

CITY OF HOUSTON, TEXAS

FY2024 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**



CITY OF HOUSTON

Sylvester Turner, Mayor

FINANCE DEPARTMENT

William Jones

Chief Business Officer/Director of Finance

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www.houstontx.gov

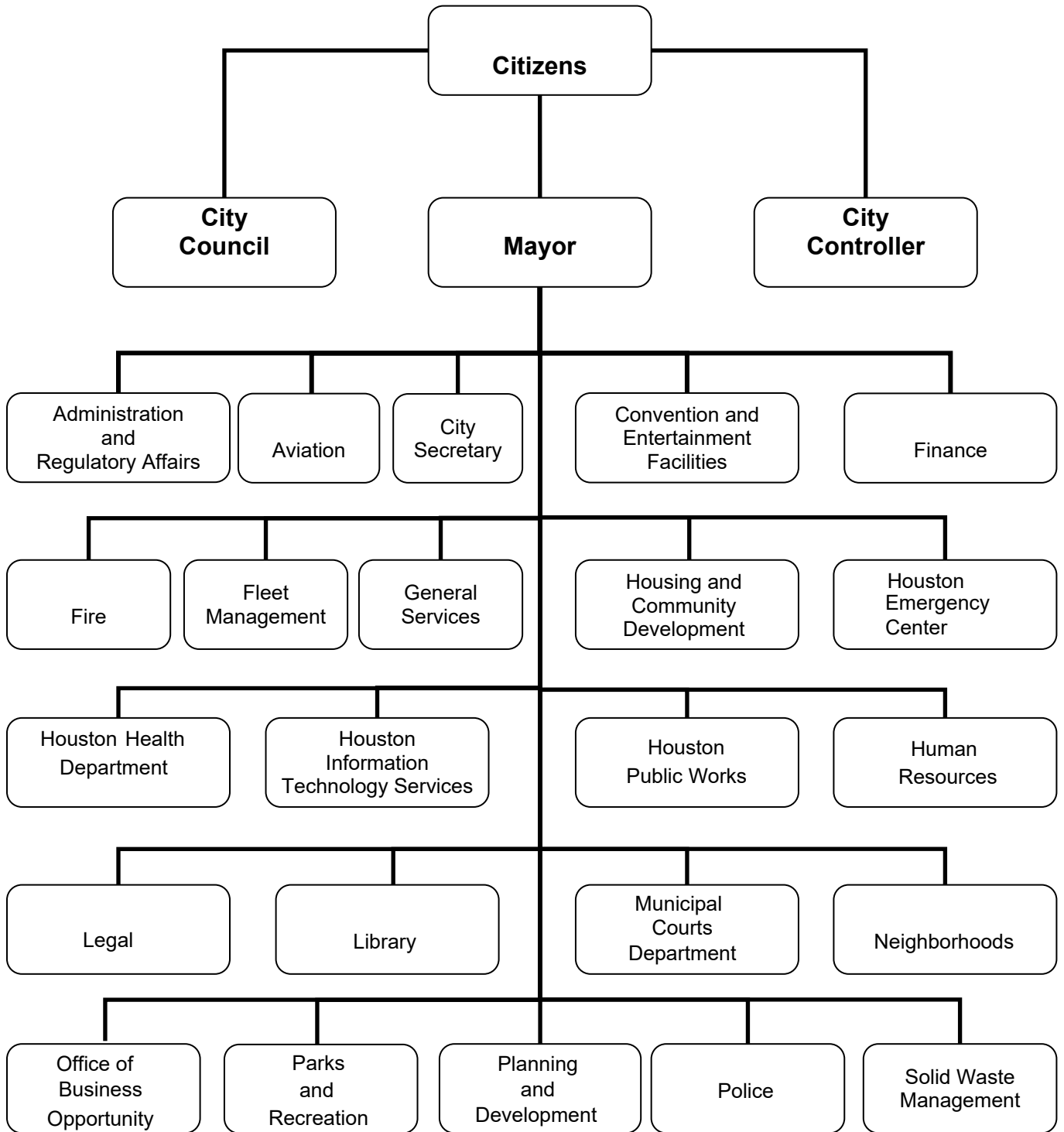
**City of Houston, Texas
FY2024 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2022**

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SECTION I – ORGANIZATION CHART

Organization Chart



SECTION II – OVERVIEW

**City of Houston, Texas
FY2024 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2022**

OVERVIEW

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

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

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

¹2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

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

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

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 but also 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: FY2022 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.

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 III – SUMMARY OF ALLOCATED COSTS AND
ACFR RECONCILIATION**

City of Houston, Texas
FY 2024 Full Cost Allocation Plan
Summary of Allocated Costs and ACFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2022

Department	Final GL	Personnel	Other Operating	Transfer	ACFR Adjustments*	Adjusted GL	ACFR	Direct Costs	Allocated Indirect	Unallocated/DB
	A = B + C + D	B	C	D	E	F = A - D + E	G	H	I	J
Houston Police Department (HPD)	\$ 954,718,101	\$ 865,757,249	\$ 88,678,127	\$ 282,725	\$ (2,397,869)	\$ 952,037,507	\$ 952,037,507	\$ 946,276,605	\$ 5,760,902	\$ -
Dept of Neighborhoods (DON)	11,183,900	7,508,329	3,675,571	-	-	11,183,900	11,183,900	11,183,900	-	-
Houston Fire Department (HFD)	537,645,388	476,752,699	60,781,184	111,505	(236,140)	537,297,743	537,297,743	537,297,743	-	-
Houston Emergency Center (HEC)	9,794,204	2	-	9,794,202	-	2	2	2	-	-
Municipal Courts Department	27,733,984	22,008,996	5,594,523	130,465	-	27,603,519	27,603,520	27,603,519	-	-
Houston Public Works (HPW)	22,435,838	816,563	21,619,275	-	-	22,435,838	22,435,838	22,435,838	-	-
Solid Waste Management	96,397,273	40,029,723	50,825,655	5,541,895	-	90,855,378	90,855,378	90,855,378	-	-
General Services Department	41,497,181	11,730,286	26,624,674	3,142,221	(164,016)	38,190,944	38,190,944	426,053	36,746,890	1,018,001
Housing and Community Devp.	435,780	110,516	325,264	-	-	435,780	435,780	435,780	-	-
Library	41,358,296	30,857,130	9,751,166	750,000	(21,163)	40,587,133	40,587,133	40,587,133	-	-
Parks & Recreation	72,088,677	39,022,638	32,000,764	1,065,275	-	71,023,402	71,023,402	71,023,402	-	-
Health & Human Services	59,574,585	36,897,654	22,676,931	-	-	59,574,585	59,574,585	32,564,673	15,955,452	11,054,460
Mayor's Office	7,871,955	4,980,975	977,809	1,913,171	-	5,958,784	5,958,784	1,005,694	4,755,290	197,800
Business Opportunity	3,516,359	3,136,741	379,618	-	-	3,516,359	3,516,359	228	3,170,871	345,260
City Council	11,770,089	7,724,565	2,585,327	1,460,197	(126,936)	10,182,956	10,182,956	2,441,210	7,741,746	-
City Controller's Office	8,320,036	7,258,462	1,061,574	-	-	8,320,036	8,320,036	-	8,320,036	-
Finance	16,780,446	12,745,970	4,034,476	-	-	16,780,446	16,780,446	184,481	15,350,738	1,245,227
Admn. & Regulatory Affairs	29,543,912	15,134,894	3,463,750	10,945,268	-	18,598,643	18,598,643	4,318,742	13,581,389	698,512
Fleet Management Department	78,903	(6,709)	85,612	-	-	78,903	78,903	78,903	-	-
Planning & Development	3,552,618	2,742,364	810,254	-	-	3,552,618	3,552,618	1,637,778	649,099	1,265,741
City Secretary	833,694	700,478	133,216	-	-	833,694	833,694	-	833,694	-
Human Resources Dept.	2,716,573	2,461,153	255,420	-	-	2,716,573	2,716,573	5,847	2,426,360	284,366
Legal Department	15,345,145	13,911,236	1,433,909	-	-	15,345,145	15,345,145	7,298	14,872,594	465,253
Citywide General Government	244,131,655	11,836,634	121,752,404	110,542,617	44,058,480	177,647,518	177,647,518	135,695,884	41,951,634	-
GRAND TOTAL	2,219,324,592	1,614,118,548	459,526,503	145,679,541	41,112,356	2,114,757,406	2,114,757,406	1,926,066,091	172,116,695	16,574,620
Cost Adjustment	Building Use								507,351	
Cost Adjustment	Equipment use								1,080,091	
Cost Adjustment	HPW General Fund Credit								(89,725)	
Unallocated Indirect fr disallow functions	Non-Dept								(795,410)	
Unallocated Indirect fr disallow functions	OBO								(37,085)	
Unallocated Indirect fr disallow functions	HR								(1,793,224)	
Unallocated Indirect fr disallow functions	Gen Svcs								(1,395,142)	
Reconciling Item(s)	Citywide								(550,065)	
Summary Schedule Total									169,043,486	

*- ACFR Adjustments includes the amount of Transfers from General Government in the amount of \$44,058,480 as well as other adjustments for various departments during FY2022.

**SECTION IV – FY2024 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Summary Schedule

Department	Police	Dept of Neighborhood	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health Department
1 Building Depreciation	\$ 1,562	\$ 20,713	\$ 0	\$ 311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	431,535	2,653	305,263	0	160,210	0	0	17,818	39,595	0
3 Non-Departmental-Gen Gov	11,599,840	262,934	2,163,345	1,007,724	5,326,743	49,471	14,358	1,361,818	1,959,729	2,105,160
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	295,192	13,987	268,038	39,327	48,765	180,740	114,569	25,839	135,183	284,162
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	105,299	0	115,225	0	82,026	166,830	83,459	90,683	112,192	9,100
8 Finance Reporting & Ops	619,174	20,195	530,796	43,450	76,405	296,672	157,551	51,928	213,512	312,877
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	208,419	5,703	100,796	5,943	30,738	96,604	532,609	6,915	17,103	216,390
11 Finance Perform Mgmt	87,853	1,266	47,255	2,691	9,029	28,295	34,608	3,484	7,605	18,502
12 Finance Treasury	361,716	4,365	203,447	10,769	35,063	0	165	14,444	27,711	12,616
13 Finance Strat Purchasing	597,174	87,970	91,181	70,634	281,891	984,373	685,144	122,003	294,092	447,559
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	156,124	0	0	0	0	0	0	0	0
16 ARA Operations	507,700	260,373	231,110	1,024,228	2,575,603	57,155	24,470	58,618	151,537	388,959
17 ARA Payroll Services	1,356,251	25,278	862,061	54,626	88,136	42,240-	64,044	92,991	140,369	289,016
18 ARA Regulatory	184,710	2,229	103,890	5,499	17,905	0	84	7,376	14,150	6,442
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	836,333	19,750	508,901	40,737	77,076	306,088	53,361	65,786	103,554	225,006
24 Mayor	1,660,351	30,945	1,055,352	66,876	107,899	305,621	78,405	113,841	171,844	353,820
25 Human Resources	756,593	14,499	460,357	27,990	48,297	142,943	40,609	59,367	91,465	200,546
26 Legal	771,020	183,536	297,590	6,864,532	123,370	308,048	166,592	103,183	493,748	101,654
27 City Secretary	232,355	3,349	124,983	7,115	23,881	74,837	91,531	9,215	20,112	48,934
28 City Council	2,195,017	31,637	1,180,686	67,219	225,599	706,972	864,684	87,044	190,003	462,275
29 City Controller's Office	1,088,628	40,309	861,915	109,944	158,493	567,303	424,502	78,917	371,532	790,774
30 Health Administration	0	0	0	0	0	0	0	0	0	17,440,833
31 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
32 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
33 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
34 HPD Police Records	15,015	0	10,274	0	0	0	0	0	0	0
35 General Services	15,402,308	53,605	6,402,806	233,159	15,185	0	0	6,210,837	281,116	6,327,829
36 HEC	0	0	0	0	0	0	0	0	0	0
37 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$39,314,045	\$1,241,420	\$15,925,271	\$9,682,774	\$9,512,314	\$4,229,712	\$3,430,745	\$8,582,107	\$4,836,152	\$30,042,454
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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
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Summary Schedule

Department	Convention & Entertainmentmen	Fleet Management	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other
1 Building Depreciation	\$ 0	\$ 12,443	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	17	16,575	45,809	2,237	82	2,956	224	4,593	2,984	115,663
4 Finance Dir Office	0	0	0	0	0	3,386,682	0	0	0	0
5 Finance FP&A	2,210	240,438	4,622	10,781	10,511	22,571	2,221	19,675	26,930	18,919
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	22,170	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	50,192	271,090	5,143	11,871	10,788	23,951	4,533	21,480	28,694	20,301
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	20	16,446	1,523	1,378	0	2,615	3,860	2,202	1,803	1,935
11 Finance Perform Mgmt	11	8,376	350	702	0	685	1,965	1,122	918	769
12 Finance Treasury	0	31	639	0	0	53	0	0	0	1,680
13 Finance Strat Purchasing	642	579,836	13,484	15,411	0	11,558	5,137	30,179	64,212	9,632
14 ARA Director Office	0	0	0	0	0	0	79,091	1,698,799	532,892	589,884
15 ARA Financial Svcs	0	0	0	0	0	0	11,273	242,118	151,235	84,072
16 ARA Operations	0	100,735	995	2,014	0	2,249	194	4,155	237,966	1,442
17 ARA Payroll Services	0	76,192	5,525	11,185	0	12,483	1,074	23,063	14,406	8,008
18 ARA Regulatory	0	16	326	0	0	27	0	0	0	858
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	0	100,166	3,713	6,312	0	7,043	605	13,014	8,130	4,519
24 Mayor	0	93,274	6,764	13,694	0	15,281	1,315	28,235	17,636	9,804
25 Human Resources	0	40,609	2,944	6,389	0	5,831	501	10,773	6,729	3,741
26 Legal	0	70,104	0	131,718	0	0	0	0	26,547	0
27 City Secretary	27	22,153	926	1,857	0	1,811	5,199	2,967	2,428	2,034
28 City Council	260	209,276	8,745	17,544	0	17,107	49,113	28,023	22,944	19,215
29 City Controller's Office	5,630	640,763	13,051	30,001	26,588	59,755	13,267	54,130	71,692	50,849
30 Health Administration	0	0	0	0	0	0	0	0	0	0
31 Planning & Dev Admin	0	0	1,219,567	1,191,926	0	0	0	0	0	0
32 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
33 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
34 HPD Police Records	0	0	0	0	0	0	0	0	0	0
35 General Services	0	197,344	0	0	0	0	0	12,945	21,411	0
36 HEC	0	0	0	0	0	0	0	0	0	0
37 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$81,179	\$2,695,867	\$1,334,126	\$1,455,020	\$47,969	\$3,572,658	\$179,572	\$2,197,473	\$1,239,557	\$943,325
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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disabilty	HPW Bldg Insp	HPW Stormwater
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	2,372	97	753	2,461	18,888	3,327	1	25,672	13,330
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	9,931	1,360	3,172	25,502	2,028	207,959	119	71,858	25,537
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	0	12,055	1,420	3,613	29,655	2,081	254,621	500-	80,874	29,967
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	0	3,188	42	608	25,707	0	70,480	1,064-	12,188	6,430
11 Finance Perform Mgmt	0	1,624	21	310	3,035	0	35,894	542-	6,207	3,274
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	0	26,327	0	8,989	165,025	0	64,854	3,211	70,634	112,371
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	39,688	123,290	13,386	0	0	0	0
16 ARA Operations	0	2,148	81	3,271	2,116	230	1,592	0	103,629	18,420
17 ARA Payroll Services	0	11,923	448	3,780	11,744	1,275	8,836	0	56,549	29,613
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	0	6,729	252	2,133	6,628	719	4,986	0	73,607	38,488
24 Mayor	0	14,597	548	4,629	90,043	1,561	10,817	0	159,684	83,498
25 Human Resources	0	5,569	209	1,766	5,486	596	4,127	0	71,549	40,224
26 Legal	0	0	0	0	0	0	0	0	0	0
27 City Secretary	0	4,294	56	819	8,025	0	94,934	1,432-	16,416	8,662
28 City Council	0	40,566	525	7,741	75,811	0	896,825	13,527-	155,081	81,824
29 City Controller's Office	0	31,440	3,523	9,230	76,316	5,127	665,729	1,809-	205,918	77,340
30 Health Administration	0	0	0	0	0	0	0	0	0	0
31 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
32 HPW Admin Indirect	0	0	0	0	0	0	0	0	332,686	174,530
33 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
34 HPD Police Records	0	0	0	0	0	0	0	0	0	0
35 General Services	0	0	0	64,145	0	0	0	0	0	0
36 HEC	0	0	0	0	0	0	0	0	0	0
37 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$0	\$172,763	\$8,582	\$154,647	\$650,844	\$45,891	\$2,324,981	\$15,543	\$1,442,552	\$743,508
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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
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Summary Schedule

Department	HPW DDSR	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	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	20,251	91,886	396	31,378	921	0	1,973	2,550	2,627	959
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	54,829	278,737	3,293	49,324	10,525	0	2,317	2,376	2,858	3,045
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	267,478	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	63,819	332,443	3,622	55,879	11,907	0	2,938	3,242	3,818	3,509
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	12,913	88,402	417	44,075	1,892	0	958	1,375	1,512	658
11 Finance Perform Mgmt	6,576	44,925	211	4,581	963	0	488	700	770	335
12 Finance Treasury	0	0	0	8,755	0	0	0	0	0	0
13 Finance Strat Purchasing	251,070	807,147	14,769	64,854	50,728	0	5,137	1,284	5,780	3,852
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	295,157	990,480	346	960	786	0	1,829	2,369	2,438	875
17 ARA Payroll Services	100,380	210,687	1,924	1,543	4,362	0	10,155	13,154	13,533	4,854
18 ARA Regulatory	0	0	0	4,471	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	58,106	262,973	1,086	871	2,462	0	5,732	7,423	7,637	2,740
24 Mayor	126,056	570,493	2,355	1,889	5,340	0	12,433	16,103	16,568	5,943
25 Human Resources	60,973	307,151	970	3,340	2,038	0	4,744	6,144	6,322	2,267
26 Legal	49,027	212,842	0	865,430	0	0	74,760	0	0	0
27 City Secretary	17,393	118,818	560	12,117	2,548	0	1,290	1,853	2,037	887
28 City Council	164,307	1,122,460	5,291	114,467	24,068	0	12,185	17,508	19,238	8,377
29 City Controller's Office	164,281	879,905	9,150	142,593	30,372	0	7,761	8,736	10,228	9,008
30 Health Administration	0	0	0	0	0	0	0	0	0	0
31 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
32 HPW Admin Indirect	295,242	1,631,240	7,246	91,655	25,831	0	25,989	35,004	36,969	14,410
33 CIP Sal Rec HPW	0	0	0	0	0	0	30,192-	39,103-	40,234-	14,431-
34 HPD Police Records	0	0	0	0	0	0	0	0	0	0
35 General Services	0	51,796	21,205	0	52,095	0	0	0	0	0
36 HEC	0	0	0	0	0	0	0	0	0	0
37 HPW General Fund Credit	0	89,725-	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$1,740,380	\$8,180,138	\$72,841	\$1,498,182	\$226,838	\$0	\$140,497	\$80,718	\$92,101	\$47,288
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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County	HEC-Gen Svcs Dept
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	427	2,739	1,685	0	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	1,160	12,158	1,810	0	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	1,301	13,411	2,374	0	0	0	0	0	0	0
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	190	1,598	885	0	0	0	0	0	0	0
11 Finance Perform Mgmt	97	813	450	0	0	0	0	0	0	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	0	2,569	0	0	0	0	0	0	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	391	2,475	1,564	0	0	0	0	0	0	0
17 ARA Payroll Services	2,170	13,735	8,679	0	0	0	0	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	1,225	7,751	4,899	0	0	0	0	0	0	0
24 Mayor	2,657	16,814	10,626	0	0	0	0	0	0	0
25 Human Resources	1,013	6,415	4,055	0	0	0	0	0	0	0
26 Legal	0	0	0	0	0	0	0	0	0	0
27 City Secretary	255	2,151	1,192	0	0	0	0	0	0	0
28 City Council	2,418	20,320	11,253	0	0	0	0	0	0	0
29 City Controller's Office	3,311	33,917	6,332	0	0	0	0	0	0	0
30 Health Administration	0	0	0	0	0	0	0	0	0	0
31 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
32 HPW Admin Indirect	5,407	38,138	0	0	0	0	0	0	0	0
33 CIP Sal Rec HPW	6,451-	40,833-	0	0	0	0	0	0	0	0
34 HPD Police Records	0	0	0	0	0	0	0	0	0	0
35 General Services	0	0	0	0	0	0	0	0	0	0
36 HEC	0	0	0	5,572	115,063	284,120	56,950	30,068	13,087	28,740
37 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$15,571	\$134,171	\$55,804	\$5,572	\$115,063	\$284,120	\$56,950	\$30,068	\$13,087	\$28,740
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CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse- ment Fund	HR-W.C.	HITS Other	Legal Other	Other	2nd Allocation Orphans
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,703	\$ 0	\$ 590	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	10,347	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	0	2,132	1,287,401	6	98,336	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	63	38	25,751	55,231	792	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance Reporting & Ops	0	0	0	64	38	30,245	70,132	834	0	0
9 Finance Internal Controls	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	0	0	0	1-	0	6,528	16,468	285	0	0
11 Finance Perform Mgmt	0	0	0	0	0	3,325	8,122	18	0	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	0	0	0	0	0	17,979	357,020	0	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	0	0	0	0	0	1,806	36,738	0	468,118	0
17 ARA Payroll Services	0	0	0	0	0	10,022	39,907	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 HITS CIO	0	0	0	0	0	0	0	0	0	0
20 HITS EAS	0	0	0	0	0	0	0	0	0	0
21 HITS EIS	0	0	0	0	0	0	0	0	0	0
22 HITS Radio	0	0	0	0	0	0	0	0	0	0
23 Office Business Opport	0	0	0	0	0	5,656	72,164	0	0	0
24 Mayor	0	0	0	0	0	12,268	48,856	0	0	0
25 Human Resources	0	0	0	0	0	4,681	22,277	0	0	0
26 Legal	0	0	0	0	0	0	148,722	0	194,575	0
27 City Secretary	0	0	0	0	0	8,793	21,480	49	0	0
28 City Council	0	0	0	1-	0	83,067	202,918	456	0	0
29 City Controller's Office	0	0	0	159	95	78,074	171,314	2,075	0	0
30 Health Administration	0	0	0	0	0	0	0	0	0	0
31 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
32 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
33 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
34 HPD Police Records	0	0	0	0	0	0	0	0	6,004,399	0
35 General Services	0	0	0	0	0	0	428,898	0	6,708	0
36 HEC	6,313	44,531	30,827	0	0	0	0	0	0	0
37 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$6,313	\$44,531	\$30,827	\$284	\$171	\$290,327	\$3,003,698	\$4,515	\$6,772,726	\$0
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Summary Schedule

