$ 0	\$ 367,531	\$ 108,305	\$ 475,836
06 Finance City Council	5.00	3.5236	135,122	0	135,122	39,818	174,940
07 Finance Reporting & Ops	12.00	8.4567	324,292	0	324,292	95,563	419,855
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	5.8492	224,302	0	224,302	66,098	290,400
10 Finance Rev Perform Mgmnt	2.00	1.4094	54,049	0	54,049	15,927	69,976
11 Finance Strat Purchasing	37.40	26.3566	1,010,710	0	1,010,710	297,839	1,308,549
33 Finance Public Fin	3.90	2.7484	105,395	0	105,395	31,058	136,453
34 Finance Treasury	4.00	2.8189	108,097	0	108,097	31,854	139,951
53 Finance Other	55.70	39.2530	1,505,256	0	1,505,256	443,573	1,948,829
Subtotal	141.90	100.0000	3,834,754	0	3,834,754	1,130,036	4,964,790
Direct Bills					0		0
Total					\$3,834,754		\$ 4,964,790
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
05 Finance Financial Plg & Analys	475,836	475,836
06 Finance City Council	174,940	174,940
07 Finance Reporting & Ops	419,855	419,855
08 Finance Internal Controls	0	0
09 Finance Grants	290,400	290,400
10 Finance Rev Perform Mgmnt	69,976	69,976
11 Finance Strat Purchasing	1,308,549	1,308,549
33 Finance Public Fin	136,453	136,453
34 Finance Treasury	139,951	139,951
53 Finance Other	1,948,829	1,948,829
	<hr/>	<hr/>
Total	\$ 4,964,789	\$ 4,964,789
	=====	=====

## **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 long-range financial planning. 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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept: 5 Fin Plg & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
Personnel Costs				
Salaries	Sl	1,296,691	0	1,296,691
Salary % Split			.00%	100.00%
Benefits	S	707,920	0	707,920
Subtotal - Personnel Costs		2,004,611	0	2,004,611
Services & Supplies Cost				
Supplies	S	3,820	0	3,820
Services	S	19,042	0	19,042
Subtotal - Services & Supplies		22,862	0	22,862
Department Cost Total		2,027,473	0	2,027,473
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,027,473	0	2,027,473
General Admin Distribution			0	0
Grand Total		\$ 2,027,473		\$ 2,027,473
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 49,694	\$ 191	\$ 49,885
3 Memberships	379	1	380
3 Consulting Services	17	0	17
3 Other Misc	368	1	369
Subtotal - Non-Dept-Gen Gov	50,458	194	50,652
4 Finance Dept Admin	367,531	108,305	475,836
Subtotal - Fin Dir Office	367,531	108,305	475,836
5 Financial Plg & Analysis	0	724	724
Subtotal - Fin Plg & Analysis	0	724	724
7 Gen Acctng	0	361	361
7 Auditing Svcs	0	416	416
7 Fin Operations	0	224	224
Subtotal - Fin Reporting & Ops	0	1,001	1,001
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	175	175
9 Trust Funds Mgmt (TFM)	0	142	142
Subtotal - Fin Grants	0	317	317
10 Perf Mgmt Svcs	0	170	170
Subtotal - Fin Perform Mgmt	0	170	170
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	503	503
Subtotal - ARA Operations	0	503	503
15 Payroll Svcs	0	2,739	2,739
Subtotal - ARA Payroll Svcs	0	2,739	2,739
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	743	743
20 External Affairs & Outreach	0	421	421
Subtotal - OBO	0	1,164	1,164
21 City Mayor Admin	0	2,987	2,987
Subtotal - Mayor	0	2,987	2,987
22 Personnel Svcs	0	891	891
Subtotal - Human Resources	0	891	891
24 Controller Fin Svcs	0	1,938	1,938
Subtotal - City Controller's	0	1,938	1,938

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
Total Incoming	417,989	120,933	538,922
C. Total Allocated		\$ 2,566,395	\$ 2,566,395
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	53,021	2.7436	\$ 67,094	\$ 0	\$ 67,094	\$ 0	\$ 67,094
04 Finance Dir Office	1,809	0.0936	2,289	0	2,289	0	2,289
05 Finance Financial Plg & Analys	572	0.0296	724	0	724	0	724
06 Finance City Council	551	0.0285	697	0	697	36	733
07 Finance Reporting & Ops	1,628	0.0842	2,060	0	2,060	105	2,165
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0405	991	0	991	50	1,041
10 Finance Rev Perform Mgmnt	315	0.0163	399	0	399	20	419
11 Finance Strat Purchasing	1,158	0.0599	1,465	0	1,465	75	1,540
12 ARA Director Office	3,633	0.1880	4,597	0	4,597	234	4,831
13 ARA Financial Services	417	0.0216	528	0	528	27	555
14 ARA Operations	4,030	0.2085	5,100	0	5,100	260	5,360
15 ARA Payroll Services	686	0.0355	868	0	868	44	912
16 HITS CIO	184	0.0095	233	0	233	12	245
17 HITS EAS	121	0.0063	153	0	153	8	161
18 HITS EIS	399	0.0206	505	0	505	26	531
19 HITS Radio	2,302	0.1191	2,913	0	2,913	148	3,061
20 Office Business Opportunity	3,370	0.1744	4,264	0	4,264	217	4,481
21 Mayor	5,305	0.2745	6,713	0	6,713	342	7,055
22 Human Resources	54,583	2.8245	69,071	0	69,071	3,517	72,588
23 Legal	5,537	0.2865	7,007	0	7,007	357	7,364
24 City Controller's Office	3,729	0.1930	4,719	0	4,719	240	4,959
25 Health Administration	15,603	0.8074	19,744	0	19,744	1,005	20,749
26 Planning & Dev Admin	1,942	0.1005	2,457	0	2,457	125	2,582
28 CIP Sal Rec HPW	3,122	0.1616	3,951	0	3,951	201	4,152
29 HPD Police Records	1,405	0.0727	1,778	0	1,778	91	1,869
30 General Services	34,734	1.7973	43,953	0	43,953	2,238	46,191
31 HEC	6,820	0.3529	8,630	0	8,630	439	9,069
33 Finance Public Fin	437	0.0226	553	0	553	28	581
34 Finance Treasury	1,395	0.0722	1,765	0	1,765	90	1,855
35 ARA Regulatory	1,739	0.0900	2,201	0	2,201	112	2,313
36 City Secretary	1,424	0.0737	1,802	0	1,802	92	1,894
37 City Council	23,260	1.2036	29,434	0	29,434	1,499	30,933
38 Police	192,532	9.9628	243,636	0	243,636	12,404	256,040
39 Dept of Neighborhoods	7,243	0.3748	9,165	0	9,165	467	9,632
40 Fire	164,557	8.5152	208,235	0	208,235	10,602	218,837
41 Municipal Court	24,415	1.2634	30,895	0	30,895	1,573	32,468
42 Solid Waste	39,067	2.0216	49,437	0	49,437	2,517	51,954
43 Houston Airport System (HAS)	109,863	5.6850	139,024	0	139,024	7,078	146,102
44 Housing & Community Dev	44,131	2.2836	55,845	0	55,845	2,843	58,688
45 Library	18,535	0.9591	23,455	0	23,455	1,194	24,649
46 Parks & Recreation	99,266	5.1366	125,614	0	125,614	6,395	132,009
47 Health Department	159,080	8.2318	201,304	0	201,304	10,249	211,553
48 Convention & Entertainment	1,468	0.0760	1,858	0	1,858	95	1,953
49 Fleet Management	191,147	9.8911	241,883	0	241,883	12,315	254,198
50 Planning & Dev Other	3,293	0.1704	4,167	0	4,167	212	4,379
51 Planning & Dev Spec Rev	6,655	0.3444	8,421	0	8,421	429	8,850
52 General Debt	5,940	0.3074	7,517	0	7,517	383	7,900
53 Finance Other	15,085	0.7806	19,089	0	19,089	972	20,061
54 ARA Insurance	1,308	0.0677	1,655	0	1,655	84	1,739
55 ARA BARC	13,187	0.6824	16,687	0	16,687	850	17,537
56 ARA Parking	18,434	0.9539	23,327	0	23,327	1,188	24,515
57 ARA Other	11,792	0.6102	14,922	0	14,922	760	15,682
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3028	7,404	0	7,404	377	7,781
60 Legal Wkr Comp	942	0.0487	1,192	0	1,192	61	1,253

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	1,864	0.0965	2,359	0	2,359	120	2,479
62 Mayor Other	15,395	0.7966	19,481	0	19,481	992	20,473
63 TIRZ	1,221	0.0632	1,545	0	1,545	79	1,624
64 HR Health Benefits	141,829	7.3391	179,475	0	179,475	9,137	188,612
65 HR Long Term Disability	66	0.0034	84	0	84	4	88
66 HPW Bldg Insp	39,916	2.0655	50,511	0	50,511	2,572	53,083
67 HPW Stormwater	16,692	0.8637	21,123	0	21,123	1,075	22,198
68 HPW DDSR	34,939	1.8080	44,213	0	44,213	2,251	46,464
69 HPW Water & Sewer	192,833	9.9783	244,016	0	244,016	12,423	256,439
70 HPW Houston Transtar	2,494	0.1291	3,156	0	3,156	161	3,317
71 HPW Other	40,304	2.0856	51,002	0	51,002	2,597	53,599
72 Houston Permit Center	6,771	0.3504	8,568	0	8,568	436	9,004
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.0929	2,273	0	2,273	116	2,389
75 CIP S/R Engrg	4,959	0.2566	6,275	0	6,275	319	6,594
76 CIP S/R Constr	4,483	0.2320	5,673	0	5,673	289	5,962
77 CIP S/R Eng/Const	1,938	0.1003	2,452	0	2,452	125	2,577
78 CIP S/R Geo/Env	523	0.0271	662	0	662	34	696
79 CIP S/R Other	6,826	0.3532	8,638	0	8,638	440	9,078
80 CIP S/R GSD	821	0.0425	1,039	0	1,039	53	1,092
91 Hurricane Ike Aid & Recovery	200	0.0103	253	0	253	13	266
92 ARRA Reimbursement Fund	762	0.0394	964	0	964	49	1,013
93 HR-W.C.	15,653	0.8100	19,808	0	19,808	1,008	20,816
94 HITS Other	30,414	1.5738	38,487	0	38,487	1,959	40,446
95 Legal Other	12	0.0006	15	0	15	1	16
Subtotal	1,932,516	100.0000	2,445,462	0	2,445,462	120,933	2,566,395
Direct Bills					0		0
Total	=====	=====	=====	=====	\$2,445,462	=====	\$ 2,566,395

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



Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	67,094	67,094
04 Finance Dir Office	2,289	2,289
05 Finance Financial Plg & Analys	724	724
06 Finance City Council	733	733
07 Finance Reporting & Ops	2,165	2,165
08 Finance Internal Controls	0	0
09 Finance Grants	1,041	1,041
10 Finance Rev Perform Mgmnt	419	419
11 Finance Strat Purchasing	1,540	1,540
12 ARA Director Office	4,831	4,831
13 ARA Financial Services	555	555
14 ARA Operations	5,360	5,360
15 ARA Payroll Services	912	912
16 HITS CIO	245	245
17 HITS EAS	161	161
18 HITS EIS	531	531
19 HITS Radio	3,061	3,061
20 Office Business Opportunity	4,481	4,481
21 Mayor	7,055	7,055
22 Human Resources	72,588	72,588
23 Legal	7,364	7,364
24 City Controller's Office	4,959	4,959
25 Health Administration	20,749	20,749
26 Planning & Dev Admin	2,582	2,582
28 CIP Sal Rec HPW	4,152	4,152
29 HPD Police Records	1,869	1,869
30 General Services	46,191	46,191
31 HEC	9,069	9,069
33 Finance Public Fin	581	581
34 Finance Treasury	1,855	1,855
35 ARA Regulatory	2,313	2,313
36 City Secretary	1,894	1,894
37 City Council	30,933	30,933
38 Police	256,040	256,040
39 Dept of Neighborhoods	9,632	9,632
40 Fire	218,837	218,837
41 Municipal Court	32,468	32,468
42 Solid Waste	51,954	51,954
43 Houston Airport System (HAS)	146,102	146,102
44 Housing & Community Dev	58,688	58,688
45 Library	24,649	24,649
46 Parks & Recreation	132,009	132,009
47 Health Department	211,553	211,553
48 Convention & Entertainment	1,953	1,953
49 Fleet Management	254,198	254,198
50 Planning & Dev Other	4,379	4,379
51 Planning & Dev Spec Rev	8,850	8,850
52 General Debt	7,900	7,900
53 Finance Other	20,061	20,061
54 ARA Insurance	1,739	1,739
55 ARA BARC	17,537	17,537
56 ARA Parking	24,515	24,515
57 ARA Other	15,682	15,682
58 IT Public Services	0	0
59 Legal Insurance	7,781	7,781
60 Legal Wkr Comp	1,253	1,253

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
61 Mayor Cable TV	2,479	2,479
62 Mayor Other	20,473	20,473
63 TIRZ	1,624	1,624
64 HR Health Benefits	188,612	188,612
65 HR Long Term Disability	88	88
66 HPW Bldg Insp	53,083	53,083
67 HPW Stormwater	22,198	22,198
68 HPW DDSR	46,464	46,464
69 HPW Water & Sewer	256,439	256,439
70 HPW Houston Transtar	3,317	3,317
71 HPW Other	53,599	53,599
72 Houston Permit Center	9,004	9,004
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	2,389	2,389
75 CIP S/R Engrg	6,594	6,594
76 CIP S/R Constr	5,962	5,962
77 CIP S/R Eng/Const	2,577	2,577
78 CIP S/R Geo/Env	696	696
79 CIP S/R Other	9,078	9,078
80 CIP S/R GSD	1,092	1,092
91 Hurricane Ike Aid & Recovery	266	266
92 ARRA Reimbursement Fund	1,013	1,013
93 HR-W.C.	20,816	20,816
94 HITS Other	40,446	40,446
95 Legal Other	16	16
 Total	 \$ 2,566,401 =====	 \$ 2,566,401 =====

## **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
Personnel Costs				
Salaries	S1	364,287	0	364,287
Salary % Split			.00%	100.00%
Benefits	S	172,531	0	172,531
Subtotal - Personnel Costs		536,818	0	536,818
Services & Supplies Cost				
Supplies	S	585-	0	585-
Services	S	3,166	0	3,166
Intfd HR Client Svcs	S	51,425	0	51,425
Subtotal - Services & Supplies		54,006	0	54,006
Department Cost Total		590,824	0	590,824
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		590,824	0	590,824
General Admin Distribution			0	0
Grand Total		\$ 590,824		\$ 590,824
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	\$ 18,270	\$ 70	\$ 18,340
3 Memberships	140	1	141
3 Consulting Services	16	0	16
3 Other Misc	107	0	107
Subtotal - Non-Dept-Gen Gov	18,533	71	18,604
4 Finance Dept Admin	135,122	39,818	174,940
Subtotal - Fin Dir Office	135,122	39,818	174,940
5 Financial Plg & Analysis	697	36	733
Subtotal - Fin Plg & Analysis	697	36	733
7 Gen Acctng	0	347	347
7 Auditing Svcs	0	401	401
7 Fin Operations	0	65	65
Subtotal - Fin Reporting & Ops	0	813	813
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	51	51
9 Trust Funds Mgmt (TFM)	0	41	41
Subtotal - Fin Grants	0	92	92
10 Perf Mgmt Svcs	0	50	50
Subtotal - Fin Perform Mgmt	0	50	50
11 Purchasing	0	3,118	3,118
Subtotal - Fin SPD	0	3,118	3,118
14 Records	0	185	185
Subtotal - ARA Operations	0	185	185
15 Payroll Svcs	0	1,007	1,007
Subtotal - ARA Payroll Svcs	0	1,007	1,007
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	273	273
20 External Affairs & Outreach	0	155	155
Subtotal - OBO	0	428	428
21 City Mayor Admin	0	1,098	1,098
Subtotal - Mayor	0	1,098	1,098
22 Personnel Svcs	0	328	328
Subtotal - Human Resources	0	328	328
24 Controller Fin Svcs	0	1,867	1,867
Subtotal - City Controller's	0	1,867	1,867

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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	154,352	48,911	203,263
C. Total Allocated		\$ 794,087	\$ 794,087
	=====	=====	=====
			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	\$ 745,176	\$ 0	\$ 745,176	\$ 48,911	\$ 794,087
Subtotal	100	100.0000	745,176	0	745,176	48,911	794,087
Direct Bills					0		0
Total					\$745,176		\$ 794,087
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to City Council

Source: Direct Allocation

CITY OF HOUSTON, TEXAS  
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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	794,087	794,087
Total	\$ 794,087 =====	\$ 794,087 =====



## **FINANCE – FINANCIAL REPORTING AND OPERATIONS FUNCTION AND ALLOCATION BASIS**

The Financial Reporting and Operations division within the Finance Department is responsible for the oversight of accounting, operations, internal controls and fixed assets. This includes establishing and updating accounting policies, fixed assets, operations and coordinating the annual audit. Costs are identified and allocated as follows:

- **General Accounting** – Costs of the General Accounting division are allocated based upon number of revenue, expenditure, and purchasing transactions.
- **Fixed Assets** – Costs associated with fixed assets are allocated based upon the number of fixed and controlled assets.
- **Auditing Services** – Costs associated with the annual audit for all funds excluding enterprise are allocated based upon number of revenue, expenditure, and purchasing transactions.
- **Auditing Services - Enterprise Funds** – Costs associated with the annual audit for enterprise funds are allocated based upon the percentage of audit hours.
- **Financial Operations (Accounts Receivable)** – Costs associated with the financial operations are allocated based upon operating expenditures.
- **Internal Controls** – Costs are allocated based on General Fund operating expenditures. Due to responsibilities as a result of Hurricane Harvey, these costs were moved to Financial Reporting and Operations for this plan.

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FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs						
Salaries	Sl	1,054,708	0	623,366	194,829	0
Salary % Split				59.10%	18.47%	
Benefits	S	543,435	0	309,437	96,712	0
Subtotal - Personnel Costs		1,598,143	0	932,803	291,541	0
Services & Supplies Cost						
Supplies	P	7,932	0	5,281	1,650	0
Services	P	83,311	0	61,144	19,110	0
Audit	P	1,566,928	0	0	0	1,182,874
Subtotal - Services & Supplies		1,658,171	0	66,425	20,761	1,182,874
Department Cost Total		3,256,314	0	999,228	312,302	1,182,874
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		3,256,314	0	999,228	312,302	1,182,874
General Admin Distribution			0	0	0	0
Grand Total		\$ 3,256,314		\$ 999,228	\$ 312,302	\$ 1,182,874
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:7 Finance Reporting & Ops

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	Sl	1,054,708	0	236,513
Salary % Split				22.42%
Benefits	S	543,435	0	137,286
Subtotal - Personnel Costs		1,598,143	0	373,799
Services & Supplies Cost				
Supplies	P	7,932	0	1,000
Services	P	83,311	0	3,055
Audit	P	1,566,928	384,054	0
Subtotal - Services & Supplies		1,658,171	384,054	4,056
Department Cost Total		3,256,314	384,054	377,855
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,256,314	384,054	377,855
General Admin Distribution			0	0
Grand Total		\$ 3,256,314	\$ 384,054	\$ 377,855
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department		First	Second	Gen Acctng	Fixed Assets	Auditing	Auditing	
Fin								
Operations		Incoming	Incoming			Svcs	Svcs -	
							Enterprise	
3	Insurance Retirees	\$ 43,847	\$ 168	\$ 26,014	\$ 8,131	\$ 0	\$ 0	\$ 9,870
3	Memberships	335	1	199	62	0	0	75
3	Consulting Services	47	0	28	9	0	0	11
3	Other Misc	591	2	351	110	0	0	133
	Subtotal - Non-Dept-Gen Gov	44,820	172	26,592	8,311	0	0	10,089
4	Finance Dept Admin	324,292	95,563	248,148	77,557	0	0	94,150
	Subtotal - Fin Dir Office	324,292	95,563	248,148	77,557	0	0	94,150
5	Financial Plg & Analysis	2,060	105	1,280	400	0	0	485
	Subtotal - Fin Plg & Analysis	2,060	105	1,280	400	0	0	485
7	Gen Acctng	0	1,027	607	190	0	0	230
7	Auditing Svcs	0	1,184	700	219	0	0	266
7	Fin Operations	0	360	213	67	0	0	81
	Subtotal - Fin Reporting & Ops	0	2,571	1,520	475	0	0	577
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	281	166	52	0	0	63
9	Trust Funds Mgmt (TFM)	0	228	135	42	0	0	51
	Subtotal - Fin Grants	0	509	301	94	0	0	114
10	Perf Mgmt Svcs	0	273	161	50	0	0	61
	Subtotal - Fin Perform Mgmt	0	273	161	50	0	0	61
11	Purchasing	0	3,118	1,843	576	0	0	699
	Subtotal - Fin SPD	0	3,118	1,843	576	0	0	699
14	Records	0	444	262	82	0	0	100
	Subtotal - ARA Operations	0	444	262	82	0	0	100
15	Payroll Svcs	0	2,417	1,429	446	0	0	542
	Subtotal - ARA Payroll Svcs	0	2,417	1,429	446	0	0	542
17	IT ERP	0	0	0	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0	0	0	0
18	Enterprise Optns	0	1.00-	0.59-	0.18-	0	0	0.22-
	Subtotal - HITS EIS	0	1-	0.59-	0.18-	0	0	0.22-
20	Certification	0	656	388	121	0	0	147
20	External Affairs & Outreach	0	372	220	69	0	0	83
	Subtotal - OBO	0	1,028	608	190	0	0	231
21	City Mayor Admin	0	2,635	1,557	487	0	0	591
	Subtotal - Mayor	0	2,635	1,557	487	0	0	591
22	Personnel Svcs	0	786	465	145	0	0	176
	Subtotal - Human Resources	0	786	465	145	0	0	176
24	Controller Fin Svcs	0	5,515	3,260	1,019	0	0	1,237
	Subtotal - City Controller's	0	5,515	3,260	1,019	0	0	1,237

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B. Incoming Costs-(Default Spread Salary%)		Dept:7 Finance Reporting & Ops					
Department	First	Second	Gen Acctng	Fixed Assets	Auditing	Auditing	
Fin	Incoming	Incoming			Svcs	Svcs -	
Operations						Enterprise	
Total Incoming	371,172	115,135	287,423	89,832	0	0	109,052
C. Total Allocated		\$ 3,742,621	\$ 1,286,651	\$ 402,134	\$ 1,182,874	\$ 384,054	\$ 486,907
			34.38%	10.74%	31.61%	10.26%	13.01%

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	53,021	2.7436	\$ 33,434	\$ 0	\$ 33,434	\$ 0	\$ 33,434
04 Finance Dir Office	1,809	0.0936	1,141	0	1,141	0	1,141
05 Finance Financial Plg & Analys	572	0.0296	361	0	361	0	361
06 Finance City Council	551	0.0285	347	0	347	0	347
07 Finance Reporting & Ops	1,628	0.0842	1,027	0	1,027	0	1,027
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0405	494	0	494	28	522
10 Finance Rev Perform Mgmnt	315	0.0163	199	0	199	11	210
11 Finance Strat Purchasing	1,158	0.0599	730	0	730	42	772
12 ARA Director Office	3,633	0.1880	2,291	0	2,291	132	2,423
13 ARA Financial Services	417	0.0216	263	0	263	15	278
14 ARA Operations	4,030	0.2085	2,541	0	2,541	146	2,687
15 ARA Payroll Services	686	0.0355	433	0	433	25	458
16 HITS CIO	184	0.0095	116	0	116	7	123
17 HITS EAS	121	0.0063	76	0	76	4	80
18 HITS EIS	399	0.0206	252	0	252	14	266
19 HITS Radio	2,302	0.1191	1,452	0	1,452	84	1,536
20 Office Business Opportunity	3,370	0.1744	2,125	0	2,125	122	2,247
21 Mayor	5,305	0.2745	3,345	0	3,345	193	3,538
22 Human Resources	54,583	2.8245	34,419	0	34,419	1,981	36,400
23 Legal	5,537	0.2865	3,492	0	3,492	201	3,693
24 City Controller's Office	3,729	0.1930	2,351	0	2,351	135	2,486
25 Health Administration	15,603	0.8074	9,839	0	9,839	566	10,405
26 Planning & Dev Admin	1,942	0.1005	1,225	0	1,225	70	1,295
28 CIP Sal Rec HPW	3,122	0.1616	1,969	0	1,969	113	2,082
29 HPD Police Records	1,405	0.0727	886	0	886	51	937
30 General Services	34,734	1.7973	21,903	0	21,903	1,261	23,164
31 HEC	6,820	0.3529	4,301	0	4,301	248	4,549
33 Finance Public Fin	437	0.0226	276	0	276	16	292
34 Finance Treasury	1,395	0.0722	880	0	880	51	931
35 ARA Regulatory	1,739	0.0900	1,097	0	1,097	63	1,160
36 City Secretary	1,424	0.0737	898	0	898	52	950
37 City Council	23,260	1.2036	14,667	0	14,667	844	15,511
38 Police	192,532	9.9628	121,406	0	121,406	6,987	128,393
39 Dept of Neighborhoods	7,243	0.3748	4,567	0	4,567	263	4,830
40 Fire	164,557	8.5152	103,766	0	103,766	5,972	109,738
41 Municipal Court	24,415	1.2634	15,396	0	15,396	886	16,282
42 Solid Waste	39,067	2.0216	24,635	0	24,635	1,418	26,053
43 Houston Airport System (HAS)	109,863	5.6850	69,277	0	69,277	3,987	73,264
44 Housing & Community Dev	44,131	2.2836	27,828	0	27,828	1,602	29,430
45 Library	18,535	0.9591	11,688	0	11,688	673	12,361
46 Parks & Recreation	99,266	5.1366	62,595	0	62,595	3,602	66,197
47 Health Department	159,080	8.2318	100,312	0	100,312	5,773	106,085
48 Convention & Entertainment	1,468	0.0760	926	0	926	53	979
49 Fleet Management	191,147	9.8911	120,533	0	120,533	6,937	127,470
50 Planning & Dev Other	3,293	0.1704	2,076	0	2,076	120	2,196
51 Planning & Dev Spec Rev	6,655	0.3444	4,197	0	4,197	242	4,439
52 General Debt	5,940	0.3074	3,746	0	3,746	216	3,962
53 Finance Other	15,085	0.7806	9,512	0	9,512	547	10,059
54 ARA Insurance	1,308	0.0677	825	0	825	47	872
55 ARA BARC	13,187	0.6824	8,315	0	8,315	479	8,794
56 ARA Parking	18,434	0.9539	11,624	0	11,624	669	12,293
57 ARA Other	11,792	0.6102	7,436	0	7,436	428	7,864
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3028	3,690	0	3,690	212	3,902
60 Legal Wkr Comp	942	0.0487	594	0	594	34	628

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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	1,864	0.0965	1,175	0	1,175	68	1,243
62 Mayor Other	15,395	0.7966	9,708	0	9,708	559	10,267
63 TIRZ	1,221	0.0632	770	0	770	44	814
64 HR Health Benefits	141,829	7.3391	89,434	0	89,434	5,147	94,581
65 HR Long Term Disability	66	0.0034	42	0	42	2	44
66 HPW Bldg Insp	39,916	2.0655	25,170	0	25,170	1,449	26,619
67 HPW Stormwater	16,692	0.8637	10,526	0	10,526	606	11,132
68 HPW DDSR	34,939	1.8080	22,032	0	22,032	1,268	23,300
69 HPW Water & Sewer	192,833	9.9783	121,596	0	121,596	6,998	128,594
70 HPW Houston Transtar	2,494	0.1291	1,573	0	1,573	91	1,664
71 HPW Other	40,304	2.0856	25,415	0	25,415	1,463	26,878
72 Houston Permit Center	6,771	0.3504	4,270	0	4,270	246	4,516
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.0929	1,133	0	1,133	65	1,198
75 CIP S/R Engrg	4,959	0.2566	3,127	0	3,127	180	3,307
76 CIP S/R Constr	4,483	0.2320	2,827	0	2,827	163	2,990
77 CIP S/R Eng/Const	1,938	0.1003	1,222	0	1,222	70	1,292
78 CIP S/R Geo/Env	523	0.0271	330	0	330	19	349
79 CIP S/R Other	6,826	0.3532	4,304	0	4,304	248	4,552
80 CIP S/R GSD	821	0.0425	518	0	518	30	548
91 Hurricane Ike Aid & Recovery	200	0.0103	126	0	126	7	133
92 ARRA Reimbursement Fund	762	0.0394	480	0	480	28	508
93 HR-W.C.	15,653	0.8100	9,870	0	9,870	568	10,438
94 HITS Other	30,414	1.5738	19,178	0	19,178	1,104	20,282
95 Legal Other	12	0.0006	8	0	8	0	8
Subtotal	1,932,516	100.0000	1,218,608	0	1,218,608	68,043	1,286,651
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,218,608	=====	\$ 1,286,651

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	1.0920	\$ 4,159	\$ 0	\$ 4,159	\$ 232	\$ 4,391
16 HITS CIO	23.00	0.9660	3,679	0	3,679	205	3,884
21 Mayor	19.00	0.7980	3,039	0	3,039	170	3,209
22 Human Resources	2.00	0.0840	320	0	320	18	338
23 Legal	13.00	0.5460	2,079	0	2,079	116	2,195
24 City Controller's Office	5.00	0.2100	800	0	800	45	845
25 Health Administration	163.00	6.8459	26,074	0	26,074	1,456	27,530
26 Planning & Dev Admin	6.00	0.2520	960	0	960	54	1,014
30 General Services	58.00	2.4360	9,278	0	9,278	518	9,796
31 HEC	1.00	0.0420	160	0	160	9	169
37 City Council	36.00	1.5120	5,759	0	5,759	322	6,081
38 Police	674.00	28.3074	107,813	0	107,813	6,020	113,833
39 Dept of Neighborhoods	17.00	0.7140	2,719	0	2,719	152	2,871
40 Fire	822.00	34.5233	131,488	0	131,488	7,342	138,830
41 Municipal Court	5.00	0.2100	800	0	800	45	845
42 Solid Waste	65.00	2.7299	10,397	0	10,397	581	10,978
44 Housing & Community Dev	1.00	0.0420	160	0	160	9	169
45 Library	82.00	3.4439	13,117	0	13,117	732	13,849
46 Parks & Recreation	283.00	11.8858	45,269	0	45,269	2,528	47,797
49 Fleet Management	80.00	3.3599	12,797	0	12,797	715	13,512
Subtotal	2,381	100.0000	380,867	0	380,867	21,267	402,134
Direct Bills					0		0
Total					\$380,867		\$ 402,134
	=====	=====	=====	=====	=====	=====	=====

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	53,021	3.2589	\$ 38,549	\$ 0	\$ 38,549	\$ 0	\$ 38,549
04 Finance Dir Office	1,809	0.1112	1,315	0	1,315	0	1,315
05 Finance Financial Plg & Analys	572	0.0352	416	0	416	0	416
06 Finance City Council	551	0.0339	401	0	401	0	401
07 Finance Reporting & Ops	1,628	0.1001	1,184	0	1,184	0	1,184
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0481	569	0	569	0	569
10 Finance Rev Perform Mgmnt	315	0.0194	229	0	229	0	229
11 Finance Strat Purchasing	1,158	0.0712	842	0	842	0	842
12 ARA Director Office	3,633	0.2233	2,641	0	2,641	0	2,641
13 ARA Financial Services	417	0.0256	303	0	303	0	303
14 ARA Operations	4,030	0.2477	2,930	0	2,930	0	2,930
15 ARA Payroll Services	686	0.0422	499	0	499	0	499
16 HITS CIO	184	0.0113	134	0	134	0	134
17 HITS EAS	121	0.0074	88	0	88	0	88
18 HITS EIS	399	0.0245	290	0	290	0	290
19 HITS Radio	2,302	0.1415	1,674	0	1,674	0	1,674
20 Office Business Opportunity	3,370	0.2071	2,450	0	2,450	0	2,450
21 Mayor	5,305	0.3261	3,857	0	3,857	0	3,857
22 Human Resources	54,583	3.3549	39,684	0	39,684	0	39,684
23 Legal	5,537	0.3403	4,026	0	4,026	0	4,026
24 City Controller's Office	3,729	0.2292	2,711	0	2,711	0	2,711
25 Health Administration	15,603	0.9590	11,344	0	11,344	0	11,344
26 Planning & Dev Admin	1,942	0.1194	1,412	0	1,412	0	1,412
28 CIP Sal Rec HPW	3,122	0.1919	2,270	0	2,270	0	2,270
29 HPD Police Records	1,405	0.0864	1,022	0	1,022	0	1,022
30 General Services	34,734	2.1349	25,253	0	25,253	0	25,253
31 HEC	6,820	0.4192	4,958	0	4,958	0	4,958
33 Finance Public Fin	437	0.0269	318	0	318	0	318
35 ARA Regulatory	1,739	0.1069	1,264	0	1,264	0	1,264
36 City Secretary	1,424	0.0875	1,035	0	1,035	0	1,035
37 City Council	23,260	1.4297	16,911	0	16,911	0	16,911
38 Police	192,532	11.8339	139,980	0	139,980	0	139,980
39 Dept of Neighborhoods	7,243	0.4452	5,266	0	5,266	0	5,266
40 Fire	164,557	10.1144	119,641	0	119,641	0	119,641
41 Municipal Court	24,415	1.5007	17,751	0	17,751	0	17,751
42 Solid Waste	39,067	2.4012	28,404	0	28,404	0	28,404
44 Housing & Community Dev	44,131	2.7125	32,085	0	32,085	0	32,085
45 Library	18,535	1.1392	13,476	0	13,476	0	13,476
46 Parks & Recreation	99,266	6.1013	72,171	0	72,171	0	72,171
47 Health Department	159,080	9.7778	115,659	0	115,659	0	115,659
49 Fleet Management	191,147	11.7487	138,973	0	138,973	0	138,973
50 Planning & Dev Other	3,293	0.2024	2,394	0	2,394	0	2,394
51 Planning & Dev Spec Rev	6,655	0.4090	4,838	0	4,838	0	4,838
52 General Debt	5,940	0.3651	4,319	0	4,319	0	4,319
53 Finance Other	15,085	0.9272	10,968	0	10,968	0	10,968
54 ARA Insurance	1,308	0.0804	951	0	951	0	951
55 ARA BARC	13,187	0.8105	9,588	0	9,588	0	9,588
56 ARA Parking	18,434	1.1330	13,402	0	13,402	0	13,402
57 ARA Other	11,792	0.7248	8,573	0	8,573	0	8,573
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3596	4,254	0	4,254	0	4,254
60 Legal Wkr Comp	942	0.0579	685	0	685	0	685
61 Mayor Cable TV	1,864	0.1146	1,355	0	1,355	0	1,355
62 Mayor Other	15,395	0.9462	11,193	0	11,193	0	11,193
63 TIRZ	1,221	0.0750	888	0	888	0	888

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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	141,829	8.7174	103,116	0	103,116	0	103,116
65 HR Long Term Disability	66	0.0041	48	0	48	0	48
66 HPW Bldg Insp	39,916	2.4534	29,021	0	29,021	0	29,021
67 HPW Stormwater	16,692	1.0260	12,136	0	12,136	0	12,136
68 HPW DDSR	34,939	2.1475	25,402	0	25,402	0	25,402
70 HPW Houston Transtar	2,494	0.1533	1,813	0	1,813	0	1,813
71 HPW Other	40,304	2.4773	29,303	0	29,303	0	29,303
72 Houston Permit Center	6,771	0.4162	4,923	0	4,923	0	4,923
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.1104	1,306	0	1,306	0	1,306
75 CIP S/R Engrg	4,959	0.3048	3,605	0	3,605	0	3,605
76 CIP S/R Constr	4,483	0.2755	3,259	0	3,259	0	3,259
77 CIP S/R Eng/Const	1,938	0.1191	1,409	0	1,409	0	1,409
78 CIP S/R Geo/Env	523	0.0321	380	0	380	0	380
79 CIP S/R Other	6,826	0.4196	4,963	0	4,963	0	4,963
80 CIP S/R GSD	821	0.0505	597	0	597	0	597
91 Hurricane Ike Aid & Recovery	200	0.0123	145	0	145	0	145
92 ARRA Reimbursement Fund	762	0.0468	554	0	554	0	554
93 HR-W.C.	15,653	0.9621	11,380	0	11,380	0	11,380
94 HITS Other	30,414	1.8694	22,112	0	22,112	0	22,112
95 Legal Other	12	0.0007	9	0	9	0	9
Subtotal	1,626,957	100.0000	1,182,874	0	1,182,874	0	1,182,874
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,182,874	=====	\$ 1,182,874

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

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Auditing Svcs - Enterprise Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	49.37	49.3700	\$ 189,607	\$ 0	\$ 189,607	\$ 0	\$ 189,607
48 Convention & Entertainment	16.73	16.7300	64,252	0	64,252	0	64,252
69 HPW Water & Sewer	33.90	33.9000	130,194	0	130,194	0	130,194
Subtotal	100.00	100.0000	384,053	0	384,053	1	384,054
Direct Bills					0		0
Total					\$384,053		\$ 384,054
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of enterprise audit hours

Source: Finance Report

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	189,897,765	4.5567	\$ 21,011	\$ 0	\$ 21,011	\$ 0	\$ 21,011
04 Finance Dir Office	1,913,908	0.0459	212	0	212	0	212
05 Finance Financial Plg & Analys	2,027,473	0.0487	224	0	224	0	224
06 Finance City Council	590,822	0.0142	65	0	65	0	65
07 Finance Reporting & Ops	3,256,312	0.0781	360	0	360	0	360
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0243	112	0	112	7	119
10 Finance Rev Perform Mgmnt	286,832	0.0069	32	0	32	2	34
11 Finance Strat Purchasing	5,009,668	0.1202	554	0	554	33	587
12 ARA Director Office	2,226,617	0.0534	246	0	246	14	260
13 ARA Financial Services	930,917	0.0223	103	0	103	6	109
14 ARA Operations	7,195,212	0.1727	796	0	796	47	843
15 ARA Payroll Services	3,661,365	0.0879	405	0	405	24	429
16 HITS CIO	53,942	0.0013	6	0	6	0	6
17 HITS EAS	34,916	0.0008	4	0	4	0	4
18 HITS EIS	1,587	0.0000	0	0	0	0	0
19 HITS Radio	5,905,138	0.1417	653	0	653	38	691
20 Office Business Opportunity	3,481,562	0.0835	385	0	385	23	408
21 Mayor	6,345,600	0.1523	702	0	702	41	743
22 Human Resources	28,938,090	0.6944	3,202	0	3,202	188	3,390
23 Legal	14,739,750	0.3537	1,631	0	1,631	96	1,727
24 City Controller's Office	7,709,657	0.1850	853	0	853	50	903
25 Health Administration	13,520,750	0.3244	1,496	0	1,496	88	1,584
26 Planning & Dev Admin	2,582,388	0.0620	286	0	286	17	303
28 CIP Sal Rec HPW	6,442,047	0.1546	713	0	713	42	755
29 HPD Police Records	5,917,289	0.1420	655	0	655	38	693
30 General Services	159,296,023	3.8224	17,625	0	17,625	1,036	18,661
31 HEC	25,934,110	0.6223	2,869	0	2,869	169	3,038
33 Finance Public Fin	853,136	0.0205	94	0	94	6	100
34 Finance Treasury	1,675,910	0.0402	185	0	185	11	196
35 ARA Regulatory	563,043	0.0135	62	0	62	4	66
36 City Secretary	1,113,941	0.0267	123	0	123	7	130
37 City Council	8,576,575	0.2058	949	0	949	56	1,005
38 Police	945,059,108	22.6775	104,563	0	104,563	6,147	110,710
39 Dept of Neighborhoods	12,973,011	0.3113	1,435	0	1,435	84	1,519
40 Fire	486,286,441	11.6688	53,804	0	53,804	3,163	56,967
41 Municipal Court	30,466,246	0.7311	3,371	0	3,371	198	3,569
42 Solid Waste	109,956,590	2.6385	12,166	0	12,166	715	12,881
43 Houston Airport System (HAS)	293,167,119	7.0348	32,437	0	32,437	1,907	34,344
44 Housing & Community Dev	136,946,611	3.2861	15,152	0	15,152	891	16,043
45 Library	38,003,409	0.9119	4,205	0	4,205	247	4,452
46 Parks & Recreation	86,020,570	2.0641	9,517	0	9,517	560	10,077
47 Health Department	128,308,285	3.0789	14,196	0	14,196	835	15,031
48 Convention & Entertainment	563,419	0.0135	62	0	62	4	66
49 Fleet Management	83,327,028	1.9995	9,219	0	9,219	542	9,761
50 Planning & Dev Other	3,599,442	0.0864	398	0	398	23	421
51 Planning & Dev Spec Rev	6,109,004	0.1466	676	0	676	40	716
53 Finance Other	13,122,559	0.3149	1,452	0	1,452	85	1,537
54 ARA Insurance	17,482,315	0.4195	1,934	0	1,934	114	2,048
55 ARA BARC	11,773,952	0.2825	1,303	0	1,303	77	1,380
56 ARA Parking	9,064,109	0.2175	1,003	0	1,003	59	1,062
57 ARA Other	7,758,269	0.1862	858	0	858	50	908
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,146,070	0.3155	1,455	0	1,455	86	1,541
60 Legal Wkr Comp	233,402	0.0056	26	0	26	2	28
61 Mayor Cable TV	3,721,480	0.0893	412	0	412	24	436

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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	28,243,113	0.6777	3,125	0	3,125	184	3,309
64 HR Health Benefits	374,620,042	8.9893	41,449	0	41,449	2,437	43,886
65 HR Long Term Disability	1,572,606	0.0377	174	0	174	10	184
66 HPW Bldg Insp	66,055,164	1.5850	7,308	0	7,308	430	7,738
67 HPW Stormwater	39,086,379	0.9379	4,325	0	4,325	254	4,579
68 HPW DDSR	73,297,429	1.7588	8,110	0	8,110	477	8,587
69 HPW Water & Sewer	457,564,377	10.9796	50,626	0	50,626	2,976	53,602
70 HPW Houston Transtar	2,556,139	0.0613	283	0	283	17	300
71 HPW Other	30,218,945	0.7251	3,343	0	3,343	197	3,540
72 Houston Permit Center	7,307,173	0.1753	808	0	808	48	856
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,616,913	0.1108	511	0	511	30	541
75 CIP S/R Engrg	7,535,195	0.1808	834	0	834	49	883
76 CIP S/R Constr	8,989,858	0.2157	995	0	995	58	1,053
77 CIP S/R Eng/Const	5,639,644	0.1353	624	0	624	37	661
78 CIP S/R Geo/Env	616,906	0.0148	68	0	68	4	72
79 CIP S/R Other	5,931,987	0.1423	656	0	656	39	695
80 CIP S/R GSD	4,037,055	0.0969	447	0	447	26	473
91 Hurricane Ike Aid & Recovery	10,583	0.0003	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	29,441,323	0.7065	3,257	0	3,257	191	3,448
94 HITS Other	71,270,634	1.7102	7,886	0	7,886	464	8,350
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	4,167,395,111	100.0000	461,087	0	461,087	25,820	486,907
Direct Bills					0		0
Total	=====	=====	=====	=====	\$461,087	=====	\$ 486,907

Basis Units: FY2020 expenditures excl TIRZ

Source: COH Expenditure Report

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	
03 Non-Departmental-Gen Gov	33,434	0	38,549	0	21,011	92,994
04 Finance Dir Office	1,141	0	1,315	0	212	2,668
05 Finance Financial Plg & Analys	361	0	416	0	224	1,001
06 Finance City Council	347	0	401	0	65	813
07 Finance Reporting & Ops	1,027	0	1,184	0	360	2,571
08 Finance Internal Controls	0	0	0	0	0	0
09 Finance Grants	522	0	569	0	119	1,210
10 Finance Rev Perform Mgmnt	210	0	229	0	34	473
11 Finance Strat Purchasing	772	0	842	0	587	2,201
12 ARA Director Office	2,423	4,391	2,641	0	260	9,715
13 ARA Financial Services	278	0	303	0	109	690
14 ARA Operations	2,687	0	2,930	0	843	6,460
15 ARA Payroll Services	458	0	499	0	429	1,386
16 HITS CIO	123	3,884	134	0	6	4,147
17 HITS EAS	80	0	88	0	4	172
18 HITS EIS	266	0	290	0	0	556
19 HITS Radio	1,536	0	1,674	0	691	3,901
20 Office Business Opportunity	2,247	0	2,450	0	408	5,105
21 Mayor	3,538	3,209	3,857	0	743	11,347
22 Human Resources	36,400	338	39,684	0	3,390	79,812
23 Legal	3,693	2,195	4,026	0	1,727	11,641
24 City Controller's Office	2,486	845	2,711	0	903	6,945
25 Health Administration	10,405	27,530	11,344	0	1,584	50,863
26 Planning & Dev Admin	1,295	1,014	1,412	0	303	4,024
28 CIP Sal Rec HPW	2,082	0	2,270	0	755	5,107
29 HPD Police Records	937	0	1,022	0	693	2,652
30 General Services	23,164	9,796	25,253	0	18,661	76,874
31 HEC	4,549	169	4,958	0	3,038	12,714
33 Finance Public Fin	292	0	318	0	100	710
34 Finance Treasury	931	0	0	0	196	1,127
35 ARA Regulatory	1,160	0	1,264	0	66	2,490
36 City Secretary	950	0	1,035	0	130	2,115
37 City Council	15,511	6,081	16,911	0	1,005	39,508
38 Police	128,393	113,833	139,980	0	110,710	492,916
39 Dept of Neighborhoods	4,830	2,871	5,266	0	1,519	14,486
40 Fire	109,738	138,830	119,641	0	56,967	425,176
41 Municipal Court	16,282	845	17,751	0	3,569	38,447
42 Solid Waste	26,053	10,978	28,404	0	12,881	78,316
43 Houston Airport System (HAS)	73,264	0	0	189,607	34,344	297,215
44 Housing & Community Dev	29,430	169	32,085	0	16,043	77,727
45 Library	12,361	13,849	13,476	0	4,452	44,138
46 Parks & Recreation	66,197	47,797	72,171	0	10,077	196,242
47 Health Department	106,085	0	115,659	0	15,031	236,775
48 Convention & Entertainment	979	0	0	64,252	66	65,297
49 Fleet Management	127,470	13,512	138,973	0	9,761	289,716
50 Planning & Dev Other	2,196	0	2,394	0	421	5,011
51 Planning & Dev Spec Rev	4,439	0	4,838	0	716	9,993
52 General Debt	3,962	0	4,319	0	0	8,281
53 Finance Other	10,059	0	10,968	0	1,537	22,564
54 ARA Insurance	872	0	951	0	2,048	3,871
55 ARA BARC	8,794	0	9,588	0	1,380	19,762
56 ARA Parking	12,293	0	13,402	0	1,062	26,757
57 ARA Other	7,864	0	8,573	0	908	17,345
58 IT Public Services	0	0	0	0	0	0
59 Legal Insurance	3,902	0	4,254	0	1,541	9,697
60 Legal Wkr Comp	628	0	685	0	28	1,341

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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	1,243	0	1,355	0	436	3,034
62 Mayor Other	10,267	0	11,193	0	3,309	24,769
63 TIRZ	814	0	888	0	0	1,702
64 HR Health Benefits	94,581	0	103,116	0	43,886	241,583
65 HR Long Term Disability	44	0	48	0	184	276
66 HPW Bldg Insp	26,619	0	29,021	0	7,738	63,378
67 HPW Stormwater	11,132	0	12,136	0	4,579	27,847
68 HPW DDSR	23,300	0	25,402	0	8,587	57,289
69 HPW Water & Sewer	128,594	0	0	130,194	53,602	312,390
70 HPW Houston Transtar	1,664	0	1,813	0	300	3,777
71 HPW Other	26,878	0	29,303	0	3,540	59,721
72 Houston Permit Center	4,516	0	4,923	0	856	10,295
73 CIP S/R Planning	0	0	0	0	0	0
74 CIP Sal Rec RE	1,198	0	1,306	0	541	3,045
75 CIP S/R Engrg	3,307	0	3,605	0	883	7,795
76 CIP S/R Constr	2,990	0	3,259	0	1,053	7,302
77 CIP S/R Eng/Const	1,292	0	1,409	0	661	3,362
78 CIP S/R Geo/Env	349	0	380	0	72	801
79 CIP S/R Other	4,552	0	4,963	0	695	10,210
80 CIP S/R GSD	548	0	597	0	473	1,618
91 Hurricane Ike Aid & Recovery	133	0	145	0	1	279
92 ARRA Reimbursement Fund	508	0	554	0	0	1,062
93 HR-W.C.	10,438	0	11,380	0	3,448	25,266
94 HITS Other	20,282	0	22,112	0	8,350	50,744
95 Legal Other	8	0	9	0	0	17
Total	\$ 1,286,653	\$ 402,136	\$ 1,182,874	\$ 384,053	\$ 486,911	\$ 3,742,627
	=====	=====	=====	=====	=====	=====

## **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	S1	0	0	0
Salary % Split			.00%	100.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Supplies	S	0	0	0
Services	S	0	0	0
Mgmt Consulting Svcs	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		0	0	0
		=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Internal Controls

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

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Internal Controls

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

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Internal Controls Allocations

Dept:8 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	82,729,036	4.4296	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	1,913,908	0.1025	0	0	0	0	0
05 Finance Financial Plg & Analys	2,027,473	0.1086	0	0	0	0	0
06 Finance City Council	590,822	0.0316	0	0	0	0	0
07 Finance Reporting & Ops	3,256,312	0.1744	0	0	0	0	0
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0542	0	0	0	0	0
10 Finance Rev Perform Mgmnt	286,832	0.0154	0	0	0	0	0
11 Finance Strat Purchasing	5,009,668	0.2682	0	0	0	0	0
12 ARA Director Office	2,226,617	0.1192	0	0	0	0	0
13 ARA Financial Services	930,917	0.0498	0	0	0	0	0
14 ARA Operations	7,195,212	0.3853	0	0	0	0	0
15 ARA Payroll Services	3,661,365	0.1960	0	0	0	0	0
16 HITS CIO	53,942	0.0029	0	0	0	0	0
17 HITS EAS	34,916	0.0019	0	0	0	0	0
18 HITS EIS	1,587	0.0001	0	0	0	0	0
19 HITS Radio	5,905,138	0.3162	0	0	0	0	0
20 Office Business Opportunity	3,335,200	0.1786	0	0	0	0	0
21 Mayor	4,509,595	0.2415	0	0	0	0	0
22 Human Resources	2,370,799	0.1269	0	0	0	0	0
23 Legal	14,739,750	0.7892	0	0	0	0	0
24 City Controller's Office	7,709,657	0.4128	0	0	0	0	0
25 Health Administration	13,520,750	0.7239	0	0	0	0	0
26 Planning & Dev Admin	2,582,388	0.1383	0	0	0	0	0
29 HPD Police Records	5,917,289	0.3168	0	0	0	0	0
30 General Services	38,809,543	2.0780	0	0	0	0	0
33 Finance Public Fin	853,136	0.0457	0	0	0	0	0
34 Finance Treasury	1,675,910	0.0897	0	0	0	0	0
35 ARA Regulatory	563,043	0.0301	0	0	0	0	0
36 City Secretary	1,113,926	0.0596	0	0	0	0	0
37 City Council	8,576,575	0.4592	0	0	0	0	0
38 Police	872,472,525	46.7148	0	0	0	0	0
39 Dept of Neighborhoods	10,368,801	0.5552	0	0	0	0	0
40 Fire	474,253,450	25.3929	0	0	0	0	0
41 Municipal Court	27,736,646	1.4851	0	0	0	0	0
42 Solid Waste	91,428,752	4.8954	0	0	0	0	0
44 Housing & Community Dev	528,979	0.0283	0	0	0	0	0
45 Library	35,918,061	1.9232	0	0	0	0	0
46 Parks & Recreation	68,553,389	3.6706	0	0	0	0	0
47 Health Department	32,043,352	1.7157	0	0	0	0	0
49 Fleet Management	6,718	0.0004	0	0	0	0	0
50 Planning & Dev Other	1,283,689	0.0687	0	0	0	0	0
53 Finance Other	122,156	0.0065	0	0	0	0	0
55 ARA BARC	1,281-	0.0001-	0	0	0	0	0
57 ARA Other	3,702,401	0.1982	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	26,126,624	1.3989	0	0	0	0	0
94 HITS Other	175-	0.0000	0	0	0	0	0
Subtotal	1,867,658,255	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Internal Controls Allocations

Dept:8 Finance Internal Controls

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

Basis Units: FY2020 actual GF expenditures excl TIRZ  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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 Mgmnt	0	0
11 Finance Strat Purchasing	0	0
12 ARA Director Office	0	0
13 ARA Financial Services	0	0
14 ARA Operations	0	0
15 ARA Payroll Services	0	0
16 HITS CIO	0	0
17 HITS EAS	0	0
18 HITS EIS	0	0
19 HITS Radio	0	0
20 Office Business Opportunity	0	0
21 Mayor	0	0
22 Human Resources	0	0
23 Legal	0	0
24 City Controller's Office	0	0
25 Health Administration	0	0
26 Planning & Dev Admin	0	0
29 HPD Police Records	0	0
30 General Services	0	0
33 Finance Public Fin	0	0
34 Finance Treasury	0	0
35 ARA Regulatory	0	0
36 City Secretary	0	0
37 City Council	0	0
38 Police	0	0
39 Dept of Neighborhoods	0	0
40 Fire	0	0
41 Municipal Court	0	0
42 Solid Waste	0	0
44 Housing & Community Dev	0	0
45 Library	0	0
46 Parks & Recreation	0	0
47 Health Department	0	0
49 Fleet Management	0	0
50 Planning & Dev Other	0	0
53 Finance Other	0	0
55 ARA BARC	0	0
57 ARA Other	0	0
58 IT Public Services	0	0
61 Mayor Cable TV	0	0
64 HR Health Benefits	0	0
71 HPW Other	0	0
94 HITS Other	0	0
Total	\$ 0	\$ 0
	=====	=====

## **FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT FUNCTION AND ALLOCATION BASIS**

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

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:9 Finance Grants

Description		Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Personnel Costs						
Salaries	Sl	685,150	0	333,682	193,826	157,642
Salary % Split			.00%	48.70%	28.29%	23.01%
Benefits	P	325,795	0	159,344	92,559	73,892
Subtotal - Personnel Costs		1,010,945	0	493,026	286,385	231,534
Services & Supplies Cost						
Supplies	P	520	0	325	188	7
Services	P	1,396	0	416	241	739
Subtotal - Services & Supplies		1,916	0	740	430	746
Department Cost Total		1,012,861	0	493,766	286,815	232,280
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		1,012,861	0	493,766	286,815	232,280
General Admin Distribution			0	0	0	0
Grand Total		\$ 1,012,861		\$ 493,766	\$ 286,815	\$ 232,280
		=====	=====	=====	=====	=====



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	\$ 30,328	\$ 116	\$ 14,827	\$ 8,613	\$ 7,005
3 Memberships	232	1	113	66	54
3 Consulting Services	23	0	11	7	5
3 Other Misc	184	1	90	52	43
Subtotal - Non-Dept-Gen Gov	30,767	118	15,042	8,737	7,106
4 Finance Dept Admin	224,302	66,098	141,431	82,153	66,816
Subtotal - Fin Dir Office	224,302	66,098	141,431	82,153	66,816
5 Financial Plg & Analysis	991	50	507	295	240
Subtotal - Fin Plg & Analysis	991	50	507	295	240
7 Gen Acctng	494	28	254	148	120
7 Auditing Svcs	569	0	277	161	131
7 Fin Operations	112	7	58	34	27
Subtotal - Fin Reporting & Ops	1,175	35	589	342	278
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	0	87	42	25	20
9 Trust Funds Mgmt (TFM)	0	71	35	20	16
Subtotal - Fin Grants	0	158	77	45	36
10 Perf Mgmt Svcs	0	85	41	24	20
Subtotal - Fin Perform Mgmt	0	85	41	24	20
11 Purchasing	0	0	0	0	0
Subtotal - Fin SPD	0	0	0	0	0
14 Records	0	307	150	87	71
Subtotal - ARA Operations	0	307	150	87	71
15 Payroll Svcs	0	1,671	814	473	384
Subtotal - ARA Payroll Svcs	0	1,671	814	473	384
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
20 Certification	0	454	221	128	104
20 External Affairs & Outreach	0	257	125	73	59
Subtotal - OBO	0	711	346	201	164
21 City Mayor Admin	0	1,823	888	516	419
Subtotal - Mayor	0	1,823	888	516	419
22 Personnel Svcs	0	544	265	154	125
Subtotal - Human Resources	0	544	265	154	125
24 Controller Fin Svcs	0	2,652	1,292	750	610
Subtotal - City Controller's	0	2,652	1,292	750	610

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	257,235	74,253	161,441	93,776	76,270
C. Total Allocated		\$ 1,344,349	\$ 655,207	\$ 380,591	\$ 308,550
	=====	=====	=====	=====	=====
			48.74%	28.31%	22.95%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	107,082,490	24.9469	\$ 154,432	\$ 0	\$ 154,432	\$ 0	\$ 154,432
20 Office Business Opportunity	13,448	0.0031	19	0	19	2	21
21 Mayor	1,836,005	0.4277	2,648	0	2,648	206	2,854
22 Human Resources	2,629,004	0.6125	3,791	0	3,791	295	4,086
30 General Services	142,539	0.0332	206	0	206	16	222
31 HEC	312,149	0.0727	450	0	450	35	485
38 Police	45,906,203	10.6947	66,205	0	66,205	5,153	71,358
39 Dept of Neighborhoods	2,188,300	0.5098	3,156	0	3,156	246	3,402
40 Fire	10,866,124	2.5315	15,671	0	15,671	1,220	16,891
41 Municipal Court	501,825	0.1169	724	0	724	56	780
42 Solid Waste	16,945,510	3.9478	24,439	0	24,439	1,902	26,341
43 Houston Airport System (HAS)	1,871,982	0.4361	2,700	0	2,700	210	2,910
44 Housing & Community Dev	136,297,942	31.7532	196,566	0	196,566	15,300	211,866
45 Library	543,354	0.1266	784	0	784	61	845
46 Parks & Recreation	7,301,451	1.7010	10,530	0	10,530	820	11,350
47 Health Department	70,668,031	16.4635	101,916	0	101,916	7,933	109,849
49 Fleet Management	333,256	0.0776	481	0	481	37	518
50 Planning & Dev Other	982,715	0.2289	1,417	0	1,417	110	1,527
53 Finance Other	7,664,757	1.7857	11,054	0	11,054	860	11,914
54 ARA Insurance	0	0.0000	0	0	0	0	0
57 ARA Other	112,623	0.0262	162	0	162	13	175
62 Mayor Other	10,214,527	2.3797	14,731	0	14,731	1,147	15,878
69 HPW Water & Sewer	262,024	0.0610	378	0	378	29	407
71 HPW Other	3,925,123	0.9144	5,661	0	5,661	441	6,102
91 Hurricane Ike Aid & Recovery	10,583	0.0025	15	0	15	1	16
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
94 HITS Other	629,721	0.1467	908	0	908	71	979
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	429,241,686	100.0000	619,044	0	619,044	36,163	655,207
Direct Bills					0		0
Total					\$619,044		\$ 655,207
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2020 Grant Funds expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	189,897,765	4.5567	\$ 16,385	\$ 0	\$ 16,385	\$ 0	\$ 16,385
04 Finance Dir Office	1,913,908	0.0459	165	0	165	0	165
05 Finance Financial Plg & Analys	2,027,473	0.0487	175	0	175	0	175
06 Finance City Council	590,822	0.0142	51	0	51	0	51
07 Finance Reporting & Ops	3,256,312	0.0781	281	0	281	0	281
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0243	87	0	87	0	87
10 Finance Rev Perform Mgmnt	286,832	0.0069	25	0	25	2	27
11 Finance Strat Purchasing	5,009,668	0.1202	432	0	432	27	459
12 ARA Director Office	2,226,617	0.0534	192	0	192	12	204
13 ARA Financial Services	930,917	0.0223	80	0	80	5	85
14 ARA Operations	7,195,212	0.1727	621	0	621	38	659
15 ARA Payroll Services	3,661,365	0.0879	316	0	316	19	335
16 HITS CIO	53,942	0.0013	5	0	5	0	5
17 HITS EAS	34,916	0.0008	3	0	3	0	3
18 HITS EIS	1,587	0.0000	0	0	0	0	0
19 HITS Radio	5,905,138	0.1417	510	0	510	31	541
20 Office Business Opportunity	3,481,562	0.0835	300	0	300	18	318
21 Mayor	6,345,600	0.1523	548	0	548	34	582
22 Human Resources	28,938,090	0.6944	2,497	0	2,497	153	2,650
23 Legal	14,739,750	0.3537	1,272	0	1,272	78	1,350
24 City Controller's Office	7,709,657	0.1850	665	0	665	41	706
25 Health Administration	13,520,750	0.3244	1,167	0	1,167	72	1,239
26 Planning & Dev Admin	2,582,388	0.0620	223	0	223	14	237
28 CIP Sal Rec HPW	6,442,047	0.1546	556	0	556	34	590
29 HPD Police Records	5,917,289	0.1420	511	0	511	31	542
30 General Services	159,296,023	3.8224	13,745	0	13,745	843	14,588
31 HEC	25,934,110	0.6223	2,238	0	2,238	137	2,375
33 Finance Public Fin	853,136	0.0205	74	0	74	5	79
34 Finance Treasury	1,675,910	0.0402	145	0	145	9	154
35 ARA Regulatory	563,043	0.0135	49	0	49	3	52
36 City Secretary	1,113,941	0.0267	96	0	96	6	102
37 City Council	8,576,575	0.2058	740	0	740	45	785
38 Police	945,059,108	22.6775	81,545	0	81,545	5,002	86,547
39 Dept of Neighborhoods	12,973,011	0.3113	1,119	0	1,119	69	1,188
40 Fire	486,286,441	11.6688	41,959	0	41,959	2,574	44,533
41 Municipal Court	30,466,246	0.7311	2,629	0	2,629	161	2,790
42 Solid Waste	109,956,590	2.6385	9,488	0	9,488	582	10,070
43 Houston Airport System (HAS)	293,167,119	7.0348	25,296	0	25,296	1,552	26,848
44 Housing & Community Dev	136,946,611	3.2861	11,817	0	11,817	725	12,542
45 Library	38,003,409	0.9119	3,279	0	3,279	201	3,480
46 Parks & Recreation	86,020,570	2.0641	7,422	0	7,422	455	7,877
47 Health Department	128,308,285	3.0789	11,071	0	11,071	679	11,750
48 Convention & Entertainment	563,419	0.0135	49	0	49	3	52
49 Fleet Management	83,327,028	1.9995	7,190	0	7,190	441	7,631
50 Planning & Dev Other	3,599,442	0.0864	311	0	311	19	330
51 Planning & Dev Spec Rev	6,109,004	0.1466	527	0	527	32	559
53 Finance Other	13,122,559	0.3149	1,132	0	1,132	69	1,201
54 ARA Insurance	17,482,315	0.4195	1,508	0	1,508	93	1,601
55 ARA BARC	11,773,952	0.2825	1,016	0	1,016	62	1,078
56 ARA Parking	9,064,109	0.2175	782	0	782	48	830
57 ARA Other	7,758,269	0.1862	669	0	669	41	710
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,146,070	0.3155	1,134	0	1,134	70	1,204
60 Legal Wkr Comp	233,402	0.0056	20	0	20	1	21
61 Mayor Cable TV	3,721,480	0.0893	321	0	321	20	341

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	28,243,113	0.6777	2,437	0	2,437	149	2,586
64 HR Health Benefits	374,620,042	8.9893	32,324	0	32,324	1,983	34,307
65 HR Long Term Disability	1,572,606	0.0377	136	0	136	8	144
66 HPW Bldg Insp	66,055,164	1.5850	5,700	0	5,700	350	6,050
67 HPW Stormwater	39,086,379	0.9379	3,373	0	3,373	207	3,580
68 HPW DDSR	73,297,429	1.7588	6,325	0	6,325	388	6,713
69 HPW Water & Sewer	457,564,377	10.9796	39,481	0	39,481	2,422	41,903
70 HPW Houston Transtar	2,556,139	0.0613	221	0	221	14	235
71 HPW Other	30,218,945	0.7251	2,607	0	2,607	160	2,767
72 Houston Permit Center	7,307,173	0.1753	631	0	631	39	670
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,616,913	0.1108	398	0	398	24	422
75 CIP S/R Engrg	7,535,195	0.1808	650	0	650	40	690
76 CIP S/R Constr	8,989,858	0.2157	776	0	776	48	824
77 CIP S/R Eng/Const	5,639,644	0.1353	487	0	487	30	517
78 CIP S/R Geo/Env	616,906	0.0148	53	0	53	3	56
79 CIP S/R Other	5,931,987	0.1423	512	0	512	31	543
80 CIP S/R GSD	4,037,055	0.0969	348	0	348	21	369
91 Hurricane Ike Aid & Recovery	10,583	0.0003	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	29,441,323	0.7065	2,540	0	2,540	156	2,696
94 HITS Other	71,270,634	1.7102	6,150	0	6,150	377	6,527
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	4,167,395,111	100.0000	359,588	0	359,588	21,003	380,592
Direct Bills					0		0
Total	=====	=====	=====	=====	\$359,588	=====	\$ 380,592

Basis Units: FY2020 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	189,897,765	4.5567	\$ 13,281	\$ 0	\$ 13,281	\$ 0	\$ 13,281
04 Finance Dir Office	1,913,908	0.0459	134	0	134	0	134
05 Finance Financial Plg & Analys	2,027,473	0.0487	142	0	142	0	142
06 Finance City Council	590,822	0.0142	41	0	41	0	41
07 Finance Reporting & Ops	3,256,312	0.0781	228	0	228	0	228
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0243	71	0	71	0	71
10 Finance Rev Perform Mgmnt	286,832	0.0069	20	0	20	1	21
11 Finance Strat Purchasing	5,009,668	0.1202	350	0	350	22	372
12 ARA Director Office	2,226,617	0.0534	156	0	156	10	166
13 ARA Financial Services	930,917	0.0223	65	0	65	4	69
14 ARA Operations	7,195,212	0.1727	503	0	503	31	534
15 ARA Payroll Services	3,661,365	0.0879	256	0	256	16	272
16 HITS CIO	53,942	0.0013	4	0	4	0	4
17 HITS EAS	34,916	0.0008	2	0	2	0	2
18 HITS EIS	1,587	0.0000	0	0	0	0	0
19 HITS Radio	5,905,138	0.1417	413	0	413	25	438
20 Office Business Opportunity	3,481,562	0.0835	243	0	243	15	258
21 Mayor	6,345,600	0.1523	444	0	444	27	471
22 Human Resources	28,938,090	0.6944	2,024	0	2,024	125	2,149
23 Legal	14,739,750	0.3537	1,031	0	1,031	63	1,094
24 City Controller's Office	7,709,657	0.1850	539	0	539	33	572
25 Health Administration	13,520,750	0.3244	946	0	946	58	1,004
26 Planning & Dev Admin	2,582,388	0.0620	181	0	181	11	192
28 CIP Sal Rec HPW	6,442,047	0.1546	451	0	451	28	479
29 HPD Police Records	5,917,289	0.1420	414	0	414	25	439
30 General Services	159,296,023	3.8224	11,141	0	11,141	686	11,827
31 HEC	25,934,110	0.6223	1,814	0	1,814	112	1,926
33 Finance Public Fin	853,136	0.0205	60	0	60	4	64
34 Finance Treasury	1,675,910	0.0402	117	0	117	7	124
35 ARA Regulatory	563,043	0.0135	39	0	39	2	41
36 City Secretary	1,113,941	0.0267	78	0	78	5	83
37 City Council	8,576,575	0.2058	600	0	600	37	637
38 Police	945,059,108	22.6775	66,097	0	66,097	4,068	70,165
39 Dept of Neighborhoods	12,973,011	0.3113	907	0	907	56	963
40 Fire	486,286,441	11.6688	34,011	0	34,011	2,093	36,104
41 Municipal Court	30,466,246	0.7311	2,131	0	2,131	131	2,262
42 Solid Waste	109,956,590	2.6385	7,690	0	7,690	473	8,163
43 Houston Airport System (HAS)	293,167,119	7.0348	20,504	0	20,504	1,262	21,766
44 Housing & Community Dev	136,946,611	3.2861	9,578	0	9,578	590	10,168
45 Library	38,003,409	0.9119	2,658	0	2,658	164	2,822
46 Parks & Recreation	86,020,570	2.0641	6,016	0	6,016	370	6,386
47 Health Department	128,308,285	3.0789	8,974	0	8,974	552	9,526
48 Convention & Entertainment	563,419	0.0135	39	0	39	2	41
49 Fleet Management	83,327,028	1.9995	5,828	0	5,828	359	6,187
50 Planning & Dev Other	3,599,442	0.0864	252	0	252	16	268
51 Planning & Dev Spec Rev	6,109,004	0.1466	427	0	427	26	453
53 Finance Other	13,122,559	0.3149	918	0	918	56	974
54 ARA Insurance	17,482,315	0.4195	1,223	0	1,223	75	1,298
55 ARA BARC	11,773,952	0.2825	823	0	823	51	874
56 ARA Parking	9,064,109	0.2175	634	0	634	39	673
57 ARA Other	7,758,269	0.1862	543	0	543	33	576
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,146,070	0.3155	919	0	919	57	976
60 Legal Wkr Comp	233,402	0.0056	16	0	16	1	17
61 Mayor Cable TV	3,721,480	0.0893	260	0	260	16	276

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	28,243,113	0.6777	1,975	0	1,975	122	2,097
64 HR Health Benefits	374,620,042	8.9893	26,201	0	26,201	1,613	27,814
65 HR Long Term Disability	1,572,606	0.0377	110	0	110	7	117
66 HPW Bldg Insp	66,055,164	1.5850	4,620	0	4,620	284	4,904
67 HPW Stormwater	39,086,379	0.9379	2,734	0	2,734	168	2,902
68 HPW DDSR	73,297,429	1.7588	5,126	0	5,126	316	5,442
69 HPW Water & Sewer	457,564,377	10.9796	32,002	0	32,002	1,970	33,972
70 HPW Houston Transtar	2,556,139	0.0613	179	0	179	11	190
71 HPW Other	30,218,945	0.7251	2,113	0	2,113	130	2,243
72 Houston Permit Center	7,307,173	0.1753	511	0	511	31	542
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,616,913	0.1108	323	0	323	20	343
75 CIP S/R Engrg	7,535,195	0.1808	527	0	527	32	559
76 CIP S/R Constr	8,989,858	0.2157	629	0	629	39	668
77 CIP S/R Eng/Const	5,639,644	0.1353	394	0	394	24	418
78 CIP S/R Geo/Env	616,906	0.0148	43	0	43	3	46
79 CIP S/R Other	5,931,987	0.1423	415	0	415	26	441
80 CIP S/R GSD	4,037,055	0.0969	282	0	282	17	299
91 Hurricane Ike Aid & Recovery	10,583	0.0003	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	29,441,323	0.7065	2,059	0	2,059	127	2,186
94 HITS Other	71,270,634	1.7102	4,985	0	4,985	307	5,292
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	4,167,395,111	100.0000	291,465	0	291,465	17,085	308,550
Direct Bills					0		0
Total	=====	=====	=====	=====	\$291,465	=====	\$ 308,550

Basis Units: FY2020 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	154,432	16,385	13,281	184,098
04 Finance Dir Office	0	165	134	299
05 Finance Financial Plg & Analys	0	175	142	317
06 Finance City Council	0	51	41	92
07 Finance Reporting & Ops	0	281	228	509
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	87	71	158
10 Finance Rev Perform Mgmt	0	27	21	48
11 Finance Strat Purchasing	0	459	372	831
12 ARA Director Office	0	204	166	370
13 ARA Financial Services	0	85	69	154
14 ARA Operations	0	659	534	1,193
15 ARA Payroll Services	0	335	272	607
16 HITS CIO	0	5	4	9
17 HITS EAS	0	3	2	5
18 HITS EIS	0	0	0	0
19 HITS Radio	0	541	438	979
20 Office Business Opportunity	21	318	258	597
21 Mayor	2,854	582	471	3,907
22 Human Resources	4,086	2,650	2,149	8,885
23 Legal	0	1,350	1,094	2,444
24 City Controller's Office	0	706	572	1,278
25 Health Administration	0	1,239	1,004	2,243
26 Planning & Dev Admin	0	237	192	429
28 CIP Sal Rec HPW	0	590	479	1,069
29 HPD Police Records	0	542	439	981
30 General Services	222	14,588	11,827	26,637
31 HEC	485	2,375	1,926	4,786
33 Finance Public Fin	0	79	64	143
34 Finance Treasury	0	154	124	278
35 ARA Regulatory	0	52	41	93
36 City Secretary	0	102	83	185
37 City Council	0	785	637	1,422
38 Police	71,358	86,547	70,165	228,070
39 Dept of Neighborhoods	3,402	1,188	963	5,553
40 Fire	16,891	44,533	36,104	97,528
41 Municipal Court	780	2,790	2,262	5,832
42 Solid Waste	26,341	10,070	8,163	44,574
43 Houston Airport System (HAS)	2,910	26,848	21,766	51,524
44 Housing & Community Dev	211,866	12,542	10,168	234,576
45 Library	845	3,480	2,822	7,147
46 Parks & Recreation	11,350	7,877	6,386	25,613
47 Health Department	109,849	11,750	9,526	131,125
48 Convention & Entertainment	0	52	41	93
49 Fleet Management	518	7,631	6,187	14,336
50 Planning & Dev Other	1,527	330	268	2,125
51 Planning & Dev Spec Rev	0	559	453	1,012
53 Finance Other	11,914	1,201	974	14,089
54 ARA Insurance	0	1,601	1,298	2,899
55 ARA BARC	0	1,078	874	1,952
56 ARA Parking	0	830	673	1,503
57 ARA Other	175	710	576	1,461
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	1,204	976	2,180
60 Legal Wkr Comp	0	21	17	38
61 Mayor Cable TV	0	341	276	617



CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
62 Mayor Other	15,878	2,586	2,097	20,561
64 HR Health Benefits	0	34,307	27,814	62,121
65 HR Long Term Disability	0	144	117	261
66 HPW Bldg Insp	0	6,050	4,904	10,954
67 HPW Stormwater	0	3,580	2,902	6,482
68 HPW DDSR	0	6,713	5,442	12,155
69 HPW Water & Sewer	407	41,903	33,972	76,282
70 HPW Houston Transtar	0	235	190	425
71 HPW Other	6,102	2,767	2,243	11,112
72 Houston Permit Center	0	670	542	1,212
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	422	343	765
75 CIP S/R Engrg	0	690	559	1,249
76 CIP S/R Constr	0	824	668	1,492
77 CIP S/R Eng/Const	0	517	418	935
78 CIP S/R Geo/Env	0	56	46	102
79 CIP S/R Other	0	543	441	984
80 CIP S/R GSD	0	369	299	668
91 Hurricane Ike Aid & Recovery	16	1	1	18
92 ARRA Reimbursement Fund	0	0	0	0
93 HR-W.C.	0	2,696	2,186	4,882
94 HITS Other	979	6,527	5,292	12,798
95 Legal Other	0	0	0	0
Total	\$ 655,208	\$ 380,594	\$ 308,549	\$ 1,344,351
	=====	=====	=====	=====

## **FINANCE – PERFORMANCE MANAGEMENT FUNCTION AND ALLOCATION BASIS**

The Performance Management division (also known as the Mayor's Office of Innovation) 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  
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A. Department Costs

Dept:10 Finance Perform Mgmt

Description		Amount	General Admin	Perf Mgmt Svcs
Personnel Costs				
Salaries	S1	187,152	0	187,152
Salary % Split			.00%	100.00%
Benefits	S	76,490	0	76,490
Subtotal - Personnel Costs		263,642	0	263,642
Services & Supplies Cost				
Supplies	S	338	0	338
Services	S	22,852	0	22,852
Other Intfd Services	S	0	0	0
Subtotal - Services & Supplies		23,190	0	23,190
Department Cost Total		286,832	0	286,832
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		286,832	0	286,832
General Admin Distribution			0	0
Grand Total		\$ 286,832		\$ 286,832
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	\$ 7,308	\$ 28	\$ 7,336
3 Memberships	56	0	56
3 Consulting Services	9	0	9
3 Other Misc	52	0	52
Subtotal - Non-Dept-Gen Gov	7,425	29	7,454
4 Finance Dept Admin	54,049	15,927	69,976
Subtotal - Fin Dir Office	54,049	15,927	69,976
5 Financial Plg & Analysis	399	20	419
Subtotal - Fin Plg & Analysis	399	20	419
7 Gen Acctng	199	11	210
7 Auditing Svcs	229	0	229
7 Fin Operations	32	2	34
Subtotal - Fin Reporting & Ops	460	13	473
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	25	2	27
9 Trust Funds Mgmt (TFM)	20	1	21
Subtotal - Fin Grants	45	3	48
10 Perf Mgmt Svcs	0	24	24
Subtotal - Fin Perform Mgmt	0	24	24
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	74	74
Subtotal - ARA Operations	0	74	74
15 Payroll Svcs	0	403	403
Subtotal - ARA Payroll Svcs	0	403	403
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	109	109
20 External Affairs & Outreach	0	62	62
Subtotal - OBO	0	171	171
21 City Mayor Admin	0	439	439
Subtotal - Mayor	0	439	439
22 Personnel Svcs	0	131	131
Subtotal - Human Resources	0	131	131
24 Controller Fin Svcs	0	1,067	1,067
Subtotal - City Controller's	0	1,067	1,067

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 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
Total Incoming	62,378	18,301	80,679
C. Total Allocated		\$ 367,511	\$ 367,511
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	189,897,765	4.5567	\$ 15,913	\$ 0	\$ 15,913	\$ 0	\$ 15,913
04 Finance Dir Office	1,913,908	0.0459	160	0	160	0	160
05 Finance Financial Plg & Analys	2,027,473	0.0487	170	0	170	0	170
06 Finance City Council	590,822	0.0142	50	0	50	0	50
07 Finance Reporting & Ops	3,256,312	0.0781	273	0	273	0	273
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,012,862	0.0243	85	0	85	0	85
10 Finance Rev Perform Mgmnt	286,832	0.0069	24	0	24	0	24
11 Finance Strat Purchasing	5,009,668	0.1202	420	0	420	23	443
12 ARA Director Office	2,226,617	0.0534	187	0	187	10	197
13 ARA Financial Services	930,917	0.0223	78	0	78	4	82
14 ARA Operations	7,195,212	0.1727	603	0	603	33	636
15 ARA Payroll Services	3,661,365	0.0879	307	0	307	17	324
16 HITS CIO	53,942	0.0013	5	0	5	0	5
17 HITS EAS	34,916	0.0008	3	0	3	0	3
18 HITS EIS	1,587	0.0000	0	0	0	0	0
19 HITS Radio	5,905,138	0.1417	495	0	495	27	522
20 Office Business Opportunity	3,481,562	0.0835	292	0	292	16	308
21 Mayor	6,345,600	0.1523	532	0	532	29	561
22 Human Resources	28,938,090	0.6944	2,425	0	2,425	133	2,558
23 Legal	14,739,750	0.3537	1,235	0	1,235	68	1,303
24 City Controller's Office	7,709,657	0.1850	646	0	646	36	682
25 Health Administration	13,520,750	0.3244	1,133	0	1,133	62	1,195
26 Planning & Dev Admin	2,582,388	0.0620	216	0	216	12	228
28 CIP Sal Rec HPW	6,442,047	0.1546	540	0	540	30	570
29 HPD Police Records	5,917,289	0.1420	496	0	496	27	523
30 General Services	159,296,023	3.8224	13,348	0	13,348	735	14,083
31 HEC	25,934,110	0.6223	2,173	0	2,173	120	2,293
33 Finance Public Fin	853,136	0.0205	71	0	71	4	75
34 Finance Treasury	1,675,910	0.0402	140	0	140	8	148
35 ARA Regulatory	563,043	0.0135	47	0	47	3	50
36 City Secretary	1,113,941	0.0267	93	0	93	5	98
37 City Council	8,576,575	0.2058	719	0	719	40	759
38 Police	945,059,108	22.6775	79,192	0	79,192	4,358	83,550
39 Dept of Neighborhoods	12,973,011	0.3113	1,087	0	1,087	60	1,147
40 Fire	486,286,441	11.6688	40,749	0	40,749	2,243	42,992
41 Municipal Court	30,466,246	0.7311	2,553	0	2,553	141	2,694
42 Solid Waste	109,956,590	2.6385	9,214	0	9,214	507	9,721
43 Houston Airport System (HAS)	293,167,119	7.0348	24,566	0	24,566	1,352	25,918
44 Housing & Community Dev	136,946,611	3.2861	11,476	0	11,476	632	12,108
45 Library	38,003,409	0.9119	3,185	0	3,185	175	3,360
46 Parks & Recreation	86,020,570	2.0641	7,208	0	7,208	397	7,605
47 Health Department	128,308,285	3.0789	10,752	0	10,752	592	11,344
48 Convention & Entertainment	563,419	0.0135	47	0	47	3	50
49 Fleet Management	83,327,028	1.9995	6,982	0	6,982	384	7,366
50 Planning & Dev Other	3,599,442	0.0864	302	0	302	17	319
51 Planning & Dev Spec Rev	6,109,004	0.1466	512	0	512	28	540
53 Finance Other	13,122,559	0.3149	1,100	0	1,100	61	1,161
54 ARA Insurance	17,482,315	0.4195	1,465	0	1,465	81	1,546
55 ARA BARC	11,773,952	0.2825	987	0	987	54	1,041
56 ARA Parking	9,064,109	0.2175	760	0	760	42	802
57 ARA Other	7,758,269	0.1862	650	0	650	36	686
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	13,146,070	0.3155	1,102	0	1,102	61	1,163
60 Legal Wkr Comp	233,402	0.0056	20	0	20	1	21
61 Mayor Cable TV	3,721,480	0.0893	312	0	312	17	329

CITY OF HOUSTON, TEXAS  
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FY 2020  
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Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	28,243,113	0.6777	2,367	0	2,367	130	2,497
64 HR Health Benefits	374,620,042	8.9893	31,392	0	31,392	1,728	33,120
65 HR Long Term Disability	1,572,606	0.0377	132	0	132	7	139
66 HPW Bldg Insp	66,055,164	1.5850	5,535	0	5,535	305	5,840
67 HPW Stormwater	39,086,379	0.9379	3,275	0	3,275	180	3,455
68 HPW DDSR	73,297,429	1.7588	6,142	0	6,142	338	6,480
69 HPW Water & Sewer	457,564,377	10.9796	38,342	0	38,342	2,110	40,452
70 HPW Houston Transtar	2,556,139	0.0613	214	0	214	12	226
71 HPW Other	30,218,945	0.7251	2,532	0	2,532	139	2,671
72 Houston Permit Center	7,307,173	0.1753	612	0	612	34	646
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,616,913	0.1108	387	0	387	21	408
75 CIP S/R Engrg	7,535,195	0.1808	631	0	631	35	666
76 CIP S/R Constr	8,989,858	0.2157	753	0	753	41	794
77 CIP S/R Eng/Const	5,639,644	0.1353	473	0	473	26	499
78 CIP S/R Geo/Env	616,906	0.0148	52	0	52	3	55
79 CIP S/R Other	5,931,987	0.1423	497	0	497	27	524
80 CIP S/R GSD	4,037,055	0.0969	338	0	338	19	357
91 Hurricane Ike Aid & Recovery	10,583	0.0003	1	0	1	0	1
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	29,441,323	0.7065	2,467	0	2,467	136	2,603
94 HITS Other	71,270,634	1.7102	5,972	0	5,972	329	6,301
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	4,167,395,111	100.0000	349,214	0	349,214	18,301	367,515
Direct Bills					0		0
Total	=====	=====	=====	=====	\$349,214	=====	\$ 367,515

Basis Units: FY2020 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept:10 Finance Perform Mgmt

	Department	Perf Mgmt Svc	Total
0	Direct Billed	\$0	\$0
03	Non-Departmental-Gen Gov	15,913	15,913
04	Finance Dir Office	160	160
05	Finance Financial Plg & Analys	170	170
06	Finance City Council	50	50
07	Finance Reporting & Ops	273	273
08	Finance Internal Controls	0	0
09	Finance Grants	85	85
10	Finance Rev Perform Mgmt	24	24
11	Finance Strat Purchasing	443	443
12	ARA Director Office	197	197
13	ARA Financial Services	82	82
14	ARA Operations	636	636
15	ARA Payroll Services	324	324
16	HITS CIO	5	5
17	HITS EAS	3	3
18	HITS EIS	0	0
19	HITS Radio	522	522
20	Office Business Opportunity	308	308
21	Mayor	561	561
22	Human Resources	2,558	2,558
23	Legal	1,303	1,303
24	City Controller's Office	682	682
25	Health Administration	1,195	1,195
26	Planning & Dev Admin	228	228
28	CIP Sal Rec HPW	570	570
29	HPD Police Records	523	523
30	General Services	14,083	14,083
31	HEC	2,293	2,293
33	Finance Public Fin	75	75
34	Finance Treasury	148	148
35	ARA Regulatory	50	50
36	City Secretary	98	98
37	City Council	759	759
38	Police	83,550	83,550
39	Dept of Neighborhoods	1,147	1,147
40	Fire	42,992	42,992
41	Municipal Court	2,694	2,694
42	Solid Waste	9,721	9,721
43	Houston Airport System (HAS)	25,918	25,918
44	Housing & Community Dev	12,108	12,108
45	Library	3,360	3,360
46	Parks & Recreation	7,605	7,605
47	Health Department	11,344	11,344
48	Convention & Entertainment	50	50
49	Fleet Management	7,366	7,366
50	Planning & Dev Other	319	319
51	Planning & Dev Spec Rev	540	540
53	Finance Other	1,161	1,161
54	ARA Insurance	1,546	1,546
55	ARA BARC	1,041	1,041
56	ARA Parking	802	802
57	ARA Other	686	686
58	IT Public Services	0	0
59	Legal Insurance	1,163	1,163
60	Legal Wkr Comp	21	21
61	Mayor Cable TV	329	329