Department	Total
1 Building Depreciation	\$ 41,322
2 Equipment Depreciation	967,421
3 Non-Departmental-Gen Gov	27,654,830
4 Finance Dir Office	3,386,682
5 Finance FP&A	2,616,453
6 Finance City Council	0
7 Finance Public Fin	1,054,462
8 Finance Reporting & Ops	3,783,965
9 Finance Internal Controls	0
10 Finance Grants	1,548,736
11 Finance Perform Mgmt	377,683
12 Finance Treasury	681,454
13 Finance Strat Purchasing	6,425,712
14 ARA Director Office	2,900,666
15 ARA Financial Svcs	821,186
16 ARA Operations	7,567,322
17 ARA Payroll Services	3,641,741
18 ARA Regulatory	347,983
19 HITS CIO	0
20 HITS EAS	0
21 HITS EIS	0
22 HITS Radio	0
23 Office Business Opport	2,954,361
24 Mayor	5,344,735
25 Human Resources	2,482,099
26 Legal	11,186,998
27 City Secretary	998,911
28 City Council	9,436,541
29 City Controller's Office	8,088,168
30 Health Administration	17,440,833
31 Planning & Dev Admin	2,411,493
32 HPW Admin Indirect	2,714,347
33 CIP Sal Rec HPW	171,244-
34 HPD Police Records	6,029,688
35 General Services	35,783,392
36 HEC	615,271
37 HPW General Fund Credit	89,725-
<hr/>	
Tot.Current Allocations	\$169,043,486
	=====

BUILDING DEPRECIATION FUNCTION AND ALLOCATION BASIS

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY2022. Costs are allocated to user departments occupying City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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 507,351	0	271,077	235,778	496
Subtotal - Services & Supplies	507,351	0	271,077	235,778	496
Department Cost Total	507,351	0	271,077	235,778	496
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	507,351	0	271,077	235,778	496
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 507,351		\$ 271,077	\$ 235,778	\$ 496
	=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Custom\$)

Dept:1 Building Depreciation

No Indirect Costs

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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
24 Mayor	48,894	63.0736	170,978	0	170,978	0	170,978
29 City Controller's Office	23,567	30.4016	82,412	0	82,412	0	82,412
35 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
45 Library	0	0.0000	0	0	0	0	0
94 HITS Other	1,595	2.0576	5,578	0	5,578	0	5,578
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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	\$ 1,753	\$ 0	\$ 1,753	\$ 0	\$ 1,753
24 Mayor	8,889	6.8475	16,145	0	16,145	0	16,145
26 Legal	63,910	49.2320	116,078	0	116,078	0	116,078
27 City Secretary	5,540	4.2676	10,062	0	10,062	0	10,062
28 City Council	19,707	15.1810	35,793	0	35,793	0	35,793
35 General Services	18,043	13.8991	32,771	0	32,771	0	32,771
39 Dept of Neighborhoods	5,584	4.3015	10,142	0	10,142	0	10,142
49 Fleet Management	6,851	5.2776	12,443	0	12,443	0	12,443
94 HITS Other	0	0.0000	0	0	0	0	0
96 Other	325	0.2504	590	0	590	0	590
Subtotal	129,814	100.0000	235,777	0	235,777	0	235,777
Direct Bills					0		0
Total					\$235,777		\$235,777
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 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
94 HITS Other	13,160	25.3048	125	0	125	0	125
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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	1,753	0	1,753
24 Mayor	170,978	16,145	0	187,123
26 Legal	0	116,078	37	116,115
27 City Secretary	0	10,062	0	10,062
28 City Council	0	35,793	0	35,793
29 City Controller's Office	82,412	0	0	82,412
35 General Services	0	32,771	0	32,771
38 Police	1,539	0	23	1,562
39 Dept of Neighborhoods	10,571	10,142	0	20,713
41 Municipal Court	0	0	311	311
45 Library	0	0	0	0
49 Fleet Management	0	12,443	0	12,443
94 HITS Other	5,578	0	125	5,703
96 Other	0	590	0	590
Total	\$ 271,078	\$ 235,777	\$ 496	\$ 507,351
	=====	=====	=====	=====

**EQUIPMENT DEPRECIATION
FUNCTION AND ALLOCATION BASIS**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2022. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:2 Equipment Depreciation

Description	Amount	General Admin	Equip Deprec
<hr/>			
Personnel Costs			
Salaries	0	0	0
Salary % Split		.00%	.00%
Benefits	0	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost			
Equip Use	1,080,091	0	1,080,091
Subtotal - Services & Supplies	<hr/> 1,080,091	<hr/> 0	<hr/> 1,080,091
Department Cost Total	1,080,091	0	1,080,091
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments	1,080,091	0	1,080,091
General Admin Distribution		<hr/> 0	<hr/> 0
Grand Total	<hr/> \$ 1,080,091	<hr/> 0	<hr/> \$ 1,080,091
	=====	=====	=====

B. Incoming Costs-(Default Spread Custom\$)

Dept:2 Equipment Depreciation

No Indirect Costs

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	300	0.0278	\$ 300	\$ 0	\$ 300	\$ 0	\$ 300
28 City Council	72,613.46	6.7229	72,613	0	72,613	0	72,613
30 Health Administration	30,979.33	2.8682	30,979	0	30,979	0	30,979
35 General Services	8,777.95	0.8127	8,778	0	8,778	0	8,778
38 Police	431,535.37	39.9536	431,535	0	431,535	0	431,535
39 Depart of Neighborhoods	2,653.4	0.2457	2,653	0	2,653	0	2,653
40 Fire	305,262.68	28.2627	305,263	0	305,263	0	305,263
42 Solid Waste	160,210.41	14.8330	160,210	0	160,210	0	160,210
45 Library	17,817.75	1.6497	17,818	0	17,818	0	17,818
46 Parks & Recreation	39,594.55	3.6659	39,595	0	39,595	0	39,595
94 HITS Other	10,346.53	0.9579	10,347	0	10,347	0	10,347
Subtotal	1,080,091.43	100.0000	1,080,091	0	1,080,091	0	1,080,091
Direct Bills					0		0
Total					\$1,080,091		\$1,080,091
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
14 ARA Director Office	300	300
28 City Council	72,613	72,613
30 Health Administration	30,979	30,979
35 General Services	8,778	8,778
38 Police	431,535	431,535
39 Depart of Neighborhoods	2,653	2,653
40 Fire	305,263	305,263
42 Solid Waste	160,210	160,210
45 Library	17,818	17,818
46 Parks & Recreation	39,595	39,595
94 HITS Other	10,347	10,347
Total	\$ 1,080,091	\$ 1,080,091
	=====	=====

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

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

- **Insurance, Civilian Retirement** – City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian FTE positions.
- **Membership** – Membership fees to organizations that benefit the entire City are allocated based upon the number of FTE positions in General Fund departments.
- **Consulting Services** – Consulting services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue, expenditure, and purchasing transactions by department.
- **Interest Charges** – Interest expense for tax and revenue anticipation notes are allocated based on departmental General Fund operating expenditures.
- **Other Miscellaneous** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) are allocated based on General Fund operating expenditures.
- **Claims and Judgments** – Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims for General Fund departments.
- **Elections** – Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are allocated based on the number of FTE positions by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker are allocated to those departments based on their occupied square footage.
- **Department Specific** – The cost of specific services is allocated based on the dollars expended by department.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature are not allocated in this plan.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Personnel Costs		0	0	0	0	0
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 154,364	0	0	0	0	0
Acctg & Auditing Svc	P 7,450-	0	0	0	0	0
Print Shop Svcs	P 0	0	0	0	0	0
Pub & Printed Materi	P 0	0	0	0	0	0
Other Interest	P 393,861	0	0	0	0	393,861
Hlth Ins Retire	P 11,836,634	0	11,836,634	0	0	0
Pension-Civilian	P 0	0	0	0	0	0
Pension-Legacy-Civil	P 0	0	0	0	0	0
Workers Comp-Civ Clm	P 0	0	0	0	0	0
Health Ins-Act	P 0	0	0	0	0	0
Mgt Consultant	P 1,078,989	0	0	0	22,671	0
Banking Services	P 67,078	0	0	0	0	0
Misc.Support Svcs	P 0	0	0	0	0	0
Real Estate	P 8,508,894	0	0	0	0	0
Application Services	P 0	0	0	0	0	0
Ltd purpose	P 76,119,218	0	0	0	0	0
Criminal Intell	P 0	0	0	0	0	0
Tax Appraisal	P 10,632,103	0	0	0	0	0
Tax Refunds	P 0	0	0	0	0	0
Mgmt Initiative/Cons	P 0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Elections	312,572	0	0	0	0	0
Contributions	0	0	0	0	0	0
Membership	363,751	0	0	363,751	0	0
Food Supplies	0	0	0	0	0	0
AudioVisual Supplies	0	0	0	0	0	0
Early Pymt Discount	22,892-	0	0	0	0	0
Voice Svcs	0	0	0	0	0	0
Legal Svcs	880,741	0	0	0	0	0
Metro Commut	264,459	0	0	0	0	0
Misc Other Svcs	3,165,330	0	0	0	0	0
Claims & Judgements	17,752,205	0	0	0	0	0
Other IntfdSvcs	1,620,999	0	0	0	0	0
Intfd Engr Services	0	0	0	0	0	0
Transfer to Spec Rev	34,003,691	0	0	0	0	0
Transf - Spec Nonrecr	0	0	0	0	0	0
Transfer to Component	30,232,019	0	0	0	0	0
Transfer to Ike Fund	0	0	0	0	0	0
Ch380 Trans Other Fd	26,056,907	0	0	0	0	0
Transfer to CAP Proj	20,250,000	0	0	0	0	0
Voice Labor	0	0	0	0	0	0
Eng Services	0	0	0	0	0	0
Travel- Non Training	0	0	0	0	0	0
<hr/>						
Subtotal - Services & Supplies	243,663,473	0	11,836,634	363,751	22,671	393,861
Department Cost Total	243,663,473	0	11,836,634	363,751	22,671	393,861
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments	243,663,473	0	11,836,634	363,751	22,671	393,861
<hr/>						
General Admin Distribution		0	0	0	0	0
<hr/>						
Grand Total	\$ 243,663,473	0	\$ 11,836,634	\$ 363,751	\$ 22,671	\$ 393,861
<hr/>						

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Personnel Costs		0	0	0	0	0
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 154,364	0	0	0	0	0
Acctg & Auditing Svc	P 7,450-	0	0	0	0	0
Print Shop Svcs	P 0	0	0	0	0	0
Pub & Printed Materi	P 0	0	0	0	0	0
Other Interest	P 393,861	0	0	0	0	0
Hlth Ins Retire	P 11,836,634	0	0	0	0	0
Pension-Civilian	P 0	0	0	0	0	0
Pension-Legacy-Civil	P 0	0	0	0	0	0
Workers Comp-Civ Clm	P 0	0	0	0	0	0
Health Ins-Act	P 0	0	0	0	0	0
Mgt Consultant	P 1,078,989	0	0	0	0	0
Banking Services	P 67,078	67,078	0	0	0	0
Misc.Support Svcs	P 0	0	0	0	0	0
Real Estate	P 8,508,894	0	0	0	0	8,508,894
Application Services	P 0	0	0	0	0	0
Ltd purpose	P 76,119,218	0	0	0	0	0
Criminal Intell	P 0	0	0	0	0	0
Tax Appraisal	P 10,632,103	0	0	0	0	0
Tax Refunds	P 0	0	0	0	0	0
Mgmt Initiative/Cons	P 0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Elections	312,572	0	0	312,572	0	0
Contributions	0	0	0	0	0	0
Membership	363,751	0	0	0	0	0
Food Supplies	0	0	0	0	0	0
AudioVisual Supplies	0	0	0	0	0	0
Early Pymt Discount	22,892	0	0	0	0	0
Voice Svcs	0	0	0	0	0	0
Legal Svcs	880,741	0	0	0	880,741	0
Metro Commut	264,459	264,459	0	0	0	0
Misc Other Svcs	3,165,330	0	0	0	0	0
Claims & Judgements	17,752,205	0	17,752,205	0	0	0
Other IntfdSvcs	1,620,999	0	0	0	0	0
Intfd Engr Services	0	0	0	0	0	0
Transfer to Spec Rev	34,003,691	0	0	0	0	0
Transf - Spec Nonrecr	0	0	0	0	0	0
Transfer to Component	30,232,019	0	0	0	0	0
Transfer to Ike Fund	0	0	0	0	0	0
Ch380 Trans Other Fd	26,056,907	0	0	0	0	0
Transfer to CAP Proj	20,250,000	0	0	0	0	0
Voice Labor	0	0	0	0	0	0
Eng Services	0	0	0	0	0	0
Travel- Non Training	0	0	0	0	0	0
Subtotal - Services & Supplies	243,663,473	331,537	17,752,205	312,572	880,741	8,508,894
Department Cost Total	243,663,473	331,537	17,752,205	312,572	880,741	8,508,894
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	243,663,473	331,537	17,752,205	312,572	880,741	8,508,894
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 243,663,473	\$ 331,537	\$ 17,752,205	\$ 312,572	\$ 880,741	\$ 8,508,894

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Dept Specific	Gen Govt
Personnel Costs		0	0
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 154,364	0	154,364
Acctg & Auditing Svc	P 7,450-	0	7,450-
Print Shop Svcs	P 0	0	0
Pub & Printed Materi	P 0	0	0
Other Interest	P 393,861	0	0
Hlth Ins Retire	P 11,836,634	0	0
Pension-Civilian	P 0	0	0
Pension-Legacy-Civil	P 0	0	0
Workers Comp-Civ Clm	P 0	0	0
Health Ins-Act	P 0	0	0
Mgt Consultant	P 1,078,989	1,056,318	0
Banking Services	P 67,078	0	0
Misc.Support Svcs	P 0	0	0
Real Estate	P 8,508,894	0	0
Application Services	P 0	0	0
Ltd purpose	P 76,119,218	0	76,119,218
Criminal Intell	P 0	0	0
Tax Appraisal	P 10,632,103	0	10,632,103
Tax Refunds	P 0	0	0
Mgmt Initiative/Cons	P 0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Dept Specific	Gen Govt
Elections	P 312,572	0	0
Contributions	P 0	0	0
Membership	P 363,751	0	0
Food Supplies	P 0	0	0
AudioVisual Supplies	P 0	0	0
Early Pymt Discount	P 22,892-	0	22,892-
Voice Svcs	P 0	0	0
Legal Svcs	P 880,741	0	0
Metro Commut	P 264,459	0	0
Misc Other Svcs	P 3,165,330	492,450	2,672,880
Claims & Judgements	P 17,752,205	0	0
Other IntfdSvcs	P 1,620,999	0	1,620,999
Intfd Engr Services	P 0	0	0
Transfer to Spec Rev	P 34,003,691	0	34,003,691
Transf - Spec Nonrecr	P 0	0	0
Transfer to Component	P 30,232,019	0	30,232,019
Transfer to Ike Fund	P 0	0	0
Ch380 Trans Other Fd	P 26,056,907	0	26,056,907
Transfer to CAP Proj	P 20,250,000	0	20,250,000
Voice Labor	P 0	0	0
Eng Services	P 0	0	0
Travel- Non Training	P 0	0	0
Subtotal - Services & Supplies	243,663,473	1,548,768	201,711,839
Department Cost Total	243,663,473	1,548,768	201,711,839
Adjustments to Cost	-----	-----	-----
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	243,663,473	1,548,768	201,711,839
General Admin Distribution	-----	0	0
Grand Total	\$ 243,663,473	\$ 1,548,768	\$ 201,711,839
	=====	=====	=====
			not allocated

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3 Consulting Services	\$ 0	\$ 588	\$ 29	\$ 1	\$ 0	\$ 1	\$ 1
3 Interest Costs	0	23,745	1,153	35	2	38	32
3 Other Misc	0	19,988	971	30	2	32	27
Subtotal - Non-Dept-Gen Gov	0	44,321	2,153	66	4	71	60
5 Financial Plg & Analysis	0	71,944	3,495	107	7	116	98
Subtotal - Fin Plg & Analysis	0	71,944	3,495	107	7	116	98
8 Gen Acctng	0	46,709	2,269	70	4	76	64
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	0	28,109	1,365	42	3	45	38
8 Fin Operations	0	12,785	621	19	1	21	17
Subtotal - Fin Reporting & Ops	0	87,603	4,255	131	8	142	119
9 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
10 Grants Mgmt	0	9,255	450	14	1	15	13
10 Cost Accounting	0	9,274	451	14	1	15	13
10 Trust Funds Mgmt (TFM)	0	12,711	617	19	1	21	17
Subtotal - Fin Grants	0	31,240	1,518	47	3	51	43
11 Perf Mgmt Svcs	0	11,189	544	17	1	18	15
Subtotal - Fin Perform Mgmt	0	11,189	544	17	1	18	15
12 Treasury	0	44,384	2,156	66	4	72	60
Subtotal - Fin Treasury	0	44,384	2,156	66	4	72	60
13 Purchasing	0	40,785	1,981	61	4	66	55
Subtotal - Fin SPD	0	40,785	1,981	61	4	66	55
18 Franchise	0	22,467	1,091	34	2	36	31
Subtotal - ARA Regulatory	0	22,467	1,091	34	2	36	31
21 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
27 City Sec Svcs	0	29,485	1,432	44	3	48	40
Subtotal - City Secretary	0	29,485	1,432	44	3	48	40
28 City Council Svcs	0	282,816	13,739	422	26	457	385
Subtotal - City Council	0	282,816	13,739	422	26	457	385
29 Controllor Fin Svcs	0	186,878	9,078	279	17	302	254
29 Controllor Treasury	0	44,888	2,181	67	4	73	61
Subtotal - City Controllor's	0	231,766	11,259	346	21	375	315
35 Design & Const	0	62,835	3,052	94	6	102	85
Subtotal - General Services	0	62,835	3,052	94	6	102	85
Total Incoming	0	960,835	46,675	1,435	89	1,554	1,306
C. Total Allocated		\$ 244,624,308	\$ 11,883,309	\$ 365,186	\$ 22,760	\$ 395,415	\$ 332,843
			4.86%	0.15%	0.01%	0.16%	0.14%

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B. Incoming Costs-(Default Spread Salary%)