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svc	Total
62 Mayor Other	2,497	2,497
64 HR Health Benefits	33,120	33,120
65 HR Long Term Disability	139	139
66 HPW Bldg Insp	5,840	5,840
67 HPW Stormwater	3,455	3,455
68 HPW DDSR	6,480	6,480
69 HPW Water & Sewer	40,452	40,452
70 HPW Houston Transtar	226	226
71 HPW Other	2,671	2,671
72 Houston Permit Center	646	646
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	408	408
75 CIP S/R Engrg	666	666
76 CIP S/R Constr	794	794
77 CIP S/R Eng/Const	499	499
78 CIP S/R Geo/Env	55	55
79 CIP S/R Other	524	524
80 CIP S/R GSD	357	357
91 Hurricane Ike Aid & Recovery	1	1
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	2,603	2,603
94 HITS Other	6,301	6,301
95 Legal Other	0	0
Total	\$ 367,518 =====	\$ 367,518 =====

## **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	3,223,245	0	3,223,245
Salary % Split			.00%	100.00%
Benefits	S	1,616,113	0	1,616,113
Subtotal - Personnel Costs		4,839,357	0	4,839,357
Services & Supplies Cost				
Supplies	S	43,887	0	43,887
Services	S	126,425	0	126,425
Subtotal - Services & Supplies		170,312	0	170,312
Department Cost Total		5,009,669	0	5,009,669
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		5,009,669	0	5,009,669
General Admin Distribution			0	0
Grand Total		\$ 5,009,669	\$ 5,009,669	\$ 5,009,669
		=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 136,657	\$ 524	\$ 137,181
3 Memberships	1,043	4	1,047
3 Consulting Services	34	0	34
3 Other Misc	910	4	914
Subtotal - Non-Dept-Gen Gov	138,644	532	139,176
4 Finance Dept Admin	1,010,710	297,839	1,308,549
Subtotal - Fin Dir Office	1,010,710	297,839	1,308,549
5 Financial Plg & Analysis	1,465	75	1,540
Subtotal - Fin Plg & Analysis	1,465	75	1,540
7 Gen Acctng	730	42	772
7 Auditing Svcs	842	0	842
7 Fin Operations	554	33	587
Subtotal - Fin Reporting & Ops	2,126	75	2,201
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	432	27	459
9 Trust Funds Mgmt (TFM)	350	22	372
Subtotal - Fin Grants	782	48	830
10 Perf Mgmt Svcs	420	23	443
Subtotal - Fin Perform Mgmt	420	23	443
11 Purchasing	0	2,079	2,079
Subtotal - Fin SPD	0	2,079	2,079
14 Records	0	1,384	1,384
Subtotal - ARA Operations	0	1,384	1,384
15 Payroll Svcs	0	7,532	7,532
Subtotal - ARA Payroll Svcs	0	7,532	7,532
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	1.00-	1.00-
Subtotal - HITS EIS	0	1-	1-
20 Certification	0	2,044	2,044
20 Contract Compliance	0	92,308	92,308
20 Reporting & Analytics	0	25,524	25,524
20 External Affairs & Outreach	0	1,159	1,159
Subtotal - OBO	0	121,035	121,035
21 City Mayor Admin	0	8,213	8,213
Subtotal - Mayor	0	8,213	8,213
22 Personnel Svcs	0	2,451	2,451
Subtotal - Human Resources	0	2,451	2,451
24 Controller Fin Svcs	0	3,923	3,923

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - City Controller's	0	3,923	3,923
Total Incoming	1,154,147	445,208	1,599,355
C. Total Allocated		\$ 6,609,024	\$ 6,609,024
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	86	0.7251	\$ 44,695	\$ 0	\$ 44,695	\$ 0	\$ 44,695
04 Finance Dir Office	1	0.0084	520	0	520	0	520
05 Finance Financial Plg & Analys	0	0.0000	0	0	0	0	0
06 Finance City Council	6	0.0506	3,118	0	3,118	0	3,118
07 Finance Reporting & Ops	6	0.0506	3,118	0	3,118	0	3,118
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	4	0.0337	2,079	0	2,079	0	2,079
12 ARA Director Office	6	0.0506	3,118	0	3,118	227	3,345
14 ARA Operations	11	0.0927	5,717	0	5,717	417	6,134
15 ARA Payroll Services	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
17 HITS EAS	0	0.0000	0	0	0	0	0
19 HITS Radio	98	0.8263	50,932	0	50,932	3,711	54,643
20 Office Business Opportunity	5	0.0422	2,599	0	2,599	189	2,788
21 Mayor	9	0.0759	4,677	0	4,677	341	5,018
22 Human Resources	101	0.8516	52,491	0	52,491	3,825	56,316
23 Legal	15	0.1265	7,796	0	7,796	568	8,364
24 City Controller's Office	37	0.3120	19,229	0	19,229	1,401	20,630
25 Health Administration	23	0.1939	11,953	0	11,953	871	12,824
26 Planning & Dev Admin	11	0.0927	5,717	0	5,717	417	6,134
28 CIP Sal Rec HPW	14	0.1180	7,276	0	7,276	530	7,806
29 HPD Police Records	1	0.0084	520	0	520	38	558
30 General Services	1,039	8.7605	539,984	0	539,984	39,344	579,328
31 HEC	11	0.0927	5,717	0	5,717	417	6,134
33 Finance Public Fin	0	0.0000	0	0	0	0	0
34 Finance Treasury	3	0.0253	1,559	0	1,559	114	1,673
36 City Secretary	6	0.0506	3,118	0	3,118	227	3,345
37 City Council	13	0.1096	6,756	0	6,756	492	7,248
38 Police	906	7.6391	470,861	0	470,861	34,308	505,169
39 Dept of Neighborhoods	137	1.1551	71,201	0	71,201	5,188	76,389
40 Fire	279	2.3524	145,000	0	145,000	10,565	155,565
41 Municipal Court	67	0.5649	34,821	0	34,821	2,537	37,358
42 Solid Waste	406	3.4233	211,004	0	211,004	15,374	226,378
43 Houston Airport System (HAS)	1,582	13.3390	822,189	0	822,189	59,906	882,095
44 Housing & Community Dev	1,318	11.1130	684,984	0	684,984	49,909	734,893
45 Library	309	2.6054	160,592	0	160,592	11,701	172,293
46 Parks & Recreation	538	4.5363	279,606	0	279,606	20,373	299,979
47 Health Department	655	5.5228	340,413	0	340,413	24,803	365,216
48 Convention & Entertainment	2	0.0169	1,039	0	1,039	76	1,115
49 Fleet Management	1,080	9.1062	561,292	0	561,292	40,897	602,189
50 Planning & Dev Other	22	0.1855	11,434	0	11,434	833	12,267
51 Planning & Dev Spec Rev	29	0.2445	15,072	0	15,072	1,098	16,170
52 General Debt	0	0.0000	0	0	0	0	0
53 Finance Other	12	0.1012	6,237	0	6,237	454	6,691
54 ARA Insurance	9	0.0759	4,677	0	4,677	341	5,018
55 ARA BARC	65	0.5481	33,781	0	33,781	2,461	36,242
56 ARA Parking	49	0.4132	25,466	0	25,466	1,856	27,322
57 ARA Other	11	0.0927	5,717	0	5,717	417	6,134
59 Legal Insurance	53	0.4469	27,545	0	27,545	2,007	29,552
61 Mayor Cable TV	22	0.1855	11,434	0	11,434	833	12,267
62 Mayor Other	333	2.8078	173,065	0	173,065	12,610	185,675
63 TIRZ	6	0.0506	3,118	0	3,118	227	3,345
64 HR Health Benefits	77	0.6492	40,018	0	40,018	2,916	42,934
65 HR Long Term Disability	3	0.0253	1,559	0	1,559	114	1,673
66 HPW Bldg Insp	82	0.6914	42,617	0	42,617	3,105	45,722

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	111	0.9359	57,688	0	57,688	4,203	61,891
68 HPW DDSR	182	1.5346	94,588	0	94,588	6,892	101,480
69 HPW Water & Sewer	1,424	12.0067	740,074	0	740,074	53,923	793,997
70 HPW Houston Transtar	28	0.2361	14,552	0	14,552	1,060	15,612
71 HPW Other	74	0.6239	38,459	0	38,459	2,802	41,261
72 Houston Permit Center	41	0.3457	21,308	0	21,308	1,553	22,861
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	21	0.1771	10,914	0	10,914	795	11,709
75 CIP S/R Engrg	5	0.0422	2,599	0	2,599	189	2,788
76 CIP S/R Constr	11	0.0927	5,717	0	5,717	417	6,134
77 CIP S/R Eng/Const	5	0.0422	2,599	0	2,599	189	2,788
78 CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
79 CIP S/R Other	2	0.0169	1,039	0	1,039	76	1,115
93 HR-W.C.	25	0.2108	12,993	0	12,993	947	13,940
94 HITS Other	373	3.1450	193,854	0	193,854	14,125	207,979
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	11,860	100.0000	6,163,815	0	6,163,815	445,208	6,609,023
Direct Bills					0		0
Total					\$6,163,815		\$ 6,609,023
	=====	=====	=====	=====	=====	=====	=====

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	44,695	44,695
04 Finance Dir Office	520	520
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	3,118	3,118
07 Finance Reporting & Ops	3,118	3,118
08 Finance Internal Controls	0	0
09 Finance Grants	0	0
11 Finance Strat Purchasing	2,079	2,079
12 ARA Director Office	3,345	3,345
14 ARA Operations	6,134	6,134
15 ARA Payroll Services	0	0
16 HITS CIO	0	0
17 HITS EAS	0	0
19 HITS Radio	54,643	54,643
20 Office Business Opportunity	2,788	2,788
21 Mayor	5,018	5,018
22 Human Resources	56,316	56,316
23 Legal	8,364	8,364
24 City Controller's Office	20,630	20,630
25 Health Administration	12,824	12,824
26 Planning & Dev Admin	6,134	6,134
28 CIP Sal Rec HPW	7,806	7,806
29 HPD Police Records	558	558
30 General Services	579,328	579,328
31 HEC	6,134	6,134
33 Finance Public Fin	0	0
34 Finance Treasury	1,673	1,673
36 City Secretary	3,345	3,345
37 City Council	7,248	7,248
38 Police	505,169	505,169
39 Dept of Neighborhoods	76,389	76,389
40 Fire	155,565	155,565
41 Municipal Court	37,358	37,358
42 Solid Waste	226,378	226,378
43 Houston Airport System (HAS)	882,095	882,095
44 Housing & Community Dev	734,893	734,893
45 Library	172,293	172,293
46 Parks & Recreation	299,979	299,979
47 Health Department	365,216	365,216
48 Convention & Entertainment	1,115	1,115
49 Fleet Management	602,189	602,189
50 Planning & Dev Other	12,267	12,267
51 Planning & Dev Spec Rev	16,170	16,170
52 General Debt	0	0
53 Finance Other	6,691	6,691
54 ARA Insurance	5,018	5,018
55 ARA BARC	36,242	36,242
56 ARA Parking	27,322	27,322
57 ARA Other	6,134	6,134
59 Legal Insurance	29,552	29,552
61 Mayor Cable TV	12,267	12,267
62 Mayor Other	185,675	185,675
63 TIRZ	3,345	3,345
64 HR Health Benefits	42,934	42,934
65 HR Long Term Disability	1,673	1,673
66 HPW Bldg Insp	45,722	45,722



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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
67 HPW Stormwater	61,891	61,891
68 HPW DDSR	101,480	101,480
69 HPW Water & Sewer	793,997	793,997
70 HPW Houston Transtar	15,612	15,612
71 HPW Other	41,261	41,261
72 Houston Permit Center	22,861	22,861
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	11,709	11,709
75 CIP S/R Engrg	2,788	2,788
76 CIP S/R Constr	6,134	6,134
77 CIP S/R Eng/Const	2,788	2,788
78 CIP S/R Geo/Env	0	0
79 CIP S/R Other	1,115	1,115
93 HR-W.C.	13,940	13,940
94 HITS Other	207,979	207,979
95 Legal Other	0	0
Total	\$ 6,609,024	\$ 6,609,024
	=====	=====

## **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	Sl	635,834	0	635,834	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	288,731	0	288,731	0
Subtotal - Personnel Costs		924,565	0	924,565	
Services & Supplies Cost					
Supplies	S	41,138	0	41,138	0
Services	S	1,260,916	0	1,260,916	0
Subtotal - Services & Supplies		1,302,054	0	1,302,054	
Department Cost Total		2,226,619	0	2,226,619	
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,226,619	0	2,226,619	
General Admin Distribution			0	0	0
Grand Total		\$ 2,226,619		\$ 2,226,619	
		=====	=====	=====	=====

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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	\$ 300	\$ 0	\$ 300	\$ 0
Subtotal - Equipment Depn	300	0	300	0
3 Insurance Retirees	21,193	81	21,274	0
3 Memberships	162	1	163	0
3 Consulting Services	105	0	105	0
3 Other Misc	404	2	406	0
3 Walker Rent	389,864	1,496	391,360	0
3 Dept Specific	178,182	684	178,866	0
Subtotal - Non-Dept-Gen Gov	589,910	2,264	592,174	0
5 Financial Plg & Analysis	4,597	234	4,831	0
Subtotal - Fin Plg & Analysis	4,597	234	4,831	0
7 Gen Acctng	2,291	132	2,423	0
7 Fixed Assets	4,159	232	4,391	0
7 Auditing Svcs	2,641	0	2,641	0
7 Fin Operations	246	14	260	0
Subtotal - Fin Reporting & Ops	9,337	379	9,716	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	192	12	204	0
9 Trust Funds Mgmt (TFM)	156	10	166	0
Subtotal - Fin Grants	348	21	369	0
10 Perf Mgmt Svcs	187	10	197	0
Subtotal - Fin Perform Mgmt	187	10	197	0
11 Purchasing	3,118	227	3,345	0
Subtotal - Fin SPD	3,118	227	3,345	0
13 Budgeting & Accounting Support	0	4,314	4,314	0
13 Accounts Payable	0	6,550	6,550	0
Subtotal - ARA Financial Svcs	0	10,864	10,864	0
14 Mailroom	0	45,600	45,600	0
14 Property	0	924	924	0
14 Records	0	215	215	0
14 3-1-1 Svcs *	0	390,591	0	390,591
Subtotal - ARA Operations	0	437,330	46,739	390,591
15 Payroll Svcs	0	1,168	1,168	0
Subtotal - ARA Payroll Svcs	0	1,168	1,168	0
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	2.00-	2.00-	0
Subtotal - HITS EIS	0	2-	2-	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	317	317	0
20 Contract Compliance	0	20,429	20,429	0
20 Reporting & Analytics	0	2,394	2,394	0
20 Dept Services	0	4,710	4,710	0
20 External Affairs & Outreach	0	180	180	0
Subtotal - OBO	0	28,030	28,030	0
21 City Mayor Admin	0	1,274	1,274	0
Subtotal - Mayor	0	1,274	1,274	0
22 Selection	0	12,248	12,248	0
22 Personnel Svcs	0	380	380	0
Subtotal - Human Resources	0	12,628	12,628	0
23 Legal Svcs *	0	475,770	0	475,770
23 Inspector General	0	13,174	13,174	0
Subtotal - Legal	0	488,944	13,174	475,770
24 Controller Fin Svcs	0	12,307	12,307	0
Subtotal - City Controller's	0	12,307	12,307	0
30 Building Svcs	0	250,192	250,192	0
30 Utilities	0	117,041	117,041	0
30 Real Estate	0	19,104	19,104	0
Subtotal - General Services	0	386,337	386,337	0
Total Incoming	607,797	1,382,015	1,123,451	866,361
C. Total Allocated		\$ 4,216,431	\$ 3,350,070	\$ 866,361
			79.45%	20.55%

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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	1.4463	\$ 40,995	\$ 0	\$ 40,995	\$ 7,458	\$ 48,453
14 ARA Operations	87.40	25.2820	716,598	0	716,598	130,368	846,966
15 ARA Payroll Services	36.50	10.5583	299,266	0	299,266	54,444	353,710
35 ARA Regulatory	5.00	1.4463	40,995	0	40,995	7,458	48,453
54 ARA Insurance	4.80	1.3885	39,355	0	39,355	7,160	46,515
55 ARA BARC	107.40	31.0674	880,579	0	880,579	160,201	1,040,780
56 ARA Parking	67.90	19.6413	556,716	0	556,716	101,282	657,998
57 ARA Other	31.70	9.1698	259,910	0	259,910	47,285	307,195
Subtotal	345.70	100.0000	2,834,414	0	2,834,414	515,656	3,350,070
Direct Bills					0		0
Total	=====	=====	=====	=====	\$2,834,414		\$ 3,350,070
					=====	=====	=====

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	1.7999	\$ 0	\$ 0	\$ 0	\$ 15,593	\$ 15,593
14 ARA Operations	87.40	31.4615	0	0	0	272,570	272,570
15 ARA Payroll Services	36.50	13.1389	0	0	0	113,831	113,831
35 ARA Regulatory	5.00	1.7999	0	0	0	15,593	15,593
54 ARA Insurance	4.80	1.7279	0	0	0	14,970	14,970
55 ARA BARC	107.40	38.6609	0	0	0	334,943	334,943
57 ARA Other	31.70	11.4111	0	0	0	98,861	98,861
Subtotal	277.80	100.0000	0	0	0	866,361	866,361
Direct Bills					0		0
Total					\$0		\$ 866,361
	=====	=====	=====	=====	=====	=====	=====

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	48,453	15,593	64,046
14 ARA Operations	846,966	272,570	1,119,536
15 ARA Payroll Services	353,710	113,831	467,541
35 ARA Regulatory	48,453	15,593	64,046
54 ARA Insurance	46,515	14,970	61,485
55 ARA BARC	1,040,780	334,943	1,375,723
56 ARA Parking	657,998	0	657,998
57 ARA Other	307,195	98,861	406,056
	<hr/>	<hr/>	<hr/>
Total	\$ 3,350,070	\$ 866,361	\$ 4,216,431
	=====	=====	=====



## **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.

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:13 ARA Financial Svcs

Description		Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs					
Salaries	Sl	440,740	0	151,808	288,932
Salary % Split			.00%	34.44%	65.56%
Salaries	S	208,713	0	71,889	136,824
Subtotal - Personnel Costs		649,453	0	223,697	425,756
Services & Supplies Cost					
Supplies	S	990	0	341	649
Services	S	280,474	0	96,607	183,868
Subtotal - Services & Supplies		281,464	0	96,948	184,517
Department Cost Total		930,917	0	320,645	610,273
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		930,917	0	320,645	610,273
General Admin Distribution			0	0	0
Grand Total		\$ 930,917		\$ 320,645	\$ 610,273
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
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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	\$ 18,270	\$ 70	\$ 6,317	\$ 12,023
3 Memberships	140	1	48	92
3 Consulting Services	12	0	4	8
3 Other Misc	169	1	58	111
Subtotal - Non-Dept-Gen Gov	18,591	71	6,428	12,234
5 Financial Plg & Analysis	528	27	191	364
Subtotal - Fin Plg & Analysis	528	27	191	364
7 Gen Acctng	263	15	96	182
7 Auditing Svcs	303	0	104	199
7 Fin Operations	103	6	38	71
Subtotal - Fin Reporting & Ops	669	21	238	452
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	80	5	29	56
9 Trust Funds Mgmt (TFM)	65	4	24	45
Subtotal - Fin Grants	145	9	53	101
10 Perf Mgmt Svcs	78	4	28	54
Subtotal - Fin Perform Mgmt	78	4	28	54
12 ARA Dept Admin	40,995	7,458	16,689	31,764
12 ARA Non-Parking	0	15,593	5,371	10,222
Subtotal - ARA Dir Office	40,995	23,051	22,060	41,986
13 Budgeting & Accounting Support	0	3,719	1,281	2,438
13 Accounts Payable	0	5,647	1,945	3,702
Subtotal - ARA Financial Svcs	0	9,366	3,226	6,140
14 Records	0	185	64	121
Subtotal - ARA Operations	0	185	64	121
15 Payroll Svcs	0	1,007	347	660
Subtotal - ARA Payroll Svcs	0	1,007	347	660
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	0	273	94	179
20 External Affairs & Outreach	0	155	53	102
Subtotal - OBO	0	428	147	281
21 City Mayor Admin	0	1,098	378	720
Subtotal - Mayor	0	1,098	378	720
22 Personnel Svcs	0	328	113	215
Subtotal - Human Resources	0	328	113	215
24 Controller Fin Svcs	0	1,413	487	926

CITY OF HOUSTON, TEXAS  
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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	1,413	487	926
Total Incoming	61,006	37,009	33,760	64,255
C. Total Allocated		\$ 1,028,932	\$ 354,405	\$ 674,528
	=====	=====	=====	=====
			34.44%	65.56%

CITY OF HOUSTON, TEXAS  
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Budgeting & Accounting Support Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	5.80	1.2628	\$ 4,314	\$ 0	\$ 4,314	\$ 0	\$ 4,314
13 ARA Financial Services	5.00	1.0886	3,719	0	3,719	0	3,719
14 ARA Operations	87.40	19.0290	65,014	0	65,014	2,484	67,498
15 ARA Payroll Services	36.50	7.9469	27,151	0	27,151	1,037	28,188
21 Mayor	36.80	8.0122	27,374	0	27,374	1,046	28,420
35 ARA Regulatory	5.00	1.0886	3,719	0	3,719	142	3,861
54 ARA Insurance	4.80	1.0451	3,571	0	3,571	136	3,707
55 ARA BARC	107.40	23.3834	79,891	0	79,891	3,053	82,944
56 ARA Parking	67.90	14.7834	50,509	0	50,509	1,930	52,439
57 ARA Other	31.70	6.9018	23,581	0	23,581	901	24,482
61 Mayor Cable TV	18.70	4.0714	13,910	0	13,910	532	14,442
62 Mayor Other	46.40	10.1023	34,515	0	34,515	1,319	35,834
63 TIRZ	5.90	1.2846	4,389	0	4,389	168	4,557
Subtotal	459.30	100.0000	341,657	0	341,657	12,748	354,405
Direct Bills					0		0
Total					\$341,657		\$ 354,405
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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Accounts Payable Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	5.80	1.0073	\$ 6,550	\$ 0	\$ 6,550	\$ 0	\$ 6,550
13 ARA Financial Services	5.00	0.8684	5,647	0	5,647	0	5,647
14 ARA Operations	87.40	15.1789	98,703	0	98,703	3,753	102,456
15 ARA Payroll Services	36.50	6.3390	41,220	0	41,220	1,567	42,787
21 Mayor	36.80	6.3911	41,559	0	41,559	1,580	43,139
35 ARA Regulatory	5.00	0.8684	5,647	0	5,647	215	5,862
39 Dept of Neighborhoods	116.50	20.2327	131,566	0	131,566	5,003	136,569
54 ARA Insurance	4.80	0.8336	5,421	0	5,421	206	5,627
55 ARA BARC	107.40	18.6523	121,290	0	121,290	4,612	125,902
56 ARA Parking	67.90	11.7923	76,681	0	76,681	2,916	79,597
57 ARA Other	31.70	5.5054	35,800	0	35,800	1,361	37,161
61 Mayor Cable TV	18.70	3.2477	21,118	0	21,118	803	21,921
62 Mayor Other	46.40	8.0584	52,401	0	52,401	1,992	54,393
63 TIRZ	5.90	1.0247	6,663	0	6,663	253	6,916
Subtotal	575.80	100.0000	650,266	0	650,266	24,262	674,528
Direct Bills					0		0
Total	=====	=====	=====	=====	\$650,266	=====	\$ 674,528

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 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	4,314	6,550	10,864
13 ARA Financial Services	3,719	5,647	9,366
14 ARA Operations	67,498	102,456	169,954
15 ARA Payroll Services	28,188	42,787	70,975
21 Mayor	28,420	43,139	71,559
35 ARA Regulatory	3,861	5,862	9,723
39 Dept of Neighborhoods	0	136,569	136,569
54 ARA Insurance	3,707	5,627	9,334
55 ARA BARC	82,944	125,902	208,846
56 ARA Parking	52,439	79,597	132,036
57 ARA Other	24,482	37,161	61,643
61 Mayor Cable TV	14,442	21,921	36,363
62 Mayor Other	35,834	54,393	90,227
63 TIRZ	4,557	6,916	11,473
 Total	 \$ 354,405 =====	 \$ 674,527 =====	 \$ 1,028,932 =====

## **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.



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:14 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
Personnel Costs							
Salaries	Sl	4,371,015	0	166,487	310,223	413,779	3,480,526
Salary % Split			.00%	3.81%	7.10%	9.47%	79.63%
Benefits	P	2,410,914	0	96,787	147,183	197,209	1,969,735
Subtotal - Personnel Costs		6,781,929	0	263,274	457,406	610,988	5,450,261
Services & Supplies Cost							
Supplies	P	11,797	0	2,152	4,512	1,231	3,902
Services	P	401,490	0	27,311	28,816	38,073	307,290
Subtotal - Services & Supplies		413,287	0	29,463	33,328	39,304	311,192
Department Cost Total		7,195,216	0	292,737	490,734	650,292	5,761,453
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		7,195,216	0	292,737	490,734	650,292	5,761,453
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 7,195,216		\$ 292,737	\$ 490,734	\$ 650,292	\$ 5,761,453
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	\$ 319,354	\$ 1,226	\$ 12,211	\$ 22,752	\$ 30,347	\$ 255,269
3 Memberships	2,439	9	93	174	232	1,950
3 Consulting Services	117	0	4	8	11	94
3 Other Misc	1,307	5	50	93	124	1,045
3 Walker Rent *	183,805	705	0	0	0	184,510
Subtotal - Non-Dept-Gen Gov	507,022	1,946	12,358	23,028	30,715	442,868
5 Financial Plg & Analysis	5,100	260	204	380	507	4,268
Subtotal - Fin Plg & Analysis	5,100	260	204	380	507	4,268
7 Gen Acctng	2,541	146	102	191	254	2,140
7 Auditing Svcs	2,930	0	112	208	277	2,333
7 Fin Operations	796	47	32	60	80	671
Subtotal - Fin Reporting & Ops	6,267	193	246	458	612	5,144
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	621	38	25	47	62	525
9 Trust Funds Mgmt (TFM)	503	31	20	38	51	425
Subtotal - Fin Grants	1,124	69	45	85	113	950
10 Perf Mgmt Svcs	603	33	24	45	60	507
Subtotal - Fin Perform Mgmt	603	33	24	45	60	507
11 Purchasing	5,717	417	234	435	581	4,884
Subtotal - Fin SPD	5,717	417	234	435	581	4,884
12 ARA Dept Admin	716,598	130,368	32,260	60,112	80,177	674,417
12 ARA Non-Parking	0	272,570	10,382	19,345	25,803	217,040
Subtotal - ARA Dir Office	716,598	402,938	42,642	79,457	105,980	891,458
13 Budgeting & Accounting Support	65,014	2,484	2,571	4,791	6,390	53,747
13 Accounts Payable	98,703	3,753	3,902	7,272	9,699	81,583
Subtotal - ARA Financial Svcs	163,717	6,237	6,473	12,062	16,089	135,330
14 Records	0	3,234	123	230	306	2,575
Subtotal - ARA Operations	0	3,234	123	230	306	2,575
15 Payroll Svcs	0	17,601	670	1,249	1,666	14,015
Subtotal - ARA Payroll Service	0	17,601	670	1,249	1,666	14,015
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	2.00-	0.08-	0.14-	0.19-	1.59-
Subtotal - HITS EIS	0	2-	0.08-	0.14-	0.19-	1.59-
20 Certification	0	4,775	182	339	452	3,802
20 External Affairs & Outreach	0	2,708	103	192	256	2,156
Subtotal - OBO	0	7,483	285	531	708	5,959
21 City Mayor Admin	0	19,193	731	1,362	1,817	15,283

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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	19,193	731	1,362	1,817	15,283
22 Personnel Svcs	0	5,727	218	406	542	4,560
Subtotal - Human Resources	0	5,727	218	406	542	4,560
24 Controller Fin Svcs	0	13,652	520	969	1,292	10,871
Subtotal - City Controller's	0	13,652	520	969	1,292	10,871
30 Real Estate	0	18,691	712	1,327	1,769	14,883
Subtotal - General Services	0	18,691	712	1,327	1,769	14,883
Total Incoming	1,406,148	497,672	65,487	122,024	162,757	1,553,552
C. Total Allocated		\$ 9,099,036	\$ 358,224	\$ 612,758	\$ 813,049	\$ 7,315,005
	=====	=====	=====	=====	=====	=====
			3.94%	6.73%	8.94%	80.39%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	148.10	5.1565	\$ 17,496	\$ 0	\$ 17,496	\$ 0	\$ 17,496
12 ARA Director Office	386.00	13.4396	45,600	0	45,600	0	45,600
16 HITS CIO	180.00	6.2672	21,264	0	21,264	1,457	22,721
20 Office Business Opportunity	38.00	1.3231	4,489	0	4,489	308	4,797
21 Mayor	61.00	2.1239	7,206	0	7,206	494	7,700
22 Human Resources	177.00	6.1627	20,910	0	20,910	1,433	22,343
23 Legal	143.20	4.9859	16,917	0	16,917	1,159	18,076
24 City Controller's Office	50.00	1.7409	5,907	0	5,907	405	6,312
26 Planning & Dev Admin	79.00	2.7506	9,333	0	9,333	640	9,973
27 HPW Admin Indirect	8.00	0.2785	945	0	945	65	1,010
28 CIP Sal Rec HPW	288.00	10.0275	34,023	0	34,023	2,332	36,355
30 General Services	33.00	1.1490	3,898	0	3,898	267	4,165
36 City Secretary	7.00	0.2437	827	0	827	57	884
37 City Council	77.81	2.7092	9,192	0	9,192	630	9,822
39 Dept of Neighborhoods	24.00	0.8356	2,835	0	2,835	194	3,029
42 Solid Waste	31.00	1.0793	3,662	0	3,662	251	3,913
49 Fleet Management	27.00	0.9401	3,190	0	3,190	219	3,409
61 Mayor Cable TV	20.00	0.6964	2,363	0	2,363	162	2,525
66 HPW Bldg Insp	614.00	21.3780	72,534	0	72,534	4,971	77,505
67 HPW Stormwater	40.00	1.3927	4,725	0	4,725	324	5,049
68 HPW DDSR	71.00	2.4721	8,388	0	8,388	575	8,963
69 HPW Water & Sewer	369.00	12.8477	43,592	0	43,592	2,987	46,579
Subtotal	2,872.11	100.0000	339,296	0	339,296	18,928	358,224
Direct Bills					0		0
Total	=====	=====	=====	=====	\$339,296	=====	\$ 358,224

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Property Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	0.16	0.1600	\$ 924	\$ 0	\$ 924	\$ 0	\$ 924
16 HITS CIO	0.94	0.9400	5,428	0	5,428	332	5,760
27 HPW Admin Indirect	75.43	75.4300	435,599	0	435,599	26,648	462,247
30 General Services	0.63	0.6300	3,638	0	3,638	223	3,861
31 HEC	0.06	0.0600	346	0	346	21	367
38 Police	6.98	6.9800	40,309	0	40,309	2,466	42,775
39 Dept of Neighborhoods	0.29	0.2900	1,675	0	1,675	102	1,777
40 Fire	0.46	0.4600	2,656	0	2,656	163	2,819
42 Solid Waste	0.37	0.3700	2,137	0	2,137	131	2,268
43 Houston Airport System (HAS)	2.54	2.5400	14,668	0	14,668	897	15,565
44 Housing & Community Dev	0.59	0.5900	3,407	0	3,407	208	3,615
45 Library	0.43	0.4300	2,483	0	2,483	152	2,635
46 Parks & Recreation	4.31	4.3100	24,890	0	24,890	1,523	26,413
47 Health Department	1.69	1.6900	9,760	0	9,760	597	10,357
49 Fleet Management	5.12	5.1200	29,567	0	29,567	1,809	31,376
Subtotal	100.00	100.0000	577,487	0	577,487	35,271	612,758
Direct Bills					0		0
Total	=====	=====	=====	=====	\$577,487	=====	\$ 612,758

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	6.20	0.0300	\$ 229	\$ 0	\$ 229	\$ 0	\$ 229
05 Finance Financial Plg & Analys	13.60	0.0657	503	0	503	0	503
06 Finance City Council	5.00	0.0242	185	0	185	0	185
07 Finance Reporting & Ops	12.00	0.0580	444	0	444	0	444
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	307	0	307	0	307
10 Finance Rev Perform Mgmnt	2.00	0.0097	74	0	74	0	74
11 Finance Strat Purchasing	37.40	0.1807	1,384	0	1,384	0	1,384
12 ARA Director Office	5.80	0.0280	215	0	215	0	215
13 ARA Financial Services	5.00	0.0242	185	0	185	0	185
14 ARA Operations	87.40	0.4222	3,234	0	3,234	0	3,234
15 ARA Payroll Services	36.50	0.1763	1,351	0	1,351	84	1,435
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	984	0	984	61	1,045
20 Office Business Opportunity	31.90	0.1541	1,180	0	1,180	73	1,253
21 Mayor	36.80	0.1778	1,362	0	1,362	84	1,446
22 Human Resources	187.80	0.9073	6,950	0	6,950	431	7,381
23 Legal	104.60	0.5053	3,871	0	3,871	240	4,111
24 City Controller's Office	48.30	0.2333	1,787	0	1,787	111	1,898
25 Health Administration	44.60	0.2155	1,650	0	1,650	102	1,752
26 Planning & Dev Admin	7.20	0.0348	266	0	266	17	283
28 CIP Sal Rec HPW	62.50	0.3019	2,313	0	2,313	143	2,456
29 HPD Police Records	80.60	0.3894	2,983	0	2,983	185	3,168
30 General Services	228.90	1.1058	8,471	0	8,471	525	8,996
31 HEC	217.90	1.0527	8,064	0	8,064	500	8,564
33 Finance Public Fin	3.90	0.0188	144	0	144	9	153
34 Finance Treasury	4.00	0.0193	148	0	148	9	157
35 ARA Regulatory	5.00	0.0242	185	0	185	11	196
36 City Secretary	9.20	0.0444	340	0	340	21	361
37 City Council	70.20	0.3391	2,598	0	2,598	161	2,759
38 Police	6,182.00	29.8657	228,773	0	228,773	14,176	242,949
39 Dept of Neighborhoods	116.50	0.5628	4,311	0	4,311	267	4,578
40 Fire	3,979.70	19.2263	147,274	0	147,274	9,126	156,400
41 Municipal Court	262.60	1.2686	9,718	0	9,718	602	10,320
42 Solid Waste	412.20	1.9914	15,254	0	15,254	945	16,199
43 Houston Airport System (HAS)	1,084.60	5.2398	40,137	0	40,137	2,487	42,624
44 Housing & Community Dev	283.50	1.3696	10,491	0	10,491	650	11,141
45 Library	449.80	2.1730	16,645	0	16,645	1,031	17,676
46 Parks & Recreation	669.50	3.2344	24,776	0	24,776	1,535	26,311
47 Health Department	1,087.60	5.2543	40,248	0	40,248	2,494	42,742
49 Fleet Management	352.70	1.7039	13,052	0	13,052	809	13,861
50 Planning & Dev Other	27.50	0.1329	1,018	0	1,018	63	1,081
51 Planning & Dev Spec Rev	39.70	0.1918	1,469	0	1,469	91	1,560
53 Finance Other	55.70	0.2691	2,061	0	2,061	128	2,189
54 ARA Insurance	4.80	0.0232	178	0	178	11	189
55 ARA BARC	107.40	0.5189	3,974	0	3,974	246	4,220
56 ARA Parking	67.90	0.3280	2,513	0	2,513	156	2,669
57 ARA Other	31.70	0.1531	1,173	0	1,173	73	1,246
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	1,791	0	1,791	111	1,902
60 Legal Wkr Comp	1.80	0.0087	67	0	67	4	71
61 Mayor Cable TV	18.70	0.0903	692	0	692	43	735
62 Mayor Other	46.40	0.2242	1,717	0	1,717	106	1,823
63 TIRZ	5.90	0.0285	218	0	218	14	232

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	45.10	0.2179	1,669	0	1,669	103	1,772
66 HPW Bldg Insp	567.00	2.7392	20,983	0	20,983	1,300	22,283
67 HPW Stormwater	321.00	1.5508	11,879	0	11,879	736	12,615
68 HPW DDSR	449.10	2.1696	16,620	0	16,620	1,030	17,650
69 HPW Water & Sewer	2,077.60	10.0371	76,884	0	76,884	4,764	81,648
70 HPW Houston Transtar	8.10	0.0391	300	0	300	19	319
71 HPW Other	7.40	0.0358	274	0	274	17	291
72 Houston Permit Center	28.00	0.1353	1,036	0	1,036	64	1,100
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	1,543	0	1,543	96	1,639
75 CIP S/R Engrg	60.40	0.2918	2,235	0	2,235	139	2,374
76 CIP S/R Constr	67.10	0.3242	2,483	0	2,483	154	2,637
77 CIP S/R Eng/Const	29.50	0.1425	1,092	0	1,092	68	1,160
78 CIP S/R Geo/Env	5.40	0.0261	200	0	200	12	212
79 CIP S/R Other	38.60	0.1865	1,428	0	1,428	89	1,517
80 CIP S/R GSD	27.20	0.1314	1,007	0	1,007	62	1,069
93 HR-W.C.	51.80	0.2503	1,917	0	1,917	119	2,036
94 HITS Other	148.50	0.7174	5,495	0	5,495	341	5,836
Subtotal	20,699.30	100.0000	766,002	0	766,002	47,047	813,049
Direct Bills					0		0
Total	=====	=====	=====	=====	\$766,002	=====	\$ 813,049

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	460	0.0359	\$ 2,485	\$ 0	\$ 2,485	\$ 0	\$ 2,485
12 ARA Director Office	72,300	5.6455	390,591	0	390,591	0	390,591
16 HITS CIO	7,732	0.6038	41,771	0	41,771	2,538	44,309
20 Office Business Opportunity	609	0.0476	3,290	0	3,290	200	3,490
21 Mayor	7,270	0.5677	39,275	0	39,275	2,386	41,661
22 Human Resources	3,533	0.2759	19,087	0	19,087	1,160	20,247
23 Legal	808	0.0631	4,365	0	4,365	265	4,630
24 City Controller's Office	371	0.0290	2,004	0	2,004	122	2,126
26 Planning & Dev Admin	917	0.0716	4,954	0	4,954	301	5,255
27 HPW Admin Indirect	133,056	10.3897	718,818	0	718,818	43,669	762,487
30 General Services	1,124	0.0878	6,072	0	6,072	369	6,441
31 HEC	273	0.0213	1,475	0	1,475	90	1,565
36 City Secretary	978	0.0764	5,284	0	5,284	321	5,605
37 City Council	3,486	0.2722	18,833	0	18,833	1,144	19,977
38 Police	60,716	4.7410	328,010	0	328,010	19,927	347,937
39 Dept of Neighborhoods	32,558	2.5423	175,890	0	175,890	10,685	186,575
40 Fire	6,709	0.5239	36,244	0	36,244	2,202	38,446
41 Municipal Court	281,234	21.9602	1,519,330	0	1,519,330	92,300	1,611,630
42 Solid Waste	338,545	26.4353	1,828,945	0	1,828,945	111,110	1,940,055
43 Houston Airport System (HAS)	327	0.0255	1,767	0	1,767	107	1,874
44 Housing & Community Dev	3,057	0.2387	16,515	0	16,515	1,003	17,518
45 Library	1,039	0.0811	5,613	0	5,613	341	5,954
46 Parks & Recreation	9,228	0.7206	49,853	0	49,853	3,029	52,882
47 Health Department	56,808	4.4359	306,898	0	306,898	18,644	325,542
49 Fleet Management	927	0.0724	5,008	0	5,008	304	5,312
56 ARA Parking	39,003	3.0455	210,709	0	210,709	12,801	223,510
68 HPW DDSR	25,471	1.9889	137,604	0	137,604	8,360	145,964
69 HPW Water & Sewer	100,895	7.8784	545,072	0	545,072	33,113	578,185
96 Other	91,222	7.1231	492,815	0	492,815	29,939	522,754
Subtotal	1,280,656	100.0000	6,918,577	0	6,918,577	396,428	7,315,005
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,918,577	\$ 7,315,005	

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



CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	17,496	0	229	2,485	20,210
05 Finance Financial Plg & Analys	0	0	503	0	503
06 Finance City Council	0	0	185	0	185
07 Finance Reporting & Ops	0	0	444	0	444
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	307	0	307
10 Finance Rev Perform Mgmnt	0	0	74	0	74
11 Finance Strat Purchasing	0	0	1,384	0	1,384
12 ARA Director Office	45,600	924	215	390,591	437,330
13 ARA Financial Services	0	0	185	0	185
14 ARA Operations	0	0	3,234	0	3,234
15 ARA Payroll Services	0	0	1,435	0	1,435
16 HITS CIO	22,721	5,760	0	44,309	72,790
17 HITS EAS	0	0	0	0	0
18 HITS EIS	0	0	0	0	0
19 HITS Radio	0	0	1,045	0	1,045
20 Office Business Opportunity	4,797	0	1,253	3,490	9,540
21 Mayor	7,700	0	1,446	41,661	50,807
22 Human Resources	22,343	0	7,381	20,247	49,971
23 Legal	18,076	0	4,111	4,630	26,817
24 City Controller's Office	6,312	0	1,898	2,126	10,336
25 Health Administration	0	0	1,752	0	1,752
26 Planning & Dev Admin	9,973	0	283	5,255	15,511
27 HPW Admin Indirect	1,010	462,247	0	762,487	1,225,744
28 CIP Sal Rec HPW	36,355	0	2,456	0	38,811
29 HPD Police Records	0	0	3,168	0	3,168
30 General Services	4,165	3,861	8,996	6,441	23,463
31 HEC	0	367	8,564	1,565	10,496
33 Finance Public Fin	0	0	153	0	153
34 Finance Treasury	0	0	157	0	157
35 ARA Regulatory	0	0	196	0	196
36 City Secretary	884	0	361	5,605	6,850
37 City Council	9,822	0	2,759	19,977	32,558
38 Police	0	42,775	242,949	347,937	633,661
39 Dept of Neighborhoods	3,029	1,777	4,578	186,575	195,959
40 Fire	0	2,819	156,400	38,446	197,665
41 Municipal Court	0	0	10,320	1,611,630	1,621,950
42 Solid Waste	3,913	2,268	16,199	1,940,055	1,962,435
43 Houston Airport System (HAS)	0	15,565	42,624	1,874	60,063
44 Housing & Community Dev	0	3,615	11,141	17,518	32,274
45 Library	0	2,635	17,676	5,954	26,265
46 Parks & Recreation	0	26,413	26,311	52,882	105,606
47 Health Department	0	10,357	42,742	325,542	378,641
49 Fleet Management	3,409	31,376	13,861	5,312	53,958
50 Planning & Dev Other	0	0	1,081	0	1,081
51 Planning & Dev Spec Rev	0	0	1,560	0	1,560
53 Finance Other	0	0	2,189	0	2,189
54 ARA Insurance	0	0	189	0	189
55 ARA BARC	0	0	4,220	0	4,220
56 ARA Parking	0	0	2,669	223,510	226,179
57 ARA Other	0	0	1,246	0	1,246
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	1,902	0	1,902
60 Legal Wkr Comp	0	0	71	0	71
61 Mayor Cable TV	2,525	0	735	0	3,260
62 Mayor Other	0	0	1,823	0	1,823

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept: 14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
63 TIRZ	0	0	232	0	232
64 HR Health Benefits	0	0	1,772	0	1,772
66 HPW Bldg Insp	77,505	0	22,283	0	99,788
67 HPW Stormwater	5,049	0	12,615	0	17,664
68 HPW DDSR	8,963	0	17,650	145,964	172,577
69 HPW Water & Sewer	46,579	0	81,648	578,185	706,412
70 HPW Houston Transtar	0	0	319	0	319
71 HPW Other	0	0	291	0	291
72 Houston Permit Center	0	0	1,100	0	1,100
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	1,639	0	1,639
75 CIP S/R Engrg	0	0	2,374	0	2,374
76 CIP S/R Constr	0	0	2,637	0	2,637
77 CIP S/R Eng/Const	0	0	1,160	0	1,160
78 CIP S/R Geo/Env	0	0	212	0	212
79 CIP S/R Other	0	0	1,517	0	1,517
80 CIP S/R GSD	0	0	1,069	0	1,069
93 HR-W.C.	0	0	2,036	0	2,036
94 HITS Other	0	0	5,836	0	5,836
96 Other	0	0	0	522,754	522,754
<hr/>					
Total	\$ 358,226	\$ 612,759	\$ 813,050	\$ 7,315,007	\$ 9,099,042
	=====	=====	=====	=====	=====

**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 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 2022 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:15 ARA Payroll Services

Department		Amount	General Admin	Payroll Svcs
Personnel Costs				
Salaries	Sl	2,387,443	0	2,387,443
Salary % Split			.00%	100.00%
Benefits	S	1,254,263	0	1,254,263
Subtotal - Personnel Costs		3,641,706	0	3,641,706
Services & Supplies Cost				
Supplies	S	5,762	0	5,762
Services	S	13,898	0	13,898
Subtotal - Services & Supplies		19,660	0	19,660
Department Cost Total		3,661,366	0	3,661,366
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,661,366	0	3,661,366
General Admin Distribution			0	0
Grand Total		\$ 3,661,366		\$ 3,661,366
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	\$ 133,369	\$ 512	\$ 133,881
3 Memberships	1,018	4	1,022
3 Consulting Services	20	0	20
3 Other Misc	665	3	668
Subtotal - Non-Dept-Gen Gov	135,072	518	135,590
5 Financial Plg & Analysis	868	44	912
Subtotal - Fin Plg & Analysis	868	44	912
7 Gen Acctng	433	25	458
7 Auditing Svcs	499	0	499
7 Fin Operations	405	24	429
Subtotal - Fin Reporting & Ops	1,337	49	1,386
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	316	19	335
9 Trust Funds Mgmt (TFM)	256	16	272
Subtotal - Fin Grants	572	35	607
10 Perf Mgmt Svcs	307	17	324
Subtotal - Fin Perform Mgmt	307	17	324
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
12 ARA Dept Admin	299,266	54,444	353,710
12 ARA Non-Parking	0	113,831	113,831
Subtotal - ARA Dir Office	299,266	168,275	467,541
13 Budgeting & Accounting Support	27,151	1,037	28,188
13 Accounts Payable	41,220	1,567	42,787
Subtotal - ARA Financial Svcs	68,371	2,605	70,976
14 Records	1,351	84	1,435
Subtotal - ARA Operations	1,351	84	1,435
15 Payroll Svcs	0	7,351	7,351
Subtotal - ARA Payroll Svcs	0	7,351	7,351
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	1,994	1,994
20 External Affairs & Outreach	0	1,131	1,131
Subtotal - OBO	0	3,125	3,125
21 City Mayor Admin	0	8,016	8,016
Subtotal - Mayor	0	8,016	8,016
22 Personnel Svcs	0	2,392	2,392

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	2,392	2,392
24 Controller Fin Svcs	0	2,324	2,324
Subtotal - City Controller's	0	2,324	2,324
Total Incoming	507,144	194,835	701,979
C. Total Allocated		\$ 4,363,345	\$ 4,363,345
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.20	0.0300	\$ 1,249	\$ 0	\$ 1,249	\$ 0	\$ 1,249
05 Finance Financial Plg & Analys	13.60	0.0657	2,739	0	2,739	0	2,739
06 Finance City Council	5.00	0.0242	1,007	0	1,007	0	1,007
07 Finance Reporting & Ops	12.00	0.0580	2,417	0	2,417	0	2,417
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	1,671	0	1,671	0	1,671
10 Finance Rev Perform Mgmt	2.00	0.0097	403	0	403	0	403
11 Finance Strat Purchasing	37.40	0.1807	7,532	0	7,532	0	7,532
12 ARA Director Office	5.80	0.0280	1,168	0	1,168	0	1,168
13 ARA Financial Services	5.00	0.0242	1,007	0	1,007	0	1,007
14 ARA Operations	87.40	0.4222	17,601	0	17,601	0	17,601
15 ARA Payroll Services	36.50	0.1763	7,351	0	7,351	0	7,351
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	5,357	0	5,357	253	5,610
20 Office Business Opportunity	31.90	0.1541	6,424	0	6,424	303	6,727
21 Mayor	36.80	0.1778	7,411	0	7,411	350	7,761
22 Human Resources	187.80	0.9073	37,820	0	37,820	1,787	39,607
23 Legal	104.60	0.5053	21,065	0	21,065	995	22,060
24 City Controller's Office	48.30	0.2333	9,727	0	9,727	460	10,187
25 Health Administration	44.60	0.2155	8,982	0	8,982	424	9,406
26 Planning & Dev Admin	7.20	0.0348	1,450	0	1,450	69	1,519
28 CIP Sal Rec HPW	62.50	0.3019	12,587	26,898-	14,311-	595	13,716-
29 HPD Police Records	80.60	0.3894	16,232	0	16,232	767	16,999
30 General Services	228.90	1.1058	46,097	0	46,097	2,178	48,275
31 HEC	217.90	1.0527	43,882	0	43,882	2,073	45,955
33 Finance Public Fin	3.90	0.0188	785	0	785	37	822
34 Finance Treasury	4.00	0.0193	806	0	806	38	844
35 ARA Regulatory	5.00	0.0242	1,007	0	1,007	48	1,055
36 City Secretary	9.20	0.0444	1,853	0	1,853	88	1,941
37 City Council	70.20	0.3391	14,137	0	14,137	668	14,805
38 Police	6,182.00	29.8657	1,244,957	0	1,244,957	58,812	1,303,769
39 Dept of Neighborhoods	116.50	0.5628	23,461	0	23,461	1,108	24,569
40 Fire	3,979.70	19.2263	801,448	0	801,448	37,860	839,308
41 Municipal Court	262.60	1.2686	52,883	0	52,883	2,498	55,381
42 Solid Waste	412.20	1.9914	83,011	0	83,011	3,921	86,932
43 Houston Airport System (HAS)	1,084.60	5.2398	218,421	266,566-	48,145-	10,318	37,827-
44 Housing & Community Dev	283.50	1.3696	57,092	0	57,092	2,697	59,789
45 Library	449.80	2.1730	90,583	0	90,583	4,279	94,862
46 Parks & Recreation	669.50	3.2344	134,827	0	134,827	6,369	141,196
47 Health Department	1,087.60	5.2543	219,025	0	219,025	10,347	229,372
49 Fleet Management	352.70	1.7039	71,028	0	71,028	3,355	74,383
50 Planning & Dev Other	27.50	0.1329	5,538	0	5,538	262	5,800
51 Planning & Dev Spec Rev	39.70	0.1918	7,995	0	7,995	378	8,373
53 Finance Other	55.70	0.2691	11,217	0	11,217	530	11,747
54 ARA Insurance	4.80	0.0232	967	0	967	46	1,013
55 ARA BARC	107.40	0.5189	21,629	0	21,629	1,022	22,651
56 ARA Parking	67.90	0.3280	13,674	0	13,674	646	14,320
57 ARA Other	31.70	0.1531	6,384	0	6,384	302	6,686
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	9,747	0	9,747	460	10,207
60 Legal Wkr Comp	1.80	0.0087	362	0	362	17	379
61 Mayor Cable TV	18.70	0.0903	3,766	0	3,766	178	3,944
62 Mayor Other	46.40	0.2242	9,344	0	9,344	441	9,785
63 TIRZ	5.90	0.0285	1,188	0	1,188	56	1,244

CITY OF HOUSTON, TEXAS  
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HR Health Benefits	45.10	0.2179	9,082	0	9,082	429	9,511
66 HPW Bldg Insp	567.00	2.7392	114,185	54,643-	59,542	5,394	64,936
67 HPW Stormwater	321.00	1.5508	64,644	28,403-	36,241	3,054	39,295
68 HPW DDSR	449.10	2.1696	90,442	44,109-	46,333	4,272	50,605
69 HPW Water & Sewer	2,077.60	10.0371	418,396	195,153-	223,243	19,765	243,008
70 HPW Houston Transtar	8.10	0.0391	1,631	0	1,631	77	1,708
71 HPW Other	7.40	0.0358	1,490	0	1,490	70	1,560
72 Houston Permit Center	28.00	0.1353	5,639	0	5,639	266	5,905
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	8,398	0	8,398	397	8,795
75 CIP S/R Engrg	60.40	0.2918	12,164	0	12,164	575	12,739
76 CIP S/R Constr	67.10	0.3242	13,513	0	13,513	638	14,151
77 CIP S/R Eng/Const	29.50	0.1425	5,941	0	5,941	281	6,222
78 CIP S/R Geo/Env	5.40	0.0261	1,087	0	1,087	51	1,138
79 CIP S/R Other	38.60	0.1865	7,773	0	7,773	367	8,140
80 CIP S/R GSD	27.20	0.1314	5,478	0	5,478	259	5,737
93 HR-W.C.	51.80	0.2503	10,432	0	10,432	493	10,925
94 HITS Other	148.50	0.7174	29,906	0	29,906	1,413	31,319
Subtotal	20,699.30	100.0000	4,168,515	615,772-	3,552,743	194,835	3,747,578
Direct Bills					615,772		615,772
Total	=====	=====	=====	=====	\$4,168,515	=====	\$ 4,363,350

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



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Allocation Summary

Dept:15 ARA Payroll Services

	Department	Payroll Svcs	Total
0	Direct Billed	\$ 615,772	\$ 615,772
04	Finance Dir Office	1,249	1,249
05	Finance Financial Plg & Analys	2,739	2,739
06	Finance City Council	1,007	1,007
07	Finance Reporting & Ops	2,417	2,417
08	Finance Internal Controls	0	0
09	Finance Grants	1,671	1,671
10	Finance Rev Perform Mgmt	403	403
11	Finance Strat Purchasing	7,532	7,532
12	ARA Director Office	1,168	1,168
13	ARA Financial Services	1,007	1,007
14	ARA Operations	17,601	17,601
15	ARA Payroll Services	7,351	7,351
16	HITS CIO	0	0
17	HITS EAS	0	0
18	HITS EIS	0	0
19	HITS Radio	5,610	5,610
20	Office Business Opportunity	6,727	6,727
21	Mayor	7,761	7,761
22	Human Resources	39,607	39,607
23	Legal	22,060	22,060
24	City Controller's Office	10,187	10,187
25	Health Administration	9,406	9,406
26	Planning & Dev Admin	1,519	1,519
28	CIP Sal Rec HPW	13,716-	13,716-
29	HPD Police Records	16,999	16,999
30	General Services	48,275	48,275
31	HEC	45,955	45,955
33	Finance Public Fin	822	822
34	Finance Treasury	844	844
35	ARA Regulatory	1,055	1,055
36	City Secretary	1,941	1,941
37	City Council	14,805	14,805
38	Police	1,303,769	1,303,769
39	Dept of Neighborhoods	24,569	24,569
40	Fire	839,308	839,308
41	Municipal Court	55,381	55,381
42	Solid Waste	86,932	86,932
43	Houston Airport System (HAS)	37,827-	37,827-
44	Housing & Community Dev	59,789	59,789
45	Library	94,862	94,862
46	Parks & Recreation	141,196	141,196
47	Health Department	229,372	229,372
49	Fleet Management	74,383	74,383
50	Planning & Dev Other	5,800	5,800
51	Planning & Dev Spec Rev	8,373	8,373
53	Finance Other	11,747	11,747
54	ARA Insurance	1,013	1,013
55	ARA BARC	22,651	22,651
56	ARA Parking	14,320	14,320
57	ARA Other	6,686	6,686
58	IT Public Services	0	0
59	Legal Insurance	10,207	10,207
60	Legal Wkr Comp	379	379
61	Mayor Cable TV	3,944	3,944
62	Mayor Other	9,785	9,785
63	TIRZ	1,244	1,244

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
64 HR Health Benefits	9,511	9,511
66 HPW Bldg Insp	64,936	64,936
67 HPW Stormwater	39,295	39,295
68 HPW DDSR	50,605	50,605
69 HPW Water & Sewer	243,008	243,008
70 HPW Houston Transtar	1,708	1,708
71 HPW Other	1,560	1,560
72 Houston Permit Center	5,905	5,905
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	8,795	8,795
75 CIP S/R Engrg	12,739	12,739
76 CIP S/R Constr	14,151	14,151
77 CIP S/R Eng/Const	6,222	6,222
78 CIP S/R Geo/Env	1,138	1,138
79 CIP S/R Other	8,140	8,140
80 CIP S/R GSD	5,737	5,737
93 HR-W.C.	10,925	10,925
94 HITS Other	31,319	31,319
Total	\$ 4,363,351 =====	\$ 4,363,351 =====

**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.

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A. Department Costs

Dept:16 HITS CIO

Department		Amount	General Admin	IT Dept Admin	IT Director
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split			.00%	.00%	100.00%
Benefits	P	15-	0	0	15-
Subtotal - Personnel Costs		15.00-	0	0	15.00-
Services & Supplies Cost					
Supplies	P	0	0	0	0
Services	P	53,956	0	2,850	51,106
Subtotal - Services & Supplies		53,956	0	2,850	51,106
Department Cost Total		53,941	0	2,850	51,091
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		53,941	0	2,850	51,091
General Admin Distribution			0	0	0
Grand Total		\$ 53,941		\$ 2,850	\$ 51,091
		=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:16 HITS CIO

Department		First Incoming	Second Incoming	IT Dept Admin	IT Director
1	City Hall	\$ 5,578	\$ 0	\$ 0	\$ 5,578
1	Muni Court Bldg	125	0	0	125
	Subtotal - Building Depreciate	5,703	0	0	5,703
2	Equip Deprec	4,786	0	0	4,786
	Subtotal - Equipment Depreciat	4,786	0	0	4,786
3	Insurance Retirees	0	0	0	0
3	Memberships	0	0	0	0
3	Consulting Services	5	0	0	5
3	Other Misc	10	0	0	10
3	Walker Rent	477,349	1,832	0	479,181
	Subtotal - Non-Dept-Gen Gov	477,364	1,832	0	479,196
5	Financial Plg & Analysis	233	12	0	245
	Subtotal - Fin Plg & Analysis	233	12	0	245
7	Gen Acctng	116	7	0	123
7	Fixed Assets	3,679	205	0	3,884
7	Auditing Svcs	134	0	0	134
7	Fin Operations	6	0	0	6
	Subtotal - Fin Reporting & Ops	3,935	212	0	4,147
8	Internal Controls	0	0	0	0
	Subtotal - Fin Internal Contro	0	0	0	0
9	Cost Accounting	5	0	0	5
9	Trust Funds Mgmt (TFM)	4	0	0	4
	Subtotal - Finance Grants	9	1	0	10
10	Perf Mgmt Svcs	5	0	0	5
	Subtotal - Fin Perform Mgmt	5	0	0	5
11	Purchasing	0	0	0	0
	Subtotal - Finance SPD	0	0	0	0
14	Mailroom	21,264	1,457	0	22,721
14	Property	5,428	332	0	5,760
14	Records	0	0	0	0
14	3-1-1 Svcs	41,771	2,538	0	44,309
	Subtotal - ARA Operations	68,463	4,327	0	72,790
15	Payroll Svcs	0	0	0	0
	Subtotal - ARA Payroll Svcs	0	0	0	0
17	Enterprise Appl	0	0	0	0
17	IT ERP	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0
18	Client Svcs	0	0	0	0
18	NW Data	0	0	0	0
18	NW Voice	0	0	0	0
18	Enterprise Optns	0	0	0	0
	Subtotal - HITS EIS	0	0	0	0

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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	0	0	0
Subtotal - HITS Radio	0	0	0	0
20 Certification	0	0	0	0
20 Contract Compliance	0	27,995	0	27,995
20 Reporting & Analytics	0	911	0	911
20 Dept Services	0	20,019	0	20,019
20 External Affairs & Outreach	0	0	0	0
Subtotal - OBO	0	48,925	0	48,925
21 City Mayor Admin	0	0	0	0
Subtotal - Mayor	0	0	0	0
22 Selection	0	8,472	0	8,472
22 Personnel Svcs	0	0	0	0
Subtotal - Human Resources	0	8,472	0	8,472
23 Legal Svcs	0	196,538	0	196,538
23 Inspector General	0	21,868	0	21,868
Subtotal - Legal	0	218,406	0	218,406
24 Controller Fin Svcs	0	623	0	623
Subtotal - City Control Office	0	623	0	623
30 Building Svcs	0	246,060	0	246,060
30 Utilities	0	115,106	0	115,106
30 Real Estate	0	45,737	0	45,737
Subtotal - General Services	0	406,903	0	406,903
Total Incoming	560,498	689,713	0	1,250,211
C. Total Allocated		\$ 1,304,152	\$ 2,850	\$ 1,301,302
	=====	=====	=====	=====
			0.22%	99.78%

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IT Dept Admin Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	15.1913	433	0	433	0	433
58 IT Public Services	0.00	0.0000	0	0	0	0	0
94 HITS Other	148.50	84.8087	2,417	0	2,417	0	2,417
Subtotal	175.10	100.0000	2,850	0	2,850	0	2,850
Direct Bills					0		0
Total					\$2,850		\$ 2,850
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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IT Director Allocations

Dept:16 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS EAS	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	15.1913	92,908	0	92,908	104,777	197,685
58 IT Public Services	0.00	0.0000	0	0	0	0	0
94 HITS Other	148.50	84.8087	518,681	0	518,681	584,936	1,103,617
Subtotal	175.10	100.0000	611,589	0	611,589	689,713	1,301,302
Direct Bills					0		0
Total					\$611,589		\$ 1,301,302
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported

Source: COH FTE Report



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Allocation Summary

Dept:16 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
17 HITS EAS	0	0	0
18 HITS EIS	0	0	0
19 HITS Radio	433	197,685	198,118
58 IT Public Services	0	0	0
94 HITS Other	2,417	1,103,617	1,106,034
Total	\$ 2,850	\$ 1,301,302	\$ 1,304,152
	=====	=====	=====

## **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.

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FY 2022 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:17 HITS EAS

Department		Amount	General Admin	Enterprise Appl	IT ERP
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split			.00%	0.00	0.00
Benefits	P	26-	0	0	0
Subtotal - Personnel Costs		26-	0	0	0
Services & Supplies Cost					
Supplies	P	0	0	0	0
Services	P	34,942	0	0	0
Subtotal - Services & Supplies		34,942	0	0	0
Department Cost Total		34,916	0	0	0
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		34,916	0	0	0
General Admin Distribution			0	0	0
Grand Total		\$ 34,916		0	0
		=====	=====	=====	=====

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

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
3 Insurance Retirees	\$ 0	\$ 0	\$ 0	\$ 0
3 Memberships	0	0	0	0
3 Consulting Services	4	0	0	0
3 Other Misc	6	0	0	0
Subtotal - Non-Dept-Gen Gov	10	0	0	0
5 Financial Plg & Analysis	153	8	0	0
Subtotal - Fin Plg & Analysis	153	8	0	0
7 Gen Acctng	76	4	0	0
7 Auditing Svcs	88	0	0	0
7 Fin Operations	4	0	0	0
Subtotal - Fin Reporting & Ops	168	5	0	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	3	0	0	0
9 Trust Funds Mgmt (TFM)	2	0	0	0
Subtotal - Fin Grants	5	0	0	0
10 Perf Mgmt Svcs	3	0	0	0
Subtotal - Fin Perform Mgmt	3	0	0	0
11 Purchasing	0	0	0	0
Subtotal - Fin SPD	0	0	0	0
14 Records	0	0	0	0
Subtotal - ARA Operations	0	0	0	0
15 Payroll Svcs	0	0	0	0
Subtotal - ARA Payroll Svcs	0	0	0	0
16 IT Dept Admin	0	0	0	0
16 IT Director	0	0	0	0
Subtotal - HITS CIO	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	0	0	0	0
20 External Affairs & Outreach	0	0	0	0
Subtotal - OBO	0	0	0	0
21 City Mayor Admin	0	0	0	0
Subtotal - Mayor	0	0	0	0
22 Personnel Svcs	0	0	0	0
Subtotal - Human Resources	0	0	0	0
24 Controller Fin Svcs	0	410	0	0
Subtotal - City Controller's	0	410	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:17 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
Total Incoming	339	423	0	0
C. Total Allocated		\$ 35,678		

CITY OF HOUSTON, TEXAS  
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Enterprise Appl Allocations

Dept:17 HITS EAS

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
12 ARA Director Office	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
23 Legal	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	0	0.0000	0	0	0	0	0
38 Police	0	0.0000	0	0	0	0	0
39 Dept of Neighborhoods	0	0.0000	0	0	0	0	0
40 Fire	0	0.0000	0	0	0	0	0
41 Municipal Court	0	0.0000	0	0	0	0	0
42 Solid Waste	0	0.0000	0	0	0	0	0
43 Houston Airport System (HAS)	0	0.0000	0	0	0	0	0
44 Housing & Community Dev	0	0.0000	0	0	0	0	0
45 Library	0	0.0000	0	0	0	0	0
46 Parks & Recreation	0	0.0000	0	0	0	0	0
47 Health Department	0	0.0000	0	0	0	0	0
49 Fleet Management	0	0.0000	0	0	0	0	0
69 HPW Water & Sewer	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

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IT ERP Allocations

Dept:17 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
05 Finance Financial Plg & Analys	0	0.0000	0	0	0	0	0
06 Finance City Council	0	0.0000	0	0	0	0	0
07 Finance Reporting & Ops	0	0.0000	0	0	0	0	0
09 Finance Grants	0	0.0000	0	0	0	0	0
10 Finance Rev Perform Mgmnt	0	0.0000	0	0	0	0	0
11 Finance Strat Purchasing	0	0.0000	0	0	0	0	0
12 ARA Director Office	0	0.0000	0	0	0	0	0
13 ARA Financial Services	0	0.0000	0	0	0	0	0
14 ARA Operations	0	0.0000	0	0	0	0	0
15 ARA Payroll Services	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
17 HITS EAS	0	0.0000	0	0	0	0	0
18 HITS EIS	0	0.0000	0	0	0	0	0
19 HITS Radio	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
23 Legal	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
25 Health Administration	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
28 CIP Sal Rec HPW	0	0.0000	0	0	0	0	0
29 HPD Police Records	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
33 Finance Public Fin	0	0.0000	0	0	0	0	0
34 Finance Treasury	0	0.0000	0	0	0	0	0
35 ARA Regulatory	0	0.0000	0	0	0	0	0
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	0	0.0000	0	0	0	0	0
38 Police	0	0.0000	0	0	0	0	0
39 Dept of Neighborhoods	0	0.0000	0	0	0	0	0
40 Fire	0	0.0000	0	0	0	0	0
41 Municipal Court	0	0.0000	0	0	0	0	0
42 Solid Waste	0	0.0000	0	0	0	0	0
43 Houston Airport System (HAS)	0	0.0000	0	0	0	0	0
44 Housing & Community Dev	0	0.0000	0	0	0	0	0
45 Library	0	0.0000	0	0	0	0	0
46 Parks & Recreation	0	0.0000	0	0	0	0	0
47 Health Department	0	0.0000	0	0	0	0	0
49 Fleet Management	0	0.0000	0	0	0	0	0
50 Planning & Dev Other	0	0.0000	0	0	0	0	0
51 Planning & Dev Spec Rev	0	0.0000	0	0	0	0	0
53 Finance Other	0	0.0000	0	0	0	0	0
54 ARA Insurance	0	0.0000	0	0	0	0	0
55 ARA BARC	0	0.0000	0	0	0	0	0
56 ARA Parking	0	0.0000	0	0	0	0	0
57 ARA Other	0	0.0000	0	0	0	0	0
59 Legal Insurance	0	0.0000	0	0	0	0	0
60 Legal Wkr Comp	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	0	0.0000	0	0	0	0	0
62 Mayor Other	0	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
66 HPW Bldg Insp	0	0.0000	0	0	0	0	0
67 HPW Stormwater	0	0.0000	0	0	0	0	0

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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	0	0.0000	0	0	0	0	0
69 HPW Water & Sewer	0	0.0000	0	0	0	0	0
70 HPW Houston Transtar	0	0.0000	0	0	0	0	0
71 HPW Other	0	0.0000	0	0	0	0	0
72 Houston Permit Center	0	0.0000	0	0	0	0	0
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	0	0.0000	0	0	0	0	0
75 CIP S/R Engrg	0	0.0000	0	0	0	0	0
76 CIP S/R Constr	0	0.0000	0	0	0	0	0
77 CIP S/R Eng/Const	0	0.0000	0	0	0	0	0
78 CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
79 CIP S/R Other	0	0.0000	0	0	0	0	0
93 HR-W.C.	0	0.0000	0	0	0	0	0
94 HITS Other	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of SAP licenses

Source: HITS Report



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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	0	0	0
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 Mgmnt	0	0	0
11 Finance Strat Purchasing	0	0	0
12 ARA Director Office	0	0	0
13 ARA Financial Services	0	0	0
14 ARA Operations	0	0	0
15 ARA Payroll Services	0	0	0
16 HITS CIO	0	0	0
17 HITS EAS	0	0	0
18 HITS EIS	0	0	0
19 HITS Radio	0	0	0
20 Office Business Opportunity	0	0	0
21 Mayor	0	0	0
22 Human Resources	0	0	0
23 Legal	0	0	0
24 City Controller's Office	0	0	0
25 Health Administration	0	0	0
26 Planning & Dev Admin	0	0	0
28 CIP Sal Rec HPW	0	0	0
29 HPD Police Records	0	0	0
30 General Services	0	0	0
31 HEC	0	0	0
33 Finance Public Fin	0	0	0
34 Finance Treasury	0	0	0
35 ARA Regulatory	0	0	0
36 City Secretary	0	0	0
37 City Council	0	0	0
38 Police	0	0	0
39 Dept of Neighborhoods	0	0	0
40 Fire	0	0	0
41 Municipal Court	0	0	0
42 Solid Waste	0	0	0
43 Houston Airport System (HAS)	0	0	0
44 Housing & Community Dev	0	0	0
45 Library	0	0	0
46 Parks & Recreation	0	0	0
47 Health Department	0	0	0
49 Fleet Management	0	0	0
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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept: 17 HITS EAS

Department	Enterprise Appl	IT ERP	Total
68 HPW DDSR	0	0	0
69 HPW Water & Sewer	0	0	0
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	\$ 0	\$ 0	\$ 0
	=====	=====	=====

## **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:18 HITS EIS

Department		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
Personnel Costs							
Salaries	S1	0	0	0	0	0	0
Salary % Split			.00%	0.00	0.00	0.00	0.00
Benefits	P	137-	0	0	13-	15-	109-
Subtotal - Personnel Costs		137-	0	0	13-	15-	109-
Services & Supplies Cost							
Supplies	P	0	0	0	0	0	0
Services	P	1,724	0	0	2,475	0.77-	750.00-
Subtotal - Services & Supplies		1,724	0	0	2,475	0.77-	750-
Department Cost Total		1,587	0	0	2,462	16-	859-
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		1,587	0	0	2,462	16-	859-
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 1,587		0	\$ 2,462	16-	859-
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Memberships	0	0	0	0	0	0
3 Consulting Services	12	0	0	0	0	0
3 Other Misc	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	12	0	0	0	0	0
5 Financial Plg & Analysis	505	26	0	0	0	0
Subtotal - Fin Plg & Analysis	505	26	0	0	0	0
7 Gen Acctng	252	14	0	0	0	0
7 Auditing Svcs	290	0	0	0	0	0
7 Fin Operations	0	0	0	0	0	0
Subtotal - Fin Reporting & Ops	542	14	0	0	0	0
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
10 Perf Mgmt Svcs	0	0	0	0	0	0
Subtotal - Fin Perform Mgmt	0	0	0	0	0	0
14 Records	0	0	0	0	0	0
Subtotal - ARA Operations	0	0	0	0	0	0
15 Payroll Svcs	0	0	0	0	0	0
Subtotal - ARA Payroll Svcs	0	0	0	0	0	0
16 IT Dept Admin	0	0	0	0	0	0
16 IT Director	0	0	0	0	0	0
Subtotal - HITS CIO	0	0	0	0	0	0
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	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0
20 Certification	0	0	0	0	0	0
20 External Affairs & Outreach	0	0	0	0	0	0
Subtotal - OBO	0	0	0	0	0	0
21 City Mayor Admin	0	0	0	0	0	0
Subtotal - Mayor	0	0	0	0	0	0
22 Personnel Svcs	0	0	0	0	0	0
Subtotal - Human Resources	0	0	0	0	0	0
24 Controller Fin Svcs	0	1,352	0	0	0	0
Subtotal - City Controller's	0	1,352	0	0	0	0

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)							Dept:18 HITS EIS
Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns	
Total Incoming	1,059	1,392	0	0	0	0	
C. Total Allocated		\$ 4,038		\$ 2,462		\$ 859	
	=====	=====	=====	=====	=====	=====	
				60.97%			

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Client Svcs Allocations

Dept:18 HITS EIS

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
12 ARA Director Office	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
23 Legal	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
25 Health Administration	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
27 HPW Admin Indirect	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	0	0.0000	0	0	0	0	0
38 Police	0	0.0000	0	0	0	0	0
39 Dept of Neighborhoods	0	0.0000	0	0	0	0	0
40 Fire	0	0.0000	0	0	0	0	0
41 Municipal Court	0	0.0000	0	0	0	0	0
42 Solid Waste	0	0.0000	0	0	0	0	0
43 Houston Airport System (HAS)	0	0.0000	0	0	0	0	0
44 Housing & Community Dev	0	0.0000	0	0	0	0	0
45 Library	0	0.0000	0	0	0	0	0
46 Parks & Recreation	0	0.0000	0	0	0	0	0
49 Fleet Management	0	0.0000	0	0	0	0	0
Subtotal	0	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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

NW Data Allocations

Dept:18 HITS EIS

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
12 ARA Director Office	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
23 Legal	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
25 Health Administration	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
27 HPW Admin Indirect	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	0	0.0000	0	0	0	0	0
39 Dept of Neighborhoods	0	0.0000	0	0	0	0	0
40 Fire	0	0.0000	0	0	0	0	0
41 Municipal Court	0	0.0000	0	0	0	0	0
42 Solid Waste	0	0.0000	0	0	0	0	0
43 Houston Airport System (HAS)	0	0.0000	0	0	0	0	0
44 Housing & Community Dev	0	0.0000	0	0	0	0	0
45 Library	0	0.0000	0	0	0	0	0
46 Parks & Recreation	0	0.0000	0	0	0	0	0
49 Fleet Management	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	2,462	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: IT user count for network svcs

Source: HITS User Report



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12 ARA Director Office	0	0.0000	0	0	0	0	0
16 HITS CIO	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
23 Legal	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
25 Health Administration	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
27 HPW Admin Indirect	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	0	0.0000	0	0	0	0	0
39 Dept of Neighborhoods	0	0.0000	0	0	0	0	0
40 Fire	0	0.0000	0	0	0	0	0
41 Municipal Court	0	0.0000	0	0	0	0	0
42 Solid Waste	0	0.0000	0	0	0	0	0
44 Housing & Community Dev	0	0.0000	0	0	0	0	0
45 Library	0	0.0000	0	0	0	0	0
46 Parks & Recreation	0	0.0000	0	0	0	0	0
49 Fleet Management	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	16-	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	53,021	2.7901	24-	\$ 0	24-	\$ 0	24-
04 Finance Dir Office	1,809	0.0952	1-	0	1-	0	1-
05 Finance Financial Plg & Analys	572	0.0301	0	0	0	0	0
06 Finance City Council	551	0.0290	0	0	0	0	0
07 Finance Reporting & Ops	1,628	0.0857	1-	0	1-	0	1-
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0412	0	0	0	0	0
10 Finance Rev Perform Mgmnt	315	0.0166	0	0	0	0	0
11 Finance Strat Purchasing	1,158	0.0609	1-	0	1-	0	1-
12 ARA Director Office	3,633	0.1912	2-	0	2-	0	2-
13 ARA Financial Services	417	0.0219	0	0	0	0	0
14 ARA Operations	4,030	0.2121	2-	0	2-	0	2-
15 ARA Payroll Services	686	0.0361	0	0	0	0	0
16 HITS CIO	184	0.0097	0	0	0	0	0
17 HITS EAS	121	0.0064	0	0	0	0	0
18 HITS EIS	399	0.0210	0	0	0	0	0
19 HITS Radio	2,302	0.1211	1-	0	1-	0	1-
20 Office Business Opportunity	3,370	0.1773	2-	0	2-	0	2-
21 Mayor	5,305	0.2792	2-	0	2-	0	2-
22 Human Resources	54,583	2.8723	25-	0	25-	0	25-
23 Legal	5,537	0.2914	3-	0	3-	0	3-
24 City Controller's Office	3,729	0.1962	2-	0	2-	0	2-
25 Health Administration	15,603	0.8211	7-	0	7-	0	7-
26 Planning & Dev Admin	1,942	0.1022	1-	0	1-	0	1-
28 CIP Sal Rec HPW	3,122	0.1643	1-	0	1-	0	1-
29 HPD Police Records	1,405	0.0739	1-	0	1-	0	1-
30 General Services	34,734	1.8278	16-	0	16-	0	16-
33 Finance Public Fin	437	0.0230	0	0	0	0	0
34 Finance Treasury	1,395	0.0734	1-	0	1-	0	1-
35 ARA Regulatory	1,739	0.0915	1-	0	1-	0	1-
36 City Secretary	1,424	0.0749	1-	0	1-	0	1-
37 City Council	23,260	1.2240	11-	0	11-	0	11-
38 Police	192,532	10.1316	87-	0	87-	0	87-
39 Dept of Neighborhoods	7,243	0.3811	3-	0	3-	0	3-
40 Fire	164,557	8.6594	74-	0	74-	0	74-
42 Solid Waste	39,067	2.0558	18-	0	18-	0	18-
43 Houston Airport System (HAS)	109,863	5.7813	50-	0	50-	0	50-
44 Housing & Community Dev	44,131	2.3223	20-	0	20-	0	20-
45 Library	18,535	0.9754	8-	0	8-	0	8-
46 Parks & Recreation	99,266	5.2236	45-	0	45-	0	45-
47 Health Department	159,080	8.3712	72-	0	72-	0	72-
48 Convention & Entertainment	1,468	0.0773	1-	0	1-	0	1-
49 Fleet Management	191,147	10.0587	86-	0	86-	0	86-
50 Planning & Dev Other	3,293	0.1733	1-	0	1-	0	1-
51 Planning & Dev Spec Rev	6,655	0.3502	3-	0	3-	0	3-
52 General Debt	5,940	0.3126	3-	0	3-	0	3-
53 Finance Other	15,085	0.7938	7-	0	7-	0	7-
54 ARA Insurance	1,308	0.0688	1-	0	1-	0	1-
55 ARA BARC	13,187	0.6939	6-	0	6-	0	6-
56 ARA Parking	18,434	0.9700	8-	0	8-	0	8-
57 ARA Other	11,792	0.6205	5-	0	5-	0	5-
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3079	3-	0	3-	0	3-
60 Legal Wkr Comp	942	0.0496	0	0	0	0	0
61 Mayor Cable TV	1,864	0.0981	1-	0	1-	0	1-
62 Mayor Other	15,395	0.8101	7-	0	7-	0	7-

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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	1,221	0.0643	1-	0	1-	0	1-
64 HR Health Benefits	141,829	7.4634	64-	0	64-	0	64-
65 HR Long Term Disability	66	0.0035	0	0	0	0	0
66 HPW Bldg Insp	39,916	2.1005	18-	0	18-	0	18-
67 HPW Stormwater	16,692	0.8784	8-	0	8-	0	8-
68 HPW DDSR	34,939	1.8386	16-	0	16-	0	16-
69 HPW Water & Sewer	192,833	10.1474	87-	0	87-	0	87-
70 HPW Houston Transtar	2,494	0.1312	1-	0	1-	0	1-
71 HPW Other	40,304	2.1209	18-	0	18-	0	18-
72 Houston Permit Center	6,771	0.3563	3-	0	3-	0	3-
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.0945	1-	0	1-	0	1-
75 CIP S/R Engrg	4,959	0.2610	2-	0	2-	0	2-
76 CIP S/R Constr	4,483	0.2359	2-	0	2-	0	2-
77 CIP S/R Eng/Const	1,938	0.1020	1-	0	1-	0	1-
78 CIP S/R Geo/Env	523	0.0275	0	0	0	0	0
79 CIP S/R Other	6,826	0.3592	3-	0	3-	0	3-
80 CIP S/R GSD	821	0.0432	0	0	0	0	0
93 HR-W.C.	15,653	0.8237	7-	0	7-	0	7-
94 HITS Other	30,414	1.6005	14-	0	14-	0	14-
95 Legal Other	12	0.0006	0	0	0	0	0
Subtotal	1,900,319	100.0000	861-	0	861-	2	859-
Direct Bills					0		0
Total					\$861-		\$ 859
	=====	=====	=====	=====	=====	=====	=====

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

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	24-	24-
04 Finance Dir Office	0	0	0	1-	1-
05 Finance Financial Plg & Analys	0	0	0	0	0
06 Finance City Council	0	0	0	0	0
07 Finance Reporting & Ops	0	0	0	1-	1-
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	0	0
10 Finance Rev Perform Mgmnt	0	0	0	0	0
11 Finance Strat Purchasing	0	0	0	1-	1-
12 ARA Director Office	0	0	0	2-	2-
13 ARA Financial Services	0	0	0	0	0
14 ARA Operations	0	0	0	2-	2-
15 ARA Payroll Services	0	0	0	0	0
16 HITS CIO	0	0	0	0	0
17 HITS EAS	0	0	0	0	0
18 HITS EIS	0	0	0	0	0
19 HITS Radio	0	0	0	1-	1-
20 Office Business Opportunity	0	0	0	2-	2-
21 Mayor	0	0	0	2-	2-
22 Human Resources	0	0	0	25-	25-
23 Legal	0	0	0	3-	3-
24 City Controller's Office	0	0	0	2-	2-
25 Health Administration	0	0	0	7-	7-
26 Planning & Dev Admin	0	0	0	1-	1-
27 HPW Admin Indirect	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	1-	1-
29 HPD Police Records	0	0	0	1-	1-
30 General Services	0	0	0	16-	16-
31 HEC	0	0	0	0	0
33 Finance Public Fin	0	0	0	0	0
34 Finance Treasury	0	0	0	1-	1-
35 ARA Regulatory	0	0	0	1-	1-
36 City Secretary	0	0	0	1-	1-
37 City Council	0	0	0	11-	11-
38 Police	0	0	0	87-	87-
39 Dept of Neighborhoods	0	0	0	3-	3-
40 Fire	0	0	0	74-	74-
41 Municipal Court	0	0	0	0	0
42 Solid Waste	0	0	0	18-	18-
43 Houston Airport System (HAS)	0	0	0	50-	50-
44 Housing & Community Dev	0	0	0	20-	20-
45 Library	0	0	0	8-	8-
46 Parks & Recreation	0	0	0	45-	45-
47 Health Department	0	0	0	72-	72-
48 Convention & Entertainment	0	0	0	1-	1-
49 Fleet Management	0	0	0	86-	86-
50 Planning & Dev Other	0	0	0	1-	1-
51 Planning & Dev Spec Rev	0	0	0	3-	3-
52 General Debt	0	0	0	3-	3-
53 Finance Other	0	0	0	7-	7-
54 ARA Insurance	0	0	0	1-	1-
55 ARA BARC	0	0	0	6-	6-
56 ARA Parking	0	0	0	8-	8-
57 ARA Other	0	0	0	5-	5-
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	3-	3-

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept: 18 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
60 Legal Wkr Comp	0	0	0	0	0
61 Mayor Cable TV	0	0	0	1-	1-
62 Mayor Other	0	0	0	7-	7-
63 TIRZ	0	0	0	1-	1-
64 HR Health Benefits	0	0	0	64-	64-
65 HR Long Term Disability	0	0	0	0	0
66 HPW Bldg Insp	0	0	0	18-	18-
67 HPW Stormwater	0	0	0	8-	8-
68 HPW DDSR	0	0	0	16-	16-
69 HPW Water & Sewer	0	0	0	87-	87-
70 HPW Houston Transtar	0	0	0	1-	1-
71 HPW Other	0	0	0	18-	18-
72 Houston Permit Center	0	0	0	3-	3-
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	0	1-	1-
75 CIP S/R Engrg	0	0	0	2-	2-
76 CIP S/R Constr	0	0	0	2-	2-
77 CIP S/R Eng/Const	0	0	0	1-	1-
78 CIP S/R Geo/Env	0	0	0	0	0
79 CIP S/R Other	0	0	0	3-	3-
80 CIP S/R GSD	0	0	0	0	0
93 HR-W.C.	0	0	0	7-	7-
94 HITS Other	0	0	0	14-	14-
95 Legal Other	0	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 861	\$ 861
	=====	=====	=====	=====	=====

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

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

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A. Department Costs

Dept:19 HITS Radio

Department		Amount	General Admin	IT Radio Svcs
Personnel Costs				
Salaries	S1	1,962,953	0	1,962,953
Salary % Split			.00%	100.00%
Benefits	S	888,167	0	888,167
Subtotal - Personnel Costs		2,851,121	0	2,851,121
Services & Supplies Cost				
Supplies	S	299,522	0	299,522
Services	S	2,754,494	0	2,754,494
Subtotal - Services & Supplies		3,054,016	0	3,054,016
Department Cost Total		5,905,137	0	5,905,137
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		5,905,137	0	5,905,137
General Admin Distribution			0	0
Grand Total		\$ 5,905,137 =====	=====	\$ 5,905,137 =====