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	\$ 588	\$43	\$1	\$2	\$21	\$4
3 Interest Costs	0	23,745	1,730	30	86	829	151
3 Other Misc	0	19,988	1,456	26	72	698	127
Subtotal - Non-Dept-Gen Gov	0	44,321	3,229	57	160	1,548	282
5 Financial Plg & Analysis	0	71,944	5,242	92	260	2,512	457
Subtotal - Fin Plg & Analysis	0	71,944	5,242	92	260	2,512	457
8 Gen Acctng	0	46,709	3,403	60	169	1,631	297
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	0	28,109	2,048	36	102	982	179
8 Fin Operations	0	12,785	931	16	46	446	81
Subtotal - Fin Reporting & Ops	0	87,603	6,382	112	317	3,059	557
9 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
10 Grants Mgmt	0	9,255	674	12	33	323	59
10 Cost Accounting	0	9,274	676	12	34	324	59
10 Trust Funds Mgmt (TFM)	0	12,711	926	16	46	444	81
Subtotal - Fin Grants	0	31,240	2,276	40	113	1,091	199
11 Perf Mgmt Svcs	0	11,189	815	14	40	391	71
Subtotal - Fin Perform Mgmt	0	11,189	815	14	40	391	71
12 Treasury	0	44,384	3,234	57	160	1,550	282
Subtotal - Fin Treasury	0	44,384	3,234	57	160	1,550	282
13 Purchasing	0	40,785	2,971	52	147	1,424	259
Subtotal - Fin SPD	0	40,785	2,971	52	147	1,424	259
18 Franchise	0	22,467	1,637	29	81	785	143
Subtotal - ARA Regulatory	0	22,467	1,637	29	81	785	143
21 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
27 City Sec Svcs	0	29,485	2,148	38	107	1,030	187
Subtotal - City Secretary	0	29,485	2,148	38	107	1,030	187
28 City Council Svcs	0	282,816	20,605	363	1,022	9,876	1,798
Subtotal - City Council	0	282,816	20,605	363	1,022	9,876	1,798
29 Controller Fin Svcs	0	186,878	13,615	240	675	6,526	1,188
29 Controller Treasury	0	44,888	3,270	58	162	1,568	285
Subtotal - City Controller's	0	231,766	16,885	298	837	8,094	1,473
35 Design & Const	0	62,835	4,578	81	227	2,194	399
Subtotal - General Services	0	62,835	4,578	81	227	2,194	399
Total Incoming	0	960,835	70,002	1,233	3,471	33,554	6,107
C. Total Allocated		\$ 244,624,308	\$ 17,822,207	\$ 313,805	\$ 884,212	\$ 8,542,448	\$ 1,554,875
			7.29%	0.13%	0.36%	3.49%	0.64%

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B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Gen Govt
3 Consulting Services	\$ 0	\$ 588	\$ 487
3 Interest Costs	0	23,745	19,657
3 Other Misc	0	19,988	16,547
Subtotal - Non-Dept-Gen Gov	0	44,321	36,691
5 Financial Plg & Analysis	0	71,944	59,557
Subtotal - Fin Plg & Analysis	0	71,944	59,557
8 Gen Acctng	0	46,709	38,667
8 Fixed Assets	0	0	0
8 Auditing Svcs	0	28,109	23,269
8 Fin Operations	0	12,785	10,584
Subtotal - Fin Reporting & Ops	0	87,603	72,520
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Grants Mgmt	0	9,255	7,662
10 Cost Accounting	0	9,274	7,677
10 Trust Funds Mgmt (TFM)	0	12,711	10,523
Subtotal - Fin Grants	0	31,240	25,862
11 Perf Mgmt Svcs	0	11,189	9,263
Subtotal - Fin Perform Mgmt	0	11,189	9,263
12 Treasury	0	44,384	36,742
Subtotal - Fin Treasury	0	44,384	36,742
13 Purchasing	0	40,785	33,763
Subtotal - Fin SPD	0	40,785	33,763
18 Franchise	0	22,467	18,599
Subtotal - ARA Regulatory	0	22,467	18,599
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
27 City Sec Svcs	0	29,485	24,409
Subtotal - City Secretary	0	29,485	24,409
28 City Council Svcs	0	282,816	234,124
Subtotal - City Council	0	282,816	234,124
29 Controller Fin Svcs	0	186,878	154,703
29 Controller Treasury	0	44,888	37,160
Subtotal - City Controller's	0	231,766	191,863
35 Design & Const	0	62,835	52,017
Subtotal - General Services	0	62,835	52,017
Total Incoming	0	960,835	795,410

C. Total Allocated \$ 244,624,308 \$ 202,507,249

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82.78%

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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	6.50	0.1772	\$ 20,970	\$ 0	\$ 20,970	\$ 83	\$ 21,053
05 Finance Financial Plg & Analys	14.90	0.4061	48,069	0	48,069	190	48,259
06 Finance City Council	4.80	0.1308	15,485	0	15,485	61	15,546
07 Finance Public Fin	5.40	0.1472	17,421	0	17,421	69	17,490
08 Finance Reporting & Ops	16.20	0.4415	52,263	0	52,263	206	52,469
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.2344	27,745	0	27,745	109	27,854
11 Finance Rev Perform Mgmt	2.00	0.0545	6,452	0	6,452	25	6,477
12 Finance Treasury	3.80	0.1036	12,259	0	12,259	48	12,307
13 Finance Strat Purchasing	36.10	0.9839	116,463	0	116,463	459	116,922
14 ARA Director Office	4.80	0.1308	15,485	0	15,485	61	15,546
15 ARA Financial Services	6.00	0.1635	19,357	0	19,357	76	19,433
16 ARA Operations	81.10	2.2104	261,638	0	261,638	1,032	262,670
17 ARA Payroll Services	35.20	0.9594	113,559	0	113,559	448	114,007
18 ARA Regulatory	3.00	0.0818	9,678	0	9,678	38	9,716
23 Office Business Opportunity	28.40	0.7741	91,622	0	91,622	361	91,983
24 Mayor	31.30	0.8531	100,977	0	100,977	398	101,375
25 Human Resources	36.30	0.9894	117,108	0	117,108	462	117,570
26 Legal	96.60	2.6329	311,643	0	311,643	1,229	312,872
27 City Secretary	7.10	0.1935	22,905	0	22,905	90	22,995
28 City Council	71.20	1.9406	229,700	0	229,700	906	230,606
29 City Controller's Office	49.90	1.3600	160,983	0	160,983	635	161,618
30 Health Administration	43.00	1.1720	138,723	0	138,723	547	139,270
31 Planning & Dev Admin	8.00	0.2180	25,809	0	25,809	102	25,911
34 HPD Police Records	75.30	2.0523	242,927	0	242,927	958	243,885
35 General Services	137.50	3.7476	443,591	0	443,591	1,749	445,340
38 Police	742.50	20.2371	2,395,394	0	2,395,394	9,446	2,404,840
39 Dept of Neighborhoods	77.70	2.1177	250,669	0	250,669	988	251,657
40 Fire	99.30	2.7065	320,354	0	320,354	1,263	321,617
41 Municipal Court	236.60	6.4486	763,300	0	763,300	3,010	766,310
42 Solid Waste	390.50	10.6432	1,259,800	0	1,259,800	4,968	1,264,768
44 Housing & Community Dev	0.30	0.0082	968	0	968	4	972
45 Library	407.10	11.0957	1,313,353	0	1,313,353	5,179	1,318,532
46 Parks & Recreation	533.90	14.5516	1,722,425	0	1,722,425	6,792	1,729,217
47 Health Department	307.50	8.3810	992,032	0	992,032	3,912	995,944
50 Planning & Dev Other	13.50	0.3679	43,553	0	43,553	172	43,725
53 Finance Other	0.10	0.0027	323	0	323	1	324
57 ARA Other	34.40	0.9376	110,979	0	110,979	438	111,417
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	5.70	0.1554	18,389	0	18,389	73	18,462
71 HPW Other	6.90	0.1881	22,260	0	22,260	88	22,348
94 HITS OTHER	0.00	0.0000	0	0	0	0	0
Subtotal	3,669	100.0000	11,836,631	0	11,836,631	46,675	11,883,306
Direct Bills					0		0
Total					\$11,836,631		\$ 11,883,306
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Basis Units: Number of General Fund civilian full time equivalents (FTE)

Source: COH FTE Report

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0513	\$ 187	\$ 0	\$ 187	\$ 1	\$ 188
05 Finance Financial Plg & Analys	14.90	0.1177	428	0	428	2	430
06 Finance City Council	4.80	0.0379	138	0	138	1	139
07 Finance Public Fin	5.40	0.0427	155	0	155	1	156
08 Finance Reporting & Ops	16.20	0.1280	465	0	465	2	467
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0679	247	0	247	1	248
11 Finance Rev Perform Mgmt	2.00	0.0158	57	0	57	0	57
12 Finance Treasury	3.80	0.0300	109	0	109	0	109
13 Finance Strat Purchasing	36.10	0.2851	1,037	0	1,037	4	1,041
14 ARA Director Office	4.80	0.0379	138	0	138	1	139
15 ARA Financial Services	6.00	0.0474	172	0	172	1	173
16 ARA Operations	81.10	0.6405	2,330	0	2,330	9	2,339
17 ARA Payroll Services	35.20	0.2780	1,011	0	1,011	4	1,015
18 ARA Regulatory	3.00	0.0237	86	0	86	0	86
23 Office Business Opportunity	28.40	0.2243	816	0	816	3	819
24 Mayor	31.30	0.2472	899	0	899	4	903
25 Human Resources	36.30	0.2867	1,043	0	1,043	4	1,047
26 Legal	96.60	0.7630	2,775	0	2,775	11	2,786
27 City Secretary	7.10	0.0561	204	0	204	1	205
28 City Council	71.20	0.5624	2,046	0	2,046	8	2,054
29 City Controller's Office	49.90	0.3941	1,434	0	1,434	6	1,440
30 Health Administration	43.00	0.3396	1,235	0	1,235	5	1,240
31 Planning & Dev Admin	8.00	0.0632	230	0	230	1	231
34 HPD Police Records	75.30	0.5947	2,163	0	2,163	9	2,172
35 General Services	137.50	1.0860	3,950	0	3,950	16	3,966
38 Police	5,980.40	47.2344	171,816	0	171,816	678	172,494
39 Dept of Neighborhoods	77.70	0.6137	2,232	0	2,232	9	2,241
40 Fire	3,853.50	30.4357	110,710	0	110,710	437	111,147
41 Municipal Court	236.60	1.8687	6,797	0	6,797	27	6,824
42 Solid Waste	390.50	3.0843	11,219	0	11,219	44	11,263
44 Housing & Community Dev	0.30	0.0024	9	0	9	0	9
45 Library	407.10	3.2154	11,696	0	11,696	46	11,742
46 Parks & Recreation	533.90	4.2169	15,339	0	15,339	61	15,400
47 Health Department	307.50	2.4287	8,834	0	8,834	35	8,869
50 Planning & Dev Other	13.50	0.1066	388	0	388	2	390
53 Finance Other	0.10	0.0008	3	0	3	0	3
57 ARA Other	34.40	0.2717	988	0	988	4	992
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	5.70	0.0450	164	0	164	1	165
71 HPW Other	6.90	0.0545	198	0	198	1	199
94 HITS OTHER	0.00	0.0000	0	0	0	0	0
Subtotal	12,661.1	100.0000	363,748	0	363,748	1,435	365,183
Direct Bills					0		0
Total					\$363,748		\$ 365,183
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Basis Units: Number of General Fund FTE positions
 Source: COH FTE Report

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 FY2024 FULL COST ALLOCATION PLAN

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Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	2.5919	\$ 588	\$ 0	\$ 588	\$ 0	\$ 588
04 Finance Dir Office	1,846	0.0948	21	0	21	0	21
05 Finance Financial Plg & Analys	430	0.0221	5	0	5	0	5
06 Finance City Council	617	0.0317	7	0	7	0	7
07 Finance Public Fin	416	0.0214	5	0	5	0	5
08 Finance Reporting & Ops	1,762	0.0905	21	0	21	0	21
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	713	0.0366	8	0	8	0	8
11 Finance Rev Perform Mgmt	333	0.0171	4	0	4	0	4
12 Finance Treasury	1,248	0.0641	15	0	15	0	15
13 Finance Strat Purchasing	742	0.0381	9	0	9	0	9
14 ARA Director Office	4,323	0.2220	50	0	50	0	50
15 ARA Financial Services	402	0.0206	5	0	5	0	5
16 ARA Operations	4,351	0.2234	51	0	51	0	51
17 ARA Payroll Services	621	0.0319	7	0	7	0	7
18 ARA Regulatory	1,881	0.0966	22	0	22	0	22
23 Office Business Opportunity	4,690	0.2408	55	0	55	0	55
24 Mayor	5,189	0.2664	60	0	60	0	60
25 Human Resources	16,029	0.8231	187	0	187	1	188
26 Legal	5,926	0.3043	69	0	69	0	69
27 City Secretary	1,511	0.0776	18	0	18	0	18
28 City Council	23,147	1.1886	269	0	269	1	270
29 City Controller's Office	4,126	0.2119	48	0	48	0	48
30 Health Administration	18,284	0.9389	213	0	213	1	214
31 Planning & Dev Admin	1,531	0.0786	18	0	18	0	18
33 CIP Sal Rec HPW	3,319	0.1704	39	0	39	0	39
34 HPD Police Records	1,490	0.0765	17	0	17	0	17
35 General Services	36,046	1.8509	420	0	420	2	422
36 HEC	5,933	0.3047	69	0	69	0	69
38 Police	197,449	10.1387	2,299	0	2,299	9	2,308
39 Dept of Neighborhoods	9,356	0.4804	109	0	109	0	109
40 Fire	179,286	9.2061	2,087	0	2,087	8	2,095
41 Municipal Court	26,305	1.3507	306	0	306	1	307
42 Solid Waste	32,618	1.6749	380	0	380	2	382
43 Houston Airport System (HAS)	120,894	6.2077	1,407	0	1,407	6	1,413
44 Housing & Community Dev	76,633	3.9350	892	0	892	4	896
45 Library	17,283	0.8875	201	0	201	1	202
46 Parks & Recreation	90,422	4.6430	1,053	0	1,053	4	1,057
47 Health Department	190,071	9.7598	2,213	0	2,213	9	2,222
48 Convention & Entertainment	1,478	0.0759	17	0	17	0	17
49 Fleet Management	160,825	8.2581	1,872	0	1,872	8	1,880
50 Planning & Dev Other	3,091	0.1587	36	0	36	0	36
51 Planning & Dev Spec Rev	7,211	0.3703	84	0	84	0	84
52 General Debt	7,031	0.3610	82	0	82	0	82
53 Finance Other	15,097	0.7752	176	0	176	1	177
54 ARA Insurance	1,485	0.0763	17	0	17	0	17
55 ARA BARC	13,160	0.6757	153	0	153	1	154
56 ARA Parking	18,013	0.9249	210	0	210	1	211
57 ARA Other	12,655	0.6498	147	0	147	1	148
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	77	0	77	0	77
60 Legal Wkr Comp	910	0.0467	11	0	11	0	11
61 Mayor Cable TV	2,122	0.1090	25	0	25	0	25
62 Mayor Other	17,058	0.8759	199	0	199	1	200
63 TIRZ	1,356	0.0696	16	0	16	0	16
64 HR Health Benefits	139,100	7.1426	1,619	0	1,619	7	1,626

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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
65 HR Long Term Disability	79	0.0041	1	0	1	0	1
66 HPW Bldg Insp	48,065	2.4681	560	0	560	2	562
67 HPW Stormwater	17,081	0.8771	199	0	199	1	200
68 HPW DDSR	36,674	1.8832	427	0	427	2	429
69 HPW Water & Sewer	186,442	9.5735	2,170	0	2,170	9	2,179
70 HPW Houston Transtar	2,202	0.1131	26	0	26	0	26
71 HPW Other	32,992	1.6941	384	0	384	2	386
72 Houston Permit Center	7,040	0.3615	82	0	82	0	82
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	18	0	18	0	18
75 CIP S/R Engrg	1,589	0.0816	18	0	18	0	18
76 CIP S/R Constr	1,912	0.0982	22	0	22	0	22
77 CIP S/R Eng/Const	2,037	0.1046	24	0	24	0	24
78 CIP S/R Geo/Env	776	0.0398	9	0	9	0	9
79 CIP S/R Other	8,132	0.4176	95	0	95	0	95
80 CIP S/R GSD	1,211	0.0622	14	0	14	0	14
91 Hurricane Ike Aid & Recovery	42	0.0022	0	0	0	0	0
92 ARRA Reimbursement Fund	25	0.0013	0	0	0	0	0
93 HR-W.C.	17,224	0.8844	201	0	201	1	202
94 HITS OTHER	36,943	1.8970	430	0	430	2	432
95 Legal Other	530	0.0272	6	0	6	0	6
Subtotal	1,947,480	100.0000	22,674	0	22,674	89	22,763
Direct Bills					0		0
Total					\$22,674		\$ 22,763
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Basis Units: Number of rev, exp, & purch transactions per dept
 Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Interest Costs 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	120,933,218	6.0288	\$ 23,745	\$ 0	\$ 23,745	\$ 0	\$ 23,745
04 Finance Dir Office	1,973,902	0.0984	388	0	388	2	390
05 Finance Financial Plg & Analys	1,933,115	0.0964	380	0	380	2	382
06 Finance City Council	681,269	0.0340	134	0	134	1	135
07 Finance Public Fin	869,673	0.0434	171	0	171	1	172
08 Finance Reporting & Ops	3,139,657	0.1565	616	0	616	3	619
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0534	210	0	210	1	211
11 Finance Rev Perform Mgmt	283,263	0.0141	56	0	56	0	56
12 Finance Treasury	1,747,584	0.0871	343	0	343	1	344
13 Finance Strat Purchasing	4,911,080	0.2448	964	0	964	4	968
14 ARA Director Office	2,152,634	0.1073	423	0	423	2	425
15 ARA Financial Services	1,055,686	0.0526	207	0	207	1	208
16 ARA Operations	6,989,158	0.3484	1,372	0	1,372	6	1,378
17 ARA Payroll Services	3,767,250	0.1878	740	0	740	3	743
18 ARA Regulatory	315,169	0.0157	62	0	62	0	62
23 Office Business Opportunity	3,515,631	0.1753	690	0	690	3	693
24 Mayor	4,953,084	0.2469	973	0	973	4	977
25 Human Resources	2,710,726	0.1351	532	0	532	2	534
26 Legal	15,337,845	0.7646	3,012	0	3,012	13	3,025
27 City Secretary	833,694	0.0416	164	0	164	1	165
28 City Council	10,165,259	0.5068	1,996	0	1,996	8	2,004
29 City Controller's Office	8,320,036	0.4148	1,634	0	1,634	7	1,641
30 Health Administration	16,060,820	0.8007	3,154	0	3,154	13	3,167
31 Planning & Dev Admin	1,914,838	0.0955	376	0	376	2	378
34 HPD Police Records	5,760,900	0.2872	1,131	0	1,131	5	1,136
35 General Services	38,323,938	1.9105	7,525	0	7,525	32	7,557
38 Police	926,885,466	46.2074	181,993	0	181,993	764	182,757
39 Dept of Neighborhoods	11,183,878	0.5575	2,196	0	2,196	9	2,205
40 Fire	521,325,694	25.9893	102,362	0	102,362	430	102,792
41 Municipal Court	27,595,405	1.3757	5,418	0	5,418	23	5,441
42 Solid Waste	89,847,949	4.4791	17,642	0	17,642	74	17,716
44 Housing & Community Dev	421,842	0.0210	83	0	83	0	83
45 Library	37,011,545	1.8451	7,267	0	7,267	31	7,298
46 Parks & Recreation	71,009,369	3.5400	13,943	0	13,943	59	14,002
47 Health Department	32,327,569	1.6116	6,347	0	6,347	27	6,374
49 Fleet Management	78,903	0.0039	15	0	15	0	15
50 Planning & Dev Other	1,637,780	0.0816	322	0	322	1	323
53 Finance Other	136,273	0.0068	27	0	27	0	27
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,305,848	0.2147	845	0	845	4	849
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	169	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	22,435,838	1.1185	4,405	0	4,405	19	4,424
94 HITS OTHER	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	393,863	0	393,863	1,554	395,417
Direct Bills					0		0
Total					\$393,863		\$ 395,417
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Basis Units: FY2022 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	120,933,218	6.0288	\$ 19,988	\$ 0	\$ 19,988	\$ 0	\$ 19,988
04 Finance Dir Office	1,973,902	0.0984	326	0	326	1	327
05 Finance Financial Plg & Analys	1,933,115	0.0964	320	0	320	1	321
06 Finance City Council	681,269	0.0340	113	0	113	0	113
07 Finance Public Fin	869,673	0.0434	144	0	144	1	145
08 Finance Reporting & Ops	3,139,657	0.1565	519	0	519	2	521
10 Finance Grants	1,070,655	0.0534	177	0	177	1	178
11 Finance Rev Perform Mgmt	283,263	0.0141	47	0	47	0	47
12 Finance Treasury	1,747,584	0.0871	289	0	289	1	290
13 Finance Strat Purchasing	4,911,080	0.2448	812	0	812	3	815
14 ARA Director Office	2,152,634	0.1073	356	0	356	1	357
15 ARA Financial Services	1,055,686	0.0526	174	0	174	1	175
16 ARA Operations	6,989,158	0.3484	1,155	0	1,155	5	1,160
17 ARA Payroll Services	3,767,250	0.1878	623	0	623	3	626
18 ARA Regulatory	315,169	0.0157	52	0	52	0	52
23 Office Business Opportunity	3,515,631	0.1753	581	0	581	2	583
24 Mayor	4,953,084	0.2469	819	0	819	3	822
25 Human Resources	2,710,726	0.1351	448	0	448	2	450
26 Legal	15,337,845	0.7646	2,535	0	2,535	11	2,546
27 City Secretary	833,694	0.0416	138	0	138	1	139
28 City Council	10,165,259	0.5068	1,680	0	1,680	7	1,687
29 City Controller's Office	8,320,036	0.4148	1,375	0	1,375	6	1,381
30 Health Administration	16,060,820	0.8007	2,655	0	2,655	11	2,666
31 Planning & Dev Admin	1,914,838	0.0955	316	0	316	1	317
34 HPD Police Records	5,760,900	0.2872	952	0	952	4	956
35 General Services	38,323,938	1.9105	6,334	0	6,334	27	6,361
38 Police	926,885,466	46.2074	153,195	0	153,195	642	153,837
39 Dept of Neighborhoods	11,183,878	0.5575	1,848	0	1,848	8	1,856
40 Fire	521,325,694	25.9893	86,164	0	86,164	361	86,525
41 Municipal Court	27,595,405	1.3757	4,561	0	4,561	19	4,580
42 Solid Waste	89,847,949	4.4791	14,850	0	14,850	62	14,912
44 Housing & Community Dev	421,842	0.0210	70	0	70	0	70
45 Library	37,011,545	1.8451	6,117	0	6,117	26	6,143
46 Parks & Recreation	71,009,369	3.5400	11,736	0	11,736	49	11,785
47 Health Department	32,327,569	1.6116	5,343	0	5,343	22	5,365
49 Fleet Management	78,903	0.0039	13	0	13	0	13
50 Planning & Dev Other	1,637,780	0.0816	271	0	271	1	272
53 Finance Other	136,273	0.0068	23	0	23	0	23
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,305,848	0.2147	712	0	712	3	715
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	169	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	22,435,838	1.1185	3,708	0	3,708	16	3,724
94 HITS OTHER	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	331,539	0	331,539	1,306	332,845
Direct Bills					0		0
Total					\$331,539		\$ 332,845