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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	\$ 97,195	\$ 373	\$ 97,568
3 Memberships	742	3	745
3 Consulting Services	67	0	67
3 Other Misc	1,072	4	1,076
Subtotal - Non-Dept-Gen Gov	99,076	380	99,456
5 Financial Plg & Analysis	2,913	148	3,061
Subtotal - Fin Plg & Analysis	2,913	148	3,061
7 Gen Acctng	1,452	84	1,536
7 Auditing Svcs	1,674	0	1,674
7 Fin Operations	653	38	691
Subtotal - Fin Reporting & Ops	3,779	122	3,901
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	510	31	541
9 Trust Funds Mgmt (TFM)	413	25	438
Subtotal - Fin Grants	923	57	980
10 Perf Mgmt Svcs	495	27	522
Subtotal - Fin Perform Mgmt	495	27	522
11 Purchasing	50,932	3,711	54,643
Subtotal - Fin SPD	50,932	3,711	54,643
14 Records	984	61	1,045
Subtotal - ARA Operations	984	61	1,045
15 Payroll Svcs	5,357	253	5,610
Subtotal - ARA Payroll Service	5,357	253	5,610
16 IT Dept Admin	433	0	433
16 IT Director	92,908	104,777	197,685
Subtotal - HITS CIO	93,341	104,777	198,118
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	1.00-	0	1.00-
Subtotal - HITS EIS	1-	0	1-
20 Certification	0	1,453	1,453
20 External Affairs & Outreach	0	824	824
Subtotal - OBO	0	2,277	2,277
21 City Mayor Admin	0	5,841	5,841
Subtotal - Mayor	0	5,841	5,841
22 Personnel Svcs	0	1,743	1,743
Subtotal - Human Resources	0	1,743	1,743
24 Controller Fin Svcs	0	7,798	7,798
Subtotal - City Controller's	0	7,798	7,798



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FY 2022 2 CFR 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	257,799	127,195	384,994
C. Total Allocated		\$ 6,290,131	\$ 6,290,131
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 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
21 Mayor	20	0.1438	\$ 8,865	\$ 0	\$ 8,865	\$ 183	\$ 9,048
25 Health Administration	78	0.5610	34,573	0	34,573	714	35,287
30 General Services	26	0.1870	11,525	0	11,525	238	11,763
31 HEC	20	0.1438	8,865	0	8,865	183	9,048
38 Police	8,791	63.2264	3,896,603	0	3,896,603	80,421	3,977,024
40 Fire	3,574	25.7048	1,584,172	0	1,584,172	32,695	1,616,867
41 Municipal Court	23	0.1654	10,195	0	10,195	210	10,405
42 Solid Waste	619	4.4520	274,371	0	274,371	5,663	280,034
46 Parks & Recreation	247	1.7765	109,483	0	109,483	2,260	111,743
49 Fleet Management	37	0.2661	16,400	0	16,400	338	16,738
56 ARA Parking	63	0.4531	27,925	0	27,925	576	28,501
68 HPW DDSR	185	1.3306	82,001	0	82,001	1,692	83,693
69 HPW Water & Sewer	199	1.4312	88,207	0	88,207	1,820	90,027
96 Other	22	0.1582	9,751	0	9,751	201	9,952
Subtotal	13,904	100.0000	6,162,936	0	6,162,936	127,195	6,290,131
Direct Bills					0		0
Total					\$6,162,936		\$ 6,290,131
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:19 HITS Radio

Department	IT Radio Svcs	Total
21 Mayor	9,048	9,048
25 Health Administration	35,287	35,287
30 General Services	11,763	11,763
31 HEC	9,048	9,048
38 Police	3,977,024	3,977,024
40 Fire	1,616,867	1,616,867
41 Municipal Court	10,405	10,405
42 Solid Waste	280,034	280,034
46 Parks & Recreation	111,743	111,743
49 Fleet Management	16,738	16,738
56 ARA Parking	28,501	28,501
68 HPW DDSR	83,693	83,693
69 HPW Water & Sewer	90,027	90,027
96 Other	9,952	9,952
Total	\$ 6,290,130 =====	\$ 6,290,130 =====

## 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 (PDDBE). 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	Sl	3,106,758	805,568	689,198	816,543	112,409
Salary % Split			25.93%	22.18%	26.28%	3.62%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,106,758	805,568	689,198	816,543	112,409
Services & Supplies Cost						
Supplies	P	20,089	5,434	4,649	5,508	758
Services	P	269,459	72,886	62,357	73,879	10,171
HAS Costs	P	67,487	0	0	0	0
N-GF Svcs	P	4,293	0	0	0	0
Subtotal - Services & Supplies		361,328	78,320	67,006	79,387	10,929
Department Cost Total		3,468,086	883,888	756,204	895,930	123,338
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,468,086	883,888	756,204	895,930	123,338
General Admin Distribution			883,888-	264,721	313,634	43,176
Grand Total		\$ 3,468,086		\$ 1,020,925	\$ 1,209,564	\$ 166,514
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 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	Sl	3,106,758	163,612	390,837	0	128,591
Salary % Split			5.27%	12.58%	.00%	4.14%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,106,758	163,612	390,837	0	128,591
Services & Supplies Cost						
Supplies	P	20,089	1,104	2,636	0	30
Services	P	269,459	14,803	35,362	0	0
HAS Costs	P	67,487	0	0	67,487	0
N-GF Svcs	P	4,293	0	0	0	4,293
Subtotal - Services & Supplies		361,328	15,907	37,998	67,487	4,323
Department Cost Total		3,468,086	179,519	428,835	67,487	132,914
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,468,086	179,519	428,835	67,487	132,914
General Admin Distribution			62,844	150,120	0	49,392
Grand Total		\$ 3,468,086	\$ 242,363	\$ 578,955	\$ 67,487	\$ 182,306
		=====	=====	=====	=====	=====
						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	\$ 109,618	\$ 421	\$ 32,956	\$ 39,046	\$ 5,375	\$ 7,824	\$ 18,689
3 Memberships	837	3	252	298	41	60	143
3 Consulting Services	98	0	29	35	5	7	17
3 Other Misc	606	2	182	216	30	43	103
3 Walker Rent	198,329	761	59,627	70,644	9,725	14,155	33,814
3 Dept Specific	30,000	115	9,019	10,686	1,471	2,141	5,115
Subtotal - Non-Dept-Gen Gov	339,488	1,303	102,066	120,925	16,647	24,230	57,880
5 Financial Plg & Analysis	4,264	217	1,342	1,590	219	319	761
Subtotal - Fin Plg & Analysis	4,264	217	1,342	1,590	219	319	761
7 Gen Acctng	2,125	122	673	797	110	160	382
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	2,450	0	734	869	120	174	416
7 Fin Operations	385	23	122	145	20	29	69
Subtotal - Fin Reporting & Ops	4,960	145	1,529	1,811	249	363	867
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Cost Accounting	300	18	95	113	16	23	54
9 Trust Funds Mgmt (TFM)	243	15	77	92	13	18	44
Subtotal - Fin Grants	543	33	173	205	28	41	98
10 Perf Mgmt Svcs	292	16	92	109	15	22	52
Subtotal - Fin Perform Mgmt	292	16	92	109	15	22	52
11 Purchasing	2,599	189	835	989	136	198	474
Subtotal - Fin SPD	2,599	189	835	989	136	198	474
14 Mailroom	4,489	308	1,437	1,702	234	341	815
14 Records	1,180	73	375	445	61	89	213
14 3-1-1 Svcs	3,290	200	1,045	1,238	170	248	593
Subtotal - ARA Operations	8,959	581	2,857	3,385	466	678	1,620
15 Payroll Svcs	6,424	303	2,015	2,387	329	478	1,143
Subtotal - ARA Payroll Svcs	6,424	303	2,015	2,387	329	478	1,143
17 Enterprise Appl	0	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	0	0	0	0	0	0	0
18 NW Voice	0	0	0	0	0	0	0
18 Enterprise Optns	2.00-	0	0.60-	0.71-	0.10-	0.14-	0.34-
Subtotal - HITS EIS	2-	0	0.6-	0.71-	0.1-	0.14-	0.34-
20 Certification	0	1,743	522	618	85	124	296
20 Contract Compliance	0	1,513	453	537	74	108	257
20 Reporting & Analytics	0	156	47	55	8	11	27
20 External Affairs & Outreach	0	988	296	351	48	70	168
Subtotal - OBO	0	4,400	1,318	1,561	215	313	747
21 City Mayor Admin	0	7,005	2,098	2,486	342	498	1,190
Subtotal - Mayor	0	7,005	2,098	2,486	342	498	1,190



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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	3,062	917	1,087	150	218	520
22	Personnel Svcs	0	2,090	626	742	102	149	355
Subtotal - Human Resources		0	5,152	1,543	1,828	252	366	875
23	Legal Svcs	0	46,539	13,938	16,514	2,273	3,309	7,904
23	Inspector General	0	0	0	0	0	0	0
Subtotal - Legal		0	46,539	13,938	16,514	2,273	3,309	7,904
24	Controller Fin Svcs	0	11,416	3,419	4,051	558	812	1,939
Subtotal - City Controller's		0	11,416	3,419	4,051	558	812	1,939
30	Real Estate	0	9,719	2,911	3,449	475	691	1,651
Subtotal - General Services		0	9,719	2,911	3,449	475	691	1,651
Total Incoming		367,527	87,019	136,135	161,289	22,204	32,318	77,201
C. Total Allocated			\$ 3,922,632	\$ 1,157,060	\$ 1,370,853	\$ 188,718	\$ 274,681	\$ 656,156
				29.50%	34.95%	4.81%	7.00%	16.73%

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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	\$ 109,618	\$ 421	\$ 0	\$ 6,149
3 Memberships	837	3	0	47
3 Consulting Services	98	0	0	6
3 Other Misc	606	2	0	34
3 Walker Rent	198,329	761	0	11,125
3 Dept Specific	30,000	115	0	1,683
Subtotal - Non-Dept-Gen Gov	339,488	1,303	0	19,043
5 Financial Plg & Analysis	4,264	217	0	250
Subtotal - Fin Plg & Analysis	4,264	217	0	250
7 Gen Acctng	2,125	122	0	126
7 Fixed Assets	0	0	0	0
7 Auditing Svcs	2,450	0	0	137
7 Fin Operations	385	23	0	23
Subtotal - Fin Reporting & Ops	4,960	145	0	285
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	300	18	0	18
9 Trust Funds Mgmt (TFM)	243	15	0	14
Subtotal - Fin Grants	543	33	0	32
10 Perf Mgmt Svcs	292	16	0	17
Subtotal - Fin Perform Mgmt	292	16	0	17
11 Purchasing	2,599	189	0	156
Subtotal - Fin SPD	2,599	189	0	156
14 Mailroom	4,489	308	0	268
14 Records	1,180	73	0	70
14 3-1-1 Svcs	3,290	200	0	195
Subtotal - ARA Operations	8,959	581	0	533
15 Payroll Svcs	6,424	303	0	376
Subtotal - ARA Payroll Svcs	6,424	303	0	376
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	2.00-	0	0	0.11-
Subtotal - HITS EIS	2-	0	0	0.11-
20 Certification	0	1,743	0	97
20 Contract Compliance	0	1,513	0	85
20 Reporting & Analytics	0	156	0	9
20 External Affairs & Outreach	0	988	0	55
Subtotal - OBO	0	4,400	0	246
21 City Mayor Admin	0	7,005	0	391
Subtotal - Mayor	0	7,005	0	391

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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	3,062	0	171
22 Personnel Svcs	0	2,090	0	117
Subtotal - Human Resources	0	5,152	0	288
23 Legal Svcs	0	46,539	0	2,601
23 Inspector General	0	0	0	0
Subtotal - Legal	0	46,539	0	2,601
24 Controller Fin Svcs	0	11,416	0	638
Subtotal - City Controller's	0	11,416	0	638
30 Real Estate	0	9,719	0	543
Subtotal - General Services	0	9,719	0	543
 Total Incoming	 367,527	 87,019	 0	 25,400
C. Total Allocated		\$ 3,922,632	\$ 67,487	\$ 207,706
	=====	=====	=====	=====
			1.72%	5.30%

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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	6.20	0.0300	\$ 339	\$ 0	\$ 339	\$ 0	\$ 339
05 Finance Financial Plg & Analys	13.60	0.0657	743	0	743	0	743
06 Finance City Council	5.00	0.0242	273	0	273	0	273
07 Finance Reporting & Ops	12.00	0.0580	656	0	656	0	656
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	454	0	454	0	454
10 Finance Rev Perform Mgmt	2.00	0.0097	109	0	109	0	109
11 Finance Strat Purchasing	37.40	0.1807	2,044	0	2,044	0	2,044
12 ARA Director Office	5.80	0.0280	317	0	317	0	317
13 ARA Financial Services	5.00	0.0242	273	0	273	0	273
14 ARA Operations	87.40	0.4222	4,775	0	4,775	0	4,775
15 ARA Payroll Services	36.50	0.1763	1,994	0	1,994	0	1,994
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	1,453	0	1,453	0	1,453
20 Office Business Opportunity	31.90	0.1541	1,743	0	1,743	0	1,743
21 Mayor	36.80	0.1778	2,011	0	2,011	47	2,058
22 Human Resources	187.80	0.9073	10,261	0	10,261	240	10,501
23 Legal	104.60	0.5053	5,715	0	5,715	134	5,849
24 City Controller's Office	48.30	0.2333	2,639	0	2,639	62	2,701
25 Health Administration	44.60	0.2155	2,437	0	2,437	57	2,494
26 Planning & Dev Admin	7.20	0.0348	393	0	393	9	402
28 CIP Sal Rec HPW	62.50	0.3019	3,415	0	3,415	80	3,495
29 HPD Police Records	80.60	0.3894	4,404	0	4,404	103	4,507
30 General Services	228.90	1.1058	12,507	0	12,507	292	12,799
31 HEC	217.90	1.0527	11,906	0	11,906	278	12,184
33 Finance Public Fin	3.90	0.0188	213	0	213	5	218
34 Finance Treasury	4.00	0.0193	219	0	219	5	224
35 ARA Regulatory	5.00	0.0242	273	0	273	6	279
36 City Secretary	9.20	0.0444	503	0	503	12	515
37 City Council	70.20	0.3391	3,836	0	3,836	90	3,926
38 Police	6,182.00	29.8657	337,781	0	337,781	7,890	345,671
39 Dept of Neighborhoods	116.50	0.5628	6,365	0	6,365	149	6,514
40 Fire	3,979.70	19.2263	217,449	0	217,449	5,079	222,528
41 Municipal Court	262.60	1.2686	14,348	0	14,348	335	14,683
42 Solid Waste	412.20	1.9914	22,522	0	22,522	526	23,048
43 Houston Airport System (HAS)	1,084.60	5.2398	59,262	0	59,262	1,384	60,646
44 Housing & Community Dev	283.50	1.3696	15,490	0	15,490	362	15,852
45 Library	449.80	2.1730	24,577	0	24,577	574	25,151
46 Parks & Recreation	669.50	3.2344	36,581	0	36,581	855	37,436
47 Health Department	1,087.60	5.2543	59,426	0	59,426	1,388	60,814
49 Fleet Management	352.70	1.7039	19,271	0	19,271	450	19,721
50 Planning & Dev Other	27.50	0.1329	1,503	0	1,503	35	1,538
51 Planning & Dev Spec Rev	39.70	0.1918	2,169	0	2,169	51	2,220
53 Finance Other	55.70	0.2691	3,043	0	3,043	71	3,114
54 ARA Insurance	4.80	0.0232	262	0	262	6	268
55 ARA BARC	107.40	0.5189	5,868	0	5,868	137	6,005
56 ARA Parking	67.90	0.3280	3,710	0	3,710	87	3,797
57 ARA Other	31.70	0.1531	1,732	0	1,732	40	1,772
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	2,645	0	2,645	62	2,707
60 Legal Wkr Comp	1.80	0.0087	98	0	98	2	100
61 Mayor Cable TV	18.70	0.0903	1,022	0	1,022	24	1,046
62 Mayor Other	46.40	0.2242	2,535	0	2,535	59	2,594
63 TIRZ	5.90	0.0285	322	0	322	8	330

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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	45.10	0.2179	2,464	0	2,464	58	2,522
66 HPW Bldg Insp	567.00	2.7392	30,981	0	30,981	724	31,705
67 HPW Stormwater	321.00	1.5508	17,539	0	17,539	410	17,949
68 HPW DDSR	449.10	2.1696	24,539	0	24,539	573	25,112
69 HPW Water & Sewer	2,077.60	10.0371	113,519	0	113,519	2,652	116,171
70 HPW Houston Transtar	8.10	0.0391	443	0	443	10	453
71 HPW Other	7.40	0.0358	404	0	404	9	413
72 Houston Permit Center	28.00	0.1353	1,530	0	1,530	36	1,566
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	2,278	0	2,278	53	2,331
75 CIP S/R Engrg	60.40	0.2918	3,300	0	3,300	77	3,377
76 CIP S/R Constr	67.10	0.3242	3,666	0	3,666	86	3,752
77 CIP S/R Eng/Const	29.50	0.1425	1,612	0	1,612	38	1,650
78 CIP S/R Geo/Env	5.40	0.0261	295	0	295	7	302
79 CIP S/R Other	38.60	0.1865	2,109	0	2,109	49	2,158
80 CIP S/R GSD	27.20	0.1314	1,486	0	1,486	35	1,521
93 HR-W.C.	51.80	0.2503	2,830	0	2,830	66	2,896
94 HITS Other	148.50	0.7174	8,114	0	8,114	190	8,304
Subtotal	20,699.30	100.0000	1,130,995	0	1,130,995	26,065	1,157,060
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,130,995	\$ 1,157,060	

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

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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	32	1.8069	\$ 24,212	\$ 0	\$ 24,212	\$ 0	\$ 24,212
11 Finance Strat Purchasing	122	6.8888	92,308	0	92,308	0	92,308
12 ARA Director Office	27	1.5246	20,429	0	20,429	0	20,429
16 HITS CIO	37	2.0892	27,995	0	27,995	0	27,995
20 Office Business Opportunity	2	0.1129	1,513	0	1,513	0	1,513
21 Mayor	18	1.0164	13,619	0	13,619	358	13,977
22 Human Resources	42	2.3715	31,778	0	31,778	836	32,614
23 Legal	18	1.0164	13,619	0	13,619	358	13,977
24 City Controller's Office	12	0.6776	9,079	0	9,079	239	9,318
26 Planning & Dev Admin	6	0.3388	4,540	0	4,540	119	4,659
27 HPW Admin Indirect	1,082	61.0954	818,664	0	818,664	21,539	840,203
30 General Services	201	11.3495	152,081	0	152,081	4,001	156,082
38 Police	52	2.9362	39,344	0	39,344	1,035	40,379
39 Dept of Neighborhoods	16	0.9034	12,106	0	12,106	319	12,425
40 Fire	6	0.3388	4,540	0	4,540	119	4,659
41 Municipal Court	6	0.3388	4,540	0	4,540	119	4,659
42 Solid Waste	29	1.6375	21,942	0	21,942	577	22,519
45 Library	3	0.1694	2,270	0	2,270	60	2,330
46 Parks & Recreation	19	1.0728	14,376	0	14,376	378	14,754
47 Health Department	14	0.7905	10,593	0	10,593	279	10,872
49 Fleet Management	27	1.5246	20,429	0	20,429	537	20,966
Subtotal	1,771	100.0000	1,339,977	0	1,339,977	30,876	1,370,853
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,339,977	=====	\$ 1,370,853

Basis Units: Number of contracts monitored

Source: OBO Report

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Reporting & Analytics Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	94	1.3258	\$ 2,446	\$ 0	\$ 2,446	\$ 0	\$ 2,446
11 Finance Strat Purchasing	981	13.8364	25,524	0	25,524	0	25,524
12 ARA Director Office	92	1.2976	2,394	0	2,394	0	2,394
16 HITS CIO	35	0.4937	911	0	911	0	911
20 Office Business Opportunity	6	0.0846	156	0	156	0	156
21 Mayor	37	0.5219	963	0	963	27	990
22 Human Resources	51	0.7193	1,327	0	1,327	37	1,364
23 Legal	27	0.3808	702	0	702	20	722
24 City Controller's Office	26	0.3667	676	0	676	19	695
27 HPW Admin Indirect	2,947	41.5656	76,675	0	76,675	2,129	78,804
30 General Services	323	4.5557	8,404	0	8,404	233	8,637
31 HEC	4	0.0564	104	0	104	3	107
36 City Secretary	2	0.0282	52	0	52	1	53
37 City Council	2	0.0282	52	0	52	1	53
38 Police	150	2.1157	3,903	0	3,903	108	4,011
39 Dept of Neighborhoods	14	0.1975	364	0	364	10	374
40 Fire	140	1.9746	3,643	0	3,643	101	3,744
41 Municipal Court	31	0.4372	807	0	807	22	829
42 Solid Waste	87	1.2271	2,264	0	2,264	63	2,327
43 Houston Airport System (HAS)	650	9.1678	16,912	0	16,912	470	17,382
44 Housing & Community Dev	285	4.0197	7,415	0	7,415	206	7,621
45 Library	133	1.8759	3,460	0	3,460	96	3,556
46 Parks & Recreation	251	3.5402	6,530	0	6,530	181	6,711
47 Health Department	205	2.8914	5,334	0	5,334	148	5,482
49 Fleet Management	499	7.0381	12,983	0	12,983	360	13,343
50 Planning & Dev Other	18	0.2539	468	0	468	13	481
Subtotal	7,090	100.0000	184,469	0	184,469	4,249	188,718
Direct Bills					0		0
Total	=====	=====	=====	=====	\$184,469	=====	\$ 188,718

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	24	10.5263	\$ 28,263	\$ 0	\$ 28,263	\$ 0	\$ 28,263
12 ARA Director Office	4	1.7544	4,710	0	4,710	0	4,710
16 HITS CIO	17	7.4561	20,019	0	20,019	0	20,019
21 Mayor	7	3.0702	8,243	0	8,243	237	8,480
22 Human Resources	3	1.3158	3,533	0	3,533	101	3,634
23 Legal	6	2.6316	7,066	0	7,066	203	7,269
27 HPW Admin Indirect	56	24.5614	65,946	0	65,946	1,894	67,840
30 General Services	2	0.8772	2,355	0	2,355	68	2,423
38 Police	33	14.4737	38,861	0	38,861	1,116	39,977
40 Fire	9	3.9474	10,598	0	10,598	304	10,902
42 Solid Waste	3	1.3158	3,533	0	3,533	101	3,634
43 Houston Airport System (HAS)	21	9.2105	24,730	0	24,730	710	25,440
45 Library	9	3.9474	10,598	0	10,598	304	10,902
46 Parks & Recreation	4	1.7544	4,710	0	4,710	135	4,845
47 Health Department	17	7.4561	20,019	0	20,019	575	20,594
49 Fleet Management	11	4.8246	12,954	0	12,954	372	13,326
50 Planning & Dev Other	2	0.8772	2,355	0	2,355	68	2,423
Subtotal	228	100.0000	268,493	0	268,493	6,188	274,681
Direct Bills					0		0
Total					\$268,493		\$ 274,681
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report



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External Affairs & Outreach Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.20	0.0300	\$ 192	\$ 0	\$ 192	\$ 0	\$ 192
05 Finance Financial Plg & Analys	13.60	0.0657	421	0	421	0	421
06 Finance City Council	5.00	0.0242	155	0	155	0	155
07 Finance Reporting & Ops	12.00	0.0580	372	0	372	0	372
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	257	0	257	0	257
10 Finance Rev Perform Mgmt	2.00	0.0097	62	0	62	0	62
11 Finance Strat Purchasing	37.40	0.1807	1,159	0	1,159	0	1,159
12 ARA Director Office	5.80	0.0280	180	0	180	0	180
13 ARA Financial Services	5.00	0.0242	155	0	155	0	155
14 ARA Operations	87.40	0.4222	2,708	0	2,708	0	2,708
15 ARA Payroll Services	36.50	0.1763	1,131	0	1,131	0	1,131
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	824	0	824	0	824
20 Office Business Opportunity	31.90	0.1541	988	0	988	0	988
21 Mayor	36.80	0.1778	1,140	0	1,140	27	1,167
22 Human Resources	187.80	0.9073	5,819	0	5,819	136	5,955
23 Legal	104.60	0.5053	3,241	0	3,241	76	3,317
24 City Controller's Office	48.30	0.2333	1,497	0	1,497	35	1,532
25 Health Administration	44.60	0.2155	1,382	0	1,382	32	1,414
26 Planning & Dev Admin	7.20	0.0348	223	0	223	5	228
28 CIP Sal Rec HPW	62.50	0.3019	1,937	0	1,937	45	1,982
29 HPD Police Records	80.60	0.3894	2,497	0	2,497	58	2,555
30 General Services	228.90	1.1058	7,093	0	7,093	166	7,259
31 HEC	217.90	1.0527	6,752	0	6,752	158	6,910
33 Finance Public Fin	3.90	0.0188	121	0	121	3	124
34 Finance Treasury	4.00	0.0193	124	0	124	3	127
35 ARA Regulatory	5.00	0.0242	155	0	155	4	159
36 City Secretary	9.20	0.0444	285	0	285	7	292
37 City Council	70.20	0.3391	2,175	0	2,175	51	2,226
38 Police	6,182.00	29.8657	191,552	0	191,552	4,473	196,025
39 Dept of Neighborhoods	116.50	0.5628	3,610	0	3,610	84	3,694
40 Fire	3,979.70	19.2263	123,313	0	123,313	2,880	126,193
41 Municipal Court	262.60	1.2686	8,137	0	8,137	190	8,327
42 Solid Waste	412.20	1.9914	12,772	0	12,772	298	13,070
43 Houston Airport System (HAS)	1,084.60	5.2398	33,607	0	33,607	785	34,392
44 Housing & Community Dev	283.50	1.3696	8,784	0	8,784	205	8,989
45 Library	449.80	2.1730	13,937	0	13,937	325	14,262
46 Parks & Recreation	669.50	3.2344	20,745	0	20,745	484	21,229
47 Health Department	1,087.60	5.2543	33,700	0	33,700	787	34,487
49 Fleet Management	352.70	1.7039	10,929	0	10,929	255	11,184
50 Planning & Dev Other	27.50	0.1329	852	0	852	20	872
51 Planning & Dev Spec Rev	39.70	0.1918	1,230	0	1,230	29	1,259
53 Finance Other	55.70	0.2691	1,726	0	1,726	40	1,766
54 ARA Insurance	4.80	0.0232	149	0	149	3	152
55 ARA BARC	107.40	0.5189	3,328	0	3,328	78	3,406
56 ARA Parking	67.90	0.3280	2,104	0	2,104	49	2,153
57 ARA Other	31.70	0.1531	982	0	982	23	1,005
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	1,500	0	1,500	35	1,535
60 Legal Wkr Comp	1.80	0.0087	56	0	56	1	57
61 Mayor Cable TV	18.70	0.0903	579	0	579	14	593
62 Mayor Other	46.40	0.2242	1,438	0	1,438	34	1,472
63 TIRZ	5.90	0.0285	183	0	183	4	187

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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	45.10	0.2179	1,397	0	1,397	33	1,430
66 HPW Bldg Insp	567.00	2.7392	17,569	0	17,569	410	17,979
67 HPW Stormwater	321.00	1.5508	9,946	0	9,946	232	10,178
68 HPW DDSR	449.10	2.1696	13,916	0	13,916	325	14,241
69 HPW Water & Sewer	2,077.60	10.0371	64,375	0	64,375	1,503	65,878
70 HPW Houston Transtar	8.10	0.0391	251	0	251	6	257
71 HPW Other	7.40	0.0358	229	0	229	5	234
72 Houston Permit Center	28.00	0.1353	868	0	868	20	888
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	1,292	0	1,292	30	1,322
75 CIP S/R Engrg	60.40	0.2918	1,872	0	1,872	44	1,916
76 CIP S/R Constr	67.10	0.3242	2,079	0	2,079	49	2,128
77 CIP S/R Eng/Const	29.50	0.1425	914	0	914	21	935
78 CIP S/R Geo/Env	5.40	0.0261	167	0	167	4	171
79 CIP S/R Other	38.60	0.1865	1,196	0	1,196	28	1,224
80 CIP S/R GSD	27.20	0.1314	843	0	843	20	863
93 HR-W.C.	51.80	0.2503	1,605	0	1,605	37	1,642
94 HITS Other	148.50	0.7174	4,601	0	4,601	107	4,708
Subtotal	20,699.30	100.0000	641,378	0	641,378	14,778	656,156
Direct Bills					0		0
Total	=====	=====	=====	=====	\$641,378	=====	\$ 656,156

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	\$ 67,487	\$ 0	\$ 67,487	\$ 0	\$ 67,487
Subtotal	100	100.0000	67,487	0	67,487	0	67,487
Direct Bills					0		0
Total					\$67,487		\$ 67,487
	=====	=====	=====	=====	=====	=====	=====

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	\$ 0	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	339	24,212	2,446	28,263	192	0	0
05 Finance Financial Plg & Analys	743	0	0	0	421	0	0
06 Finance City Council	273	0	0	0	155	0	0
07 Finance Reporting & Ops	656	0	0	0	372	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	454	0	0	0	257	0	0
10 Finance Rev Perform Mgmnt	109	0	0	0	62	0	0
11 Finance Strat Purchasing	2,044	92,308	25,524	0	1,159	0	0
12 ARA Director Office	317	20,429	2,394	4,710	180	0	0
13 ARA Financial Services	273	0	0	0	155	0	0
14 ARA Operations	4,775	0	0	0	2,708	0	0
15 ARA Payroll Services	1,994	0	0	0	1,131	0	0
16 HITS CIO	0	27,995	911	20,019	0	0	0
17 HITS EAS	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0
19 HITS Radio	1,453	0	0	0	824	0	0
20 Office Business Opportunity	1,743	1,513	156	0	988	0	0
21 Mayor	2,058	13,977	990	8,480	1,167	0	0
22 Human Resources	10,501	32,614	1,364	3,634	5,955	0	0
23 Legal	5,849	13,977	722	7,269	3,317	0	0
24 City Controller's Office	2,701	9,318	695	0	1,532	0	0
25 Health Administration	2,494	0	0	0	1,414	0	0
26 Planning & Dev Admin	402	4,659	0	0	228	0	0
27 HPW Admin Indirect	0	840,203	78,804	67,840	0	0	0
28 CIP Sal Rec HPW	3,495	0	0	0	1,982	0	0
29 HPD Police Records	4,507	0	0	0	2,555	0	0
30 General Services	12,799	156,082	8,637	2,423	7,259	0	0
31 HEC	12,184	0	107	0	6,910	0	0
33 Finance Public Fin	218	0	0	0	124	0	0
34 Finance Treasury	224	0	0	0	127	0	0
35 ARA Regulatory	279	0	0	0	159	0	0
36 City Secretary	515	0	53	0	292	0	0
37 City Council	3,926	0	53	0	2,226	0	0
38 Police	345,671	40,379	4,011	39,977	196,025	0	0
39 Dept of Neighborhoods	6,514	12,425	374	0	3,694	0	0
40 Fire	222,528	4,659	3,744	10,902	126,193	0	0
41 Municipal Court	14,683	4,659	829	0	8,327	0	0
42 Solid Waste	23,048	22,519	2,327	3,634	13,070	0	0
43 Houston Airport System (HAS)	60,646	0	17,382	25,440	34,392	67,487	0
44 Housing & Community Dev	15,852	0	7,621	0	8,989	0	0
45 Library	25,151	2,330	3,556	10,902	14,262	0	0
46 Parks & Recreation	37,436	14,754	6,711	4,845	21,229	0	0
47 Health Department	60,814	10,872	5,482	20,594	34,487	0	0
49 Fleet Management	19,721	20,966	13,343	13,326	11,184	0	0
50 Planning & Dev Other	1,538	0	481	2,423	872	0	0
51 Planning & Dev Spec Rev	2,220	0	0	0	1,259	0	0
53 Finance Other	3,114	0	0	0	1,766	0	0
54 ARA Insurance	268	0	0	0	152	0	0
55 ARA BARC	6,005	0	0	0	3,406	0	0
56 ARA Parking	3,797	0	0	0	2,153	0	0
57 ARA Other	1,772	0	0	0	1,005	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	2,707	0	0	0	1,535	0	0
60 Legal Wkr Comp	100	0	0	0	57	0	0
61 Mayor Cable TV	1,046	0	0	0	593	0	0
62 Mayor Other	2,594	0	0	0	1,472	0	0

COH-Finance Department

CITY OF HOUSTON, TEXAS  
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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
63 TIRZ	330	0	0	0	187	0	0
64 HR Health Benefits	2,522	0	0	0	1,430	0	0
66 HPW Bldg Insp	31,705	0	0	0	17,979	0	0
67 HPW Stormwater	17,949	0	0	0	10,178	0	0
68 HPW DDSR	25,112	0	0	0	14,241	0	0
69 HPW Water & Sewer	116,171	0	0	0	65,878	0	0
70 HPW Houston Transtar	453	0	0	0	257	0	0
71 HPW Other	413	0	0	0	234	0	0
72 Houston Permit Center	1,566	0	0	0	888	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	2,331	0	0	0	1,322	0	0
75 CIP S/R Engrg	3,377	0	0	0	1,916	0	0
76 CIP S/R Constr	3,752	0	0	0	2,128	0	0
77 CIP S/R Eng/Const	1,650	0	0	0	935	0	0
78 CIP S/R Geo/Env	302	0	0	0	171	0	0
79 CIP S/R Other	2,158	0	0	0	1,224	0	0
80 CIP S/R GSD	1,521	0	0	0	863	0	0
93 HR-W.C.	2,896	0	0	0	1,642	0	0
94 HITS Other	8,304	0	0	0	4,708	0	0
Total	\$ 1,157,062	\$ 1,370,850	\$ 188,717	\$ 274,681	\$ 656,154	\$ 67,487	\$ 0
	=====	=====	=====	=====	=====	=====	=====

## Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 0
04 Finance Dir Office	55,452
05 Finance Financial Plg & Analys	1,164
06 Finance City Council	428
07 Finance Reporting & Ops	1,028
08 Finance Internal Controls	0
09 Finance Grants	711
10 Finance Rev Perform Mgmnt	171
11 Finance Strat Purchasing	121,035
12 ARA Director Office	28,030
13 ARA Financial Services	428
14 ARA Operations	7,483
15 ARA Payroll Services	3,125
16 HITS CIO	48,925
17 HITS EAS	0
18 HITS EIS	0
19 HITS Radio	2,277
20 Office Business Opportunity	4,400
21 Mayor	26,672
22 Human Resources	54,068
23 Legal	31,134
24 City Controller's Office	14,246
25 Health Administration	3,908
26 Planning & Dev Admin	5,289
27 HPW Admin Indirect	986,847
28 CIP Sal Rec HPW	5,477
29 HPD Police Records	7,062
30 General Services	187,200
31 HEC	19,201
33 Finance Public Fin	342
34 Finance Treasury	351
35 ARA Regulatory	438
36 City Secretary	860
37 City Council	6,205
38 Police	626,063
39 Dept of Neighborhoods	23,007
40 Fire	368,026
41 Municipal Court	28,498
42 Solid Waste	64,598
43 Houston Airport System (HAS)	205,347
44 Housing & Community Dev	32,462
45 Library	56,201
46 Parks & Recreation	84,975
47 Health Department	132,249
49 Fleet Management	78,540
50 Planning & Dev Other	5,314
51 Planning & Dev Spec Rev	3,479
53 Finance Other	4,880
54 ARA Insurance	420
55 ARA BARC	9,411
56 ARA Parking	5,950
57 ARA Other	2,777
58 IT Public Services	0
59 Legal Insurance	4,242
60 Legal Wkr Comp	157
61 Mayor Cable TV	1,639
62 Mayor Other	4,066

Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
63 TIRZ	517
64 HR Health Benefits	3,952
66 HPW Bldg Insp	49,684
67 HPW Stormwater	28,127
68 HPW DDSR	39,353
69 HPW Water & Sewer	182,049
70 HPW Houston Transtar	710
71 HPW Other	647
72 Houston Permit Center	2,454
73 CIP S/R Planning	0
74 CIP Sal Rec RE	3,653
75 CIP S/R Engrg	5,293
76 CIP S/R Constr	5,880
77 CIP S/R Eng/Const	2,585
78 CIP S/R Geo/Env	473
79 CIP S/R Other	3,382
80 CIP S/R GSD	2,384
93 HR-W.C.	4,538
94 HITS Other	13,012
Total	\$ 3,714,951
	=====

## **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
Personnel Costs							
Salaries	SI	2,740,399	0	2,012,323	235,231	347,368	145,477
Salary % Split			.00%	73.43%	8.58%	12.68%	5.31%
Benefits	P	1,223,368	0	896,597	116,395	153,638	56,738
Subtotal - Personnel Costs		3,963,767	0	2,908,920	351,626	501,006	202,215
Services & Supplies Cost							
Supplies	P	32,967	0	22,050	206	253	10,459
Services	P	1,336,599	0	1,243,040	32,930	45,089	15,538
Credit Direct Expense	P	228,212-	0	0	0	0	228,212-
Subtotal - Services & Supplies		1,141,354	0	1,265,090	33,137	45,343	202,215-
Department Cost Total		5,105,121	0	4,174,010	384,763	546,349	0
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		5,105,121	0	4,174,010	384,763	546,349	0
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 5,105,121		\$ 4,174,010	\$ 384,763	\$ 546,349	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	\$ 170,978	\$ 0	\$ 125,552	\$ 14,676	\$ 21,673	\$ 9,077
1	City Hall Annex	15,776	0	11,585	1,354	2,000	837
	Subtotal - Building Depn	186,754	0	137,137	16,031	23,673	9,914
3	Insurance Retirees	134,465	516	99,119	11,587	17,110	7,166
3	Memberships	1,027	4	757	88	131	55
3	Consulting Services	154	1	114	13	20	8
3	Other Misc	819	3	604	71	104	44
3	Dept Specific	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	136,465	524	100,593	11,759	17,364	7,272
5	Financial Plg & Analysis	6,713	342	5,180	606	894	375
	Subtotal - Fin Plg & Analysis	6,713	342	5,180	606	894	375
7	Gen Acctng	3,345	193	2,598	304	448	188
7	Fixed Assets	3,039	170	2,356	275	407	170
7	Auditing Svcs	3,857	0	2,832	331	489	205
7	Fin Operations	702	41	546	64	94	39
	Subtotal - Fin Reporting & Ops	10,943	404	8,332	974	1,438	602
8	Internal Controls	0	0	0	0	0	0
	Subtotal - Fin Int Controls	0	0	0	0	0	0
9	Cost Accounting	548	34	427	50	74	31
9	Trust Funds Mgmt (TFM)	444	27	346	40	60	25
	Subtotal - Fin Grants	992	61	773	90	133	56
10	Perf Mgmt Svcs	532	29	412	48	71	30
	Subtotal - Fin Perform Mgmt	532	29	412	48	71	30
11	Purchasing	4,677	341	3,685	431	636	266
	Subtotal - Fin SPD	4,677	341	3,685	431	636	266
13	Budgeting & Accounting Support	27,374	1,046	20,869	2,440	3,602	1,509
13	Accounts Payable	41,559	1,580	31,678	3,703	5,468	2,290
	Subtotal - ARA Financial Svcs	68,933	2,626	52,547	6,143	9,071	3,799
14	Mailroom	7,206	494	5,654	661	976	409
14	Property	0	0	0	0	0	0
14	Records	1,362	84	1,062	124	183	77
14	3-1-1 Svcs	39,275	2,386	30,592	3,576	5,281	2,212
	Subtotal - ARA Operations	47,843	2,964	37,309	4,361	6,440	2,697
15	Payroll Svcs	7,411	350	5,699	666	984	412
	Subtotal - ARA Payroll Svcs	7,411	350	5,699	666	984	412
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	NW Data	0	0	0	0	0	0
18	NW Voice	0	0	0	0	0	0
18	Enterprise Optns	2.01-	0	1.47-	0.17-	0.25-	0.11-
	Subtotal - HITS EIS	2.01-	0	1.47-	0.17-	0.25-	0.11-

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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	8,865	183	6,644	777	1,147	480
Subtotal - HITS Radio	8,865	183	6,644	777	1,147	480
20 Certification	2,011	47	1,511	177	261	109
20 Contract Compliance	13,619	358	10,264	1,200	1,772	742
20 Reporting & Analytics	963	27	727	85	125	53
20 Dept Services	8,243	237	6,227	728	1,075	450
20 External Affairs & Outreach	1,140	27	857	100	148	62
Subtotal - OBO	25,976	695	19,585	2,289	3,381	1,416
21 City Mayor Admin	0	8,081	5,934	694	1,024	429
Subtotal - Mayor	0	8,081	5,934	694	1,024	429
22 Selection	0	3,674	2,698	315	466	195
22 Personnel Svcs	0	2,412	1,771	207	306	128
Subtotal - Human Resources	0	6,086	4,469	522	771	323
23 Legal Svcs	0	727,353	534,108	62,435	92,198	38,612
23 Inspector General	0	35,042	25,732	3,008	4,442	1,860
Subtotal - Legal	0	762,395	559,840	65,443	96,640	40,473
24 Controller Fin Svcs	0	17,971	13,196	1,543	2,278	954
Subtotal - City Controller's	0	17,971	13,196	1,543	2,278	954
30 Building Svcs	0	145,829	107,085	12,518	18,485	7,741
30 Utilities	0	85,234	62,589	7,316	10,804	4,525
30 Real Estate	0	36,775	27,005	3,157	4,662	1,952
Subtotal - General Services	0	267,838	196,678	22,991	33,951	14,218
Total Incoming	506,102	1,070,890	1,158,014	135,366	199,896	83,716
C. Total Allocated		\$ 6,682,113	\$ 5,332,024	\$ 520,129	\$ 746,245	\$ 83,716
			79.80%	7.78%	11.17%	1.25%

CITY OF HOUSTON, TEXAS  
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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	6.20	0.0300	\$ 1,362	\$ 0	\$ 1,362	\$ 0	\$ 1,362
05 Finance Financial Plg & Analys	13.60	0.0657	2,987	0	2,987	0	2,987
06 Finance City Council	5.00	0.0242	1,098	0	1,098	0	1,098
07 Finance Reporting & Ops	12.00	0.0580	2,635	0	2,635	0	2,635
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	1,823	0	1,823	0	1,823
10 Finance Rev Perform Mgmnt	2.00	0.0097	439	0	439	0	439
11 Finance Strat Purchasing	37.40	0.1807	8,213	0	8,213	0	8,213
12 ARA Director Office	5.80	0.0280	1,274	0	1,274	0	1,274
13 ARA Financial Services	5.00	0.0242	1,098	0	1,098	0	1,098
14 ARA Operations	87.40	0.4222	19,193	0	19,193	0	19,193
15 ARA Payroll Services	36.50	0.1763	8,016	0	8,016	0	8,016
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	5,841	0	5,841	0	5,841
20 Office Business Opportunity	31.90	0.1541	7,005	0	7,005	0	7,005
21 Mayor	36.80	0.1778	8,081	0	8,081	0	8,081
22 Human Resources	187.80	0.9073	41,242	0	41,242	7,245	48,487
23 Legal	104.60	0.5053	22,971	0	22,971	4,035	27,006
24 City Controller's Office	48.30	0.2333	10,607	0	10,607	1,863	12,470
25 Health Administration	44.60	0.2155	9,794	0	9,794	1,721	11,515
26 Planning & Dev Admin	7.20	0.0348	1,581	0	1,581	278	1,859
28 CIP Sal Rec HPW	62.50	0.3019	13,725	0	13,725	2,411	16,136
29 HPD Police Records	80.60	0.3894	17,700	0	17,700	3,109	20,809
30 General Services	228.90	1.1058	50,267	0	50,267	8,830	59,097
31 HEC	217.90	1.0527	47,852	0	47,852	8,406	56,258
33 Finance Public Fin	3.90	0.0188	856	0	856	150	1,006
34 Finance Treasury	4.00	0.0193	878	0	878	154	1,032
35 ARA Regulatory	5.00	0.0242	1,098	0	1,098	193	1,291
36 City Secretary	9.20	0.0444	2,020	0	2,020	355	2,375
37 City Council	70.20	0.3391	15,416	0	15,416	2,708	18,124
38 Police	6,182.00	29.8657	1,357,592	0	1,357,592	238,481	1,596,073
39 Dept of Neighborhoods	116.50	0.5628	25,584	0	25,584	4,494	30,078
40 Fire	3,979.70	19.2263	873,958	0	873,958	153,524	1,027,482
41 Municipal Court	262.60	1.2686	57,668	0	57,668	10,130	67,798
42 Solid Waste	412.20	1.9914	90,521	0	90,521	15,901	106,422
43 Houston Airport System (HAS)	1,084.60	5.2398	238,183	0	238,183	41,840	280,023
44 Housing & Community Dev	283.50	1.3696	62,258	0	62,258	10,937	73,195
45 Library	449.80	2.1730	98,778	0	98,778	17,352	116,130
46 Parks & Recreation	669.50	3.2344	147,025	0	147,025	25,827	172,852
47 Health Department	1,087.60	5.2543	238,841	0	238,841	41,956	280,797
49 Fleet Management	352.70	1.7039	77,454	0	77,454	13,606	91,060
50 Planning & Dev Other	27.50	0.1329	6,039	0	6,039	1,061	7,100
51 Planning & Dev Spec Rev	39.70	0.1918	8,718	0	8,718	1,532	10,250
53 Finance Other	55.70	0.2691	12,232	0	12,232	2,149	14,381
54 ARA Insurance	4.80	0.0232	1,054	0	1,054	185	1,239
55 ARA BARC	107.40	0.5189	23,585	0	23,585	4,143	27,728
56 ARA Parking	67.90	0.3280	14,911	0	14,911	2,619	17,530
57 ARA Other	31.70	0.1531	6,961	0	6,961	1,223	8,184
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	10,629	0	10,629	1,867	12,496
60 Legal Wkr Comp	1.80	0.0087	395	0	395	69	464
61 Mayor Cable TV	18.70	0.0903	4,107	0	4,107	721	4,828
62 Mayor Other	46.40	0.2242	10,190	0	10,190	1,790	11,980
63 TIRZ	5.90	0.0285	1,296	0	1,296	228	1,524

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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	45.10	0.2179	9,904	0	9,904	1,740	11,644
66 HPW Bldg Insp	567.00	2.7392	124,515	0	124,515	21,873	146,388
67 HPW Stormwater	321.00	1.5508	70,493	0	70,493	12,383	82,876
68 HPW DDSR	449.10	2.1696	98,624	0	98,624	17,325	115,949
69 HPW Water & Sewer	2,077.60	10.0371	456,249	0	456,249	80,147	536,396
70 HPW Houston Transtar	8.10	0.0391	1,779	0	1,779	312	2,091
71 HPW Other	7.40	0.0358	1,625	0	1,625	285	1,910
72 Houston Permit Center	28.00	0.1353	6,149	0	6,149	1,080	7,229
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	9,157	0	9,157	1,609	10,766
75 CIP S/R Engrg	60.40	0.2918	13,264	0	13,264	2,330	15,594
76 CIP S/R Constr	67.10	0.3242	14,735	0	14,735	2,589	17,324
77 CIP S/R Eng/Const	29.50	0.1425	6,478	0	6,478	1,138	7,616
78 CIP S/R Geo/Env	5.40	0.0261	1,186	0	1,186	208	1,394
79 CIP S/R Other	38.60	0.1865	8,477	0	8,477	1,489	9,966
80 CIP S/R GSD	27.20	0.1314	5,973	0	5,973	1,049	7,022
93 HR-W.C.	51.80	0.2503	11,375	0	11,375	1,998	13,373
94 HITS Other	148.50	0.7174	32,611	0	32,611	5,729	38,340
Subtotal	20,699.30	100.0000	4,545,645	0	4,545,645	786,379	5,332,024
Direct Bills					0		0
Total	=====	=====	=====	=====	\$4,545,645	=====	\$ 5,332,024

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

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Agenda Office Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 City Council	100	100.0000	\$ 428,206	\$ 0	\$ 428,206	\$ 91,923	\$ 520,129
Subtotal	100	100.0000	428,206	0	428,206	91,923	520,129
Direct Bills					0		0
Total					\$428,206		\$ 520,129
	=====	=====	=====	=====	=====	=====	=====

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	\$ 610,501	\$ 0	\$ 610,501	\$ 135,744	\$ 746,245
Subtotal	100	100.0000	610,501	0	610,501	135,744	746,245
Direct Bills					0		0
Total					\$610,501		\$ 746,245
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Mayor other

Source: Direct Allocation

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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	\$ 26,867	\$ 0	\$ 26,867	\$ 56,849	\$ 83,716
Subtotal	100	100.0000	26,867	0	26,867	56,849	83,716
Direct Bills					0		0
Total					\$26,867		\$ 83,716
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Mayor other

Source: Direct Allocation



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Allocation Summary

Dept:21 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	1,362	0	0	0	1,362
05 Finance Financial Plg & Analys	2,987	0	0	0	2,987
06 Finance City Council	1,098	0	0	0	1,098
07 Finance Reporting & Ops	2,635	0	0	0	2,635
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	1,823	0	0	0	1,823
10 Finance Rev Perform Mgmnt	439	0	0	0	439
11 Finance Strat Purchasing	8,213	0	0	0	8,213
12 ARA Director Office	1,274	0	0	0	1,274
13 ARA Financial Services	1,098	0	0	0	1,098
14 ARA Operations	19,193	0	0	0	19,193
15 ARA Payroll Services	8,016	0	0	0	8,016
16 HITS CIO	0	0	0	0	0
17 HITS EAS	0	0	0	0	0
18 HITS EIS	0	0	0	0	0
19 HITS Radio	5,841	0	0	0	5,841
20 Office Business Opportunity	7,005	0	0	0	7,005
21 Mayor	8,081	0	0	0	8,081
22 Human Resources	48,487	0	0	0	48,487
23 Legal	27,006	0	0	0	27,006
24 City Controller's Office	12,470	0	0	0	12,470
25 Health Administration	11,515	0	0	0	11,515
26 Planning & Dev Admin	1,859	0	0	0	1,859
28 CIP Sal Rec HPW	16,136	0	0	0	16,136
29 HPD Police Records	20,809	0	0	0	20,809
30 General Services	59,097	0	0	0	59,097
31 HEC	56,258	0	0	0	56,258
33 Finance Public Fin	1,006	0	0	0	1,006
34 Finance Treasury	1,032	0	0	0	1,032
35 ARA Regulatory	1,291	0	0	0	1,291
36 City Secretary	2,375	0	0	0	2,375
37 City Council	18,124	520,129	0	0	538,253
38 Police	1,596,073	0	0	0	1,596,073
39 Dept of Neighborhoods	30,078	0	0	0	30,078
40 Fire	1,027,482	0	0	0	1,027,482
41 Municipal Court	67,798	0	0	0	67,798
42 Solid Waste	106,422	0	0	0	106,422
43 Houston Airport System (HAS)	280,023	0	0	0	280,023
44 Housing & Community Dev	73,195	0	0	0	73,195
45 Library	116,130	0	0	0	116,130
46 Parks & Recreation	172,852	0	0	0	172,852
47 Health Department	280,797	0	0	0	280,797
49 Fleet Management	91,060	0	0	0	91,060
50 Planning & Dev Other	7,100	0	0	0	7,100
51 Planning & Dev Spec Rev	10,250	0	0	0	10,250
53 Finance Other	14,381	0	0	0	14,381
54 ARA Insurance	1,239	0	0	0	1,239
55 ARA BARC	27,728	0	0	0	27,728
56 ARA Parking	17,530	0	0	0	17,530
57 ARA Other	8,184	0	0	0	8,184
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	12,496	0	0	0	12,496
60 Legal Wkr Comp	464	0	0	0	464
61 Mayor Cable TV	4,828	0	0	0	4,828
62 Mayor Other	11,980	0	746,245	83,716	841,941
63 TIRZ	1,524	0	0	0	1,524

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
64 HR Health Benefits	11,644	0	0	0	11,644
66 HPW Bldg Insp	146,388	0	0	0	146,388
67 HPW Stormwater	82,876	0	0	0	82,876
68 HPW DDSR	115,949	0	0	0	115,949
69 HPW Water & Sewer	536,396	0	0	0	536,396
70 HPW Houston Transtar	2,091	0	0	0	2,091
71 HPW Other	1,910	0	0	0	1,910
72 Houston Permit Center	7,229	0	0	0	7,229
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	10,766	0	0	0	10,766
75 CIP S/R Engrg	15,594	0	0	0	15,594
76 CIP S/R Constr	17,324	0	0	0	17,324
77 CIP S/R Eng/Const	7,616	0	0	0	7,616
78 CIP S/R Geo/Env	1,394	0	0	0	1,394
79 CIP S/R Other	9,966	0	0	0	9,966
80 CIP S/R GSD	7,022	0	0	0	7,022
93 HR-W.C.	13,373	0	0	0	13,373
94 HITS Other	38,340	0	0	0	38,340
<hr/>					
Total	\$ 5,332,022	\$ 520,129	\$ 746,245	\$ 83,716	\$ 6,682,112
	=====	=====	=====	=====	=====

## **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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FY 2022 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:22 Human Resources

Department		Amount	General Admin	Selection	Personnel Svcs	Non-GF
Personnel Costs						
Salaries	Sl	11,353,257	241,416	435,626	733,165	9,943,050
Salary % Split			2.13%	3.84%	6.46%	87.58%
Salaries	P	5,729,821	100,008	215,042	348,404	5,066,367
Subtotal - Personnel Costs		17,083,078	341,424	650,668	1,081,569	15,009,417
Services & Supplies Cost						
Supplies	P	51,822	266	0	16,088	35,465
Services	P	11,610,360	13,115	16,005	53,421	11,527,811
Restricted Account Services	P	192,843	0	71,873	120,970	0
Subtotal - Services & Supplies		11,855,025	13,381	87,878	190,479	11,563,276
Department Cost Total		28,938,103	354,805	738,546	1,272,048	26,572,693
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		28,938,103	354,805	738,546	1,272,048	26,572,693
General Admin Distribution			354,805-	13,910	23,410	317,485
Grand Total		\$ 28,938,103		\$ 752,456	\$ 1,295,458	\$ 26,890,178
		=====	=====	=====	=====	=====
						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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Equipment Depn	0	0	0	0	0
3 Insurance Retirees	70,521	271	2,775	4,671	63,345
3 Memberships	538	2	21	36	483
3 Consulting Services	1,582	6	62	105	1,421
3 Other Misc	431	2	17	29	387
3 Walker Rent	466,120	1,789	18,344	30,873	418,692
Subtotal - Non-Dept-Gen Gov	539,192	2,069	21,220	35,713	484,329
5 Financial Plg & Analysis	69,071	3,517	2,846	4,789	64,952
Subtotal - Fin Plg & Analysis	69,071	3,517	2,846	4,789	64,952
7 Gen Acctng	34,419	1,981	1,427	2,402	32,571
7 Fixed Assets	320	18	13	22	302
7 Auditing Svcs	39,684	0	1,556	2,618	35,510
7 Fin Operations	3,202	188	133	224	3,034
Subtotal - Fin Reporting & Ops	77,625	2,187	3,129	5,266	71,417
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	2,497	153	104	175	2,371
9 Trust Funds Mgmt (TFM)	2,024	125	84	142	1,923
Subtotal - Fin Grants	4,521	278	188	317	4,294
10 Perf Mgmt Svcs	2,425	133	100	169	2,289
Subtotal - Fin Perform Mgmt	2,425	133	100	169	2,289
11 Purchasing	52,491	3,825	2,208	3,716	50,392
Subtotal - Fin SPD	52,491	3,825	2,208	3,716	50,392
14 Mailroom	20,910	1,433	876	1,474	19,993
14 Records	6,950	431	289	487	6,604
14 3-1-1 Svcs	19,087	1,160	794	1,336	18,117
Subtotal - ARA Operations	46,947	3,023	1,959	3,297	44,714
15 Payroll Svcs	37,820	1,787	1,553	2,613	35,441
Subtotal - ARA Payroll Service	37,820	1,787	1,553	2,613	35,441
17 Enterprise Appl	0	0	0	0	0
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
18 Client Svcs	0	0	0	0	0
18 NW Data	0	0	0	0	0
18 NW Voice	0	0	0	0	0
18 Enterprise Optns	25.06-	0	0.98-	1.65-	22.37-
Subtotal - HITS EIS	25.06-	0	0.98-	1.65-	22.37-
20 Certification	10,261	240	412	693	9,396
20 Contract Compliance	31,778	836	1,279	2,152	29,184
20 Reporting & Analytics	1,327	37	53	90	1,220
20 Dept Services	3,533	101	142	240	3,252
20 External Affairs & Outreach	5,819	136	233	393	5,329

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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	52,718	1,350	2,120	3,567	48,381
21 City Mayor Admin	41,242	7,245	1,901	3,199	43,387
Subtotal - Mayor	41,242	7,245	1,901	3,199	43,387
22 Selection	0	15,310	600	1,010	13,700
22 Personnel Svcs	0	12,307	482	812	11,013
Subtotal - Human Resources	0	27,617	1,083	1,822	24,712
23 Legal Svcs	0	88,198	3,458	5,819	78,921
23 Inspector General	0	35,042	1,374	2,312	31,356
Subtotal - Legal	0	123,240	4,831	8,131	110,277
24 Controller Fin Svcs	0	184,902	7,249	12,200	165,453
Subtotal - City Controller's	0	184,902	7,249	12,200	165,453
30 In-House Renov	0	2,992	117	197	2,677
30 Real Estate	0	22,841	895	1,507	20,438
Subtotal - General Services	0	25,833	1,013	1,704	23,116
Total Incoming	924,027	387,005	51,397	86,503	1,173,132
C. Total Allocated		\$ 30,249,135	\$ 803,853	\$ 1,381,961	\$ 28,063,310
			2.66%	4.57%	92.77%

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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	69	0.8930	\$ 7,043	\$ 0	\$ 7,043	\$ 0	\$ 7,043
12 ARA Director Office	120	1.5530	12,248	0	12,248	0	12,248
16 HITS CIO	83	1.0742	8,472	0	8,472	0	8,472
20 Office Business Opportunity	30	0.3882	3,062	0	3,062	0	3,062
21 Mayor	36	0.4659	3,674	0	3,674	0	3,674
22 Human Resources	150	1.9412	15,310	0	15,310	0	15,310
23 Legal	149	1.9283	15,208	0	15,208	312	15,520
24 City Controller's Office	22	0.2847	2,246	0	2,246	46	2,292
26 Planning & Dev Admin	21	0.2718	2,143	0	2,143	44	2,187
27 HPW Admin Indirect	1	0.0129	102	0	102	2	104
28 CIP Sal Rec HPW	102	1.3200	10,411	0	10,411	214	10,625
30 General Services	39	0.5047	3,981	0	3,981	82	4,063
31 HEC	178	2.3036	18,168	0	18,168	373	18,541
36 City Secretary	7	0.0906	714	0	714	15	729
37 City Council	137	1.7730	13,983	0	13,983	287	14,270
38 Police	1,817	23.5149	185,458	0	185,458	3,809	189,267
39 Dept of Neighborhoods	41	0.5306	4,185	0	4,185	86	4,271
40 Fire	795	10.2886	81,144	0	81,144	1,666	82,810
41 Municipal Court	114	1.4753	11,636	0	11,636	239	11,875
42 Solid Waste	259	3.3519	26,436	0	26,436	543	26,979
43 Houston Airport System (HAS)	437	5.6555	44,604	0	44,604	916	45,520
44 Housing & Community Dev	207	2.6789	21,128	0	21,128	434	21,562
45 Library	177	2.2907	18,066	0	18,066	371	18,437
46 Parks & Recreation	647	8.3732	66,038	0	66,038	1,356	67,394
47 Health Department	502	6.4967	51,238	0	51,238	1,052	52,290
49 Fleet Management	126	1.6306	12,861	0	12,861	264	13,125
50 Planning & Dev Other	5	0.0647	510	0	510	10	520
51 Planning & Dev Spec Rev	35	0.4530	3,572	0	3,572	73	3,645
66 HPW Bldg Insp	305	3.9472	31,131	0	31,131	639	31,770
67 HPW Stormwater	119	1.5401	12,146	0	12,146	249	12,395
68 HPW DDSR	173	2.2389	17,658	0	17,658	363	18,021
69 HPW Water & Sewer	810	10.4827	82,675	0	82,675	1,698	84,373
70 HPW Houston Transtar	5	0.0647	510	0	510	10	520
71 HPW Other	9	0.1165	919	0	919	19	938
Subtotal	7,727	100.0000	788,680	0	788,680	15,173	803,853
Direct Bills					0		0
Total					\$788,680		\$ 803,853
	=====	=====	=====	=====	=====	=====	=====

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	6.20	0.0300	\$ 406	\$ 0	\$ 406	\$ 0	\$ 406
05 Finance Financial Plg & Analys	13.60	0.0657	891	0	891	0	891
06 Finance City Council	5.00	0.0242	328	0	328	0	328
07 Finance Reporting & Ops	12.00	0.0580	786	0	786	0	786
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.30	0.0401	544	0	544	0	544
10 Finance Rev Perform Mgmnt	2.00	0.0097	131	0	131	0	131
11 Finance Strat Purchasing	37.40	0.1807	2,451	0	2,451	0	2,451
12 ARA Director Office	5.80	0.0280	380	0	380	0	380
13 ARA Financial Services	5.00	0.0242	328	0	328	0	328
14 ARA Operations	87.40	0.4222	5,727	0	5,727	0	5,727
15 ARA Payroll Services	36.50	0.1763	2,392	0	2,392	0	2,392
16 HITS CIO	0.00	0.0000	0	0	0	0	0
17 HITS EAS	0.00	0.0000	0	0	0	0	0
18 HITS EIS	0.00	0.0000	0	0	0	0	0
19 HITS Radio	26.60	0.1285	1,743	0	1,743	0	1,743
20 Office Business Opportunity	31.90	0.1541	2,090	0	2,090	0	2,090
21 Mayor	36.80	0.1778	2,412	0	2,412	0	2,412
22 Human Resources	187.80	0.9073	12,307	0	12,307	0	12,307
23 Legal	104.60	0.5053	6,854	0	6,854	132	6,986
24 City Controller's Office	48.30	0.2333	3,165	0	3,165	61	3,226
25 Health Administration	44.60	0.2155	2,923	0	2,923	56	2,979
26 Planning & Dev Admin	7.20	0.0348	472	0	472	9	481
28 CIP Sal Rec HPW	62.50	0.3019	4,096	0	4,096	79	4,175
29 HPD Police Records	80.60	0.3894	5,282	0	5,282	102	5,384
30 General Services	228.90	1.1058	15,000	0	15,000	289	15,289
31 HEC	217.90	1.0527	14,279	0	14,279	275	14,554
33 Finance Public Fin	3.90	0.0188	256	0	256	5	261
34 Finance Treasury	4.00	0.0193	262	0	262	5	267
35 ARA Regulatory	5.00	0.0242	328	0	328	6	334
36 City Secretary	9.20	0.0444	603	0	603	12	615
37 City Council	70.20	0.3391	4,600	0	4,600	89	4,689
38 Police	6,182.00	29.8657	405,107	0	405,107	7,816	412,923
39 Dept of Neighborhoods	116.50	0.5628	7,634	0	7,634	147	7,781
40 Fire	3,979.70	19.2263	260,790	0	260,790	5,031	265,821
41 Municipal Court	262.60	1.2686	17,208	0	17,208	332	17,540
42 Solid Waste	412.20	1.9914	27,011	0	27,011	521	27,532
43 Houston Airport System (HAS)	1,084.60	5.2398	71,074	0	71,074	1,371	72,445
44 Housing & Community Dev	283.50	1.3696	18,578	0	18,578	358	18,936
45 Library	449.80	2.1730	29,475	0	29,475	569	30,044
46 Parks & Recreation	669.50	3.2344	43,872	0	43,872	846	44,718
47 Health Department	1,087.60	5.2543	71,270	0	71,270	1,375	72,645
49 Fleet Management	352.70	1.7039	23,112	0	23,112	446	23,558
50 Planning & Dev Other	27.50	0.1329	1,802	0	1,802	35	1,837
51 Planning & Dev Spec Rev	39.70	0.1918	2,602	0	2,602	50	2,652
53 Finance Other	55.70	0.2691	3,650	0	3,650	70	3,720
54 ARA Insurance	4.80	0.0232	315	0	315	6	321
55 ARA BARC	107.40	0.5189	7,038	0	7,038	136	7,174
56 ARA Parking	67.90	0.3280	4,449	0	4,449	86	4,535
57 ARA Other	31.70	0.1531	2,077	0	2,077	40	2,117
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	48.40	0.2338	3,172	0	3,172	61	3,233
60 Legal Wkr Comp	1.80	0.0087	118	0	118	2	120
61 Mayor Cable TV	18.70	0.0903	1,225	0	1,225	24	1,249
62 Mayor Other	46.40	0.2242	3,041	0	3,041	59	3,100
63 TIRZ	5.90	0.0285	387	0	387	7	394



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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	45.10	0.2179	2,955	0	2,955	57	3,012
66 HPW Bldg Insp	567.00	2.7392	37,156	0	37,156	717	37,873
67 HPW Stormwater	321.00	1.5508	21,035	0	21,035	406	21,441
68 HPW DDSR	449.10	2.1696	29,430	0	29,430	568	29,998
69 HPW Water & Sewer	2,077.60	10.0371	136,145	0	136,145	2,627	138,772
70 HPW Houston Transtar	8.10	0.0391	531	0	531	10	541
71 HPW Other	7.40	0.0358	485	0	485	9	494
72 Houston Permit Center	28.00	0.1353	1,835	0	1,835	35	1,870
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	0.2015	2,733	0	2,733	53	2,786
75 CIP S/R Engrg	60.40	0.2918	3,958	0	3,958	76	4,034
76 CIP S/R Constr	67.10	0.3242	4,397	0	4,397	85	4,482
77 CIP S/R Eng/Const	29.50	0.1425	1,933	0	1,933	37	1,970
78 CIP S/R Geo/Env	5.40	0.0261	354	0	354	7	361
79 CIP S/R Other	38.60	0.1865	2,529	0	2,529	49	2,578
80 CIP S/R GSD	27.20	0.1314	1,782	0	1,782	34	1,816
93 HR-W.C.	51.80	0.2503	3,394	0	3,394	65	3,459
94 HITS Other	148.50	0.7174	9,731	0	9,731	188	9,919
Subtotal	20,699.30	100.0000	1,356,426	0	1,356,426	25,535	1,381,961
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,356,426		\$ 1,381,961
					=====	=====	=====

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

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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	7,043	406	0	7,449
05 Finance Financial Plg & Analys	0	891	0	891
06 Finance City Council	0	328	0	328
07 Finance Reporting & Ops	0	786	0	786
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	544	0	544
10 Finance Rev Perform Mgmnt	0	131	0	131
11 Finance Strat Purchasing	0	2,451	0	2,451
12 ARA Director Office	12,248	380	0	12,628
13 ARA Financial Services	0	328	0	328
14 ARA Operations	0	5,727	0	5,727
15 ARA Payroll Services	0	2,392	0	2,392
16 HITS CIO	8,472	0	0	8,472
17 HITS EAS	0	0	0	0
18 HITS EIS	0	0	0	0
19 HITS Radio	0	1,743	0	1,743
20 Office Business Opportunity	3,062	2,090	0	5,152
21 Mayor	3,674	2,412	0	6,086
22 Human Resources	15,310	12,307	0	27,617
23 Legal	15,520	6,986	0	22,506
24 City Controller's Office	2,292	3,226	0	5,518
25 Health Administration	0	2,979	0	2,979
26 Planning & Dev Admin	2,187	481	0	2,668
27 HPW Admin Indirect	104	0	0	104
28 CIP Sal Rec HPW	10,625	4,175	0	14,800
29 HPD Police Records	0	5,384	0	5,384
30 General Services	4,063	15,289	0	19,352
31 HEC	18,541	14,554	0	33,095
33 Finance Public Fin	0	261	0	261
34 Finance Treasury	0	267	0	267
35 ARA Regulatory	0	334	0	334
36 City Secretary	729	615	0	1,344
37 City Council	14,270	4,689	0	18,959
38 Police	189,267	412,923	0	602,190
39 Dept of Neighborhoods	4,271	7,781	0	12,052
40 Fire	82,810	265,821	0	348,631
41 Municipal Court	11,875	17,540	0	29,415
42 Solid Waste	26,979	27,532	0	54,511
43 Houston Airport System (HAS)	45,520	72,445	0	117,965
44 Housing & Community Dev	21,562	18,936	0	40,498
45 Library	18,437	30,044	0	48,481
46 Parks & Recreation	67,394	44,718	0	112,112
47 Health Department	52,290	72,645	0	124,935
49 Fleet Management	13,125	23,558	0	36,683
50 Planning & Dev Other	520	1,837	0	2,357
51 Planning & Dev Spec Rev	3,645	2,652	0	6,297
53 Finance Other	0	3,720	0	3,720
54 ARA Insurance	0	321	0	321
55 ARA BARC	0	7,174	0	7,174
56 ARA Parking	0	4,535	0	4,535
57 ARA Other	0	2,117	0	2,117
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	3,233	0	3,233
60 Legal Wkr Comp	0	120	0	120
61 Mayor Cable TV	0	1,249	0	1,249
62 Mayor Other	0	3,100	0	3,100

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Allocation Summary

Dept:22 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
63 TIRZ	0	394	0	394
64 HR Health Benefits	0	3,012	0	3,012
66 HPW Bldg Insp	31,770	37,873	0	69,643
67 HPW Stormwater	12,395	21,441	0	33,836
68 HPW DDSR	18,021	29,998	0	48,019
69 HPW Water & Sewer	84,373	138,772	0	223,145
70 HPW Houston Transtar	520	541	0	1,061
71 HPW Other	938	494	0	1,432
72 Houston Permit Center	0	1,870	0	1,870
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	2,786	0	2,786
75 CIP S/R Engrg	0	4,034	0	4,034
76 CIP S/R Constr	0	4,482	0	4,482
77 CIP S/R Eng/Const	0	1,970	0	1,970
78 CIP S/R Geo/Env	0	361	0	361
79 CIP S/R Other	0	2,578	0	2,578
80 CIP S/R GSD	0	1,816	0	1,816
93 HR-W.C.	0	3,459	0	3,459
94 HITS Other	0	9,919	0	9,919
Total	\$ 803,852	\$ 1,381,957	\$ 0	\$ 2,185,809
	=====	=====	=====	=====

## **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.

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A. Department Costs

Dept:23 Legal

Department		Amount	General Admin	Legal Svcs	HPW Legal	Inspector General	Other
Personnel Costs							
Salaries	SI	9,122,439	1,492,219	4,052,856	12,477	658,660	2,906,227
Salary % Split			16.36%	44.43%	0.14	7.22%	31.86%
Benefits	P	4,503,426	860,667	1,938,262	3,684	310,901	1,389,912
Subtotal - Personnel Costs		13,625,865	2,352,886	5,991,118	16,161	969,561	4,296,139
Services & Supplies Cost							
Supplies	P	177,628	177,628	0	0	0	0
Services	P	936,263	807,194	73,198	35	3,346	52,490
Subtotal - Services & Supplies		1,113,891	984,822	73,198	35	3,346	52,490
Department Cost Total		14,739,756	3,337,708	6,064,316	16,196	972,907	4,348,629
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		14,739,756	3,337,708	6,064,316	16,196	972,907	4,348,629
General Admin Distribution			3,337,708-	1,772,850	5,457	288,121	1,271,280
Grand Total		\$ 14,739,756		\$ 7,837,166	\$ 21,653	\$ 1,261,028	\$ 5,619,909
		=====	=====	=====	=====	=====	=====
							not allocated

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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	\$ 113,426	\$ 0	\$ 60,247	\$ 185	\$ 9,791	\$ 43,202
1	Muni Court Bldg	37	0	20	0	3	14
	Subtotal - Building Depn	113,463	0	60,267	186	9,794	43,216
3	Insurance Retirees	382,202	1,467	203,789	627	33,119	146,133
3	Memberships	2,918	11	1,556	5	253	1,116
3	Consulting Services	160	1	85	0	14	61
3	Other Misc	2,677	11	1,428	4	232	1,024
3	Dept Specific	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	387,957	1,489	206,858	637	33,618	148,334
5	Financial Plg & Analysis	7,007	357	3,911	12	636	2,805
	Subtotal - Fin Plg & Analysis	7,007	357	3,911	12	636	2,805
7	Gen Acctng	3,492	201	1,962	6	319	1,407
7	Fixed Assets	2,079	116	1,166	4	189	836
7	Auditing Svcs	4,026	0	2,138	7	348	1,533
7	Fin Operations	1,631	96	917	3	149	658
	Subtotal - Fin Reporting & Ops	11,228	413	6,183	19	1,005	4,434
8	Internal Controls	0	0	0	0	0	0
	Subtotal - Fin Int Controls	0	0	0	0	0	0
9	Cost Accounting	1,272	78	717	2	117	514
9	Trust Funds Mgmt (TFM)	1,031	63	581	2	94	417
	Subtotal - Fin Grants	2,303	141	1,298	4	211	931
10	Perf Mgmt Svcs	1,235	68	692	2	112	496
	Subtotal - Fin Perform Mgmt	1,235	68	692	2	112	496
11	Purchasing	7,796	568	4,443	14	722	3,186
	Subtotal - Fin SPD	7,796	568	4,443	14	722	3,186
14	Mailroom	16,917	1,159	9,601	30	1,560	6,885
14	Records	3,871	240	2,184	7	355	1,566
14	3-1-1 Svcs	4,365	265	2,459	8	400	1,764
	Subtotal - ARA Operations	25,153	1,664	14,244	44	2,315	10,214
15	Payroll Svcs	21,065	995	11,717	36	1,904	8,402
	Subtotal - ARA Payroll Svcs	21,065	995	11,717	36	1,904	8,402
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	NW Data	0	0	0	0	0	0
18	NW Voice	0	0	0	0	0	0
18	Enterprise Optns	3.01-	0	1.59-	0	0.26-	1.14-
	Subtotal - HITS EIS	3.01-	0	1.59-	0	0.26-	1.14-
20	Certification	5,715	134	3,106	10	505	2,228
20	Contract Compliance	13,619	358	7,424	23	1,207	5,324
20	Reporting & Analytics	702	20	383	1	62	275
20	Dept Services	7,066	203	3,861	12	627	2,769

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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	3,241	76	1,762	5	286	1,263	
Subtotal - OBO	30,343	790	16,536	51	2,687	11,858	
21 City Mayor Admin	22,971	4,035	14,345	44	2,331	10,286	
Subtotal - Mayor	22,971	4,035	14,345	44	2,331	10,286	
22 Selection	15,208	312	8,244	25	1,340	5,911	
22 Personnel Svcs	6,854	132	3,711	11	603	2,661	
Subtotal - Human Resources	22,062	445	11,955	37	1,943	8,572	
23 Legal Svcs	0	710,715	377,502	1,162	61,351	270,700	
23 Inspector General	0	0	0	0	0	0	
Subtotal - Legal	0	710,715	377,502	1,162	61,351	270,700	
24 Controller Fin Svcs	0	18,757	9,963	31	1,619	7,144	
Subtotal - City Controller's	0	18,757	9,963	31	1,619	7,144	
29 Records Mgt	0	114,157	60,635	187	9,854	43,481	
Subtotal - HPD Police Records	0	114,157	60,635	187	9,854	43,481	
30 Building Svcs	0	234,540	124,578	384	20,246	89,333	
30 Utilities	0	109,718	58,278	179	9,471	41,790	
30 Real Estate	0	72,844	38,692	119	6,288	27,745	
Subtotal - General Services	0	417,102	221,547	682	36,005	158,867	
Total Incoming	652,580	1,271,696	1,022,095	3,147	166,108	732,926	
C. Total Allocated		\$ 16,664,032	\$ 8,859,261	\$ 24,800	\$ 1,427,136	\$ 6,352,835	
	=====	=====	=====	=====	=====	=====	
			53.16%	0.15%	8.56%	38.12%	

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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	6,923.00	10.5830	\$ 866,094	\$ 0	\$ 866,094	\$ 0	\$ 866,094
12 ARA Director Office	3,803.00	5.8136	475,770	0	475,770	0	475,770
16 HITS CIO	1,571.00	2.4016	196,538	0	196,538	0	196,538
20 Office Business Opportunity	372.00	0.5687	46,539	0	46,539	0	46,539
21 Mayor	5,814.00	8.8877	727,353	0	727,353	0	727,353
22 Human Resources	705.00	1.0777	88,198	0	88,198	0	88,198
23 Legal	5,681.00	8.6844	710,715	0	710,715	0	710,715
24 City Controller's Office	1,204.00	1.8405	150,625	0	150,625	20,057	170,682
25 Health Administration	5,532.00	8.4566	692,074	0	692,074	92,157	784,231
26 Planning & Dev Admin	3,181.00	4.8627	397,955	0	397,955	52,992	450,947
27 HPW Admin Indirect	1,875.00	2.8663	234,570	0	234,570	31,236	265,806
30 General Services	2,036.00	3.1124	254,711	0	254,711	33,918	288,629
31 HEC	83.00	0.1269	10,384	0	10,384	1,383	11,767
36 City Secretary	591.00	0.9034	73,936	0	73,936	9,845	83,781
37 City Council	192.00	0.2935	24,020	0	24,020	3,199	27,219
38 Police	5,177.00	7.9140	647,662	0	647,662	86,243	733,905
39 Dept of Neighborhoods	2,579.00	3.9425	322,643	0	322,643	42,963	365,606
40 Fire	1,114.00	1.7029	139,366	0	139,366	18,558	157,924
41 Municipal Court	323.00	0.4938	40,409	0	40,409	5,381	45,790
42 Solid Waste	1,095.00	1.6739	136,989	0	136,989	18,242	155,231
43 Houston Airport System (HAS)	139.00	0.2125	17,389	0	17,389	2,316	19,705
44 Housing & Community Dev	534.00	0.8163	66,805	0	66,805	8,896	75,701
45 Library	627.00	0.9585	78,440	0	78,440	10,445	88,885
46 Parks & Recreation	2,090.00	3.1949	261,467	0	261,467	34,817	296,284
49 Fleet Management	33.00	0.0504	4,128	0	4,128	550	4,678
55 ARA BARC	472.00	0.7215	59,049	0	59,049	7,863	66,912
66 HPW Bldg Insp	160.00	0.2446	20,017	0	20,017	2,665	22,682
67 HPW Stormwater	238.00	0.3638	29,775	0	29,775	3,965	33,740
68 HPW DDSR	298.00	0.4555	37,281	0	37,281	4,964	42,245
69 HPW Water & Sewer	1,981.00	3.0283	247,831	0	247,831	33,001	280,832
71 HPW Other	8,645.00	13.2154	1,081,522	0	1,081,522	144,016	1,225,538
74 CIP Sal Rec RE	52.00	0.0795	6,505	0	6,505	866	7,371
96 Other	296.00	0.4525	37,031	0	37,031	4,931	41,962
Subtotal	65,416.00	100.0000	8,183,791	0	8,183,791	675,470	8,859,261
Direct Bills					0		0
Total	=====	=====	=====	=====	\$8,183,791	=====	\$ 8,859,261

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
43 Houston Airport System (HAS)	21,857	7.0946	\$ 1,612	\$ 0	\$ 1,612	\$ 147	\$ 1,759
51 Planning & Dev Spec Rev	280,940	91.1909	20,719	0	20,719	1,895	22,614
69 HPW Water & Sewer	5,282	1.7145	390	5,282-	4,892-	36	4,856-
Subtotal	308,079	100.0000	22,721	5,282-	17,439	2,079	19,518
Direct Bills					5,282		5,282
Total					\$22,721		\$ 24,800
	=====	=====	=====	=====	=====	=====	=====

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
12 ARA Director Office	1.00	1.0000	\$ 13,174	\$ 0	\$ 13,174	\$ 0	\$ 13,174
16 HITS CIO	1.66	1.6600	21,868	0	21,868	0	21,868
21 Mayor	2.66	2.6600	35,042	0	35,042	0	35,042
22 Human Resources	2.66	2.6600	35,042	0	35,042	0	35,042
23 Legal	1.66	1.6600	21,868	0	21,868	0	21,868
24 City Controller's Office	1.66	1.6600	21,868	0	21,868	2,017	23,885
27 HPW Admin Indirect	27.24	27.2400	358,849	0	358,849	33,093	391,942
30 General Services	2.33	2.3300	30,694	0	30,694	2,831	33,525
31 HEC	2.00	2.0000	26,347	0	26,347	2,430	28,777
36 City Secretary	0.33	0.3300	4,347	0	4,347	401	4,748
37 City Council	0.33	0.3300	4,347	0	4,347	401	4,748
38 Police	0.66	0.6600	8,695	0	8,695	802	9,497
40 Fire	5.65	5.6500	74,431	0	74,431	6,864	81,295
41 Municipal Court	1.33	1.3300	17,521	0	17,521	1,616	19,137
42 Solid Waste	8.31	8.3100	109,473	0	109,473	10,096	119,569
43 Houston Airport System (HAS)	7.97	7.9700	104,994	0	104,994	9,682	114,676
44 Housing & Community Dev	7.31	7.3100	96,299	0	96,299	8,881	105,180
45 Library	1.66	1.6600	21,868	0	21,868	2,017	23,885
46 Parks & Recreation	4.65	4.6500	61,257	0	61,257	5,649	66,906
47 Health Department	4.32	4.3200	56,910	0	56,910	5,248	62,158
49 Fleet Management	3.99	3.9900	52,563	0	52,563	4,847	57,410
69 HPW Water & Sewer	10.62	10.6200	139,904	0	139,904	12,902	152,806
Subtotal	100.00	100.0000	1,317,361	0	1,317,361	109,775	1,427,136
Direct Bills					0		0
Total					\$1,317,361		\$ 1,427,136
=====		=====	=====	=====	=====	=====	=====

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	\$ 5,282	\$0	\$0	\$ 5,282
04 Finance Dir Office	866,094	0	0	0	866,094
12 ARA Director Office	475,770	0	13,174	0	488,944
16 HITS CIO	196,538	0	21,868	0	218,406
20 Office Business Opportunity	46,539	0	0	0	46,539
21 Mayor	727,353	0	35,042	0	762,395
22 Human Resources	88,198	0	35,042	0	123,240
23 Legal	710,715	0	21,868	0	732,583
24 City Controller's Office	170,682	0	23,885	0	194,567
25 Health Administration	784,231	0	0	0	784,231
26 Planning & Dev Admin	450,947	0	0	0	450,947
27 HPW Admin Indirect	265,806	0	391,942	0	657,748
30 General Services	288,629	0	33,525	0	322,154
31 HEC	11,767	0	28,777	0	40,544
36 City Secretary	83,781	0	4,748	0	88,529
37 City Council	27,219	0	4,748	0	31,967
38 Police	733,905	0	9,497	0	743,402
39 Dept of Neighborhoods	365,606	0	0	0	365,606
40 Fire	157,924	0	81,295	0	239,219
41 Municipal Court	45,790	0	19,137	0	64,927
42 Solid Waste	155,231	0	119,569	0	274,800
43 Houston Airport System (HAS)	19,705	1,759	114,676	0	136,140
44 Housing & Community Dev	75,701	0	105,180	0	180,881
45 Library	88,885	0	23,885	0	112,770
46 Parks & Recreation	296,284	0	66,906	0	363,190
47 Health Department	0	0	62,158	0	62,158
49 Fleet Management	4,678	0	57,410	0	62,088
51 Planning & Dev Spec Rev	0	22,614	0	0	22,614
55 ARA BARC	66,912	0	0	0	66,912
66 HPW Bldg Insp	22,682	0	0	0	22,682
67 HPW Stormwater	33,740	0	0	0	33,740
68 HPW DDSR	42,245	0	0	0	42,245
69 HPW Water & Sewer	280,832	4,856-	152,806	0	428,782
71 HPW Other	1,225,538	0	0	0	1,225,538
74 CIP Sal Rec RE	7,371	0	0	0	7,371
96 Other	41,962	0	0	0	41,962
Total	\$ 8,859,260	\$ 24,799	\$ 1,427,138	\$ 0	\$ 10,311,197
	=====	=====	=====	=====	=====

## **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
Personnel Costs					
Salaries	Sl	4,545,742	854,730	2,981,950	709,062
Salary % Split			18.80%	65.60%	15.60%
Benefits	P	2,256,529	393,037	1,503,860	359,631
Subtotal - Personnel Costs		6,802,271	1,247,768	4,485,809	1,068,693
Services & Supplies Cost					
Supplies	P	54,737	29,919	20,691	4,127
Services	P	852,649	481,202	219,390	152,057
Subtotal - Services & Supplies		907,386	511,121	240,081	156,184
Department Cost Total		7,709,657	1,758,889	4,725,891	1,224,877
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		7,709,657	1,758,889	4,725,891	1,224,877
General Admin Distribution			1,758,889-	1,420,997	337,891
Grand Total		\$ 7,709,657		\$ 6,146,887	\$ 1,562,768
		=====	=====	=====	=====
					not allocated