Basis Units: FY2022 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Claims & Judge Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	475,000	18.4183	\$ 3,269,660	\$ 0	\$ 3,269,660	\$ 12,893	\$ 3,282,553
14 ARA Director Office	7,477	0.2899	51,468	0	51,468	203	51,671
35 General Services	12,132	0.4704	83,511	0	83,511	329	83,840
38 Police	1,218,776	47.2586	8,389,439	0	8,389,439	33,082	8,422,521
40 Fire	198,711	7.7051	1,367,826	0	1,367,826	5,394	1,373,220
42 Solid Waste	494,369	19.1694	3,402,987	0	3,402,987	13,419	3,416,406
46 Parks & Recreation	23,333	0.9047	160,613	0	160,613	633	161,246
47 Health Department	149,154	5.7835	1,026,701	0	1,026,701	4,049	1,030,750
Subtotal	2,578,952	100.0000	17,752,205	0	17,752,205	70,002	17,822,207
Direct Bills					0		0
Total					\$17,752,205		\$ 17,822,207
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Elections Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 Mayor	1	5.5556	\$ 17,365	\$ 0	\$ 17,365	\$ 69	\$ 17,434
28 City Council	16	88.8889	277,842	0	277,842	1,096	278,938
29 City Controller's Office	1	5.5556	17,365	0	17,365	69	17,434
Subtotal	18	100.0000	312,572	0	312,572	1,233	313,805
Direct Bills					0		0
Total					\$312,572		\$ 313,805
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of elected officials
 Source: City Charter

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 279	\$ 0	\$ 279	\$ 1	\$ 280
05 Finance Financial Plg & Analys	14.90	0.0726	639	0	639	3	642
06 Finance City Council	4.80	0.0234	206	0	206	1	207
07 Finance Public Fin	5.40	0.0263	232	0	232	1	233
08 Finance Reporting & Ops	16.20	0.0789	695	0	695	3	698
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	369	0	369	1	370
11 Finance Rev Perform Mgmt	2.00	0.0097	86	0	86	0	86
12 Finance Treasury	3.80	0.0185	163	0	163	1	164
13 Finance Strat Purchasing	36.10	0.1758	1,548	0	1,548	6	1,554
14 ARA Director Office	4.80	0.0234	206	0	206	1	207
15 ARA Financial Services	6.00	0.0292	257	0	257	1	258
16 ARA Operations	81.10	0.3950	3,479	0	3,479	14	3,493
17 ARA Payroll Services	35.20	0.1714	1,510	0	1,510	6	1,516
18 ARA Regulatory	3.00	0.0146	129	0	129	1	130
23 Office Business Opportunity	29.90	0.1456	1,283	0	1,283	5	1,288
24 Mayor	31.30	0.1524	1,343	0	1,343	5	1,348
25 Human Resources	205.20	0.9994	8,802	0	8,802	35	8,837
26 Legal	96.60	0.4705	4,143	0	4,143	16	4,159
27 City Secretary	7.10	0.0346	305	0	305	1	306
28 City Council	71.20	0.3468	3,054	0	3,054	12	3,066
29 City Controller's Office	49.90	0.2430	2,140	0	2,140	8	2,148
30 Health Administration	43.00	0.2094	1,844	0	1,844	7	1,851
31 Planning & Dev Admin	8.00	0.0390	343	0	343	1	344
33 CIP Sal Rec HPW	50.80	0.2474	2,179	0	2,179	9	2,188
34 HPD Police Records	75.30	0.3667	3,230	0	3,230	13	3,243
35 General Services	200.10	0.9745	8,583	0	8,583	34	8,617
36 HEC	196.10	0.9550	8,411	0	8,411	33	8,444
38 Police	6,062.90	29.5272	260,058	0	260,058	1,025	261,083
39 Dept of Neighborhoods	113.00	0.5503	4,847	0	4,847	19	4,866
40 Fire	3,853.70	18.7680	165,298	0	165,298	651	165,949
41 Municipal Court	244.20	1.1893	10,475	0	10,475	41	10,516
42 Solid Waste	394.00	1.9188	16,900	0	16,900	67	16,967
43 Houston Airport System (HAS)	1,116.00	5.4351	47,869	0	47,869	189	48,058
44 Housing & Community Dev	286.30	1.3943	12,280	0	12,280	48	12,328
45 Library	415.70	2.0245	17,831	0	17,831	70	17,901
46 Parks & Recreation	627.50	3.0560	26,916	0	26,916	106	27,022
47 Health Department	1,292.00	6.2922	55,418	0	55,418	218	55,636
49 Fleet Management	340.60	1.6588	14,609	0	14,609	58	14,667
50 Planning & Dev Other	24.70	0.1203	1,059	0	1,059	4	1,063
51 Planning & Dev Spec Rev	50.00	0.2435	2,145	0	2,145	8	2,153
53 Finance Other	55.80	0.2718	2,393	0	2,393	9	2,402
54 ARA Insurance	4.80	0.0234	206	0	206	1	207
55 ARA BARC	103.10	0.5021	4,422	0	4,422	17	4,439
56 ARA Parking	64.40	0.3136	2,762	0	2,762	11	2,773
57 ARA Other	35.80	0.1744	1,536	0	1,536	6	1,542
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	2,286	0	2,286	9	2,295
60 Legal Wkr Comp	2.00	0.0097	86	0	86	0	86
61 Mayor Cable TV	16.90	0.0823	725	0	725	3	728
62 Mayor Other	52.50	0.2557	2,252	0	2,252	9	2,261
63 TIRZ	5.70	0.0278	244	0	244	1	245
64 HR Health Benefits	39.50	0.1924	1,694	0	1,694	7	1,701
66 HPW Bldg Insp	583.10	2.8398	25,011	0	25,011	99	25,110
67 HPW Stormwater	304.90	1.4849	13,078	0	13,078	52	13,130
68 HPW DDSR	460.30	2.2417	19,744	0	19,744	78	19,822

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	89,355	0	89,355	352	89,707
70 HPW Houston Transtar	8.60	0.0419	369	0	369	1	370
71 HPW Other	6.90	0.0336	296	0	296	1	297
72 Houston Permit Center	19.50	0.0950	836	0	836	3	839
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,947	0	1,947	8	1,955
75 CIP S/R Engrg	58.80	0.2864	2,522	0	2,522	10	2,532
76 CIP S/R Constr	60.50	0.2946	2,595	0	2,595	10	2,605
77 CIP S/R Eng/Const	21.70	0.1057	931	0	931	4	935
78 CIP S/R Geo/Env	9.70	0.0472	416	0	416	2	418
79 CIP S/R Other	61.40	0.2990	2,634	0	2,634	10	2,644
80 CIP S/R GSD	38.80	0.1890	1,664	0	1,664	7	1,671
93 HR-W.C.	44.80	0.2182	1,922	0	1,922	8	1,930
94 HITS OTHER	178.40	0.8688	7,652	0	7,652	30	7,682
Subtotal	20,533.3	100.0000	880,741	0	880,741	3,471	884,212
Direct Bills					0		0
Total					\$880,741		\$ 884,212
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Basis Units: Number of FTE positions all funds
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	38,357	20.4420	\$ 1,739,390	\$ 0	\$ 1,739,390	\$ 6,859	\$ 1,746,249
14 ARA Director Office	22,950	12.2310	1,040,723	0	1,040,723	4,104	1,044,827
16 ARA Operations	0	0.0000	0	0	0	0	0
23 Office Business Opportunity	11,675	6.2221	529,431	0	529,431	2,088	531,519
24 Mayor	1,350	0.7195	61,219	0	61,219	241	61,460
25 Human Resources	27,439	14.6234	1,244,287	0	1,244,287	4,907	1,249,194
31 Planning & Dev Admin	30,542	16.2771	1,385,000	0	1,385,000	5,462	1,390,462
35 General Services	7,535	4.0157	341,693	0	341,693	1,347	343,040
41 Municipal Court	4,695	2.5022	212,906	0	212,906	840	213,746
42 Solid Waste	12,835	6.8403	582,034	0	582,034	2,295	584,329
94 HITS Other	28,100	14.9756	1,274,262	0	1,274,262	5,025	1,279,287
96 Other	2,160	1.1512	97,950	0	97,950	386	98,336
Subtotal	187,638	100.0000	8,508,895	0	8,508,895	33,554	8,542,449
Direct Bills					0		0
Total					\$8,508,895		\$ 8,542,449
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Basis Units: Square footage per dept General Fund departments
 Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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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	846,700	54.6693	\$ 846,700	\$ 0	\$ 846,700	\$ 3,339	\$ 850,039
14 ARA Director Office	209,618	13.5345	209,618	0	209,618	827	210,445
16 ARA Operations	425,324	27.4621	425,324	0	425,324	1,677	427,001
28 City Council	67,126	4.3342	67,126	0	67,126	265	67,391
Subtotal	1,548,768	100.0000	1,548,768	0	1,548,768	6,107	1,554,875
Direct Bills					0		0
Total					\$1,548,768		\$ 1,554,875
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Basis Units: Dollars expended per department
 Source: Expenses

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

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	588	23,745	19,988	0	0
04 Finance Director Office	21,053	188	21	390	327	3,282,553	0
05 Finance Financial Plg & Analys	48,259	430	5	382	321	0	0
06 Finance City Council	15,546	139	7	135	113	0	0
07 Finance Public Fin	17,490	156	5	172	145	0	0
08 Finance Reporting & Ops	52,469	467	21	619	521	0	0
09 Finance Internal Controls	0	0	0	0	0	0	0
10 Finance Grants	27,854	248	8	211	178	0	0
11 Finance Rev Perform Mgmt	6,477	57	4	56	47	0	0
12 Finance Treasury	12,307	109	15	344	290	0	0
13 Finance Strat Purchasing	116,922	1,041	9	968	815	0	0
14 ARA Director Office	15,546	139	50	425	357	51,671	0
15 ARA Financial Services	19,433	173	5	208	175	0	0
16 ARA Operations	262,670	2,339	51	1,378	1,160	0	0
17 ARA Payroll Services	114,007	1,015	7	743	626	0	0
18 ARA Regulatory	9,716	86	22	62	52	0	0
23 Office Business Opportunity	91,983	819	55	693	583	0	0
24 Mayor	101,375	903	60	977	822	0	17,434
25 Human Resources	117,570	1,047	188	534	450	0	0
26 Legal	312,872	2,786	69	3,025	2,546	0	0
27 City Secretary	22,995	205	18	165	139	0	0
28 City Council	230,606	2,054	270	2,004	1,687	0	278,938
29 City Controller's Office	161,618	1,440	48	1,641	1,381	0	17,434
30 Health Administration	139,270	1,240	214	3,167	2,666	0	0
31 Planning & Dev Admin	25,911	231	18	378	317	0	0
33 CIP Sal Rec HPW	0	0	39	0	0	0	0
34 HPD Police Records	243,885	2,172	17	1,136	956	0	0
35 General Services	445,340	3,966	422	7,557	6,361	83,840	0
36 HEC	0	0	69	0	0	0	0
38 Police	2,404,840	172,494	2,308	182,757	153,837	8,422,521	0
39 Dept of Neighborhoods	251,657	2,241	109	2,205	1,856	0	0
40 Fire	321,617	111,147	2,095	102,792	86,525	1,373,220	0
41 Municipal Court	766,310	6,824	307	5,441	4,580	0	0
42 Solid Waste	1,264,768	11,263	382	17,716	14,912	3,416,406	0
43 Houston Airport System (HAS)	0	0	1,413	0	0	0	0
44 Housing & Community Dev	972	9	896	83	70	0	0
45 Library	1,318,532	11,742	202	7,298	6,143	0	0
46 Parks & Recreation	1,729,217	15,400	1,057	14,002	11,785	161,246	0
47 Health Department	995,944	8,869	2,222	6,374	5,365	1,030,750	0
48 Convention & Entertainment	0	0	17	0	0	0	0
49 Fleet Management	0	0	1,880	15	13	0	0
50 Planning & Dev Other	43,725	390	36	323	272	0	0
51 Planning & Dev Spec Rev	0	0	84	0	0	0	0
52 General Debt	0	0	82	0	0	0	0
53 Finance Other	324	3	177	27	23	0	0
54 ARA Insurance	0	0	17	0	0	0	0
55 ARA BARC	0	0	154	0	0	0	0
56 ARA Parking	0	0	211	0	0	0	0
57 ARA Other	111,417	992	148	849	715	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	0	0	77	0	0	0	0
60 Legal Wkr Comp	0	0	11	0	0	0	0
61 Mayor Cable TV	0	0	25	0	0	0	0
62 Mayor Other	0	0	200	0	0	0	0
63 TIRZ	18,462	165	16	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
64 HR Health Benefits	0	0	1,626	0	0	0	0
65 HR Long Term Disability	0	0	1	0	0	0	0
66 HPW Bldg Insp	0	0	562	0	0	0	0
67 HPW Stormwater	0	0	200	0	0	0	0
68 HPW DDSR	0	0	429	0	0	0	0
69 HPW Water & Sewer	0	0	2,179	0	0	0	0
70 HPW Houston Transtar	0	0	26	0	0	0	0
71 HPW Other	22,348	199	386	4,424	3,724	0	0
72 Houston Permit Center	0	0	82	0	0	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	0	0	18	0	0	0	0
75 CIP S/R Engrg	0	0	18	0	0	0	0
76 CIP S/R Constr	0	0	22	0	0	0	0
77 CIP S/R Eng/Const	0	0	24	0	0	0	0
78 CIP S/R Geo/Env	0	0	9	0	0	0	0
79 CIP S/R Other	0	0	95	0	0	0	0
80 CIP S/R GSD	0	0	14	0	0	0	0
91 Hurricane Ike Aid & Recovery	0	0	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0	0	0	0	0	0
93 HR-W.C.	0	0	202	0	0	0	0
94 HITS Other	0	0	432	0	0	0	0
95 Legal Other	0	0	6	0	0	0	0
96 Other	0	0	0	0	0	0	0
Total	\$ 11,883,307	\$ 365,188	\$ 22,762	\$ 395,421	\$ 332,843	\$ 17,822,207	\$ 313,806
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	44,321
04 Finance Director Office	280	1,746,249	850,039	0	5,901,100
05 Finance Financial Plg & Analys	642	0	0	0	50,039
06 Finance City Council	207	0	0	0	16,147
07 Finance Public Fin	233	0	0	0	18,201
08 Finance Reporting & Ops	698	0	0	0	54,795
09 Finance Internal Controls	0	0	0	0	0
10 Finance Grants	370	0	0	0	28,869
11 Finance Rev Perform Mgmt	86	0	0	0	6,727
12 Finance Treasury	164	0	0	0	13,229
13 Finance Strat Purchasing	1,554	0	0	0	121,309
14 ARA Director Office	207	1,044,827	210,445	0	1,323,667
15 ARA Financial Services	258	0	0	0	20,252
16 ARA Operations	3,493	0	427,001	0	698,092
17 ARA Payroll Services	1,516	0	0	0	117,914
18 ARA Regulatory	130	0	0	0	10,068
23 Office Business Opportunity	1,288	531,519	0	0	626,940
24 Mayor	1,348	61,460	0	0	184,379
25 Human Resources	8,837	1,249,194	0	0	1,377,820
26 Legal	4,159	0	0	0	325,457
27 City Secretary	306	0	0	0	23,828
28 City Council	3,066	0	67,391	0	586,016
29 City Controller's Office	2,148	0	0	0	185,710
30 Health Administration	1,851	0	0	0	148,408
31 Planning & Dev Admin	344	1,390,462	0	0	1,417,661
33 CIP Sal Rec HPW	2,188	0	0	0	2,227
34 HPD Police Records	3,243	0	0	0	251,409
35 General Services	8,617	343,040	0	0	899,143
36 HEC	8,444	0	0	0	8,513
38 Police	261,083	0	0	0	11,599,840
39 Dept of Neighborhoods	4,866	0	0	0	262,934
40 Fire	165,949	0	0	0	2,163,345
41 Municipal Court	10,516	213,746	0	0	1,007,724
42 Solid Waste	16,967	584,329	0	0	5,326,743
43 Houston Airport System (HAS)	48,058	0	0	0	49,471
44 Housing & Community Dev	12,328	0	0	0	14,358
45 Library	17,901	0	0	0	1,361,818
46 Parks & Recreation	27,022	0	0	0	1,959,729
47 Health Department	55,636	0	0	0	2,105,160
48 Convention & Entertainment	0	0	0	0	17
49 Fleet Management	14,667	0	0	0	16,575
50 Planning & Dev Other	1,063	0	0	0	45,809
51 Planning & Dev Spec Rev	2,153	0	0	0	2,237
52 General Debt	0	0	0	0	82
53 Finance Other	2,402	0	0	0	2,956
54 ARA Insurance	207	0	0	0	224
55 ARA BARC	4,439	0	0	0	4,593
56 ARA Parking	2,773	0	0	0	2,984
57 ARA Other	1,542	0	0	0	115,663
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	2,295	0	0	0	2,372
60 Legal Wkr Comp	86	0	0	0	97
61 Mayor Cable TV	728	0	0	0	753
62 Mayor Other	2,261	0	0	0	2,461
63 TIRZ	245	0	0	0	18,888

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
64 HR Health Benefits	1,701	0	0	0	3,327
65 HR Long Term Disability	0	0	0	0	1
66 HPW Bldg Insp	25,110	0	0	0	25,672
67 HPW Stormwater	13,130	0	0	0	13,330
68 HPW DDSR	19,822	0	0	0	20,251
69 HPW Water & Sewer	89,707	0	0	0	91,886
70 HPW Houston Transtar	370	0	0	0	396
71 HPW Other	297	0	0	0	31,378
72 Houston Permit Center	839	0	0	0	921
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	1,955	0	0	0	1,973
75 CIP S/R Engrg	2,532	0	0	0	2,550
76 CIP S/R Constr	2,605	0	0	0	2,627
77 CIP S/R Eng/Const	935	0	0	0	959
78 CIP S/R Geo/Env	418	0	0	0	427
79 CIP S/R Other	2,644	0	0	0	2,739
80 CIP S/R GSD	1,671	0	0	0	1,685
91 Hurricane Ike Aid & Recovery	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0	0	0	0
93 HR-W.C.	1,930	0	0	0	2,132
94 HITS Other	7,682	1,279,287	0	0	1,287,401
95 Legal Other	0	0	0	0	6
96 Other	0	98,336	0	0	98,336
Total	\$ 884,212	\$ 8,542,449	\$ 1,554,876	\$ 0	\$ 42,117,071

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:4 Finance Dir Office

Description	Amount	General Admin	Finance Dept Admin
<hr/>			
Personnel Costs			
Salaries	S1 614,359	0	614,359
Salary % Split		.00%	100.00%
Benefits	S 291,404	0	291,404
	<hr/>		<hr/>
Subtotal - Personnel Costs	905,762	0	905,762
Services & Supplies Cost			
Supplies	S 7,338	0	7,338
Temp Personnel Svcs	S 0	0	0
Application Svcs	S 566,470	0	566,470
Intfd HR Client Svcs	S 84,629	0	84,629
Other Svcs	S 409,704	0	409,704
	<hr/>		<hr/>
Subtotal - Services & Supplies	1,068,141	0	1,068,141
Department Cost Total	1,973,903	0	1,973,903
Adjustments to Cost	<hr/>	<hr/>	<hr/>
Subtotal - Adjustments		0	0
Total Costs After Adjustments	1,973,903	0	1,973,903
General Admin Distribution		0	0
	<hr/>		<hr/>
Grand Total	\$ 1,973,903		\$ 1,973,903
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	1,753	0	1,753
Subtotal - Building Depn	1,753	0	1,753
3 Insurance Retirees	20,970	83	21,053
3 Memberships	187	1	188
3 Consulting Services	21	0	21
3 Interest Costs	388	2	390
3 Other Misc	326	1	327
3 Claims & Judge	3,269,660	12,893	3,282,553
3 Non-Dept. Legal Svcs/Lobby	279	1	280
3 Walker Rent	1,739,390	6,859	1,746,249
3 Dept Specific	846,700	3,339	850,039
Subtotal - Non-Dept-Gen Gov	5,877,921	23,179	5,901,100
5 Financial Plg & Analysis	0	2,631	2,631
Subtotal - Fin Plg & Analysis	0	2,631	2,631
8 Gen Acctng	0	1,708	1,708
8 Fixed Assets	0	0	0
8 Auditing Svcs	0	1,028	1,028
8 Fin Operations	0	192	192
Subtotal - Fin Reporting & Ops	0	2,928	2,928
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	0	139	139
10 Trust Funds Mgmt (TFM)	0	190	190
Subtotal - Fin Grants	0	329	329
11 Perf Mgmt Svcs	0	168	168
Subtotal - Fin Perform Mgmt	0	168	168
12 Treasury	0	724	724
Subtotal - Fin Treasury	0	724	724
13 Purchasing	0	609	609
Subtotal - Fin SPD	0	609	609
16 Mailroom	0	19,593	19,593
16 Records	0	246	246
16 3-1-1 Svcs	0	10,764	10,764
Subtotal - ARA Operations	0	30,603	30,603
17 Payroll Svcs	0	1,384	1,384
Subtotal - ARA Payroll Svcs	0	1,384	1,384
18 Franchise	0	367	367
Subtotal - ARA Regulatory	0	367	367
20 Enterprise Appl	0	0	0
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
21 Client Svcs	\$ 0	\$ 0	\$ 0
21 NW Data	0	0	0
21 NW Voice	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	523	523
23 Contract Compliance	0	11,610	11,610
23 Reporting & Analytics	0	1,830	1,830
23 Dept Services	0	19,570	19,570
23 External Affairs & Outreach	0	276	276
Subtotal - OBO	0	33,809	33,809
24 City Mayor Admin	0	1,316	1,316
24 Inter Gov Rel	0	193	193
Subtotal - Mayor	0	1,509	1,509
25 Selection	0	6,289	6,289
25 Personnel Svcs	0	667	667
Subtotal - Human Resources	0	6,956	6,956
26 Legal Svcs	0	740,883	740,883
26 Inspector General	0	15,191	15,191
Subtotal - Legal	0	756,074	756,074
27 City Sec Svcs	0	442	442
Subtotal - City Secretary	0	442	442
28 City Council Svcs	0	4,238	4,238
Subtotal - City Council	0	4,238	4,238
29 Controller Fin Svcs	0	6,834	6,834
29 Controller Treasury	0	673	673
Subtotal - City Controller's	0	7,507	7,507
35 Design & Const	0	0	0
35 Building Svcs	0	152,606	152,606
35 Utilities	0	60,712	60,712
35 Real Estate	0	17,970	17,970
Subtotal - General Services	0	231,288	231,288
Total Incoming	5,879,674	1,104,745	6,984,419
C. Total Allocated		\$ 8,958,322	\$ 8,958,322
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	14.90	10.0949	\$ 792,807	\$ 0	\$ 792,807	\$ 111,522	\$ 904,329
06 Finance City Council	4.80	3.2520	255,401	0	255,401	35,927	291,328
07 Finance Public Fin	5.40	3.6585	287,326	0	287,326	40,417	327,743
08 Finance Reporting & Ops	16.20	10.9756	861,978	0	861,978	121,252	983,230
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	5.8266	457,593	0	457,593	64,369	521,962
11 Finance Rev Perform Mgmnt	2.00	1.3550	106,417	0	106,417	14,969	121,386
12 Finance Treasury	3.80	2.5745	202,192	0	202,192	28,442	230,634
13 Finance Strat Purchasing	36.10	24.4580	1,920,827	0	1,920,827	270,198	2,191,025
53 Finance Other	55.80	37.8049	2,969,035	0	2,969,035	417,647	3,386,682
Subtotal	147.60	100.0000	7,853,576	0	7,853,576	1,104,745	8,958,321
Direct Bills					0		0
Total					\$7,853,576		\$ 8,958,321
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
05 Finance Financial Plg & Analys	904,329	904,329
06 Finance City Council	291,328	291,328
07 Finance Public Fin	327,743	327,743
08 Finance Reporting & Ops	983,230	983,230
09 Finance Internal Controls	0	0
10 Finance Grants	521,962	521,962
11 Finance Rev Perform Mgmt	121,386	121,386
12 Finance Treasury	230,634	230,634
13 Finance Strat Purchasing	2,191,025	2,191,025
53 Finance Other	3,386,682	3,386,682
Total	\$ 8,958,319 =====	\$ 8,958,319 =====

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:5 Fin Plg & Analysis

Description	Amount	General Admin	Financial Plg & Analysis
<hr/>			
Personnel Costs			
Salaries	S1 1,263,416	0	1,263,416
Salary % Split		.00%	100.00%
Benefits	S 644,436	0	644,436
	<hr/>		<hr/>
Subtotal - Personnel Costs	1,907,852	0	1,907,852
<hr/>			
Services & Supplies Cost			
Supplies	S 2,250	0	2,250
Services	S 23,012	0	23,012
	<hr/>		<hr/>
Subtotal - Services & Supplies	25,262	0	25,262
<hr/>			
Department Cost Total	1,933,114	0	1,933,114
<hr/>			
Adjustments to Cost			
Subtotal - Adjustments		0	0
<hr/>			
Total Costs After Adjustments	1,933,114	0	1,933,114
<hr/>			
General Admin Distribution		0	0
<hr/>			
Grand Total	\$ 1,933,114		\$ 1,933,114
	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 48,069	\$ 190	\$ 48,259
3 Memberships	428	2	430
3 Consulting Services	5	0	5
3 Interest Costs	380	2	382
3 Other Misc	320	1	321
3 Non-Dept. Legal Svcs/Lobby	639	3	642
Subtotal - Non-Dept-Gen Gov	49,841	197	50,038
4 Finance Dept Admin	792,807	111,522	904,329
Subtotal - Fin Dir Office	792,807	111,522	904,329
5 Financial Plg & Analysis	0	613	613
Subtotal - Fin Plg & Analysis	0	613	613
8 Gen Acctng	0	398	398
8 Auditing Svcs	0	239	239
8 Fin Operations	0	188	188
Subtotal - Fin Reporting & Ops	0	825	825
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	0	136	136
10 Trust Funds Mgmt (TFM)	0	187	187
Subtotal - Fin Grants	0	323	323
11 Perf Mgmt Svcs	0	164	164
Subtotal - Fin Perform Mgmt	0	164	164
12 Treasury	0	709	709
Subtotal - Fin Treasury	0	709	709
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
16 Records	0	564	564
Subtotal - ARA Operations	0	564	564
17 Payroll Svcs	0	3,172	3,172
Subtotal - ARA Payroll Svcs	0	3,172	3,172
18 Franchise	0	359	359
Subtotal - ARA Regulatory	0	359	359
20 IT ERP	0	0	0
Subtotal - HITS EIS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	1,200	1,200
23 External Affairs & Outreach	0	632	632
Subtotal - OBO	0	1,832	1,832
24 City Mayor Admin	0	3,018	3,018

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
24 Inter Gov Rel	\$ 0	\$ 442	\$ 442
Subtotal - Mayor	0	3,460	3,460
25 Personnel Svcs	0	1,529	1,529
Subtotal - Human Resources	0	1,529	1,529
27 City Sec Svcs	0	433	433
Subtotal - City Secretary	0	433	433
28 City Council Svcs	0	4,150	4,150
Subtotal - City Council	0	4,150	4,150
29 Controller Fin Svcs	0	1,592	1,592
29 Controller Treasury	0	659	659
Subtotal - City Controller's	0	2,251	2,251
Total Incoming	842,648	132,103	974,751
C. Total Allocated		\$ 2,907,865	\$ 2,907,865
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

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	50,476	2.5919	\$ 71,944	\$ 0	\$ 71,944	\$ 0	\$ 71,944
04 Finance Dir Office	1,846	0.0948	2,631	0	2,631	0	2,631
05 Finance Financial Plg & Analys	430	0.0221	613	0	613	0	613
06 Finance City Council	617	0.0317	879	0	879	43	922
07 Finance Public Fin	416	0.0214	593	0	593	29	622
08 Finance Reporting & Ops	1,762	0.0905	2,511	0	2,511	123	2,634
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	713	0.0366	1,016	0	1,016	50	1,066
11 Finance Rev Perform Mgmt	333	0.0171	475	0	475	23	498
12 Finance Treasury	1,248	0.0641	1,779	0	1,779	87	1,866
13 Finance Strat Purchasing	742	0.0381	1,058	0	1,058	52	1,110
14 ARA Director Office	4,323	0.2220	6,162	0	6,162	301	6,463
15 ARA Financial Services	402	0.0206	573	0	573	28	601
16 ARA Operations	4,351	0.2234	6,202	0	6,202	303	6,505
17 ARA Payroll Services	621	0.0319	885	0	885	43	928
18 ARA Regulatory	1,881	0.0966	2,681	0	2,681	131	2,812
23 Office Business Opportunity	4,690	0.2408	6,685	0	6,685	327	7,012
24 Mayor	5,189	0.2664	7,396	0	7,396	362	7,758
25 Human Resources	16,029	0.8231	22,846	0	22,846	1,118	23,964
26 Legal	5,926	0.3043	8,446	0	8,446	413	8,859
27 City Secretary	1,511	0.0776	2,154	0	2,154	105	2,259
28 City Council	23,147	1.1886	32,992	0	32,992	1,614	34,606
29 City Controller's Office	4,126	0.2119	5,881	0	5,881	288	6,169
30 Health Administration	18,284	0.9389	26,060	0	26,060	1,275	27,335
31 Planning & Dev Admin	1,531	0.0786	2,182	0	2,182	107	2,289
33 CIP Sal Rec HPW	3,319	0.1704	4,731	0	4,731	231	4,962
34 HPD Police Records	1,490	0.0765	2,124	0	2,124	104	2,228
35 General Services	36,046	1.8509	51,377	0	51,377	2,513	53,890
36 HEC	5,933	0.3047	8,456	0	8,456	414	8,870
38 Police	197,449	10.1387	281,426	0	281,426	13,766	295,192
39 Dept of Neighborhoods	9,356	0.4804	13,335	0	13,335	652	13,987
40 Fire	179,286	9.2061	255,538	0	255,538	12,500	268,038
41 Municipal Court	26,305	1.3507	37,493	0	37,493	1,834	39,327
42 Solid Waste	32,618	1.6749	46,491	0	46,491	2,274	48,765
43 Houston Airport System (HAS)	120,894	6.2077	172,311	0	172,311	8,429	180,740
44 Housing & Community Dev	76,633	3.9350	109,226	0	109,226	5,343	114,569
45 Library	17,283	0.8875	24,634	0	24,634	1,205	25,839
46 Parks & Recreation	90,422	4.6430	128,879	0	128,879	6,304	135,183
47 Health Department	190,071	9.7598	270,910	0	270,910	13,252	284,162
48 Convention & Entertainment	1,478	0.0759	2,107	0	2,107	103	2,210
49 Fleet Management	160,825	8.2581	229,225	0	229,225	11,213	240,438
50 Planning & Dev Other	3,091	0.1587	4,406	0	4,406	216	4,622
51 Planning & Dev Spec Rev	7,211	0.3703	10,278	0	10,278	503	10,781
52 General Debt	7,031	0.3610	10,021	0	10,021	490	10,511
53 Finance Other	15,097	0.7752	21,518	0	21,518	1,053	22,571
54 ARA Insurance	1,485	0.0763	2,117	0	2,117	104	2,221
55 ARA BARC	13,160	0.6757	18,757	0	18,757	918	19,675
56 ARA Parking	18,013	0.9249	25,674	0	25,674	1,256	26,930
57 ARA Other	12,655	0.6498	18,037	0	18,037	882	18,919
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	9,468	0	9,468	463	9,931
60 Legal Wkr Comp	910	0.0467	1,297	0	1,297	63	1,360
61 Mayor Cable TV	2,122	0.1090	3,024	0	3,024	148	3,172
62 Mayor Other	17,058	0.8759	24,313	0	24,313	1,189	25,502
63 TIRZ	1,356	0.0696	1,933	0	1,933	95	2,028
64 HR Health Benefits	139,100	7.1426	198,261	0	198,261	9,698	207,959

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HR Long Term Disability	79	0.0041	113	0	113	6	119
66 HPW Bldg Insp	48,065	2.4681	68,507	0	68,507	3,351	71,858
67 HPW Stormwater	17,081	0.8771	24,346	0	24,346	1,191	25,537
68 HPW DDSR	36,674	1.8832	52,272	0	52,272	2,557	54,829
69 HPW Water & Sewer	186,442	9.5735	265,738	0	265,738	12,999	278,737
70 HPW Houston Transtar	2,202	0.1131	3,139	0	3,139	154	3,293
71 HPW Other	32,992	1.6941	47,024	0	47,024	2,300	49,324
72 Houston Permit Center	7,040	0.3615	10,034	0	10,034	491	10,525
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	2,209	0	2,209	108	2,317
75 CIP S/R Engrg	1,589	0.0816	2,265	0	2,265	111	2,376
76 CIP S/R Constr	1,912	0.0982	2,725	0	2,725	133	2,858
77 CIP S/R Eng/Const	2,037	0.1046	2,903	0	2,903	142	3,045
78 CIP S/R Geo/Env	776	0.0398	1,106	0	1,106	54	1,160
79 CIP S/R Other	8,132	0.4176	11,591	0	11,591	567	12,158
80 CIP S/R GSD	1,211	0.0622	1,726	0	1,726	84	1,810
91 Hurricane Ike Aid & Recovery	42	0.0022	60	0	60	3	63
92 ARRA Reimbursement Fund	25	0.0013	36	0	36	2	38
93 HR-W.C.	17,224	0.8844	24,550	0	24,550	1,201	25,751
94 HITS OTHER	36,943	1.8970	52,655	0	52,655	2,576	55,231
95 Legal Other	530	0.0272	755	0	755	37	792
Subtotal	1,947,480	100.0000	2,775,765	0	2,775,765	132,103	2,907,868
Direct Bills					0		0
Total					\$2,775,765		\$ 2,907,868
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	71,944	71,944
04 Finance Dir Office	2,631	2,631
05 Finance Financial Plg & Analys	613	613
06 Finance City Council	922	922
07 Finance Public Fin	622	622
08 Finance Reporting & Ops	2,634	2,634
09 Finance Internal Controls	0	0
10 Finance Grants	1,066	1,066
11 Finance Rev Perform Mgmt	498	498
12 Finance Treasury	1,866	1,866
13 Finance Strat Purchasing	1,110	1,110
14 ARA Director Office	6,463	6,463
15 ARA Financial Services	601	601
16 ARA Operations	6,505	6,505
17 ARA Payroll Services	928	928
18 ARA Regulatory	2,812	2,812
23 Office Business Opportunity	7,012	7,012
24 Mayor	7,758	7,758
25 Human Resources	23,964	23,964
26 Legal	8,859	8,859
27 City Secretary	2,259	2,259
28 City Council	34,606	34,606
29 City Controller's Office	6,169	6,169
30 Health Administration	27,335	27,335
31 Planning & Dev Admin	2,289	2,289
33 CIP Sal Rec HPW	4,962	4,962
34 HPD Police Records	2,228	2,228
35 General Services	53,890	53,890
36 HEC	8,870	8,870
38 Police	295,192	295,192
39 Dept of Neighborhoods	13,987	13,987
40 Fire	268,038	268,038
41 Municipal Court	39,327	39,327
42 Solid Waste	48,765	48,765
43 Houston Airport System (HAS)	180,740	180,740
44 Housing & Community Dev	114,569	114,569
45 Library	25,839	25,839
46 Parks & Recreation	135,183	135,183
47 Health Department	284,162	284,162
48 Convention & Entertainment	2,210	2,210
49 Fleet Management	240,438	240,438
50 Planning & Dev Other	4,622	4,622
51 Planning & Dev Spec Rev	10,781	10,781
52 General Debt	10,511	10,511
53 Finance Other	22,571	22,571
54 ARA Insurance	2,221	2,221
55 ARA BARC	19,675	19,675
56 ARA Parking	26,930	26,930
57 ARA Other	18,919	18,919
58 IT Public Services	0	0
59 Legal Insurance	9,931	9,931
60 Legal Wkr Comp	1,360	1,360
61 Mayor Cable TV	3,172	3,172
62 Mayor Other	25,502	25,502
63 TIRZ	2,028	2,028
64 HR Health Benefits	207,959	207,959
65 HR Long Term Disability	119	119

COH-Finance Department

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
66 HPW Bldg Insp	71,858	71,858
67 HPW Stormwater	25,537	25,537
68 HPW DDSR	54,829	54,829
69 HPW Water & Sewer	278,737	278,737
70 HPW Houston Transtar	3,293	3,293
71 HPW Other	49,324	49,324
72 Houston Permit Center	10,525	10,525
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	2,317	2,317
75 CIP S/R Engrg	2,376	2,376
76 CIP S/R Constr	2,858	2,858
77 CIP S/R Eng/Const	3,045	3,045
78 CIP S/R Geo/Env	1,160	1,160
79 CIP S/R Other	12,158	12,158
80 CIP S/R GSD	1,810	1,810
91 Hurricane Ike Aid & Recovery	63	63
92 ARRA Reimbursement Fund	38	38
93 HR-W.C.	25,751	25,751
94 HITS OTHER	55,231	55,231
95 Legal Other	792	792
Total	\$ 2,907,869 =====	\$ 2,907,869 =====

**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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:6 Finance City Council

Description	Amount	General Admin	Fin City Council Support
Personnel Costs			
Salaries	368,996	0	368,996
Salary % Split		.00%	100.00%
Benefits	188,456	0	188,456
Subtotal - Personnel Costs	557,452	0	557,452
Services & Supplies Cost			
Supplies	1,050	0	1,050
Services	38,139	0	38,139
Intfd HR Client Svcs	84,629	0	84,629
Subtotal - Services & Supplies	123,818	0	123,818
Department Cost Total	681,270	0	681,270
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	681,270	0	681,270
General Admin Distribution		0	0
Grand Total	\$ 681,270		\$ 681,270
	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$ 15,485	\$ 61	\$ 15,546
3 Memberships	138	1	139
3 Consulting Services	7	0	7
3 Interest Costs	134	1	135
3 Other Misc	113	0	113
3 Non-Dept. Legal Svcs/Lobby	206	1	207
Subtotal - Non-Dept-Gen Gov	16,083	63	16,146
4 Finance Dept Admin	255,401	35,927	291,328
Subtotal - Fin Dir Office	255,401	35,927	291,328
5 Financial Plg & Analysis	879	43	922
Subtotal - Fin Plg & Analysis	879	43	922
8 Gen Acctng	0	571	571
8 Auditing Svcs	0	344	344
8 Fin Operations	0	66	66
Subtotal - Fin Reporting & Ops	0	981	981
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	0	48	48
10 Trust Funds Mgmt (TFM)	0	66	66
Subtotal - Fin Grants	0	114	114
11 Perf Mgmt Svcs	0	58	58
Subtotal - Fin Perform Mgmt	0	58	58
12 Treasury	0	250	250
Subtotal - Fin Treasury	0	250	250
13 Purchasing	0	4,261	4,261
Subtotal - Fin SPD	0	4,261	4,261
16 Records	0	182	182
Subtotal - ARA Operations	0	182	182
17 Payroll Svcs	0	1,022	1,022
Subtotal - ARA Payroll Svcs	0	1,022	1,022
18 Franchise	0	127	127
Subtotal - ARA Regulatory	0	127	127
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	386	386
23 External Affairs & Outreach	0	204	204
Subtotal - OBO	0	590	590
24 City Mayor Admin	0	972	972

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
24 Inter Gov Rel	\$ 0	\$ 143	\$ 143
Subtotal - Mayor	0	1,115	1,115
25 Personnel Svcs	0	492	492
Subtotal - Human Resources	0	492	492
27 City Sec Svcs	0	152	152
Subtotal - City Secretary	0	152	152
28 City Council Svcs	0	1,463	1,463
Subtotal - City Council	0	1,463	1,463
29 Controller Fin Svcs	0	2,284	2,284
29 Controller Treasury	0	232	232
Subtotal - City Controller's	0	2,516	2,516
Total Incoming	272,363	49,356	321,719
C. Total Allocated		\$ 1,002,989	\$ 1,002,989
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 City Council	100	100.0000	\$ 953,633	\$ 0	\$ 953,633	\$ 49,356	\$ 1,002,989
Subtotal	100	100.0000	953,633	0	953,633	49,356	1,002,989
Direct Bills					0		0
Total					\$953,633		\$ 1,002,989
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
28 City Council	<u>1,002,989</u>	<u>1,002,989</u>
Total	<u>\$ 1,002,989</u> =====	<u>\$ 1,002,989</u> =====