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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	\$ 82,412	\$ 0	\$ 66,580	\$ 15,832
	Subtotal - Building Depn	82,412	0	66,580	15,832
2	Equip Deprec	381	0	308	73
	Subtotal - Equipment Depn	381	0	308	73
3	Insurance Retirees	176,485	677	143,129	34,034
3	Memberships	1,348	5	1,093	260
3	Consulting Services	108	0	88	21
3	Other Misc	1,400	6	1,136	270
	Subtotal - Non-Dept-Gen Gov	179,341	689	145,445	34,585
5	Financial Plg & Analysis	4,719	240	4,007	953
	Subtotal - Fin Plg & Analysis	4,719	240	4,007	953
7	Gen Acctng	2,351	135	2,009	478
7	Fixed Assets	800	45	682	162
7	Auditing Svcs	2,711	0	2,190	521
7	Fin Operations	853	50	730	174
	Subtotal - Fin Reporting & Ops	6,715	230	5,611	1,334
8	Internal Controls	0	0	0	0
	Subtotal - Fin Int Controls	0	0	0	0
9	Cost Accounting	665	41	570	136
9	Trust Funds Mgmt (TFM)	539	33	462	110
	Subtotal - Fin Grants	1,204	74	1,032	246
10	Perf Mgmt Svcs	646	36	551	131
	Subtotal - Fin Perform Mgmt	646	36	551	131
11	Purchasing	19,229	1,401	16,667	3,963
	Subtotal - Fin SPD	19,229	1,401	16,667	3,963
14	Mailroom	5,907	405	5,099	1,213
14	Records	1,787	111	1,533	365
14	3-1-1 Svcs	2,004	122	1,717	408
	Subtotal - ARA Operations	9,698	637	8,350	1,985
15	Payroll Svcs	9,727	460	8,230	1,957
	Subtotal - ARA Payroll Svcs	9,727	460	8,230	1,957
17	Enterprise Appl	0	0	0	0
17	IT ERP	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0
18	Client Svcs	0	0	0	0
18	NW Data	0	0	0	0
18	NW Voice	0	0	0	0
18	Enterprise Optns	2.00-	0	1.62-	0.38-
	Subtotal - HITS EIS	2-	0	1.62-	0.38-
20	Certification	2,639	62	2,182	519
20	Contract Compliance	9,079	239	7,528	1,790
20	Reporting & Analytics	676	19	561	133

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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	1,497	35	1,238	294
	Subtotal - OBO	13,891	354	11,509	2,737
21	City Mayor Admin	10,607	1,863	10,075	2,396
	Subtotal - Mayor	10,607	1,863	10,075	2,396
22	Selection	2,246	46	1,852	440
22	Personnel Svcs	3,165	61	2,606	620
	Subtotal - Human Resources	5,411	107	4,458	1,060
23	Legal Svcs	150,625	20,057	137,893	32,789
	Subtotal - Legal	150,625	20,057	137,893	32,789
24	Controller Fin Svcs	0	12,632	10,205	2,427
	Subtotal - City Controller's	0	12,632	10,205	2,427
30	Building Svcs	0	81,533	65,870	15,663
30	Utilities	0	38,141	30,814	7,327
30	Real Estate	0	17,748	14,339	3,409
	Subtotal - General Services	0	137,422	111,023	26,399
Total Incoming		494,604	176,202	541,941	128,865
C. Total Allocated			\$ 8,380,463	\$ 6,688,828	\$ 1,691,633
		=====	=====	=====	=====
				79.81%	20.19%

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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	53,021	2.7436	\$ 179,611	\$ 0	\$ 179,611	\$ 0	\$ 179,611
04 Finance Dir Office	1,809	0.0936	6,128	0	6,128	0	6,128
05 Finance Financial Plg & Analys	572	0.0296	1,938	0	1,938	0	1,938
06 Finance City Council	551	0.0285	1,867	0	1,867	0	1,867
07 Finance Reporting & Ops	1,628	0.0842	5,515	0	5,515	0	5,515
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	783	0.0405	2,652	0	2,652	0	2,652
10 Finance Rev Perform Mgmnt	315	0.0163	1,067	0	1,067	0	1,067
11 Finance Strat Purchasing	1,158	0.0599	3,923	0	3,923	0	3,923
12 ARA Director Office	3,633	0.1880	12,307	0	12,307	0	12,307
13 ARA Financial Services	417	0.0216	1,413	0	1,413	0	1,413
14 ARA Operations	4,030	0.2085	13,652	0	13,652	0	13,652
15 ARA Payroll Services	686	0.0355	2,324	0	2,324	0	2,324
16 HITS CIO	184	0.0095	623	0	623	0	623
17 HITS EAS	121	0.0063	410	0	410	0	410
18 HITS EIS	399	0.0206	1,352	0	1,352	0	1,352
19 HITS Radio	2,302	0.1191	7,798	0	7,798	0	7,798
20 Office Business Opportunity	3,370	0.1744	11,416	0	11,416	0	11,416
21 Mayor	5,305	0.2745	17,971	0	17,971	0	17,971
22 Human Resources	54,583	2.8245	184,902	0	184,902	0	184,902
23 Legal	5,537	0.2865	18,757	0	18,757	0	18,757
24 City Controller's Office	3,729	0.1930	12,632	0	12,632	0	12,632
25 Health Administration	15,603	0.8074	52,856	0	52,856	1,242	54,098
26 Planning & Dev Admin	1,942	0.1005	6,579	0	6,579	155	6,734
28 CIP Sal Rec HPW	3,122	0.1616	10,576	0	10,576	249	10,825
29 HPD Police Records	1,405	0.0727	4,759	0	4,759	112	4,871
30 General Services	34,734	1.7973	117,663	0	117,663	2,765	120,428
31 HEC	6,820	0.3529	23,103	0	23,103	543	23,646
33 Finance Public Fin	437	0.0226	1,480	0	1,480	35	1,515
34 Finance Treasury	1,395	0.0722	4,726	0	4,726	111	4,837
35 ARA Regulatory	1,739	0.0900	5,891	0	5,891	138	6,029
36 City Secretary	1,424	0.0737	4,824	0	4,824	113	4,937
37 City Council	23,260	1.2036	78,794	0	78,794	1,851	80,645
38 Police	192,532	9.9628	652,210	0	652,210	15,325	667,535
39 Dept of Neighborhoods	7,243	0.3748	24,536	0	24,536	577	25,113
40 Fire	164,557	8.5152	557,443	0	557,443	13,098	570,541
41 Municipal Court	24,415	1.2634	82,707	0	82,707	1,943	84,650
42 Solid Waste	39,067	2.0216	132,341	0	132,341	3,110	135,451
43 Houston Airport System (HAS)	109,863	5.6850	372,165	0	372,165	8,745	380,910
44 Housing & Community Dev	44,131	2.2836	149,496	0	149,496	3,513	153,009
45 Library	18,535	0.9591	62,788	0	62,788	1,475	64,263
46 Parks & Recreation	99,266	5.1366	336,268	0	336,268	7,901	344,169
47 Health Department	159,080	8.2318	538,890	0	538,890	12,662	551,552
48 Convention & Entertainment	1,468	0.0760	4,973	0	4,973	117	5,090
49 Fleet Management	191,147	9.8911	647,518	0	647,518	15,215	662,733
50 Planning & Dev Other	3,293	0.1704	11,155	0	11,155	262	11,417
51 Planning & Dev Spec Rev	6,655	0.3444	22,544	0	22,544	530	23,074
52 General Debt	5,940	0.3074	20,122	0	20,122	473	20,595
53 Finance Other	15,085	0.7806	51,101	0	51,101	1,201	52,302
54 ARA Insurance	1,308	0.0677	4,431	0	4,431	104	4,535
55 ARA BARC	13,187	0.6824	44,672	0	44,672	1,050	45,722
56 ARA Parking	18,434	0.9539	62,446	0	62,446	1,467	63,913
57 ARA Other	11,792	0.6102	39,946	0	39,946	939	40,885
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	5,851	0.3028	19,821	0	19,821	466	20,287
60 Legal Wkr Comp	942	0.0487	3,191	0	3,191	75	3,266



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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	1,864	0.0965	6,314	0	6,314	148	6,462
62 Mayor Other	15,395	0.7966	52,151	0	52,151	1,225	53,376
63 TIRZ	1,221	0.0632	4,136	0	4,136	97	4,233
64 HR Health Benefits	141,829	7.3391	480,451	0	480,451	11,289	491,740
65 HR Long Term Disability	66	0.0034	224	0	224	5	229
66 HPW Bldg Insp	39,916	2.0655	135,217	0	135,217	3,177	138,394
67 HPW Stormwater	16,692	0.8637	56,545	0	56,545	1,329	57,874
68 HPW DDSR	34,939	1.8080	118,357	0	118,357	2,781	121,138
69 HPW Water & Sewer	192,833	9.9783	653,229	0	653,229	15,349	668,578
70 HPW Houston Transtar	2,494	0.1291	8,449	0	8,449	199	8,648
71 HPW Other	40,304	2.0856	136,531	0	136,531	3,208	139,739
72 Houston Permit Center	6,771	0.3504	22,937	0	22,937	539	23,476
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,796	0.0929	6,084	0	6,084	143	6,227
75 CIP S/R Engrg	4,959	0.2566	16,799	0	16,799	395	17,194
76 CIP S/R Constr	4,483	0.2320	15,186	0	15,186	357	15,543
77 CIP S/R Eng/Const	1,938	0.1003	6,565	0	6,565	154	6,719
78 CIP S/R Geo/Env	523	0.0271	1,772	0	1,772	42	1,814
79 CIP S/R Other	6,826	0.3532	23,123	0	23,123	543	23,666
80 CIP S/R GSD	821	0.0425	2,781	0	2,781	65	2,846
91 Hurricane Ike Aid & Recovery	200	0.0103	677	0	677	16	693
92 ARRA Reimbursement Fund	762	0.0394	2,581	0	2,581	61	2,642
93 HR-W.C.	15,653	0.8100	53,025	0	53,025	1,246	54,271
94 HITS Other	30,414	1.5738	103,029	0	103,029	2,421	105,450
95 Legal Other	12	0.0006	41	0	41	1	42
Subtotal	1,932,516	100.0000	6,546,477	0	6,546,477	142,351	6,688,828
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,546,477	=====	\$ 6,688,828

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	179,611	0	179,611
04 Finance Dir Office	6,128	0	6,128
05 Finance Financial Plg & Analys	1,938	0	1,938
06 Finance City Council	1,867	0	1,867
07 Finance Reporting & Ops	5,515	0	5,515
08 Finance Internal Controls	0	0	0
09 Finance Grants	2,652	0	2,652
10 Finance Rev Perform Mgmnt	1,067	0	1,067
11 Finance Strat Purchasing	3,923	0	3,923
12 ARA Director Office	12,307	0	12,307
13 ARA Financial Services	1,413	0	1,413
14 ARA Operations	13,652	0	13,652
15 ARA Payroll Services	2,324	0	2,324
16 HITS CIO	623	0	623
17 HITS EAS	410	0	410
18 HITS EIS	1,352	0	1,352
19 HITS Radio	7,798	0	7,798
20 Office Business Opportunity	11,416	0	11,416
21 Mayor	17,971	0	17,971
22 Human Resources	184,902	0	184,902
23 Legal	18,757	0	18,757
24 City Controller's Office	12,632	0	12,632
25 Health Administration	54,098	0	54,098
26 Planning & Dev Admin	6,734	0	6,734
28 CIP Sal Rec HPW	10,825	0	10,825
29 HPD Police Records	4,871	0	4,871
30 General Services	120,428	0	120,428
31 HEC	23,646	0	23,646
33 Finance Public Fin	1,515	0	1,515
34 Finance Treasury	4,837	0	4,837
35 ARA Regulatory	6,029	0	6,029
36 City Secretary	4,937	0	4,937
37 City Council	80,645	0	80,645
38 Police	667,535	0	667,535
39 Dept of Neighborhoods	25,113	0	25,113
40 Fire	570,541	0	570,541
41 Municipal Court	84,650	0	84,650
42 Solid Waste	135,451	0	135,451
43 Houston Airport System (HAS)	380,910	0	380,910
44 Housing & Community Dev	153,009	0	153,009
45 Library	64,263	0	64,263
46 Parks & Recreation	344,169	0	344,169
47 Health Department	551,552	0	551,552
48 Convention & Entertainment	5,090	0	5,090
49 Fleet Management	662,733	0	662,733
50 Planning & Dev Other	11,417	0	11,417
51 Planning & Dev Spec Rev	23,074	0	23,074
52 General Debt	20,595	0	20,595
53 Finance Other	52,302	0	52,302
54 ARA Insurance	4,535	0	4,535
55 ARA BARC	45,722	0	45,722
56 ARA Parking	63,913	0	63,913
57 ARA Other	40,885	0	40,885
58 IT Public Services	0	0	0
59 Legal Insurance	20,287	0	20,287
60 Legal Wkr Comp	3,266	0	3,266

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
61 Mayor Cable TV	6,462	0	6,462
62 Mayor Other	53,376	0	53,376
63 TIRZ	4,233	0	4,233
64 HR Health Benefits	491,740	0	491,740
65 HR Long Term Disability	229	0	229
66 HPW Bldg Insp	138,394	0	138,394
67 HPW Stormwater	57,874	0	57,874
68 HPW DDSR	121,138	0	121,138
69 HPW Water & Sewer	668,578	0	668,578
70 HPW Houston Transtar	8,648	0	8,648
71 HPW Other	139,739	0	139,739
72 Houston Permit Center	23,476	0	23,476
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	6,227	0	6,227
75 CIP S/R Engrg	17,194	0	17,194
76 CIP S/R Constr	15,543	0	15,543
77 CIP S/R Eng/Const	6,719	0	6,719
78 CIP S/R Geo/Env	1,814	0	1,814
79 CIP S/R Other	23,666	0	23,666
80 CIP S/R GSD	2,846	0	2,846
91 Hurricane Ike Aid & Recovery	693	0	693
92 ARRA Reimbursement Fund	2,642	0	2,642
93 HR-W.C.	54,271	0	54,271
94 HITS Other	105,450	0	105,450
95 Legal Other	42	0	42
 Total	 \$ 6,688,829 =====	 \$ 0 =====	 \$ 6,688,829 =====

## **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  
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A. Department Costs

Dept:25 Health Administration

Department		Amount	General Admin	Health Admin
Personnel Costs				
Salaries	SI	4,167,632	0	4,167,632
Salary % Split			.00%	100.00%
Benefits	S	2,572,602	0	2,572,602
Subtotal - Personnel Costs		6,740,234	0	6,740,234
Services & Supplies Cost				
Supplies	S	250,881	0	250,881
Services	S	6,414,094	0	6,414,094
Drainage Chg	D	86,001	0	0
Pmt Chg	D	29,550	0	0
Intergov Exp-1115	D	10,108,352	0	0
Subtotal - Services & Supplies		16,888,878	0	6,664,975
Department Cost Total		23,629,112	0	13,405,209
Adjustments to Cost				
Drainage Chg	D	86,001-	0	0
Pmt Chg	D	29,550-	0	0
Intergov Exp-1115	D	10,108,352-	0	0
Subtotal - Adjustments		10,223,903-	0	0
Total Costs After Adjustments		13,405,209	0	13,405,209
General Admin Distribution		0		0
Grand Total		\$ 13,405,209		\$ 13,405,209
		=====	=====	=====

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

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$ 64,689	\$ 0	\$ 64,689
Subtotal - Equipment Depn	64,689	0	64,689
3 Insurance Retirees	162,966	625	163,591
3 Memberships	1,244	5	1,249
3 Consulting Services	452	2	454
3 Other Misc	2,455	10	2,465
Subtotal - Non-Dept-Gen Gov	167,117	642	167,759
5 Financial Plg & Analysis	19,744	1,005	20,749
Subtotal - Fin Plg & Analysis	19,744	1,005	20,749
7 Gen Acctng	9,839	566	10,405
7 Fixed Assets	26,074	1,456	27,530
7 Auditing Svcs	11,344	0	11,344
7 Fin Operations	1,496	88	1,584
Subtotal - Fin Reporting & Ops	48,753	2,110	50,863
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	1,167	72	1,239
9 Trust Funds Mgmt (TFM)	946	58	1,004
Subtotal - Fin Grants	2,113	130	2,243
10 Perf Mgmt Svcs	1,133	62	1,195
Subtotal - Fin Perform Mgmt	1,133	62	1,195
11 Purchasing	11,953	871	12,824
Subtotal - Fin SPD	11,953	871	12,824
14 Records	1,650	102	1,752
Subtotal - ARA Operations	1,650	102	1,752
15 Payroll Svcs	8,982	424	9,406
Subtotal - ARA Payroll Service	8,982	424	9,406
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Client Svcs	0	0	0
18 NW Data	0	0	0
18 NW Voice	0	0	0
18 Enterprise Optns	7.02-	0	7.00-
Subtotal - HITS EIS	7.02-	0	7-
19 IT Radio Svcs	34,573	714	35,287
Subtotal - HITS Radio	34,573	714	35,287
20 Certification	2,437	57	2,494
20 External Affairs & Outreach	1,382	32	1,414
Subtotal - OBO	3,819	89	3,908
21 City Mayor Admin	9,794	1,721	11,515
Subtotal - Mayor	9,794	1,721	11,515

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
22 Personnel Svcs	2,923	56	2,979
Subtotal - Human Resources	2,923	56	2,979
23 Legal Svcs	692,074	92,157	784,231
Subtotal - Legal	692,074	92,157	784,231
24 Controller Fin Svcs	52,856	1,242	54,098
Subtotal - City Controller's	52,856	1,242	54,098
30 Real Estate	0	426,628	426,628
Subtotal - General Services	0	426,628	426,628
Total Incoming	1,122,166	527,954	1,650,120
C. Total Allocated		\$ 15,055,329	\$ 15,055,329
	=====	=====	=====
			100.00%

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Health Admin Allocations

Dept:25 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Department	100	100.0000	\$ 14,527,375	\$ 0	\$ 14,527,375	\$ 527,954	\$ 15,055,329
Subtotal	100	100.0000	14,527,375	0	14,527,375	527,954	15,055,329
Direct Bills					0		0
Total					\$14,527,375		\$ 15,055,329
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Health Department

Source: Direct Allocation



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Allocation Summary

Dept:25 Health Administration

Department		Health Admin	Total
0	Direct Billed	\$0	\$0
47	Health Department	15,055,329	15,055,329
Total		\$ 15,055,329 =====	\$ 15,055,329 =====

## **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.

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A. Department Costs

Dept:26 Planning & Dev Admin

Department		Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
Personnel Costs					
Salaries	S1	762,612	0	381,306	381,306
Salary % Split			.00%	50.00%	50.00%
Benefits	S	356,185	0	178,093	178,093
Subtotal - Personnel Costs		1,118,797	0	559,399	559,399
Services & Supplies Cost					
Supplies	S	14,450	0	7,225	7,225
Services	S	1,449,138	0	724,569	724,569
Subtotal - Services & Supplies		1,463,588	0	731,794	731,794
Department Cost Total		2,582,385	0	1,291,193	1,291,193
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,582,385	0	1,291,193	1,291,193
General Admin Distribution			0	0	0
Grand Total		\$ 2,582,385		\$ 1,291,193	\$ 1,291,193
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	\$ 26,308	\$ 101	\$ 13,204	\$ 13,204
3 Memberships	201	1	101	101
3 Consulting Services	56	0	28	28
3 Other Misc	469	2	235	235
3 Walker Rent	518,833	1,991	260,412	260,412
Subtotal - Non-Dept-Gen Gov	545,867	2,095	273,981	273,981
5 Financial Plg & Analysis	2,457	125	1,291	1,291
Subtotal - Fin Plg & Analysis	2,457	125	1,291	1,291
7 Gen Acctng	1,225	70	648	648
7 Fixed Assets	960	54	507	507
7 Auditing Svcs	1,412	0	706	706
7 Fin Operations	286	17	151	151
Subtotal - Fin Reporting & Ops	3,883	141	2,012	2,012
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	223	14	118	118
9 Trust Funds Mgmt (TFM)	181	11	96	96
Subtotal - Fin Grants	404	25	214	214
10 Perf Mgmt Svcs	216	12	114	114
Subtotal - Fin Perform Mgmt	216	12	114	114
11 Purchasing	5,717	417	3,067	3,067
Subtotal - Fin SPD	5,717	417	3,067	3,067
14 Mailroom	9,333	640	4,986	4,986
14 Records	266	17	141	141
14 3-1-1 Svcs	4,954	301	2,627	2,627
Subtotal - ARA Operations	14,553	957	7,755	7,755
15 Payroll Svcs	1,450	69	759	759
Subtotal - ARA Payroll Svcs	1,450	69	759	759
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	1.00-	0	0.50-	0.50-
Subtotal - HITS EIS	1-	0	0.5-	0.5-
20 Certification	393	9	201	201
20 Contract Compliance	4,540	119	2,330	2,330
20 External Affairs & Outreach	223	5	114	114
Subtotal - OBO	5,156	134	2,645	2,645
21 City Mayor Admin	1,581	278	929	929
Subtotal - Mayor	1,581	278	929	929

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

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin- FTEs	Planning Admin- Expenditures
22 Selection	2,143	44	1,094	1,094
22 Personnel Svcs	472	9	241	241
Subtotal - Human Resources	2,615	53	1,334	1,334
23 Legal Svcs *	397,955	52,992	225,474	225,474
23 Inspector General	0	0	0	0
Subtotal - Legal	397,955	52,992	225,474	225,474
24 Controller Fin Svcs	6,579	155	3,367	3,367
Subtotal - City Controller's	6,579	155	3,367	3,367
30 Real Estate	0	25,424	12,712	12,712
Subtotal - General Services	0	25,424	12,712	12,712
 Total Incoming	 988,432	 82,875	 535,654	 535,654
C. Total Allocated		\$ 3,653,692	\$ 1,826,846	\$ 1,826,846
	=====	=====	=====	=====
			50.00%	50.00%

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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	27.50	40.9226	\$ 730,636	\$ 0	\$ 730,636	\$ 16,957	\$ 747,593
51 Planning & Dev Spec Rev	39.70	59.0774	1,054,773	0	1,054,773	24,480	1,079,253
Subtotal	67.20	100.0000	1,785,409	0	1,785,409	41,437	1,826,846
Direct Bills					0		0
Total					\$1,785,409		\$ 1,826,846
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FTEs  
COH FTE Report

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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	3,599,442	37.0754	\$ 661,947	\$ 0	\$ 661,947	\$ 15,363	\$ 677,310
51 Planning & Dev Spec Rev	6,109,004	62.9246	1,123,462	639,928-	483,534	26,074	509,608
Subtotal	9,708,446	100.0000	1,785,409	639,928-	1,145,481	41,437	1,186,918
Direct Bills					639,928		639,928
Total					\$1,785,409		\$ 1,826,846
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FY2020 Expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept:26 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$ 639,928	\$ 639,928
50 Planning & Dev Other	747,593	677,310	1,424,903
51 Planning & Dev Spec Rev	1,079,253	509,608	1,588,861
Total	\$ 1,826,846 =====	\$ 1,826,846 =====	\$ 3,653,692 =====



## **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

B. Incoming Costs-(Default Spread Custom%)

Dept:27 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14 Mailroom	\$ 945	\$ 65	\$ 505	\$ 505
14 Property	435,599	26,648	231,123	231,123
14 3-1-1 Svcs	718,818	43,669	381,243	381,243
Subtotal - ARA Operations	1,155,362	70,381	612,872	612,872
17 Enterprise Appl	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Contract Compliance	818,664	21,539	420,102	420,102
20 Reporting & Analytics	76,675	2,129	39,402	39,402
20 Dept Services	65,946	1,894	33,920	33,920
Subtotal - OBO	961,285	25,562	493,423	493,423
22 Selection	102	2	52	52
Subtotal - Human Resources	102	2	52	52
23 Legal Svcs *	234,570	31,236	132,903	132,903
23 Inspector General	358,849	33,093	195,971	195,971
Subtotal - Legal	593,419	64,328	328,874	328,874
29 Records Mgmt	0	97,466	48,733	48,733
Subtotal - HPD Police Records	0	97,466	48,733	48,733
30 In-House Renov	0	20,892	10,446	10,446
30 Real Estate	0	143,595	71,798	71,798
Subtotal - General Services	0	164,487	82,244	82,244
Total Incoming	2,710,168	422,226	1,566,197	1,566,197
C. Total Allocated		\$ 3,132,394	\$ 1,566,197	\$ 1,566,197
	=====	=====	=====	=====
			50.00%	50.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	6,442,047	0.8999	\$ 12,194	\$ 0	\$ 12,194	\$ 1,900	\$ 14,094
66 HPW Bldg Insp	66,055,164	9.2274	125,039	0	125,039	19,480	144,519
67 HPW Stormwater	39,086,379	5.4601	73,989	0	73,989	11,527	85,516
68 HPW DDSR	73,297,429	10.2391	138,748	0	138,748	21,616	160,364
69 HPW Water & Sewer	457,564,377	63.9183	866,147	0	866,147	134,940	1,001,087
70 HPW Houston Transtar	2,556,139	0.3571	4,839	0	4,839	754	5,593
71 HPW Other	30,218,945	4.2214	57,203	0	57,203	8,912	66,115
72 Houston Permit Center	7,307,173	1.0208	13,832	0	13,832	2,155	15,987
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	4,616,913	0.6449	8,740	0	8,740	1,362	10,102
75 CIP S/R Engrg	7,535,195	1.0526	14,264	0	14,264	2,222	16,486
76 CIP S/R Constr	8,989,858	1.2558	17,017	0	17,017	2,651	19,668
77 CIP S/R Eng/Const	5,639,644	0.7878	10,676	0	10,676	1,663	12,339
78 CIP S/R Geo/Env	616,906	0.0862	1,168	0	1,168	182	1,350
79 CIP S/R Other	5,931,987	0.8287	11,229	0	11,229	1,749	12,978
Subtotal	715,858,156	100.0000	1,355,085	0	1,355,085	211,113	1,566,198
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,355,085		\$ 1,566,198
					=====	=====	=====

Basis Units: HPW FY2020 operating expenditures  
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

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	62.50	1.6607	\$ 22,504	\$ 0	\$ 22,504	\$ 3,506	\$ 26,010
66 HPW Bldg Insp	567.00	15.0662	204,159	0	204,159	31,807	235,966
67 HPW Stormwater	321.00	8.5295	115,582	0	115,582	18,007	133,589
68 HPW DDSR	449.10	11.9334	161,707	0	161,707	25,193	186,900
69 HPW Water & Sewer	2,077.60	55.2054	748,080	0	748,080	116,546	864,626
70 HPW Houston Transtar	8.10	0.2152	2,917	0	2,917	454	3,371
71 HPW Other	7.40	0.1966	2,665	0	2,665	415	3,080
72 Houston Permit Center	28.00	0.7440	10,082	0	10,082	1,571	11,653
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	41.70	1.1080	15,015	0	15,015	2,339	17,354
75 CIP S/R Engrg	60.40	1.6049	21,748	0	21,748	3,388	25,136
76 CIP S/R Constr	67.10	1.7830	24,161	0	24,161	3,764	27,925
77 CIP S/R Eng/Const	29.50	0.7839	10,622	0	10,622	1,655	12,277
78 CIP S/R Geo/Env	5.40	0.1435	1,944	0	1,944	303	2,247
79 CIP S/R Other	38.60	1.0257	13,899	0	13,899	2,165	16,064
Subtotal	3,763.40	100.0000	1,355,085	0	1,355,085	211,113	1,566,198
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,355,085		\$ 1,566,198

Basis Units: HPW FY2020 FTEs  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Allocation Summary

Dept:27 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
28 CIP Sal Rec HPW	14,094	26,010	40,104
66 HPW Bldg Insp	144,519	235,966	380,485
67 HPW Stormwater	85,516	133,589	219,105
68 HPW DDSR	160,364	186,900	347,264
69 HPW Water & Sewer	1,001,087	864,626	1,865,713
70 HPW Houston Transtar	5,593	3,371	8,964
71 HPW Other	66,115	3,080	69,195
72 Houston Permit Center	15,987	11,653	27,640
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	10,102	17,354	27,456
75 CIP S/R Engrg	16,486	25,136	41,622
76 CIP S/R Constr	19,668	27,925	47,593
77 CIP S/R Eng/Const	12,339	12,277	24,616
78 CIP S/R Geo/Env	1,350	2,247	3,597
79 CIP S/R Other	12,978	16,064	29,042
Total	\$ 1,566,198 =====	\$ 1,566,198 =====	\$ 3,132,396 =====

## **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:28 CIP Sal Rec HPW

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



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	90	0	90
Subtotal - Non-Dept-Gen Gov	90	0	90
5 Financial Plg & Analysis	3,951	201	4,152
Subtotal - Fin Plg & Analysis	3,951	201	4,152
7 Gen Acctng	1,969	113	2,082
7 Auditing Svcs	2,270	0	2,270
7 Fin Operations	713	42	755
Subtotal - Fin Reporting & Ops	4,952	155	5,107
9 Cost Accounting	556	34	590
9 Trust Funds Mgmt (TFM)	451	28	479
Subtotal - Finance Grants	1,007	62	1,069
10 Perf Mgmt Svcs	540	30	570
Subtotal - Fin Perform Mgmt	540	30	570
11 Purchasing	7,276	530	7,806
Subtotal - Finance SPD	7,276	530	7,806
14 Mailroom	34,023	2,332	36,355
14 Records	2,313	143	2,456
Subtotal - ARA Operations	36,336	2,475	38,811
15 Payroll Svcs	14,311-	595	13,716-
Subtotal - ARA Payroll Svcs	14,311-	595	13,716-
18 Enterprise Optns	1.00-	0	1-
Subtotal - HITS EIS	1-	0	1-
20 Certification	3,415	80	3,495
20 Contract Compliance	0	0	0
20 External Affairs & Outreach	1,937	45	1,982
Subtotal - OBO	5,352	125	5,477
21 City Mayor Admin	13,725	2,411	16,136
Subtotal - Mayor	13,725	2,411	16,136
22 Selection	10,411	214	10,625
22 Personnel Svcs	4,096	79	4,175
Subtotal - Human Resources	14,507	293	14,800
24 Controller Fin Svcs	10,576	249	10,825
Subtotal - City Control Office	10,576	249	10,825
27 Admin Exp	12,194	1,900	14,094
27 Admin FTE	22,504	3,506	26,010
Subtotal - HPW Admin Indirect	34,698	5,406	40,104

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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	128,502	12,531	141,034
C. Total Allocated		\$ 141,033	\$ 141,034
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	41.70	17.1817	22,079	0	22,079	2,153	24,232
75 CIP S/R Engrg	60.40	24.8867	31,980	0	31,980	3,119	35,099
76 CIP S/R Constr	67.10	27.6473	35,527	0	35,527	3,464	38,991
77 CIP S/R Eng/Const	29.50	12.1549	15,619	0	15,619	1,523	17,142
78 CIP S/R Geo/Env	5.40	2.2250	2,859	0	2,859	279	3,138
79 CIP S/R Other	38.60	15.9044	20,437	0	20,437	1,993	22,430
Subtotal	242.70	100.0000	128,501	0	128,501	12,531	141,032
Direct Bills					0		0
Total	=====	=====	=====	=====	\$128,501		\$ 141,032
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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4/1/2021

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	24,232	24,232
75 CIP S/R Engrg	35,099	35,099
76 CIP S/R Constr	38,991	38,991
77 CIP S/R Eng/Const	17,142	17,142
78 CIP S/R Geo/Env	3,138	3,138
79 CIP S/R Other	22,430	22,430
Total	\$ 141,032	\$ 141,032
	=====	=====

**POLICE - RECORDS  
FUNCTION AND ALLOCATION BASIS**

The Records Division of the Police Department provides records management services to other City departments as well as the Police Department. The costs of providing records to other City departments are allocated based on the number of reports provided to each department.

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

A. Department Costs

Dept:29 HPD Police Records

Department		Amount	General Admin	Records Mgmt
Personnel Costs				
Salaries	Sl	3,790,724	0	3,790,724
Salary % Split			.00%	100.00%
Benefits	S	2,114,809	0	2,114,809
Subtotal - Personnel Costs		5,905,533	0	5,905,533
Services & Supplies Cost				
Supplies	S	7,802	0	7,802
Services	S	3,953	0	3,953
Subtotal - Services & Supplies		11,755	0	11,755
Department Cost Total		5,917,288	0	5,917,288
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		5,917,288	0	5,917,288
General Admin Distribution			0	0
Grand Total		\$ 5,917,288		\$ 5,917,288
		=====	=====	=====

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	\$ 294,508	\$ 1,130	\$ 295,638
3 Memberships	2,249	9	2,258
3 Consulting Services	41	0	41
3 Other Misc	1,075	4	1,079
Subtotal - Non-Dept-Gen Gov	297,873	1,143	299,016
5 Financial Plg & Analysis	1,778	91	1,869
Subtotal - Fin Plg & Analysis	1,778	91	1,869
7 Gen Acctng	886	51	937
7 Auditing Svcs - General Fund	1,022	0	1,022
7 Fin Operations	655	38	693
Subtotal - Fin Reporting & Ops	2,563	89	2,652
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	511	31	542
9 Trust Funds Mgmt (TFM)	414	25	439
Subtotal - Fin Grants	925	57	982
10 Perf Mgmt Svcs	496	27	523
Subtotal - Fin Perform Mgmt	496	27	523
14 Records	2,983	185	3,168
Subtotal - ARA Operations	2,983	185	3,168
15 Payroll Svcs	16,232	767	16,999
Subtotal - ARA Payroll Svcs	16,232	767	16,999
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	1.00-	0	1.00-
Subtotal - HITS EIS	1-	0	1-
20 Certification	4,404	103	4,507
20 External Affairs & Outreach	2,497	58	2,555
Subtotal - OBO	6,901	161	7,062
21 City Mayor Admin	17,700	3,109	20,809
Subtotal - Mayor	17,700	3,109	20,809
22 Personnel Svcs	5,282	102	5,384
Subtotal - Human Resources	5,282	102	5,384
24 Controller Fin Svcs	4,759	112	4,871
Subtotal - City Controller's	4,759	112	4,871
Total Incoming	357,491	5,843	363,334

C. Total Allocated

	\$ 6,280,622	\$ 6,280,622
=====	=====	=====
		100.00%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
4/1/2021

Records Mgmt Allocations

Dept:29 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Legal	383	1.8193	\$ 114,157	\$ 0	\$ 114,157	\$ 0	\$ 114,157
27 HPW Admin Indirect	327	1.5533	97,466	0	97,466	0	97,466
38 Police	20	0.0950	5,961	0	5,961	6	5,967
40 Fire	7	0.0333	2,086	0	2,086	2	2,088
96 Other	20,315	96.4991	6,055,108	0	6,055,108	5,835	6,060,943
Subtotal	21,052	100.0000	6,274,778	0	6,274,778	5,843	6,280,621
Direct Bills					0		0
Total					\$6,274,778		\$ 6,280,621
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of reports issued per department

Source: Police Department Report



CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 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	114,157	114,157
27 HPW Admin Indirect	97,466	97,466
38 Police	5,967	5,967
40 Fire	2,088	2,088
96 Other	6,060,943	6,060,943
Total	\$ 6,280,621 =====	\$ 6,280,621 =====

## 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.

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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A. Department Costs

Dept:30 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities
Personnel Costs						
Salaries	Sl	11,527,560	894,963	165,929	5,679,251	0
Salary % Split			7.76%	1.44%	49.27%	.00%
Benefits	P	6,661,431	417,361	77,003	3,312,935	0
Subtotal - Personnel Costs		18,188,991	1,312,324	242,932	8,992,186	0
Services & Supplies Cost						
Supplies	P	2,105,896	12,057	17,519	288,470	164,965
Services	P	26,677,661	151,858	230,798	11,206,859	10,338,433
N-GF Services	D	115,465,701	0	0	0	0
Credit direct Expenses	P	2,343,992-	0	0	0	0
Subtotal - Services & Supplies		141,905,266	163,915	248,317	11,495,329	10,503,398
Department Cost Total		160,094,257	1,476,239	491,249	20,487,515	10,503,398
Adjustments to Cost						
N-GF Services	D	115,465,701-	0	0	0	0
Subtotal - Adjustments	D	115,465,701-	0	0	0	0
Total Costs After Adjustments		44,628,556	1,476,239	491,249	20,487,515	10,503,398
General Admin Distribution			1,476,239-	23,038	788,512	0
Grand Total		\$ 44,628,556 =====	=====	\$ 514,287 =====	\$ 21,276,027 =====	\$ 10,503,398 =====

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FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	Sl	11,527,560	266,470	204,734	249,547	4,066,666
Salary % Split			2.31%	1.78%	2.16%	35.28%
Benefits	P	6,661,431	145,159	89,145	136,847	2,482,981
Subtotal - Personnel Costs		18,188,991	411,629	293,879	386,394	6,549,647
Services & Supplies Cost						
Supplies	P	2,105,896	0	1,721	7,811	1,613,353
Services	P	26,677,661	0	2,799,926	1,949,787	0
N-GF Services	D	115,465,701	0	0	0	0
Credit direct Expenses	P	2,343,992-	0	0	2,343,992-	0
Subtotal - Services & Supplies		141,905,266	0	2,801,647	386,394-	1,613,353
Department Cost Total		160,094,257	411,629	3,095,526	0	8,163,000
Adjustments to Cost						
N-GF Services	D	115,465,701-	0	0	0	0
Subtotal - Adjustments	D	115,465,701-	0	0	0	0
Total Costs After Adjustments		44,628,556	411,629	3,095,526	0	8,163,000
General Admin Distribution			36,998	28,425	34,647	564,620
Grand Total		\$ 44,628,556	\$ 448,627	\$ 3,123,951	\$ 34,647	\$ 8,727,620
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	32,022	0	500	17,104	0	803	617
	Subtotal - Building Depn	32,022	0	500	17,104	0	803	617
2	Equip Deprec	15,366	0	240	8,208	0	385	296
	Subtotal - Equipment Depn	15,366	0	240	8,208	0	385	296
3	Insurance Retirees	516,667	1,983	8,094	277,030	0	12,998	9,987
3	Memberships	3,945	15	62	2,115	0	99	76
3	Consulting Services	1,007	4	16	540	0	25	19
3	Other Misc	7,048	28	110	3,780	0	177	136
3	Walker Rent	128,001	491	2,005	68,632	0	3,220	2,474
	Subtotal - Non-Dept-Gen Gov	656,668	2,521	10,287	352,097	0	16,520	12,693
5	Financial Plg & Analysis	43,953	2,238	721	24,672	0	1,158	889
	Subtotal - Fin Plg & Analysis	43,953	2,238	721	24,672	0	1,158	889
7	Gen Acctng	21,903	1,261	361	12,372	0	581	446
7	Fixed Assets	9,278	518	153	5,232	0	246	189
7	Auditing Svcs	25,253	0	394	13,489	0	633	486
7	Fin Operations	17,625	1,036	291	9,968	0	468	359
	Subtotal - Fin Reporting & Ops	74,059	2,815	1,200	41,061	0	1,927	1,480
8	Internal Controls	0	0	0	0	0	0	0
	Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9	Grants Mgmt	206	16	3	119	0	6	4
9	Cost Accounting	13,745	843	228	7,792	0	366	281
9	Trust Funds Mgmt (TFM)	11,141	686	185	6,317	0	296	228
	Subtotal - Fin Grants	25,092	1,545	416	14,228	0	668	513
10	Perf Mgmt Svcs	13,348	735	220	7,522	0	353	271
	Subtotal - Fin Perform Mgmt	13,348	735	220	7,522	0	353	271
11	Purchasing	539,984	39,344	9,041	309,440	0	14,519	11,155
	Subtotal - Fin SPD	539,984	39,344	9,041	309,440	0	14,519	11,155
14	Mailroom	3,898	267	65	2,225	0	104	80
14	Property	3,638	223	60	2,062	0	97	74
14	Records	8,471	525	140	4,805	0	225	173
14	3-1-1 Svcs	6,072	369	101	3,440	0	161	124
	Subtotal - ARA Operations	22,079	1,384	366	12,532	0	588	452
15	Payroll Svcs	46,097	2,178	753	25,785	0	1,210	930
	Subtotal - ARA Payroll Svcs	46,097	2,178	753	25,785	0	1,210	930
17	Enterprise Appl	0	0	0	0	0	0	0
17	IT ERP	0	0	0	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0	0	0	0
18	Client Svcs	0	0	0	0	0	0	0
18	NW Data	0	0	0	0	0	0	0
18	NW Voice	0	0	0	0	0	0	0
18	Enterprise Optns	16.04-	0	0.25-	8.55-	0	0.40-	0.31-
	Subtotal - HITS EIS	16.04-	0	0.25-	8.55-	0	0.4-	0.31-

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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	11,525	238	184	6,283	0	295	227
Subtotal - HITS Radio	11,525	238	184	6,283	0	295	227
20 Certification	12,507	292	200	6,836	0	321	246
20 Contract Compliance	152,081	4,001	2,436	83,369	0	3,912	3,005
20 Reporting & Analytics	8,404	233	135	4,614	0	216	166
20 Dept Services	2,355	68	38	1,294	0	61	47
20 External Affairs & Outreach	7,093	166	113	3,877	0	182	140
Subtotal - OBO	182,440	4,760	2,921	99,990	0	4,692	3,605
21 City Mayor Admin	50,267	8,830	922	31,566	0	1,481	1,138
Subtotal - Mayor	50,267	8,830	922	31,566	0	1,481	1,138
22 Selection	3,981	82	63	2,170	0	102	78
22 Personnel Svcs	15,000	289	239	8,167	0	383	294
Subtotal - Human Resources	18,981	371	302	10,337	0	485	373
23 Legal Svcs	254,711	33,918	4,504	154,167	0	7,233	5,558
23 Inspector General	30,694	2,831	523	17,907	0	840	646
Subtotal - Legal	285,405	36,748	5,027	172,074	0	8,074	6,203
24 Controller Fin Svcs	117,663	2,765	1,879	64,325	0	3,018	2,319
Subtotal - City Controller's	117,663	2,765	1,879	64,325	0	3,018	2,319
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs	0	567,475	8,856	303,109	0	14,222	10,927
30 Utilities	0	265,465	4,143	141,794	0	6,653	5,112
30 In-House Renov	0	107,299	1,674	57,312	0	2,689	2,066
30 Real Estate	0	79,617	1,242	42,526	0	1,995	1,533
Subtotal - General Services	0	1,019,856	15,916	544,742	0	25,559	19,638
Total Incoming	2,134,933	1,126,327	50,894	1,741,956	0	81,732	62,797
C. Total Allocated		\$ 47,889,816	\$ 565,181	\$ 23,017,983	\$ 10,503,398	\$ 530,359	\$ 3,186,748
			1.18%	48.06%	21.93%	1.11%	6.65%

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description		First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
1	City Hall	\$ 0	\$ 0	\$ 0	\$ 0
1	City Hall Annex	32,022	0	752	12,248
	Subtotal - Building Depn	32,022	0	752	12,248
2	Equip Deprec	15,366	0	361	5,877
	Subtotal - Equipment Depn	15,366	0	361	5,877
3	Insurance Retirees	516,667	1,983	12,173	198,369
3	Memberships	3,945	15	93	1,515
3	Consulting Services	1,007	4	24	387
3	Other Misc	7,048	28	166	2,706
3	Walker Rent	128,001	491	3,016	49,145
	Subtotal - Non-Dept-Gen Gov	656,668	2,521	15,471	252,121
5	Financial Plg & Analysis	43,953	2,238	1,084	17,667
	Subtotal - Fin Plg & Analysis	43,953	2,238	1,084	17,667
7	Gen Acctng	21,903	1,261	544	8,859
7	Fixed Assets	9,278	518	230	3,747
7	Auditing Svcs	25,253	0	593	9,659
7	Fin Operations	17,625	1,036	438	7,137
	Subtotal - Fin Reporting & Ops	74,059	2,815	1,804	29,402
8	Internal Controls	0	0	0	0
	Subtotal - Fin Int Controls	0	0	0	0
9	Grants Mgmt	206	16	5	85
9	Cost Accounting	13,745	843	342	5,580
9	Trust Funds Mgmt (TFM)	11,141	686	278	4,523
	Subtotal - Fin Grants	25,092	1,545	625	10,188
10	Perf Mgmt Svcs	13,348	735	331	5,386
	Subtotal - Fin Perform Mgmt	13,348	735	331	5,386
11	Purchasing	539,984	39,344	13,597	221,577
	Subtotal - Fin SPD	539,984	39,344	13,597	221,577
14	Mailroom	3,898	267	98	1,593
14	Property	3,638	223	91	1,477
14	Records	8,471	525	211	3,441
14	3-1-1 Svcs	6,072	369	151	2,463
	Subtotal - ARA Operations	22,079	1,384	551	8,974
15	Payroll Svcs	46,097	2,178	1,133	18,464
	Subtotal - ARA Payroll Svcs	46,097	2,178	1,133	18,464
17	Enterprise Appl	0	0	0	0
17	IT ERP	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0
18	Client Svcs	0	0	0	0
18	NW Data	0	0	0	0
18	NW Voice	0	0	0	0
18	Enterprise Optns	16.04-	0	0.38-	6.12-
	Subtotal - HITS EIS	16.04-	0	0.38-	6.12-