FINANCE – PUBLIC FINANCE FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:7 Finance Public Fin

Description	Amount	General Admin	Debt Svc	Capital Projects
Personnel Costs				
Salaries	541,029	0	249,786	291,243
Salary % Split		.00%	46.17%	53.83%
Benefits	310,467	0	143,343	167,124
Subtotal - Personnel Costs	851,496	0	393,129	458,367
Services & Supplies Cost				
Supplies	36	0	17	20
Services	18,141	0	8,376	9,765
Deduct Direct Bill(Personnel)	14,237-		14,237-	0
Subtotal - Services & Supplies	3,940	0	5,844-	9,785
Department Cost Total	855,436	0	387,285	468,152
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	855,436	0	387,285	468,152
Subtotal - Adjustments	0	0	0	0
Grand Total	\$ 855,436	0	\$ 387,285	\$ 468,152

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3 Insurance Retirees	\$ 17,421	\$ 69	\$ 8,075	\$ 9,415
3 Memberships	155	1	72	84
3 Consulting Services	5	0	2	3
3 Interest Costs	171	1	79	92
3 Other Misc	144	1	67	78
3 Non-Dept. Legal Svcs/Lobby	232	1	108	125
Subtotal - Non-Dept-Gen Gov	18,128	72	8,403	9,797
4 Finance Dept Admin	287,326	40,417	151,315	176,429
Subtotal - Fin Dir Office	287,326	40,417	151,315	176,429
5 Financial Plg & Analysis	593	29	287	335
Subtotal - Fin Plg & Analysis	593	29	287	335
8 Gen Acctng	0	385	178	207
8 Auditing Svcs	0	232	107	125
8 Fin Operations	0	84	39	45
Subtotal - Fin Reporting & Ops	0	701	324	377
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	0	61	28	33
10 Trust Funds Mgmt (TFM)	0	84	39	45
Subtotal - Fin Grants	0	145	67	78
11 Perf Mgmt Svcs	0	74	34	40
Subtotal - Fin Perform Mgmt	0	74	34	40
12 Treasury	0	319	147	172
Subtotal - Fin Treasury	0	319	147	172
13 Purchasing	0	0	0	0
Subtotal - Fin SPD	0	0	0	0
16 Records	0	204	94	110
Subtotal - ARA Operations	0	204	94	110
17 Payroll Svcs	0	1,150	531	619
Subtotal - ARA Payroll Svcs	0	1,150	531	619
18 Franchise	0	162	75	87
Subtotal - ARA Regulatory	0	162	75	87
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	0	435	201	234
23 External Affairs & Outreach	0	229	106	123
Subtotal - OBO	0	664	307	357
24 City Mayor Admin	0	1,094	505	589

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
24 Inter Gov Rel	\$ 0	\$ 160	\$ 74	\$ 86
Subtotal - Mayor	0	1,254	579	675
25 Personnel Svcs	0	554	256	298
Subtotal - Human Resources	0	554	256	298
27 City Sec Svcs	0	195	90	105
Subtotal - City Secretary	0	195	90	105
28 City Council Svcs	0	1,867	862	1,005
Subtotal - City Council	0	1,867	862	1,005
29 Controller Fin Svcs	0	1,540	711	829
29 Controller Treasury	0	296	137	159
Subtotal - City Controller's	0	1,836	848	988
Total Incoming	306,047	49,643	164,217	191,473
C. Total Allocated		\$ 1,211,126	\$ 551,502	\$ 659,625
			45.54%	54.46%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Debt Svc Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 Police	4.89	4.8900	\$ 25,848	\$ 0	\$ 25,848	\$ 1,121	\$ 26,969
40 Fire	6.69	6.6900	35,362	0	35,362	1,533	36,895
42 Solid Waste	0.67	0.6700	3,542	0	3,542	154	3,696
43 Houston Airport System (HAS)	24.27	24.2700	128,287	0	128,287	5,562	133,849
44 Housing & Community Dev	0.93	0.9300	4,916	0	4,916	213	5,129
45 Library	2.24	2.2400	11,840	0	11,840	513	12,353
46 Parks & Recreation	6.14	6.1400	32,455	0	32,455	1,407	33,862
47 Health Department	1.65	1.6500	8,722	0	8,722	378	9,100
48 Covention & Entertainment	4.02	4.0200	21,249	0	21,249	921	22,170
69 HPW Water & Sewer	48.50	48.5000	256,363	0	256,363	11,115	267,478
Subtotal	100	100.0000	528,584	0	528,584	22,918	551,502
Direct Bills					0		0
Total					\$528,584		\$ 551,502
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of effort
 Source: Finance Department

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Capital Projects Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 Health Administration	11.875	11.8703	\$ 75,127	\$ 0	\$ 75,127	\$ 3,203	\$ 78,330
32 HPW Admin Indirect	11.875	11.8703	75,127	0	75,127	3,203	78,330
38 Police	11.875	11.8703	75,127	0	75,127	3,203	78,330
40 HFD	11.875	11.8703	75,127	0	75,127	3,203	78,330
42 Solid Waste	11.875	11.8703	75,127	0	75,127	3,203	78,330
43 Houston Airport System (HAS)	5.00	4.9980	31,632	0	31,632	1,349	32,981
44 Housing & Community Dev	11.875	11.8703	75,127	0	75,127	3,203	78,330
45 Library	11.875	11.8703	75,127	0	75,127	3,203	78,330
46 Parks & Recreation	11.875	11.8703	75,127	0	75,127	3,203	78,330
Subtotal	100	100.0000	632,648	0	632,648	26,977	659,625
Direct Bills					0		0
Total					\$632,648		\$ 659,625
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of effort
 Source: Finance Department

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:7 Finance Public Fin

Department	Debt Svc	Capital Projects	Total
0 Direct Billed	\$0	\$0	\$0
30 Health Administration	0	78,330	78,330
32 HPW Admin Indirect	0	78,330	78,330
38 Police	26,969	78,330	105,299
40 HFD	36,895	78,330	115,225
42 Solid Waste	3,696	78,330	82,026
43 Houston Airport System (HAS)	133,849	32,981	166,830
44 Housing & Community Dev	5,129	78,330	83,459
45 Library	12,353	78,330	90,683
46 Parks & Recreation	33,862	78,330	112,192
47 Health Department	9,100	0	9,100
48 Covention & Entertainment	22,170	0	22,170
69 HPW Water & Sewer	267,478	0	267,478
Total	\$ 551,501	\$ 659,621	\$ 1,211,122
	=====	=====	=====

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, financial operations, and fixed assets. This includes establishing and updating accounting policies, fixed assets, financial operations and coordinating the annual external audit. Costs are identified and allocated as follows:

- **General Accounting** – Costs of the General Accounting Division are allocated based upon number of revenues, expenditures, 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 revenues, expenditures, and purchasing transactions.
- **Auditing Services – Enterprise Funds** – Costs associated with the annual audit for enterprise funds are allocated based upon the percentage of audit hours.
- **Financial Operations (Accounts Receivable)** – Costs associated with the financial operations are allocated based upon operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:8 Finance Reporting & Ops

Description	Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs					
Salaries	1,217,868	0	770,734	255,118	0
Salary % Split		.00%	63.29%	20.95%	.00%
Benefits	628,373	0	384,878	127,398	0
Subtotal - Personnel Costs	1,846,241	0	1,155,612	382,516	0
Services & Supplies Cost					
Supplies	1,793	0	1,293	428	0
Services	85,688	0	63,609	21,055	0
Audit	1,205,938	0	0	0	912,533
Subtotal - Services & Supplies	1,293,419	0	64,902	21,483	912,533
Department Cost Total	3,139,660	0	1,220,514	403,999	912,533
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	3,139,660	0	1,220,514	403,999	912,533
General Admin Distribution					
		0	0	0	0
Grand Total	\$ 3,139,660		\$ 1,220,514	\$ 403,999	\$ 912,533
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:8 Finance Reporting & Ops

Description	Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs			
Salaries	S1 1,217,868	0	192,016
Salary % Split		.00%	15.77%
Benefits	S 628,373	0	116,097
Subtotal - Personnel Costs	1,846,241	0	308,113
Services & Supplies Cost			
Supplies	P 1,793	0	72
Services	P 85,688	0	1,023
Audit	P 1,205,938	293,405	0
Subtotal - Services & Supplies	1,293,419	293,405	1,094
Department Cost Total	3,139,660	293,405	309,207
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	3,139,660	293,405	309,207
General Admin Distribution		0	0
Grand Total	\$ 3,139,660	\$ 293,405	\$ 309,207
	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
3 Insurance Retirees	\$ 52,263	\$ 206	\$ 33,205	\$ 10,991	\$ 0
3 Memberships	465	2	295	98	0
3 Consulting Services	21	0	13	4	0
3 Interest Costs	616	3	391	130	0
3 Other Misc	519	2	330	109	0
3 Non-Dept. Legal Svcs/Lobby	695	3	442	146	0
Subtotal - Non-Dept-Gen Gov	54,579	216	34,677	11,478	0
4 Finance Dept Admin	861,978	121,252	622,242	205,966	0
Subtotal - Fin Dir Office	861,978	121,252	622,242	205,966	0
5 Financial Plg & Analysis	2,511	123	1,667	552	0
Subtotal - Fin Plg & Analysis	2,511	123	1,667	552	0
8 Gen Acctng	0	1,631	1,032	342	0
8 Auditing Svcs	0	981	621	206	0
8 Fin Operations	0	305	193	64	0
Subtotal - Fin Reporting & Ops	0	2,917	1,846	611	0
9 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
10 Cost Accounting	0	221	140	46	0
10 Trust Funds Mgmt (TFM)	0	303	192	63	0
Subtotal - Fin Grants	0	524	332	110	0
11 Perf Mgmt Svcs	0	267	169	56	0
Subtotal - Fin Perform Mgmt	0	267	169	56	0
12 Treasury	0	1,152	729	241	0
Subtotal - Fin Treasury	0	1,152	729	241	0
13 Purchasing	0	2,435	1,541	510	0
Subtotal - Fin SPD	0	2,435	1,541	510	0
16 Records	0	613	388	128	0
Subtotal - ARA Operations	0	613	388	128	0
17 Payroll Svcs	0	3,449	2,183	722	0
Subtotal - ARA Payroll Svcs	0	3,449	2,183	722	0
18 Franchise	0	583	369	122	0
Subtotal - ARA Regulatory	0	583	369	122	0
20 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
21 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
23 Certification	0	1,304	825	273	0
23 External Affairs & Outreach	0	687	435	144	0
Subtotal - OBO	0	1,991	1,260	417	0
24 City Mayor Admin	0	3,281	2,076	687	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
24 Inter Gov Rel	\$ 0	\$ 481	\$ 304	\$ 101	\$ 0
Subtotal - Mayor	0	3,762	2,381	788	0
25 Personnel Svcs	0	1,662	1,052	348	0
Subtotal - Human Resources	0	1,662	1,052	348	0
27 City Sec Svcs	0	703	445	147	0
Subtotal - City Secretary	0	703	445	147	0
28 City Council Svcs	0	6,741	4,266	1,412	0
Subtotal - City Council	0	6,741	4,266	1,412	0
29 Controller Fin Svcs	0	6,523	4,128	1,366	0
29 Controller Treasury	0	1,070	677	224	0
Subtotal - City Controller's	0	7,593	4,805	1,591	0
Total Incoming	919,068	155,983	680,351	225,201	0
C. Total Allocated		\$ 4,214,711	\$ 1,900,865	\$ 629,200	\$ 912,533
			45.10%	14.93%	21.65%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise	Fin Operations
3 Insurance Retirees	\$ 52,263	\$ 206	\$ 0	\$ 8,273
3 Memberships	465	2	0	74
3 Consulting Services	21	0	0	3
3 Interest Costs	616	3	0	98
3 Other Misc	519	2	0	82
3 Non-Dept. Legal Svcs/Lobby	695	3	0	110
Subtotal - Non-Dept-Gen Gov	54,579	216	0	8,639
4 Finance Dept Admin	861,978	121,252	0	155,022
Subtotal - Fin Dir Office	861,978	121,252	0	155,022
5 Financial Plg & Analysis	2,511	123	0	415
Subtotal - Fin Plg & Analysis	2,511	123	0	415
8 Gen Acctng	0	1,631	0	257
8 Auditing Svcs	0	981	0	155
8 Fin Operations	0	305	0	48
Subtotal - Fin Reporting & Ops	0	2,917	0	460
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	0	221	0	35
10 Trust Funds Mgmt (TFM)	0	303	0	48
Subtotal - Fin Grants	0	524	0	83
11 Perf Mgmt Svcs	0	267	0	42
Subtotal - Fin Perform Mgmt	0	267	0	42
12 Treasury	0	1,152	0	182
Subtotal - Fin Treasury	0	1,152	0	182
13 Purchasing	0	2,435	0	384
Subtotal - Fin SPD	0	2,435	0	384
16 Records	0	613	0	97
Subtotal - ARA Operations	0	613	0	97
17 Payroll Svcs	0	3,449	0	544
Subtotal - ARA Payroll Svcs	0	3,449	0	544
18 Franchise	0	583	0	92
Subtotal - ARA Regulatory	0	583	0	92
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	0	1,304	0	206
23 External Affairs & Outreach	0	687	0	108
Subtotal - OBO	0	1,991	0	314
24 City Mayor Admin	0	3,281	0	517

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise	Fin Operations
24 Inter Gov Rel	\$ 0	\$ 481	\$ 0	\$ 76
Subtotal - Mayor	0	3,762	0	593
25 Personnel Svcs	0	1,662	0	262
Subtotal - Human Resources	0	1,662	0	262
27 City Sec Svcs	0	703	0	111
Subtotal - City Secretary	0	703	0	111
28 City Council Svcs	0	6,741	0	1,063
Subtotal - City Council	0	6,741	0	1,063
29 Controller Fin Svcs	0	6,523	0	1,028
29 Controller Treasury	0	1,070	0	169
Subtotal - City Controller's	0	7,593	0	1,197
Total Incoming	919,068	155,983	0	169,499
C. Total Allocated		\$ 4,214,711	\$ 293,405	\$ 478,706
	=====	=====	=====	=====
			6.96%	11.36%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	2.5919	\$ 46,709	\$ 0	\$ 46,709	\$ 0	\$ 46,709
04 Finance Dir Office	1,846	0.0948	1,708	0	1,708	0	1,708
05 Finance Financial Plg & Analys	430	0.0221	398	0	398	0	398
06 Finance City Council	617	0.0317	571	0	571	0	571
07 Finance Public Fin	416	0.0214	385	0	385	0	385
08 Finance Reporting & Ops	1,762	0.0905	1,631	0	1,631	0	1,631
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	713	0.0366	660	0	660	37	697
11 Finance Rev Perform Mgmt	333	0.0171	308	0	308	17	325
12 Finance Treasury	1,248	0.0641	1,155	0	1,155	65	1,220
13 Finance Strat Purchasing	742	0.0381	687	0	687	39	726
14 ARA Director Office	4,323	0.2220	4,000	0	4,000	226	4,226
15 ARA Financial Services	402	0.0206	372	0	372	21	393
16 ARA Operations	4,351	0.2234	4,026	0	4,026	227	4,253
17 ARA Payroll Services	621	0.0319	575	0	575	32	607
18 ARA Regulatory	1,881	0.0966	1,741	0	1,741	98	1,839
23 Office Business Opportunity	4,690	0.2408	4,340	0	4,340	245	4,585
24 Mayor	5,189	0.2664	4,802	0	4,802	271	5,073
25 Human Resources	16,029	0.8231	14,833	0	14,833	836	15,669
26 Legal	5,926	0.3043	5,484	0	5,484	309	5,793
27 City Secretary	1,511	0.0776	1,398	0	1,398	79	1,477
28 City Council	23,147	1.1886	21,420	0	21,420	1,208	22,628
29 City Controller's Office	4,126	0.2119	3,818	0	3,818	215	4,033
30 Health Administration	18,284	0.9389	16,920	0	16,920	954	17,874
31 Planning & Dev Admin	1,531	0.0786	1,417	0	1,417	80	1,497
33 CIP Sal Rec HPW	3,319	0.1704	3,071	0	3,071	173	3,244
34 HPD Police Records	1,490	0.0765	1,379	0	1,379	78	1,457
35 General Services	36,046	1.8509	33,356	0	33,356	1,881	35,237
36 HEC	5,933	0.3047	5,490	0	5,490	310	5,800
38 Police	197,449	10.1387	182,715	0	182,715	10,302	193,017
39 Dept of Neighborhoods	9,356	0.4804	8,658	0	8,658	488	9,146
40 Fire	179,286	9.2061	165,907	0	165,907	9,355	175,262
41 Municipal Court	26,305	1.3507	24,342	0	24,342	1,373	25,715
42 Solid Waste	32,618	1.6749	30,184	0	30,184	1,702	31,886
43 Houston Airport System (HAS)	120,894	6.2077	111,872	0	111,872	6,308	118,180
44 Housing & Community Dev	76,633	3.9350	70,914	0	70,914	3,998	74,912
45 Library	17,283	0.8875	15,993	0	15,993	902	16,895
46 Parks & Recreation	90,422	4.6430	83,674	0	83,674	4,718	88,392
47 Health Department	190,071	9.7598	175,887	0	175,887	9,917	185,804
48 Convention & Entertainment	1,478	0.0759	1,368	0	1,368	77	1,445
49 Fleet Management	160,825	8.2581	148,824	0	148,824	8,391	157,215
50 Planning & Dev Other	3,091	0.1587	2,860	0	2,860	161	3,021
51 Planning & Dev Spec Rev	7,211	0.3703	6,673	0	6,673	376	7,049
52 General Debt	7,031	0.3610	6,506	0	6,506	367	6,873
53 Finance Other	15,097	0.7752	13,970	0	13,970	788	14,758
54 ARA Insurance	1,485	0.0763	1,374	0	1,374	77	1,451
55 ARA BARC	13,160	0.6757	12,178	0	12,178	687	12,865
56 ARA Parking	18,013	0.9249	16,669	0	16,669	940	17,609
57 ARA Other	12,655	0.6498	11,711	0	11,711	660	12,371
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	6,147	0	6,147	347	6,494
60 Legal Wkr Comp	910	0.0467	842	0	842	47	889
61 Mayor Cable TV	2,122	0.1090	1,964	0	1,964	111	2,075
62 Mayor Other	17,058	0.8759	15,785	0	15,785	890	16,675
63 TIRZ	1,356	0.0696	1,255	0	1,255	71	1,326
64 HR Health Benefits	139,100	7.1426	128,720	0	128,720	7,258	135,978

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Gen Acctng Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HR Long Term Disability	79	0.0041	73	0	73	4	77
66 HPW Bldg Insp	48,065	2.4681	44,478	0	44,478	2,508	46,986
67 HPW Stormwater	17,081	0.8771	15,806	0	15,806	891	16,697
68 HPW DDSR	36,674	1.8832	33,937	0	33,937	1,914	35,851
69 HPW Water & Sewer	186,442	9.5735	172,529	0	172,529	9,728	182,257
70 HPW Houston Transtar	2,202	0.1131	2,038	0	2,038	115	2,153
71 HPW Other	32,992	1.6941	30,530	0	30,530	1,721	32,251
72 Houston Permit Center	7,040	0.3615	6,515	0	6,515	367	6,882
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	1,434	0	1,434	81	1,515
75 CIP S/R Engrg	1,589	0.0816	1,470	0	1,470	83	1,553
76 CIP S/R Constr	1,912	0.0982	1,769	0	1,769	100	1,869
77 CIP S/R Eng/Const	2,037	0.1046	1,885	0	1,885	106	1,991
78 CIP S/R Geo/Env	776	0.0398	718	0	718	40	758
79 CIP S/R Other	8,132	0.4176	7,525	0	7,525	424	7,949
80 CIP S/R GSD	1,211	0.0622	1,121	0	1,121	63	1,184
91 Hurricane Ike Aid & Recovery	42	0.0022	39	0	39	2	41
92 ARRA Reimbursement Fund	25	0.0013	23	0	23	1	24
93 HR-W.C.	17,224	0.8844	15,939	0	15,939	899	16,838
94 HITS OTHER	36,943	1.8970	34,186	0	34,186	1,928	36,114
95 Legal Other	530	0.0272	490	0	490	28	518
Subtotal	1,947,480	100.0000	1,802,151	0	1,802,151	98,714	1,900,865
Direct Bills					0		0
Total					\$1,802,151		\$ 1,900,865
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Fixed Assets Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	26	1.0660	\$ 6,359	\$ 0	\$ 6,359	\$ 348	\$ 6,707
24 Mayor	13	0.5330	3,180	0	3,180	174	3,354
25 Human Resources	2	0.0820	489	0	489	27	516
26 Legal	13	0.5330	3,180	0	3,180	174	3,354
28 City Council	53	2.1730	12,963	0	12,963	710	13,673
29 City Controller's Office	5	0.2050	1,223	0	1,223	67	1,290
30 Health Administration	162	6.6421	39,622	0	39,622	2,170	41,792
31 Planning & Dev Admin	6	0.2460	1,467	0	1,467	80	1,547
35 General Services	48	1.9680	11,740	0	11,740	643	12,383
36 HEC	3	0.1230	734	0	734	40	774
38 Police	835	34.2353	204,222	0	204,222	11,186	215,408
39 Dept of Neighborhoods	17	0.6970	4,158	0	4,158	228	4,386
40 Fire	781	32.0213	191,015	0	191,015	10,462	201,477
42 Solid Waste	62	2.5420	15,164	0	15,164	831	15,995
44 Housing & Community Dev	1	0.0410	245	0	245	13	258
45 Library	83	3.4030	20,300	0	20,300	1,112	21,412
46 Parks & Recreation	256	10.4961	62,612	0	62,612	3,429	66,041
49 Fleet Management	57	2.3370	13,941	0	13,941	764	14,705
94 HITS Other	16	0.6560	3,913	0	3,913	214	4,127
Subtotal	2,439	100.0000	596,527	0	596,527	32,673	629,200
Direct Bills					0		0
Total					\$596,527		\$ 629,200

Basis Units: Number of fixed Assets excl HPW & Airport
Source: Asset Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Auditing Svcs Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	3.0803	\$ 28,109	\$ 0	\$ 28,109	\$ 0	\$ 28,109
04 Finance Dir Office	1,846	0.1127	1,028	0	1,028	0	1,028
05 Finance Financial Plg & Analys	430	0.0262	239	0	239	0	239
06 Finance City Council	617	0.0377	344	0	344	0	344
07 Finance Public Fin	416	0.0254	232	0	232	0	232
08 Finance Reporting & Ops	1,762	0.1075	981	0	981	0	981
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	713	0.0435	397	0	397	0	397
11 Finance Rev Perform Mgmt	333	0.0203	185	0	185	0	185
12 Finance Treasury	1,248	0.0762	695	0	695	0	695
13 Finance Strat Purchasing	742	0.0453	413	0	413	0	413
14 ARA Director Office	4,323	0.2638	2,407	0	2,407	0	2,407
15 ARA Financial Services	402	0.0245	224	0	224	0	224
16 ARA Operations	4,351	0.2655	2,423	0	2,423	0	2,423
17 ARA Payroll Services	621	0.0379	346	0	346	0	346
18 ARA Regulatory	1,881	0.1148	1,047	0	1,047	0	1,047
23 Office Business Opportunity	4,690	0.2862	2,612	0	2,612	0	2,612
24 Mayor	5,189	0.3167	2,890	0	2,890	0	2,890
25 Human Resources	16,029	0.9782	8,926	0	8,926	0	8,926
26 Legal	5,926	0.3616	3,300	0	3,300	0	3,300
27 City Secretary	1,511	0.0922	841	0	841	0	841
28 City Council	23,147	1.4126	12,890	0	12,890	0	12,890
29 City Controller's Office	4,126	0.2518	2,298	0	2,298	0	2,298
30 Health Administration	18,284	1.1158	10,182	0	10,182	0	10,182
31 Planning & Dev Admin	1,531	0.0934	853	0	853	0	853
33 CIP Sal Rec HPW	3,319	0.2025	1,848	0	1,848	0	1,848
34 HPD Police Records	1,490	0.0909	830	0	830	0	830
35 General Services	36,046	2.1997	20,073	0	20,073	0	20,073
36 HEC	5,933	0.3621	3,304	0	3,304	0	3,304
38 Police	197,449	12.0494	109,955	0	109,955	0	109,955
39 Dept of Neighborhoods	9,356	0.5710	5,210	0	5,210	0	5,210
40 Fire	179,286	10.9410	99,840	0	99,840	0	99,840
41 Municipal Court	26,305	1.6053	14,649	0	14,649	0	14,649
42 Solid Waste	32,618	1.9905	18,164	0	18,164	0	18,164
44 Housing & Community Dev	76,633	4.6765	42,675	0	42,675	0	42,675
45 Library	17,283	1.0547	9,624	0	9,624	0	9,624
46 Parks & Recreation	90,422	5.5180	50,354	0	50,354	0	50,354
47 Health Department	190,071	11.5991	105,846	0	105,846	0	105,846
49 Fleet Management	160,825	9.8144	89,560	0	89,560	0	89,560
50 Planning & Dev Other	3,091	0.1886	1,721	0	1,721	0	1,721
51 Planning & Dev Spec Rev	7,211	0.4401	4,016	0	4,016	0	4,016
52 General Debt	7,031	0.4291	3,915	0	3,915	0	3,915
53 Finance Other	15,097	0.9213	8,407	0	8,407	0	8,407
54 ARA Insurance	1,485	0.0906	827	0	827	0	827
55 ARA BARC	13,160	0.8031	7,328	0	7,328	0	7,328
56 ARA Parking	18,013	1.0992	10,031	0	10,031	0	10,031
57 ARA Other	12,655	0.7723	7,047	0	7,047	0	7,047
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.4054	3,699	0	3,699	0	3,699
60 Legal Wkr Comp	910	0.0555	507	0	507	0	507
61 Mayor Cable TV	2,122	0.1295	1,182	0	1,182	0	1,182
62 Mayor Other	17,058	1.0410	9,499	0	9,499	0	9,499
63 TIRZ	1,356	0.0828	755	0	755	0	755
64 HR Health Benefits	139,100	8.4886	77,461	0	77,461	0	77,461
65 HR Long Term Disability	79	0.0048	44	0	44	0	44
66 HPW Bldg Insp	48,065	2.9332	26,766	0	26,766	0	26,766

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Auditing Svcs Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	17,081	1.0424	9,512	0	9,512	0	9,512
68 HPW DDSR	36,674	2.2380	20,423	0	20,423	0	20,423
70 HPW Houston Transtar	2,202	0.1344	1,226	0	1,226	0	1,226
71 HPW Other	32,992	2.0133	18,372	0	18,372	0	18,372
72 Houston Permit Center	7,040	0.4296	3,920	0	3,920	0	3,920
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0946	863	0	863	0	863
75 CIP S/R Engrg	1,589	0.0970	885	0	885	0	885
76 CIP S/R Constr	1,912	0.1167	1,065	0	1,065	0	1,065
77 CIP S/R Eng/Const	2,037	0.1243	1,134	0	1,134	0	1,134
78 CIP S/R Geo/Env	776	0.0474	432	0	432	0	432
79 CIP S/R Other	8,132	0.4963	4,529	0	4,529	0	4,529
80 CIP S/R GSD	1,211	0.0739	674	0	674	0	674
91 Hurricane Ike Aid & Recovery	42	0.0026	23	0	23	0	23
92 ARRA Reimbursement Fund	25	0.0015	14	0	14	0	14
93 HR-W.C.	17,224	1.0511	9,592	0	9,592	0	9,592
94 HITS OTHER	36,943	2.2545	20,573	0	20,573	0	20,573
95 Legal Other	530	0.0323	295	0	295	0	295
Subtotal	1,638,666	100.0000	912,531	0	912,531	0	912,531
Direct Bills					0		0
Total					\$912,531		\$ 912,531
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Auditing Svcs - Enterprise Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	49.77	49.7700	\$ 146,028	\$ 0	\$ 146,028	0.50-	\$ 146,028
48 Convention & Entertainment	16.61	16.6100	48,735	0	48,735	0.17-	48,735
69 HPW Water & Sewer	33.62	33.6200	98,643	0	98,643	0.34-	98,643
Subtotal	100	100.0000	293,406	0	293,406	1-	293,405
Direct Bills					0		0
Total					\$293,406		\$ 293,405
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of enterprise audit hours
 Source: Finance Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 12,785	\$ 0	\$ 12,785	\$ 0	\$ 12,785
04 Finance Dir Office	1,973,902	0.0422	192	0	192	0	192
05 Finance Financial Plg & Analys	1,933,115	0.0413	188	0	188	0	188
06 Finance City Council	681,269	0.0146	66	0	66	0	66
07 Finance Public Fin	869,673	0.0186	84	0	84	0	84
08 Finance Reporting & Ops	3,139,657	0.0671	305	0	305	0	305
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	104	0	104	6	110
11 Finance Rev Perform Mgmt	283,263	0.0061	27	0	27	2	29
12 Finance Treasury	1,747,584	0.0374	170	0	170	9	179
13 Finance Strat Purchasing	4,911,080	0.1050	477	0	477	27	504
14 ARA Director Office	2,152,634	0.0460	209	0	209	12	221
15 ARA Financial Services	1,055,686	0.0226	102	0	102	6	108
16 ARA Operations	6,989,158	0.1494	678	0	678	38	716
17 ARA Payroll Services	3,767,250	0.0805	366	0	366	20	386
18 ARA Regulatory	315,169	0.0067	31	0	31	2	33
23 Office Business Opportunity	3,724,374	0.0796	361	0	361	20	381
24 Mayor	4,953,084	0.1059	481	0	481	27	508
25 Human Resources	33,036,601	0.7061	3,206	0	3,206	179	3,385
26 Legal	15,337,845	0.3278	1,489	0	1,489	83	1,572
27 City Secretary	833,694	0.0178	81	0	81	5	86
28 City Council	10,165,259	0.2173	987	0	987	55	1,042
29 City Controller's Office	8,320,036	0.1778	808	0	808	45	853
30 Health Administration	16,060,820	0.3433	1,559	0	1,559	87	1,646
31 Planning & Dev Admin	1,914,838	0.0409	186	0	186	10	196
33 CIP Sal Rec HPW	6,243,438	0.1334	606	0	606	34	640
34 HPD Police Records	5,760,900	0.1231	559	0	559	31	590
35 General Services	155,707,486	3.3280	15,113	0	15,113	844	15,957
36 HEC	25,576,875	0.5467	2,482	0	2,482	139	2,621
38 Police	983,583,486	21.0224	95,465	0	95,465	5,329	100,794
39 Dept of Neighborhoods	14,176,685	0.3030	1,376	0	1,376	77	1,453
40 Fire	529,063,443	11.3078	51,350	0	51,350	2,867	54,217
41 Municipal Court	30,120,813	0.6438	2,923	0	2,923	163	3,086
42 Solid Waste	101,090,370	2.1606	9,812	0	9,812	548	10,360
43 Houston Airport System (HAS)	316,792,789	6.7709	30,747	0	30,747	1,717	32,464
44 Housing & Community Dev	387,463,778	8.2814	37,607	0	37,607	2,099	39,706
45 Library	39,004,301	0.8336	3,786	0	3,786	211	3,997
46 Parks & Recreation	85,139,640	1.8197	8,264	0	8,264	461	8,725
47 Health Department	207,144,541	4.4273	20,105	0	20,105	1,122	21,227
48 Convention & Entertainment	116,284	0.0025	11	0	11	1	12
49 Fleet Management	93,776,195	2.0043	9,102	0	9,102	508	9,610
50 Planning & Dev Other	3,918,516	0.0838	380	0	380	21	401
51 Planning & Dev Spec Rev	7,861,144	0.1680	763	0	763	43	806
53 Finance Other	7,665,733	0.1638	744	0	744	42	786
54 ARA Insurance	22,007,547	0.4704	2,136	0	2,136	119	2,255
55 ARA BARC	12,556,905	0.2684	1,219	0	1,219	68	1,287
56 ARA Parking	10,281,450	0.2197	998	0	998	56	1,054
57 ARA Other	8,610,080	0.1840	836	0	836	47	883
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,764	0	1,764	98	1,862
60 Legal Wkr Comp	234,991	0.0050	23	0	23	1	24
61 Mayor Cable TV	3,468,618	0.0741	337	0	337	19	356
62 Mayor Other	33,970,780	0.7261	3,297	0	3,297	184	3,481
64 HR Health Benefits	401,865,562	8.5892	39,005	0	39,005	2,177	41,182
65 HR Long Term Disability	6,061,534-	0.1296-	588-	0	588-	32.84-	621-
66 HPW Bldg Insp	69,491,708	1.4853	6,745	0	6,745	377	7,122

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Fin Operations Allocations

Dept:8 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	3,559	0	3,559	199	3,758
68 HPW DDSR	73,625,555	1.5736	7,146	0	7,146	399	7,545
69 HPW Water & Sewer	502,972,241	10.7501	48,818	0	48,818	2,725	51,543
70 HPW Houston Transtar	2,370,550	0.0507	230	0	230	13	243
71 HPW Other	51,292,559	1.0963	4,978	0	4,978	278	5,256
72 Houston Permit Center	10,784,934	0.2305	1,047	0	1,047	58	1,105
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	530	0	530	30	560
75 CIP S/R Engrg	7,845,273	0.1677	761	0	761	43	804
76 CIP S/R Constr	8,620,413	0.1842	837	0	837	47	884
77 CIP S/R Eng/Const	3,753,805	0.0802	364	0	364	20	384
78 CIP S/R Geo/Env	1,083,203	0.0232	105	0	105	6	111
79 CIP S/R Other	9,105,162	0.1946	884	0	884	49	933
80 CIP S/R GSD	5,042,424	0.1078	489	0	489	27	516
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	3,613	0	3,613	202	3,815
94 HITS OTHER	90,927,216	1.9434	8,825	0	8,825	493	9,318
95 Legal Other	204,449	0.0044	20	0	20	1	21
Subtotal	4,678,748,169	100.0000	454,115	0	454,115	24,591	478,706
Direct Bills					0		0
Total					\$454,115		\$ 478,706
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:8 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	
03 Non-Departmental-Gen Gov	46,709	0	28,109	0	12,785	87,603
04 Finance Dir Office	1,708	0	1,028	0	192	2,928
05 Finance Financial Plg & Analys	398	0	239	0	188	825
06 Finance City Council	571	0	344	0	66	981
07 Finance Public Fin	385	0	232	0	84	701
08 Finance Reporting & Ops	1,631	0	981	0	305	2,917
09 Finance Internal Controls	0	0	0	0	0	0
10 Finance Grants	697	0	397	0	110	1,204
11 Finance Rev Perform Mgmt	325	0	185	0	29	539
12 Finance Treasury	1,220	0	695	0	179	2,094
13 Finance Strat Purchasing	726	0	413	0	504	1,643
14 ARA Director Office	4,226	6,707	2,407	0	221	13,561
15 ARA Financial Services	393	0	224	0	108	725
16 ARA Operations	4,253	0	2,423	0	716	7,392
17 ARA Payroll Services	607	0	346	0	386	1,339
18 ARA Regulatory	1,839	0	1,047	0	33	2,919
23 Office Business Opportunity	4,585	0	2,612	0	381	7,578
24 Mayor	5,073	3,354	2,890	0	508	11,825
25 Human Resources	15,669	516	8,926	0	3,385	28,496
26 Legal	5,793	3,354	3,300	0	1,572	14,019
27 City Secretary	1,477	0	841	0	86	2,404
28 City Council	22,628	13,673	12,890	0	1,042	50,233
29 City Controller's Office	4,033	1,290	2,298	0	853	8,474
30 Health Administration	17,874	41,792	10,182	0	1,646	71,494
31 Planning & Dev Admin	1,497	1,547	853	0	196	4,093
33 CIP Sal Rec HPW	3,244	0	1,848	0	640	5,732
34 HPD Police Records	1,457	0	830	0	590	2,877
35 General Services	35,237	12,383	20,073	0	15,957	83,650
36 HEC	5,800	774	3,304	0	2,621	12,499
38 Police	193,017	215,408	109,955	0	100,794	619,174
39 Dept of Neighborhoods	9,146	4,386	5,210	0	1,453	20,195
40 Fire	175,262	201,477	99,840	0	54,217	530,796
41 Municipal Court	25,715	0	14,649	0	3,086	43,450
42 Solid Waste	31,886	15,995	18,164	0	10,360	76,405
43 Houston Airport System (HAS)	118,180	0	0	146,028	32,464	296,672
44 Housing & Community Dev	74,912	258	42,675	0	39,706	157,551
45 Library	16,895	21,412	9,624	0	3,997	51,928
46 Parks & Recreation	88,392	66,041	50,354	0	8,725	213,512
47 Health Department	185,804	0	105,846	0	21,227	312,877
48 Convention & Entertainment	1,445	0	0	48,735	12	50,192
49 Fleet Management	157,215	14,705	89,560	0	9,610	271,090
50 Planning & Dev Other	3,021	0	1,721	0	401	5,143
51 Planning & Dev Spec Rev	7,049	0	4,016	0	806	11,871
52 General Debt	6,873	0	3,915	0	0	10,788
53 Finance Other	14,758	0	8,407	0	786	23,951
54 ARA Insurance	1,451	0	827	0	2,255	4,533
55 ARA BARC	12,865	0	7,328	0	1,287	21,480
56 ARA Parking	17,609	0	10,031	0	1,054	28,694
57 ARA Other	12,371	0	7,047	0	883	20,301
58 IT Public Services	0	0	0	0	0	0
59 Legal Insurance	6,494	0	3,699	0	1,862	12,055
60 Legal Wkr Comp	889	0	507	0	24	1,420
61 Mayor Cable TV	2,075	0	1,182	0	356	3,613
62 Mayor Other	16,675	0	9,499	0	3,481	29,655
63 TIRZ	1,326	0	755	0	0	2,081

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:8 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Fin Operations	Total
64 HR Health Benefits	135,978	0	77,461	0	41,182	254,621
65 HR Long Term Disability	77	0	44	0	621-	500-
66 HPW Bldg Insp	46,986	0	26,766	0	7,122	80,874
67 HPW Stormwater	16,697	0	9,512	0	3,758	29,967
68 HPW DDSR	35,851	0	20,423	0	7,545	63,819
69 HPW Water & Sewer	182,257	0	0	98,643	51,543	332,443
70 HPW Houston Transtar	2,153	0	1,226	0	243	3,622
71 HPW Other	32,251	0	18,372	0	5,256	55,879
72 Houston Permit Center	6,882	0	3,920	0	1,105	11,907
73 CIP S/R Planning	0	0	0	0	0	0
74 CIP Sal Rec RE	1,515	0	863	0	560	2,938
75 CIP S/R Engrg	1,553	0	885	0	804	3,242
76 CIP S/R Constr	1,869	0	1,065	0	884	3,818
77 CIP S/R Eng/Const	1,991	0	1,134	0	384	3,509
78 CIP S/R Geo/Env	758	0	432	0	111	1,301
79 CIP S/R Other	7,949	0	4,529	0	933	13,411
80 CIP S/R GSD	1,184	0	674	0	516	2,374
91 Hurricane Ike Aid & Recovery	41	0	23	0	0	64
92 ARRA Reimbursement Fund	24	0	14	0	0	38
93 HR-W.C.	16,838	0	9,592	0	3,815	30,245
94 HITS OTHER	36,114	4,127	20,573	0	9,318	70,132
95 Legal Other	518	0	295	0	21	834
Total	\$ 1,900,866	\$ 629,199	\$ 912,531	\$ 293,406	\$ 478,708	\$ 4,214,710
	=====	=====	=====	=====	=====	=====

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.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:9 Finance Internal Controls

Description	Amount	General Admin	Internal Controls
<hr/>			
Personnel Costs			
Salaries	S1 0	0	0
Salary % Split		.00%	100.00%
Benefits	S 0	0	0
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Grand Total	0	0	0
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:9 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 Interest Costs	0	0	0
3 Other Misc	0	0	0
3 Non-Dept. Legal Svcs/Lobby	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
8 Gen Acctng	0	0	0
8 Auditing Svcs	0	0	0
8 Fin Operations	0	0	0
Subtotal - Fin Reporting & Ops	0	0	0
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	0	0
Subtotal - Fin Perform Mgmt	0	0	0
12 Treasury	0	0	0
Subtotal - Fin Treasury	0	0	0
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
16 Records	0	0	0
Subtotal - ARA Operations	0	0	0
17 Payroll Svcs	0	0	0
Subtotal - ARA Payroll Svcs	0	0	0
18 Franchise	0	0	0
Subtotal - ARA Regulatory	0	0	0
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	0	0
23 External Affairs & Outreach	0	0	0
Subtotal - OBO	0	0	0
24 City Mayor Admin	0	0	0

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Internal Controls

Department	First Incoming	Second Incoming	Internal Controls
24 Inter Gov Rel	\$ 0	\$ 0	\$ 0
Subtotal - Mayor	0	0	0
25 Personnel Svcs	0	0	0
Subtotal - Human Resources	0	0	0
27 City Sec Svcs	0	0	0
Subtotal - City Secretary	0	0	0
28 City Council Svcs	0	0	0
Subtotal - City Council	0	0	0
29 Controller Fin Svcs	0	0	0
29 Controller Treasury	0	0	0
Subtotal - City Controller's	0	0	0
Total Incoming	0	0	0
C. Total Allocated		\$ 0	

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Internal Controls Allocations