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 IT Radio Svcs	11,525	238	276	4,499
Subtotal - HITS Radio	11,525	238	276	4,499
20 Certification	12,507	292	300	4,895
20 Contract Compliance	152,081	4,001	3,663	59,697
20 Reporting & Analytics	8,404	233	203	3,304
20 Dept Services	2,355	68	57	927
20 External Affairs & Outreach	7,093	166	170	2,776
Subtotal - OBO	182,440	4,760	4,394	71,599
21 City Mayor Admin	50,267	8,830	1,387	22,603
Subtotal - Mayor	50,267	8,830	1,387	22,603
22 Selection	3,981	82	95	1,554
22 Personnel Svcs	15,000	289	359	5,848
Subtotal - Human Resources	18,981	371	454	7,402
23 Legal Svcs	254,711	33,918	6,774	110,392
23 Inspector General	30,694	2,831	787	12,822
Subtotal - Legal	285,405	36,748	7,561	123,215
24 Controller Fin Svcs	117,663	2,765	2,826	46,060
Subtotal - City Controller's	117,663	2,765	2,826	46,060
30 Design & Const	0	0	0	0
30 Building Svcs	0	567,475	13,319	217,043
30 Utilities	0	265,465	6,230	101,533
30 In-House Renov	0	107,299	2,518	41,039
30 Real Estate	0	79,617	1,869	30,451
Subtotal - General Services	0	1,019,856	23,936	390,066
Total Incoming	2,134,933	1,126,327	76,542	1,247,341
C. Total Allocated		\$ 47,889,816	\$ 111,189	\$ 9,974,961
			0.23%	20.83%



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Design & Const Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	1,062,308	24.2786	\$ 132,951	\$ 0	\$ 132,951	\$ 0	\$ 132,951
04 Finance Dir Office	9,875	0.2257	1,236	0	1,236	0	1,236
35 ARA Regulatory	145,171	3.3178	18,169	0	18,169	772	18,941
38 Police	633,504	14.4785	79,285	0	79,285	3,371	82,656
40 Fire	383,417	8.7628	47,986	0	47,986	2,040	50,026
41 Municipal Court	4,975	0.1137	623	0	623	26	649
42 Solid Waste	129,562	2.9611	16,215	0	16,215	689	16,904
45 Library	330,292	7.5487	41,337	0	41,337	1,757	43,094
46 Parks & Recreation	1,189,072	27.1758	148,816	0	148,816	6,326	155,142
47 Health Department	400,385	9.1506	50,109	0	50,109	2,130	52,239
69 HPW Water & Sewer	86,928	1.9867	10,879	0	10,879	463	11,342
Subtotal	4,375,489	100.0000	547,606	0	547,606	17,575	565,181
Direct Bills					0		0
Total					\$547,606		\$ 565,181
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Building Svcs Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	50,001	0.4107	\$ 92,075	\$ 0	\$ 92,075	\$ 0	\$ 92,075
12 ARA Director Office	135,866	1.1161	250,192	0	250,192	0	250,192
16 HITS CIO	133,622	1.0977	246,060	0	246,060	0	246,060
21 Mayor	79,192	0.6505	145,829	0	145,829	0	145,829
23 Legal	127,366	1.0463	234,540	0	234,540	0	234,540
24 City Controller's Office	44,276	0.3637	81,533	0	81,533	0	81,533
30 General Services	308,165	2.5315	567,475	0	567,475	0	567,475
31 HEC	89,731	0.7371	165,236	0	165,236	4,780	170,016
36 City Secretary	10,408	0.0855	19,166	0	19,166	554	19,720
37 City Council	37,024	0.3041	68,178	0	68,178	1,972	70,150
38 Police	4,891,031	40.1789	9,006,657	0	9,006,657	260,522	9,267,179
39 Dept of Neighborhoods	16,170	0.1328	29,777	0	29,777	861	30,638
40 Fire	2,027,046	16.6518	3,732,732	0	3,732,732	107,971	3,840,703
41 Municipal Court	70,012	0.5751	128,925	0	128,925	3,729	132,654
45 Library	1,980,431	16.2689	3,646,892	0	3,646,892	105,488	3,752,380
46 Parks & Recreation	60,970	0.5009	112,274	0	112,274	3,248	115,522
47 Health Department	2,079,191	17.0802	3,828,755	0	3,828,755	110,749	3,939,504
49 Fleet Management	12,871	0.1057	23,702	0	23,702	686	24,388
61 Mayor Cable TV	19,753	0.1623	36,374	0	36,374	1,052	37,426
Subtotal	12,173,126	100.0000	22,416,372	0	22,416,372	601,611	23,017,983
Direct Bills					0		0
Total	=====	=====	=====	=====	\$22,416,372		\$ 23,017,983

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

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Utilities Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	55,960	0.4101	\$ 43,074	\$ 0	\$ 43,074	\$ 0	\$ 43,074
12 ARA Director Office	152,055	1.1143	117,041	0	117,041	0	117,041
16 HITS CIO	149,542	1.0959	115,106	0	115,106	0	115,106
21 Mayor	110,733	0.8115	85,234	0	85,234	0	85,234
23 Legal	142,541	1.0446	109,718	0	109,718	0	109,718
24 City Controller's Office	49,551	0.3631	38,141	0	38,141	0	38,141
30 General Services	344,882	2.5274	265,465	0	265,465	0	265,465
31 HEC	100,422	0.7359	77,297	0	77,297	0	77,297
36 City Secretary	11,648	0.0854	8,966	0	8,966	0	8,966
37 City Council	41,435	0.3037	31,894	0	31,894	0	31,894
38 Police	5,473,780	40.1138	4,213,315	0	4,213,315	0	4,213,315
39 Dept of Neighborhoods	18,097	0.1326	13,930	0	13,930	0	13,930
40 Fire	2,268,562	16.6248	1,746,173	0	1,746,173	0	1,746,173
41 Municipal Court	78,354	0.5742	60,311	0	60,311	0	60,311
45 Library	2,216,393	16.2425	1,706,017	0	1,706,017	0	1,706,017
46 Parks & Recreation	68,234	0.5000	52,522	0	52,522	0	52,522
47 Health Department	2,326,920	17.0525	1,791,092	0	1,791,092	0	1,791,092
49 Fleet Management	14,405	0.1056	11,088	0	11,088	0	11,088
61 Mayor Cable TV	22,106	0.1620	17,016	0	17,016	0	17,016
Subtotal	13,645,620	100.0000	10,503,400	0	10,503,400	0	10,503,400
Direct Bills					0		0
Total	=====	=====	=====	=====	\$10,503,400	=====	\$ 10,503,400

Basis Units: Dollar amount of utility costs

Source: GSD Report

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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
04 Finance Dir Office	989	0.0279	\$ 140	\$ 0	\$ 140	\$ 0	\$ 140
12 ARA Director Office	3,661	0.1033	519	0	519	0	519
20 Office Business Opportunity	1,342	0.0379	190	0	190	0	190
21 Mayor	368,101	10.3908	52,175	0	52,175	0	52,175
22 Human Resources	21,111	0.5959	2,992	0	2,992	0	2,992
26 Planning & Dev Admin	1,453	0.0410	206	0	206	0	206
27 HPW Admin Indirect	147,395	4.1607	20,892	0	20,892	0	20,892
30 General Services	757,005	21.3687	107,299	0	107,299	0	107,299
31 HEC	10,531	0.2973	1,493	0	1,493	133	1,626
38 Police	460,380	12.9956	65,255	0	65,255	5,798	71,053
40 Fire	1,583,960	44.7120	224,513	0	224,513	19,947	244,460
41 Municipal Court	6,700	0.1891	950	0	950	84	1,034
45 Library	5,352	0.1511	759	0	759	67	826
46 Parks & Recreation	169,375	4.7811	24,008	0	24,008	2,133	26,141
47 Health Department	3,526	0.0995	500	0	500	44	544
49 Fleet Management	1,702	0.0480	241	0	241	21	262
Subtotal	3,542,583	100.0000	502,132	0	502,132	28,227	530,359
Direct Bills					0		0
Total	=====	=====	=====	=====	\$502,132	=====	\$ 530,359

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

CITY OF HOUSTON, TEXAS  
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Real Estate Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	57,846	0.7079	\$ 22,407	\$ 0	\$ 22,407	\$ 0	\$ 22,407
12 ARA Director Office	49,321	0.6036	19,104	0	19,104	0	19,104
14 ARA Operations	48,253	0.5905	18,691	0	18,691	0	18,691
16 HITS CIO	118,076	1.4451	45,737	0	45,737	0	45,737
20 Office Business Opportunity	25,090	0.3071	9,719	0	9,719	0	9,719
21 Mayor	94,939	1.1619	36,775	0	36,775	0	36,775
22 Human Resources	58,968	0.7217	22,841	0	22,841	0	22,841
23 Legal	188,057	2.3015	72,844	0	72,844	0	72,844
24 City Controller's Office	45,820	0.5608	17,748	0	17,748	0	17,748
25 Health Administration	1,101,402	13.4793	426,628	0	426,628	0	426,628
26 Planning & Dev Admin	65,636	0.8033	25,424	0	25,424	0	25,424
27 HPW Admin Indirect	370,712	4.5369	143,595	0	143,595	0	143,595
30 General Services	205,544	2.5155	79,617	0	79,617	0	79,617
31 HEC	41,591	0.5090	16,110	0	16,110	157	16,267
36 City Secretary	15,628	0.1913	6,053	0	6,053	59	6,112
37 City Council	55,593	0.6804	21,534	0	21,534	210	21,744
38 Police	2,587,184	31.6628	1,002,146	0	1,002,146	9,774	1,011,920
39 Dept of Neighborhoods	21,630	0.2647	8,378	0	8,378	82	8,460
40 Fire	1,086,254	13.2939	420,761	0	420,761	4,104	424,865
41 Municipal Court	98,779	1.2089	38,262	0	38,262	373	38,635
42 Solid Waste	27,583	0.3376	10,684	0	10,684	104	10,788
45 Library	909,722	11.1335	352,381	0	352,381	3,437	355,818
46 Parks & Recreation	32,453	0.3972	12,571	0	12,571	123	12,694
49 Fleet Management	383,991	4.6994	148,739	0	148,739	1,451	150,190
55 ARA BARC	57,919	0.7088	22,435	0	22,435	219	22,654
56 ARA Parking	11,400	0.1395	4,416	0	4,416	43	4,459
61 Mayor Cable TV	20,442	0.2502	7,918	0	7,918	77	7,995
69 HPW Water & Sewer	120,033	1.4690	46,495	0	46,495	453	46,948
70 HPW Houston Transtar	54,000	0.6609	20,917	0	20,917	204	21,121
72 Houston Permit Center	187,000	2.2886	72,434	0	72,434	706	73,140
96 Other	30,191	0.3695	11,694	0	11,694	114	11,808
Subtotal	8,171,057	100.0000	3,165,058	0	3,165,058	21,690	3,186,748
Direct Bills					0		0
Total					\$3,165,058		\$ 3,186,748
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Building Svcs Reimb Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Fleet Management	298,063	12.7161	\$ 10,777	\$ 0	\$ 10,777	\$ 3,361	\$ 14,138
56 ARA Parking	72,613	3.0978	2,626	0	2,626	819	3,445
69 HPW Water & Sewer	692,092	29.5262	25,025	0	25,025	7,805	32,830
70 HPW Houston Transtar	458,576	19.5639	16,581	0	16,581	5,172	21,753
72 Houston Permit Center	822,645	35.0959	29,745	0	29,745	9,278	39,023
Subtotal	2,343,989	100.0000	84,754	0	84,754	26,435	111,189
Direct Bills					0		0
Total					\$84,754		\$ 111,189
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar expenses/revenues

Source: GSD Report

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	132,951	0	0	0	0	0	0
04 Finance Dir Office	1,236	92,075	43,074	140	22,407	0	0
12 ARA Director Office	0	250,192	117,041	519	19,104	0	0
14 ARA Operations	0	0	0	0	18,691	0	0
16 HITS CIO	0	246,060	115,106	0	45,737	0	0
20 Office Business Opportunity	0	0	0	190	9,719	0	0
21 Mayor	0	145,829	85,234	52,175	36,775	0	0
22 Human Resources	0	0	0	2,992	22,841	0	0
23 Legal	0	234,540	109,718	0	72,844	0	0
24 City Controller's Office	0	81,533	38,141	0	17,748	0	0
25 Health Administration	0	0	0	0	426,628	0	0
26 Planning & Dev Admin	0	0	0	206	25,424	0	0
27 HPW Admin Indirect	0	0	0	20,892	143,595	0	0
30 General Services	0	567,475	265,465	107,299	79,617	0	0
31 HEC	0	170,016	77,297	1,626	16,267	0	0
35 ARA Regulatory	18,941	0	0	0	0	0	0
36 City Secretary	0	19,720	8,966	0	6,112	0	0
37 City Council	0	70,150	31,894	0	21,744	0	0
38 Police	82,656	9,267,179	4,213,315	71,053	1,011,920	0	0
39 Dept of Neighborhoods	0	30,638	13,930	0	8,460	0	0
40 Fire	50,026	3,840,703	1,746,173	244,460	424,865	0	0
41 Municipal Court	649	132,654	60,311	1,034	38,635	0	0
42 Solid Waste	16,904	0	0	0	10,788	0	0
45 Library	43,094	3,752,380	1,706,017	826	355,818	0	0
46 Parks & Recreation	155,142	115,522	52,522	26,141	12,694	0	0
47 Health Department	52,239	3,939,504	1,791,092	544	0	0	0
49 Fleet Management	0	24,388	11,088	262	150,190	14,138	0
55 ARA BARC	0	0	0	0	22,654	0	0
56 ARA Parking	0	0	0	0	4,459	3,445	0
61 Mayor Cable TV	0	37,426	17,016	0	7,995	0	0
69 HPW Water & Sewer	11,342	0	0	0	46,948	32,830	0
70 HPW Houston Transtar	0	0	0	0	21,121	21,753	0
72 Houston Permit Center	0	0	0	0	73,140	39,023	0
96 Other	0	0	0	0	11,808	0	0
Total	\$ 565,180	\$ 23,017,984	\$ 10,503,400	\$ 530,359	\$ 3,186,748	\$ 111,189	\$ 0
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:30 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	132,951
04 Finance Dir Office	158,932
12 ARA Director Office	386,856
14 ARA Operations	18,691
16 HITS CIO	406,903
20 Office Business Opportunity	9,909
21 Mayor	320,013
22 Human Resources	25,833
23 Legal	417,102
24 City Controller's Office	137,422
25 Health Administration	426,628
26 Planning & Dev Admin	25,630
27 HPW Admin Indirect	164,487
30 General Services	1,019,856
31 HEC	265,206
35 ARA Regulatory	18,941
36 City Secretary	34,798
37 City Council	123,788
38 Police	14,646,123
39 Dept of Neighborhoods	53,028
40 Fire	6,306,227
41 Municipal Court	233,283
42 Solid Waste	27,692
45 Library	5,858,135
46 Parks & Recreation	362,021
47 Health Department	5,783,379
49 Fleet Management	200,066
55 ARA BARC	22,654
56 ARA Parking	7,904
61 Mayor Cable TV	62,437
69 HPW Water & Sewer	91,120
70 HPW Houston Transtar	42,874
72 Houston Permit Center	112,163
96 Other	11,808
<hr/>	
Total	\$ 37,914,860
	=====



## **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  
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FY 2020  
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A. Department Costs

Dept:31 HEC

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

CITY OF HOUSTON, TEXAS  
FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020  
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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  
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A. Department Costs

Dept:31 HEC

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

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

Dept:31 HEC

	Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3	Consulting Services *	\$ 198	\$ 1	\$ 0	\$ 0	\$ 0	\$ 199	\$ 0
	Subtotal - Non-Dept-Gen Gov	198	1	0	0	0	199	0
5	Financial Plg & Analysis	8,630	439	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	8,630	439	0	0	0	0	0
7	Gen Acctng *	4,301	248	0	0	0	0	0
7	Fixed Assets *	160	9	0	0	0	0	0
7	Auditing Svcs *	4,958	0	0	0	0	0	0
7	Fin Operations *	2,869	169	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	12,288	425	0	0	0	0	0
9	Grants Mgmt	450	35	0	0	0	0	0
9	Cost Accounting *	2,238	137	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	1,814	112	0	0	0	0	0
	Subtotal - Fin Grants	4,502	284	0	0	0	0	0
10	Perf Mgmt Svcs *	2,173	120	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	2,173	120	0	0	0	0	0
11	Purchasing *	5,717	417	0	0	0	0	0
	Subtotal - Fin SPD	5,717	417	0	0	0	0	0
14	Records *	8,064	500	0	0	0	0	0
14	3-1-1 Svcs *	1,475	90	0	0	0	0	1,565
	Subtotal - ARA Operations	9,539	589	0	0	0	0	1,565
15	Payroll Svcs *	43,882	2,073	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	43,882	2,073	0	0	0	0	0
17	Enterprise Appl *	0	0	0	0	0	0	0
17	IT ERP *	0	0	0	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0	0	0	0
18	Client Svcs *	0	0	0	0	0	0	0
18	NW Data *	0	0	0	0	0	0	0
18	NW Voice *	0	0	0	0	0	0	0
	Subtotal - HITS EIS	0	0	0	0	0	0	0
19	IT Radio Svcs *	8,865	183	0	0	0	0	0
	Subtotal - HITS Radio	8,865	183	0	0	0	0	0
20	Certification *	11,906	278	0	0	0	0	0
20	Reporting & Analytics	104	3	0	0	0	0	0
20	External Affairs & Outreach *	6,752	158	0	0	0	0	0
	Subtotal - OBO	18,762	439	0	0	0	0	0
21	City Mayor Admin *	47,852	8,406	0	0	0	0	0
	Subtotal - Mayor	47,852	8,406	0	0	0	0	0
22	Selection *	18,168	373	0	0	0	0	0
22	Personnel Svcs *	14,279	275	0	0	0	0	0
	Subtotal - Human Resources	32,447	649	0	0	0	0	0
23	Legal Svcs *	10,384	1,383	0	11,767	0	0	0
23	Inspector General *	26,347	2,430	0	0	28,777	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	36,731	3,812	0	11,767	28,777	0	0
24 Controller Fin Svcs *	23,103	543	0	0	0	0	0
Subtotal - City Controller's	23,103	543	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	165,236	4,780	170,016	0	0	0	0
30 Utilities *	77,297	0	77,297	0	0	0	0
30 Real Estate *	16,110	157	16,267	0	0	0	0
Subtotal - General Services	258,643	4,937	263,580	0	0	0	0
Total Incoming	513,332	23,316	263,580	11,767	28,777	199	1,565
C. Total Allocated		\$ 536,648	\$ 263,580	\$ 11,767	\$ 28,777	\$ 199	\$ 1,565
	=====	=====	=====	=====	=====	=====	=====
			49.12%	2.19%	5.36%	0.04%	0.29%

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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 *	\$ 198	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Subtotal - Non-Dept-Gen Gov	198	1	0	0	0	0	0
5	Financial Plg & Analysis	8,630	439	0	0	0	9,069	0
	Subtotal - Fin Plg & Analysis	8,630	439	0	0	0	9,069	0
7	Gen Acctng *	4,301	248	0	0	4,549	0	0
7	Fixed Assets *	160	9	0	0	169	0	0
7	Auditing Svcs *	4,958	0	0	0	4,958	0	0
7	Fin Operations *	2,869	169	0	0	3,038	0	0
	Subtotal - Fin Reporting & Ops	12,288	425	0	0	12,713	0	0
9	Grants Mgmt	450	35	0	485	0	0	0
9	Cost Accounting *	2,238	137	0	0	2,375	0	0
9	Trust Funds Mgmt (TFM)	1,814	112	0	0	1,926	0	0
	Subtotal - Fin Grants	4,502	284	0	485	4,301	0	0
10	Perf Mgmt Svcs *	2,173	120	0	0	2,293	0	0
	Subtotal - Fin Perform Mgmt	2,173	120	0	0	2,293	0	0
11	Purchasing *	5,717	417	6,134	0	0	0	0
	Subtotal - Fin SPD	5,717	417	6,134	0	0	0	0
14	Records *	8,064	500	0	0	0	0	0
14	3-1-1 Svcs *	1,475	90	0	0	0	0	0
	Subtotal - ARA Operations	9,539	589	0	0	0	0	0
15	Payroll Svcs *	43,882	2,073	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	43,882	2,073	0	0	0	0	0
17	Enterprise Appl *	0	0	0	0	0	0	0
17	IT ERP *	0	0	0	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0	0	0	0
18	Client Svcs *	0	0	0	0	0	0	0
18	NW Data *	0	0	0	0	0	0	0
18	NW Voice *	0	0	0	0	0	0	0
	Subtotal - HITS EIS	0	0	0	0	0	0	0
19	IT Radio Svcs *	8,865	183	0	0	0	0	0
	Subtotal - HITS Radio	8,865	183	0	0	0	0	0
20	Certification *	11,906	278	0	0	0	0	0
20	Reporting & Analytics	104	3	0	0	0	0	0
20	External Affairs & Outreach *	6,752	158	0	0	0	0	0
	Subtotal - OBO	18,762	439	0	0	0	0	0
21	City Mayor Admin *	47,852	8,406	0	0	0	0	0
	Subtotal - Mayor	47,852	8,406	0	0	0	0	0
22	Selection *	18,168	373	0	0	0	0	0
22	Personnel Svcs *	14,279	275	0	0	0	0	0
	Subtotal - Human Resources	32,447	649	0	0	0	0	0
23	Legal Svcs *	10,384	1,383	0	0	0	0	0
23	Inspector General *	26,347	2,430	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	36,731	3,812	0	0	0	0	0
24 Controller Fin Svcs *	23,103	543	0	0	0	0	0
Subtotal - City Controller's	23,103	543	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	165,236	4,780	0	0	0	0	0
30 Utilities *	77,297	0	0	0	0	0	0
30 Real Estate *	16,110	157	0	0	0	0	0
Subtotal - General Services	258,643	4,937	0	0	0	0	0
 Total Incoming	 513,332	 23,316	 6,134	 485	 19,307	 9,069	 0
C. Total Allocated		\$ 536,648	\$ 6,134	\$ 485	\$ 19,307	\$ 9,069	\$ 0
	=====	=====	=====	=====	=====	=====	=====
			1.14%	0.09%	3.60%	1.69%	

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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 *	\$ 198	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Subtotal - Non-Dept-Gen Gov	198	1	0	0	0	0	0
5	Financial Plg & Analysis	8,630	439	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	8,630	439	0	0	0	0	0
7	Gen Acctng *	4,301	248	0	0	0	0	0
7	Fixed Assets *	160	9	0	0	0	0	0
7	Auditing Svcs *	4,958	0	0	0	0	0	0
7	Fin Operations *	2,869	169	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	12,288	425	0	0	0	0	0
9	Grants Mgmt	450	35	0	0	0	0	0
9	Cost Accounting *	2,238	137	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	1,814	112	0	0	0	0	0
	Subtotal - Fin Grants	4,502	284	0	0	0	0	0
10	Perf Mgmt Svcs *	2,173	120	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	2,173	120	0	0	0	0	0
11	Purchasing *	5,717	417	0	0	0	0	0
	Subtotal - Fin SPD	5,717	417	0	0	0	0	0
14	Records *	8,064	500	0	0	0	0	0
14	3-1-1 Svcs *	1,475	90	0	0	0	0	0
	Subtotal - ARA Operations	9,539	589	0	0	0	0	0
15	Payroll Svcs *	43,882	2,073	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	43,882	2,073	0	0	0	0	0
17	Enterprise Appl *	0	0	0	0	0	0	0
17	IT ERP *	0	0	0	0	0	0	0
	Subtotal - HITS EAS	0	0	0	0	0	0	0
18	Client Svcs *	0	0	0	0	0	0	0
18	NW Data *	0	0	0	0	0	0	0
18	NW Voice *	0	0	0	0	0	0	0
	Subtotal - HITS EIS	0	0	0	0	0	0	0
19	IT Radio Svcs *	8,865	183	9,048	0	0	0	0
	Subtotal - HITS Radio	8,865	183	9,048	0	0	0	0
20	Certification *	11,906	278	0	12,184	0	0	0
20	Reporting & Analytics	104	3	0	107	0	0	0
20	External Affairs & Outreach *	6,752	158	0	6,910	0	0	0
	Subtotal - OBO	18,762	439	0	19,201	0	0	0
21	City Mayor Admin *	47,852	8,406	0	0	56,258	0	0
	Subtotal - Mayor	47,852	8,406	0	0	56,258	0	0
22	Selection *	18,168	373	0	0	0	18,541	0
22	Personnel Svcs *	14,279	275	0	0	0	14,554	0
	Subtotal - Human Resources	32,447	649	0	0	0	33,096	0
23	Legal Svcs *	10,384	1,383	0	0	0	0	0
23	Inspector General *	26,347	2,430	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	36,731	3,812	0	0	0	0	0		
24 Controller Fin Svcs *	23,103	543	0	0	0	0	0		
Subtotal - City Controller's	23,103	543	0	0	0	0	0		
30 Design & Const	0	0	0	0	0	0	0		
30 Building Svcs *	165,236	4,780	0	0	0	0	0		
30 Utilities *	77,297	0	0	0	0	0	0		
30 Real Estate *	16,110	157	0	0	0	0	0		
Subtotal - General Services	258,643	4,937	0	0	0	0	0		
Total Incoming	513,332	23,316	9,048	19,201	56,258	33,096	0		
C. Total Allocated		\$ 536,648	\$ 9,048	\$ 19,201	\$ 56,258	\$ 33,096	\$ 0		
	=====	=====	=====	=====	=====	=====	=====		
			1.69%	3.58%	10.48%	6.17%			

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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 *	\$ 198	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	198	1	0	0	0	0	0
5 Financial Plg & Analysis	8,630	439	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,630	439	0	0	0	0	0
7 Gen Acctng *	4,301	248	0	0	0	0	0
7 Fixed Assets *	160	9	0	0	0	0	0
7 Auditing Svcs *	4,958	0	0	0	0	0	0
7 Fin Operations *	2,869	169	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,288	425	0	0	0	0	0
9 Grants Mgmt	450	35	0	0	0	0	0
9 Cost Accounting *	2,238	137	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	1,814	112	0	0	0	0	0
Subtotal - Fin Grants	4,502	284	0	0	0	0	0
10 Perf Mgmt Svcs *	2,173	120	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,173	120	0	0	0	0	0
11 Purchasing *	5,717	417	0	0	0	0	0
Subtotal - Fin SPD	5,717	417	0	0	0	0	0
14 Records *	8,064	500	0	0	0	0	8,564
14 3-1-1 Svcs *	1,475	90	0	0	0	0	0
Subtotal - ARA Operations	9,539	589	0	0	0	0	8,564
15 Payroll Svcs *	43,882	2,073	0	0	0	45,955	0
Subtotal - ARA Payroll Svcs	43,882	2,073	0	0	0	45,955	0
17 Enterprise Appl *	0	0	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	0	0	0	0	0	0	0
18 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
19 IT Radio Svcs *	8,865	183	0	0	0	0	0
Subtotal - HITS Radio	8,865	183	0	0	0	0	0
20 Certification *	11,906	278	0	0	0	0	0
20 Reporting & Analytics	104	3	0	0	0	0	0
20 External Affairs & Outreach *	6,752	158	0	0	0	0	0
Subtotal - OBO	18,762	439	0	0	0	0	0
21 City Mayor Admin *	47,852	8,406	0	0	0	0	0
Subtotal - Mayor	47,852	8,406	0	0	0	0	0
22 Selection *	18,168	373	0	0	0	0	0
22 Personnel Svcs *	14,279	275	0	0	0	0	0
Subtotal - Human Resources	32,447	649	0	0	0	0	0
23 Legal Svcs *	10,384	1,383	0	0	0	0	0
23 Inspector General *	26,347	2,430	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	36,731	3,812	0	0	0	0	0
24 Controller Fin Svcs *	23,103	543	0	23,646	0	0	0
Subtotal - City Controller's	23,103	543	0	23,646	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	165,236	4,780	0	0	0	0	0
30 Utilities *	77,297	0	0	0	0	0	0
30 Real Estate *	16,110	157	0	0	0	0	0
Subtotal - General Services	258,643	4,937	0	0	0	0	0
 Total Incoming	 513,332	 23,316	 0	 23,646	 0	 45,955	 8,564
C. Total Allocated		\$ 536,648	\$ 0	\$ 23,646	\$ 0	\$ 45,955	\$ 8,564
	=====	=====	=====	=====	=====	=====	=====
				4.41%		8.56%	1.60%

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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	\$ 55,391	\$ 0	\$ 55,391	\$ 1,057	\$ 56,448
84 HEC-Police Call Takers	41,591	31.5083	81,494	0	81,494	1,555	83,049
86 HED-Harris County	14,178	10.7409	27,781	0	27,781	530	28,311
87 HEC-Genl Svcs Dept	6,171	4.6750	12,092	0	12,092	231	12,323
88 HEC-Homeland Security	13,552	10.2667	26,554	0	26,554	507	27,061
89 HEC-Off of Emg Mgmt	2,977	2.2553	5,833	0	5,833	111	5,944
90 HEC-HPD	10,726	8.1258	21,017	0	21,017	401	21,418
91 Hurricane Ike Aid & Recovery	14,536	11.0121	28,482	0	28,482	544	29,026
Subtotal	132,000	100.0000	258,644	0	258,644	4,936	263,580
Direct Bills					0		0
Total					\$258,644		\$ 263,580
	=====	=====	=====	=====	=====	=====	=====

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	\$ 10,384	\$ 0	\$ 10,384	\$ 1,383	\$ 11,767
Subtotal	100	100.0000	10,384	0	10,384	1,383	11,767
Direct Bills					0		0
Total					\$10,384		\$ 11,767
	=====	=====	=====	=====	=====	=====	=====

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	3.50	1.6062	\$ 423	\$ 0	\$ 423	\$ 39	\$ 462
83 HEC-911 Network	159.60	73.2446	19,298	0	19,298	1,780	21,078
84 HEC-Police Call Takers	46.50	21.3401	5,622	0	5,622	519	6,141
89 HEC-Off of Emg Mgmt	8.30	3.8091	1,004	0	1,004	93	1,097
Subtotal	217.90	100.0000	26,347	0	26,347	2,430	28,777
Direct Bills					0		0
Total					\$26,347		\$ 28,777
=====	=====	=====	=====	=====	=====	=====	=====

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	584,713	2.2546	\$ 4	\$ 0	\$ 4	\$ 0	\$ 4
82 HEC-IT	5,526,767	21.3108	42	0	42	0	42
83 HEC-911 Network	15,058,299	58.0637	115	0	115	1	116
84 HEC-Police Call Takers	3,298,532	12.7189	25	0	25	0	25
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	11	0	11	0	11
Subtotal	25,934,109	100.0000	197	0	197	2	199
Direct Bills					0		0
Total					\$197		\$ 199
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
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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	3.50	1.6062	\$ 24	\$ 0	\$ 24	\$ 1	\$ 25
83 HEC-911 Network	159.60	73.2446	1,080	0	1,080	66	1,146
84 HEC-Police Call Takers	46.50	21.3401	315	0	315	19	334
89 HEC-Off of Emg Mgmt	8.30	3.8091	56	0	56	3	59
Subtotal	217.90	100.0000	1,475	0	1,475	90	1,565
Direct Bills					0		0
Total					\$1,475		\$ 1,565
=====	=====	=====	=====	=====	=====	=====	=====

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	584,713	2.2546	\$ 129	\$ 0	\$ 129	\$ 9	\$ 138
82 HEC-IT	5,526,767	21.3108	1,218	0	1,218	89	1,307
83 HEC-911 Network	15,058,299	58.0637	3,320	0	3,320	242	3,562
84 HEC-Police Call Takers	3,298,532	12.7189	727	0	727	53	780
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	323	0	323	24	347
Subtotal	25,934,109	100.0000	5,717	0	5,717	417	6,134
Direct Bills					0		0
Total					\$5,717		\$ 6,134
	=====	=====	=====	=====	=====	=====	=====

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	584,713	5.2445	\$ 24	\$ 0	\$ 24	\$ 2	\$ 26
82 HEC-IT	5,526,767	49.5714	223	0	223	17	240
83 HEC-911 Network	273,301	2.4513	11	0	11	1	12
84 HEC-Police Call Takers	3,298,532	29.5856	133	0	133	10	143
89 HEC-Off of Emg Mgmt	1,465,798	13.1472	59	0	59	5	64
Subtotal	11,149,111	100.0000	450	0	450	35	485
Direct Bills					0		0
Total					\$450		\$ 485
	=====	=====	=====	=====	=====	=====	=====

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	584,713	2.2546	\$ 417	\$ 0	\$ 417	\$ 18	\$ 435
82 HEC-IT	5,526,767	21.3108	3,945	0	3,945	169	4,114
83 HEC-911 Network	15,058,299	58.0637	10,749	0	10,749	461	11,210
84 HEC-Police Call Takers	3,298,532	12.7189	2,355	0	2,355	101	2,456
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	1,046	0	1,046	45	1,091
Subtotal	25,934,109	100.0000	18,512	0	18,512	795	19,307
Direct Bills					0		0
Total	=====	=====	=====	=====	\$18,512	=====	\$ 19,307

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	584,713	2.2546	\$ 195	\$ 0	\$ 195	\$ 10	\$ 205
82 HEC-IT	5,526,767	21.3108	1,839	0	1,839	93	1,932
83 HEC-911 Network	15,058,299	58.0637	5,011	0	5,011	255	5,266
84 HEC-Police Call Takers	3,298,532	12.7189	1,098	0	1,098	56	1,154
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	488	0	488	25	513
Subtotal	25,934,109	100.0000	8,631	0	8,631	438	9,069
Direct Bills					0		0
Total	=====	=====	=====	=====	\$8,631	=====	\$ 9,069

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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IT Admin & Apps Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	584,713	5.2445	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,526,767	49.5714	0	0	0	0	0
83 HEC-911 Network	273,301	2.4513	0	0	0	0	0
84 HEC-Police Call Takers	3,298,532	29.5856	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,465,798	13.1472	0	0	0	0	0
Subtotal	11,149,111	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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	3.50	6.0034	\$ 532	\$ 0	\$ 532	\$ 11	\$ 543
84 HEC-Police Call Takers	46.50	79.7599	7,071	0	7,071	146	7,217
89 HEC-Off of Emg Mgmt	8.30	14.2367	1,262	0	1,262	26	1,288
Subtotal	58.30	100.0000	8,865	0	8,865	183	9,048
Direct Bills					0		0
Total					\$8,865		\$ 9,048
	=====	=====	=====	=====	=====	=====	=====

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	3.50	1.6062	\$ 301	\$ 0	\$ 301	\$ 7	\$ 308
83 HEC-911 Network	159.60	73.2446	13,742	0	13,742	321	14,063
84 HEC-Police Call Takers	46.50	21.3401	4,004	0	4,004	94	4,098
89 HEC-Off of Emg Mgmt	8.30	3.8091	715	0	715	17	732
Subtotal	217.90	100.0000	18,762	0	18,762	439	19,201
Direct Bills					0		0
Total					\$18,762		\$ 19,201
=====	=====	=====	=====	=====	=====	=====	=====

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	584,713	2.2546	\$ 1,079	\$ 0	\$ 1,079	\$ 190	\$ 1,269
82 HEC-IT	5,526,767	21.3108	10,198	0	10,198	1,791	11,989
83 HEC-911 Network	15,058,299	58.0637	27,785	0	27,785	4,880	32,665
84 HEC-Police Call Takers	3,298,532	12.7189	6,086	0	6,086	1,069	7,155
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	2,705	0	2,705	475	3,180
Subtotal	25,934,109	100.0000	47,853	0	47,853	8,405	56,258
Direct Bills					0		0
Total					\$47,853		\$ 56,258
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Human Resources Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	3.50	1.6062	\$ 521	\$ 0	\$ 521	\$ 10	\$ 531
83 HEC-911 Network	159.60	73.2446	23,766	0	23,766	475	24,241
84 HEC-Police Call Takers	46.50	21.3401	6,924	0	6,924	138	7,062
89 HEC-Off of Emg Mgmt	8.30	3.8091	1,236	0	1,236	25	1,261
Subtotal	217.90	100.0000	32,447	0	32,447	649	33,096
Direct Bills					0		0
Total					\$32,447		\$ 33,096
=====	=====	=====	=====	=====	=====	=====	=====

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	3.50	1.6062	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
83 HEC-911 Network	159.60	73.2446	0	0	0	0	0
84 HEC-Police Call Takers	46.50	21.3401	0	0	0	0	0
89 HEC-Off of Emg Mgmt	8.30	3.8091	0	0	0	0	0
Subtotal	217.90	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
=====	=====	=====	=====	=====	=====	=====	=====

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

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City Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	584,713	2.2546	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,526,767	21.3108	0	0	0	0	0
83 HEC-911 Network	15,058,299	58.0637	0	0	0	0	0
84 HEC-Police Call Takers	3,298,532	12.7189	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	0	0	0	0	0
Subtotal	25,934,109	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	584,713	2.2546	\$ 521	\$ 0	\$ 521	\$ 12	\$ 533
82 HEC-IT	5,526,767	21.3108	4,923	0	4,923	116	5,039
83 HEC-911 Network	15,058,299	58.0637	13,414	0	13,414	316	13,730
84 HEC-Police Call Takers	3,298,532	12.7189	2,938	0	2,938	69	3,007
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	1,306	0	1,306	31	1,337
Subtotal	25,934,109	100.0000	23,102	0	23,102	544	23,646
Direct Bills					0		0
Total	=====	=====	=====	=====	\$23,102	=====	\$ 23,646

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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Fin Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	584,713	2.2546	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,526,767	21.3108	0	0	0	0	0
83 HEC-911 Network	15,058,299	58.0637	0	0	0	0	0
84 HEC-Police Call Takers	3,298,532	12.7189	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	0	0	0	0	0
Subtotal	25,934,109	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Expenditures of HEC departments

Source: COH Expenditure Report

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ARA Payroll Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	584,713	5.2445	\$ 2,301	\$ 0	\$ 2,301	\$ 109	\$ 2,410
82 HEC-IT	5,526,767	49.5714	21,753	0	21,753	1,028	22,781
83 HEC-911 Network	273,301	2.4513	1,076	0	1,076	51	1,127
84 HEC-Police Call Takers	3,298,532	29.5856	12,983	0	12,983	613	13,596
89 HEC-Off of Emg Mgmt	1,465,798	13.1472	5,769	0	5,769	273	6,042
Subtotal	11,149,111	100.0000	43,882	0	43,882	2,073	45,955
Direct Bills					0		0
Total					\$43,882		\$ 45,955
	=====	=====	=====	=====	=====	=====	=====

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	584,713	2.2546	\$ 182	\$ 0	\$ 182	\$ 11	\$ 193
82 HEC-IT	5,526,767	21.3108	1,719	0	1,719	106	1,825
83 HEC-911 Network	15,058,299	58.0637	4,682	0	4,682	290	4,972
84 HEC-Police Call Takers	3,298,532	12.7189	1,026	0	1,026	63	1,089
89 HEC-Off of Emg Mgmt	1,465,798	5.6520	456	0	456	28	484
Subtotal	25,934,109	100.0000	8,065	0	8,065	499	8,564
Direct Bills					0		0
Total					\$8,065		\$ 8,564
	=====	=====	=====	=====	=====	=====	=====

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	462	4	25	138	26
82 HEC-IT	0	0	0	42	0	1,307	240
83 HEC-911 Network	56,448	11,767	21,078	116	1,146	3,562	12
84 HEC-Police Call Takers	83,049	0	6,141	25	334	780	143
86 HED-Harris County	28,311	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	12,323	0	0	0	0	0	0
88 HEC-Homeland Security	27,061	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	5,944	0	1,097	11	59	347	64
90 HEC-HPD	21,418	0	0	0	0	0	0
91 Hurricane Ike Aid & Recovery	29,026	0	0	0	0	0	0
Total	\$263,580	\$11,767	\$28,777	\$199	\$1,565	\$6,134	\$485
	=====	=====	=====	=====	=====	=====	=====

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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	435	205	0	543	308	1,269	531	0
82 HEC-IT	4,114	1,932	0	0	0	11,989	0	0
83 HEC-911 Network	11,210	5,266	0	0	14,063	32,665	24,241	0
84 HEC-Police Call Takers	2,456	1,154	0	7,217	4,098	7,155	7,062	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	1,091	513	0	1,288	732	3,180	1,261	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	\$19,307	\$9,069	\$0	\$9,048	\$19,201	\$56,258	\$33,096	\$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	533	0	2,410	193	7,082
82 HEC-IT	0	5,039	0	22,781	1,825	49,269
83 HEC-911 Network	0	13,730	0	1,127	4,972	201,403
84 HEC-Police Call Takers	0	3,007	0	13,596	1,089	137,306
86 HED-Harris County	0	0	0	0	0	28,311
87 HEC-Genl Svcs Dept	0	0	0	0	0	12,323
88 HEC-Homeland Security	0	0	0	0	0	27,061
89 HEC-Off of Emg Mgmt	0	1,337	0	6,042	484	23,450
90 HEC-HPD	0	0	0	0	0	21,418
91 Hurricane Ike Aid & Recovery	0	0	0	0	0	29,026
Total	\$0	\$23,646	\$0	\$45,955	\$8,564	\$536,649
	=====	=====	=====	=====	=====	=====

### **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	65,075-	0	65,075-
Subtotal - Services & Supplies		65,075-	0	65,075-
Department Cost Total		65,075-	0	65,075-
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		65,075-	0	65,075-
General Admin Distribution			0	0
Grand Total		65,075-		65,075-
		=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:32 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:32 HPW General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	100	100.0000	65,075-	\$ 0	65,075-	\$ 0	65,075-
Subtotal	100	100.0000	65,075-	0	65,075-	0	65,075-
Direct Bills					0		0
Total					\$65,075-		\$65,075-
	=====	=====	=====	=====	=====	=====	=====

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	65,075-	65,075-
Total		\$65,075- =====	\$65,075- =====