Dept:9 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	120,933,218	6.0288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	1,973,902	0.0984	0	0	0	0	0
05 Finance Financial Plg & Analys	1,933,115	0.0964	0	0	0	0	0
06 Finance City Council	681,269	0.0340	0	0	0	0	0
07 Finance Public Fin	869,673	0.0434	0	0	0	0	0
08 Finance Reporting & Ops	3,139,657	0.1565	0	0	0	0	0
10 Finance Grants	1,070,655	0.0534	0	0	0	0	0
11 Finance Rev Perform Mgmt	283,263	0.0141	0	0	0	0	0
12 Finance Treasury	1,747,584	0.0871	0	0	0	0	0
13 Finance Strat Purchasing	4,911,080	0.2448	0	0	0	0	0
14 ARA Director Office	2,152,634	0.1073	0	0	0	0	0
15 ARA Financial Services	1,055,686	0.0526	0	0	0	0	0
16 ARA Operations	6,989,158	0.3484	0	0	0	0	0
17 ARA Payroll Services	3,767,250	0.1878	0	0	0	0	0
18 ARA Regulatory	315,169	0.0157	0	0	0	0	0
23 Office Business Opportunity	3,515,631	0.1753	0	0	0	0	0
24 Mayor	4,953,084	0.2469	0	0	0	0	0
25 Human Resources	2,710,726	0.1351	0	0	0	0	0
26 Legal	15,337,845	0.7646	0	0	0	0	0
27 City Secretary	833,694	0.0416	0	0	0	0	0
28 City Council	10,165,259	0.5068	0	0	0	0	0
29 City Controller's Office	8,320,036	0.4148	0	0	0	0	0
30 Health Administration	16,060,820	0.8007	0	0	0	0	0
31 Planning & Dev Admin	1,914,838	0.0955	0	0	0	0	0
34 HPD Police Records	5,760,900	0.2872	0	0	0	0	0
35 General Services	38,323,938	1.9105	0	0	0	0	0
38 Police	926,885,466	46.2074	0	0	0	0	0
39 Dept of Neighborhoods	11,183,878	0.5575	0	0	0	0	0
40 Fire	521,325,694	25.9893	0	0	0	0	0
41 Municipal Court	27,595,405	1.3757	0	0	0	0	0
42 Solid Waste	89,847,949	4.4791	0	0	0	0	0
44 Housing & Community Dev	421,842	0.0210	0	0	0	0	0
45 Library	37,011,545	1.8451	0	0	0	0	0
46 Parks & Recreation	71,009,369	3.5400	0	0	0	0	0
47 Health Department	32,327,569	1.6116	0	0	0	0	0
49 Fleet Management	78,903	0.0039	0	0	0	0	0
50 Planning & Dev Other	1,637,780	0.0816	0	0	0	0	0
53 Finance Other	136,273	0.0068	0	0	0	0	0
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,305,848	0.2147	0	0	0	0	0
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	169	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	22,435,838	1.1185	0	0	0	0	0
94 HITS OTHER	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:9 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 Public Fin	0	0
08 Finance Reporting & Ops	0	0
10 Finance Grants	0	0
11 Finance Rev Perform Mgmt	0	0
12 Finance Treasury	0	0
13 Finance Strat Purchasing	0	0
14 ARA Director Office	0	0
15 ARA Financial Services	0	0
16 ARA Operations	0	0
17 ARA Payroll Services	0	0
18 ARA Regulatory	0	0
23 Office Business Opportunity	0	0
24 Mayor	0	0
25 Human Resources	0	0
26 Legal	0	0
27 City Secretary	0	0
28 City Council	0	0
29 City Controller's Office	0	0
30 Health Administration	0	0
31 Planning & Dev Admin	0	0
34 HPD Police Records	0	0
35 General Services	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	<u>\$ 0</u>	<u>\$ 0</u>
	=====	=====

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 20,000 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 and other Trust funds awarded to the City. Costs are allocated based on the operating expenditures by department.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:10 Finance Grants

Description	Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
<hr/>					
Personnel Costs					
Salaries	717,113	0	358,870	151,877	206,366
Salary % Split		.00%	50.04%	21.18%	28.78%
Benefits	351,882	0	174,314	73,770	103,798
Subtotal - Personnel Costs	<hr/> 1,068,995	<hr/> 0	<hr/> 533,184	<hr/> 225,647	<hr/> 310,164
Services & Supplies Cost					
Supplies	499	0	351	148	0
Services	1,160	0	292	124	744
Subtotal - Services & Supplies	<hr/> 1,659	<hr/> 0	<hr/> 643	<hr/> 272	<hr/> 744
Department Cost Total	<hr/> 1,070,654	<hr/> 0	<hr/> 533,827	<hr/> 225,919	<hr/> 310,908
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	<hr/> 1,070,654	<hr/> 0	<hr/> 533,827	<hr/> 225,919	<hr/> 310,908
General Admin Distribution		0	0	0	0
Grand Total	<hr/> \$ 1,070,654	<hr/>	<hr/> \$ 533,827	<hr/> \$ 225,919	<hr/> \$ 310,908
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3 Insurance Retirees	\$ 27,745	\$ 109	\$ 13,939	\$ 5,899	\$ 8,016
3 Memberships	247	1	124	53	71
3 Consulting Services	8	0	4	2	2
3 Interest Costs	210	1	106	45	61
3 Other Misc	177	1	89	38	51
3 Non-Dept. Legal Svcs/Lobby	369	1	185	78	107
Subtotal - Non-Dept-Gen Gov	28,756	113	14,447	6,114	8,308
4 Finance Dept Admin	457,593	64,369	261,209	110,546	150,206
Subtotal - Fin Dir Office	457,593	64,369	261,209	110,546	150,206
5 Financial Plg & Analysis	1,016	50	533	226	307
Subtotal - Fin Plg & Analysis	1,016	50	533	226	307
8 Gen Acctng	660	37	349	148	201
8 Auditing Svcs	397	0	199	84	114
8 Fin Operations	104	6	55	23	32
Subtotal - Fin Reporting & Ops	1,161	43	603	255	346
9 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
10 Cost Accounting	0	75	38	16	22
10 Trust Funds Mgmt (TFM)	0	103	52	22	30
Subtotal - Fin Grants	0	178	89	38	51
11 Perf Mgmt Svcs	0	91	46	19	26
Subtotal - Fin Perform Mgmt	0	91	46	19	26
12 Treasury	0	393	197	83	113
Subtotal - Fin Treasury	0	393	197	83	113
13 Purchasing	0	0	0	0	0
Subtotal - Fin SPD	0	0	0	0	0
16 Records	0	325	163	69	94
Subtotal - ARA Operations	0	325	163	69	94
17 Payroll Svcs	0	1,831	916	388	527
Subtotal - ARA Payroll Svcs	0	1,831	916	388	527
18 Franchise	0	199	100	42	57
Subtotal - ARA Regulatory	0	199	100	42	57
20 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
21 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
23 Certification	0	692	346	147	199
23 External Affairs & Outreach	0	365	183	77	105
Subtotal - OBO	0	1,057	529	224	304
24 City Mayor Admin	0	1,742	872	369	501

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
24 Inter Gov Rel	\$ 0	\$ 255	\$ 128	\$ 54	\$ 73
Subtotal - Mayor	0	1,997	999	423	575
25 Personnel Svcs	0	882	441	187	254
Subtotal - Human Resources	0	882	441	187	254
27 City Sec Svcs	0	240	120	51	69
Subtotal - City Secretary	0	240	120	51	69
28 City Council Svcs	0	2,299	1,151	487	662
Subtotal - City Council	0	2,299	1,151	487	662
29 Controller Fin Svcs	0	2,640	1,321	559	760
29 Controller Treasury	0	365	183	77	105
Subtotal - City Controller's	0	3,005	1,504	636	865
Total Incoming	488,526	77,072	283,046	119,787	162,764
C. Total Allocated		\$ 1,636,252	\$ 816,873	\$ 345,706	\$ 473,672
			49.92%	21.13%	28.95%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Grants Mgmt Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	7,987,912	1.1891	\$ 9,255	\$ 0	\$ 9,255	\$ 0	\$ 9,255
23 Office Business Opportunity	5,000	0.0007	6	0	6	0	6
24 Mayor	0	0.0000	0	0	0	0	0
25 Human Resources	389,240	0.0579	451	0	451	23	474
29 City Controller's Office	0	0.0000	0	0	0	0	0
35 General Services	1,741-	0.0003-	2-	0	2-	0.10-	2-
36 HEC	8,500	0.0013	10	0	10	0	10
38 Police	29,519,746	4.3943	34,201	0	34,201	1,715	35,916
39 Dept of Neighborhoods	2,644,027	0.3936	3,063	0	3,063	154	3,217
40 Fire	6,581,418	0.9797	7,625	0	7,625	382	8,007
41 Municipal Court	542,258	0.0807	628	0	628	32	660
42 Solid Waste	10,691,231	1.5915	12,387	0	12,387	621	13,008
43 Houston Airport System (HAS)	33,734,928	5.0217	39,084	0	39,084	1,960	41,044
44 Housing & Community Dev	381,905,652	56.8497	442,464	0	442,464	22,190	464,654
45 Library	60,842	0.0091	70	0	70	4	74
46 Parks & Recreation	1,783,739	0.2655	2,067	0	2,067	104	2,171
47 Health Department	147,994,824	22.0302	171,462	0	171,462	8,599	180,061
49 Fleet Management	0	0.0000	0	0	0	0	0
50 Planning & Dev Other	687,442	0.1023	796	0	796	40	836
53 Finance Other	1,043,178	0.1553	1,209	0	1,209	61	1,270
57 ARA Other	349,345	0.0520	405	0	405	20	425
62 Mayor Other	16,231,965	2.4163	18,806	0	18,806	943	19,749
69 HPW Water & Sewer	156,349	0.0233	181	0	181	9	190
71 HPW Other	28,831,694	4.2918	33,403	0	33,403	1,675	35,078
91 Hurricane Ike Aid & Recovery	480-	0.0001-	1-	0	1-	0.03-	1-
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
94 HITS OTHER	429,345	0.0639	497	0	497	25	522
95 Legal Other	204,301	0.0304	237	0	237	12	249
Subtotal	671,780,715	100.0000	778,304	0	778,304	38,569	816,873
Direct Bills					0		0
Total					\$778,304		\$ 816,873

Basis Units: FY2022 Grant Funds expenditures
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Cost Accounting Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 9,274	\$ 0	\$ 9,274	\$ 0	\$ 9,274
04 Finance Dir Office	1,973,902	0.0422	139	0	139	0	139
05 Finance Financial Plg & Analys	1,933,115	0.0413	136	0	136	0	136
06 Finance City Council	681,269	0.0146	48	0	48	0	48
07 Finance Public Fin	869,673	0.0186	61	0	61	0	61
08 Finance Reporting & Ops	3,139,657	0.0671	221	0	221	0	221
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	75	0	75	0	75
11 Finance Rev Perform Mgmt	283,263	0.0061	20	0	20	1	21
12 Finance Treasury	1,747,584	0.0374	123	0	123	6	129
13 Finance Strat Purchasing	4,911,080	0.1050	346	0	346	18	364
14 ARA Director Office	2,152,634	0.0460	152	0	152	8	160
15 ARA Financial Services	1,055,686	0.0226	74	0	74	4	78
16 ARA Operations	6,989,158	0.1494	492	0	492	25	517
17 ARA Payroll Services	3,767,250	0.0805	265	0	265	14	279
18 ARA Regulatory	315,169	0.0067	22	0	22	1	23
23 Office Business Opportunity	3,724,374	0.0796	262	0	262	13	275
24 Mayor	4,953,084	0.1059	349	0	349	18	367
25 Human Resources	33,036,601	0.7061	2,326	0	2,326	119	2,445
26 Legal	15,337,845	0.3278	1,080	0	1,080	55	1,135
27 City Secretary	833,694	0.0178	59	0	59	3	62
28 City Council	10,165,259	0.2173	716	0	716	37	753
29 City Controller's Office	8,320,036	0.1778	586	0	586	30	616
30 Health Administration	16,060,820	0.3433	1,131	0	1,131	58	1,189
31 Planning & Dev Admin	1,914,838	0.0409	135	0	135	7	142
33 CIP Sal Rec HPW	6,243,438	0.1334	440	0	440	22	462
34 HPD Police Records	5,760,900	0.1231	406	0	406	21	427
35 General Services	155,707,486	3.3280	10,962	0	10,962	560	11,522
36 HEC	25,576,875	0.5467	1,801	0	1,801	92	1,893
38 Police	983,583,486	21.0224	69,244	0	69,244	3,538	72,782
39 Dept of Neighborhoods	14,176,685	0.3030	998	0	998	51	1,049
40 Fire	529,063,443	11.3078	37,246	0	37,246	1,903	39,149
41 Municipal Court	30,120,813	0.6438	2,121	0	2,121	108	2,229
42 Solid Waste	101,090,370	2.1606	7,117	0	7,117	364	7,481
43 Houston Airport System (HAS)	316,792,789	6.7709	22,302	0	22,302	1,140	23,442
44 Housing & Community Dev	387,463,778	8.2814	27,277	0	27,277	1,394	28,671
45 Library	39,004,301	0.8336	2,746	0	2,746	140	2,886
46 Parks & Recreation	85,139,640	1.8197	5,994	0	5,994	306	6,300
47 Health Department	207,144,541	4.4273	14,583	0	14,583	745	15,328
48 Convention & Entertainment	116,284	0.0025	8	0	8	0	8
49 Fleet Management	93,776,195	2.0043	6,602	0	6,602	337	6,939
50 Planning & Dev Other	3,918,516	0.0838	276	0	276	14	290
51 Planning & Dev Spec Rev	7,861,144	0.1680	553	0	553	28	581
53 Finance Other	7,665,733	0.1638	540	0	540	28	568
54 ARA Insurance	22,007,547	0.4704	1,549	0	1,549	79	1,628
55 ARA BARC	12,556,905	0.2684	884	0	884	45	929
56 ARA Parking	10,281,450	0.2197	724	0	724	37	761
57 ARA Other	8,610,080	0.1840	606	0	606	31	637
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,280	0	1,280	65	1,345
60 Legal Wkr Comp	234,991	0.0050	17	0	17	1	18
61 Mayor Cable TV	3,468,618	0.0741	244	0	244	12	256
62 Mayor Other	33,970,780	0.7261	2,392	0	2,392	122	2,514
64 HR Health Benefits	401,865,562	8.5892	28,291	0	28,291	1,446	29,737
65 HR Long Term Disability	6,061,534-	0.1296-	427-	0	427-	21.81-	449-
66 HPW Bldg Insp	69,491,708	1.4853	4,892	0	4,892	250	5,142

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Cost Accounting Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	2,581	0	2,581	132	2,713
68 HPW DDSR	73,625,555	1.5736	5,183	0	5,183	265	5,448
69 HPW Water & Sewer	502,972,241	10.7501	35,409	0	35,409	1,809	37,218
70 HPW Houston Transtar	2,370,550	0.0507	167	0	167	9	176
71 HPW Other	51,292,559	1.0963	3,611	0	3,611	185	3,796
72 Houston Permit Center	10,784,934	0.2305	759	0	759	39	798
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	384	0	384	20	404
75 CIP S/R Engrg	7,845,273	0.1677	552	0	552	28	580
76 CIP S/R Constr	8,620,413	0.1842	607	0	607	31	638
77 CIP S/R Eng/Const	3,753,805	0.0802	264	0	264	14	278
78 CIP S/R Geo/Env	1,083,203	0.0232	76	0	76	4	80
79 CIP S/R Other	9,105,162	0.1946	641	0	641	33	674
80 CIP S/R GSD	5,042,424	0.1078	355	0	355	18	373
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	2,620	0	2,620	134	2,754
94 HITS OTHER	90,927,216	1.9434	6,401	0	6,401	327	6,728
95 Legal Other	204,449	0.0044	14	0	14	1	15
Subtotal	4,678,748,169	100.0000	329,384	0	329,384	16,322	345,706
Direct Bills					0		0
Total					\$329,384		\$ 345,706
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Trust Funds Mgmt (TFM) Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 12,711	\$ 0	\$ 12,711	\$ 0	\$ 12,711
04 Finance Dir Office	1,973,902	0.0422	190	0	190	0	190
05 Finance Financial Plg & Analys	1,933,115	0.0413	187	0	187	0	187
06 Finance City Council	681,269	0.0146	66	0	66	0	66
07 Finance Public Fin	869,673	0.0186	84	0	84	0	84
08 Finance Reporting & Ops	3,139,657	0.0671	303	0	303	0	303
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	103	0	103	0	103
11 Finance Rev Perform Mgmt	283,263	0.0061	27	0	27	1	28
12 Finance Treasury	1,747,584	0.0374	169	0	169	9	178
13 Finance Strat Purchasing	4,911,080	0.1050	474	0	474	24	498
14 ARA Director Office	2,152,634	0.0460	208	0	208	11	219
15 ARA Financial Services	1,055,686	0.0226	102	0	102	5	107
16 ARA Operations	6,989,158	0.1494	674	0	674	34	708
17 ARA Payroll Services	3,767,250	0.0805	364	0	364	18	382
18 ARA Regulatory	315,169	0.0067	30	0	30	2	32
23 Office Business Opportunity	3,724,374	0.0796	359	0	359	18	377
24 Mayor	4,953,084	0.1059	478	0	478	24	502
25 Human Resources	33,036,601	0.7061	3,188	0	3,188	161	3,349
26 Legal	15,337,845	0.3278	1,480	0	1,480	75	1,555
27 City Secretary	833,694	0.0178	80	0	80	4	84
28 City Council	10,165,259	0.2173	981	0	981	50	1,031
29 City Controller's Office	8,320,036	0.1778	803	0	803	41	844
30 Health Administration	16,060,820	0.3433	1,550	0	1,550	79	1,629
31 Planning & Dev Admin	1,914,838	0.0409	185	0	185	9	194
33 CIP Sal Rec HPW	6,243,438	0.1334	602	0	602	31	633
34 HPD Police Records	5,760,900	0.1231	556	0	556	28	584
35 General Services	155,707,486	3.3280	15,026	0	15,026	761	15,787
36 HEC	25,576,875	0.5467	2,468	0	2,468	125	2,593
38 Police	983,583,486	21.0224	94,914	0	94,914	4,807	99,721
39 Dept of Neighborhoods	14,176,685	0.3030	1,368	0	1,368	69	1,437
40 Fire	529,063,443	11.3078	51,054	0	51,054	2,586	53,640
41 Municipal Court	30,120,813	0.6438	2,907	0	2,907	147	3,054
42 Solid Waste	101,090,370	2.1606	9,755	0	9,755	494	10,249
43 Houston Airport System (HAS)	316,792,789	6.7709	30,570	0	30,570	1,548	32,118
44 Housing & Community Dev	387,463,778	8.2814	37,390	0	37,390	1,894	39,284
45 Library	39,004,301	0.8336	3,764	0	3,764	191	3,955
46 Parks & Recreation	85,139,640	1.8197	8,216	0	8,216	416	8,632
47 Health Department	207,144,541	4.4273	19,989	0	19,989	1,012	21,001
48 Convention & Entertainment	116,284	0.0025	11	0	11	1	12
49 Fleet Management	93,776,195	2.0043	9,049	0	9,049	458	9,507
50 Planning & Dev Other	3,918,516	0.0838	378	0	378	19	397
51 Planning & Dev Spec Rev	7,861,144	0.1680	759	0	759	38	797
53 Finance Other	7,665,733	0.1638	740	0	740	37	777
54 ARA Insurance	22,007,547	0.4704	2,124	0	2,124	108	2,232
55 ARA BARC	12,556,905	0.2684	1,212	0	1,212	61	1,273
56 ARA Parking	10,281,450	0.2197	992	0	992	50	1,042
57 ARA Other	8,610,080	0.1840	831	0	831	42	873
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,754	0	1,754	89	1,843
60 Legal Wkr Comp	234,991	0.0050	23	0	23	1	24
61 Mayor Cable TV	3,468,618	0.0741	335	0	335	17	352
62 Mayor Other	33,970,780	0.7261	3,278	0	3,278	166	3,444
64 HR Health Benefits	401,865,562	8.5892	38,779	0	38,779	1,964	40,743
65 HR Long Term Disability	6,061,534-	0.1296-	585-	0	585-	29.63-	615-
66 HPW Bldg Insp	69,491,708	1.4853	6,706	0	6,706	340	7,046

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Trust Funds Mgmt (TFM) Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	3,538	0	3,538	179	3,717
68 HPW DDSR	73,625,555	1.5736	7,105	0	7,105	360	7,465
69 HPW Water & Sewer	502,972,241	10.7501	48,536	0	48,536	2,458	50,994
70 HPW Houston Transtar	2,370,550	0.0507	229	0	229	12	241
71 HPW Other	51,292,559	1.0963	4,950	0	4,950	251	5,201
72 Houston Permit Center	10,784,934	0.2305	1,041	0	1,041	53	1,094
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	527	0	527	27	554
75 CIP S/R Engrg	7,845,273	0.1677	757	0	757	38	795
76 CIP S/R Constr	8,620,413	0.1842	832	0	832	42	874
77 CIP S/R Eng/Const	3,753,805	0.0802	362	0	362	18	380
78 CIP S/R Geo/Env	1,083,203	0.0232	105	0	105	5	110
79 CIP S/R Other	9,105,162	0.1946	879	0	879	45	924
80 CIP S/R GSD	5,042,424	0.1078	487	0	487	25	512
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	3,592	0	3,592	182	3,774
94 HITS OTHER	90,927,216	1.9434	8,774	0	8,774	444	9,218
95 Legal Other	204,449	0.0044	20	0	20	1	21
Subtotal	4,678,748,169	100.0000	451,495	0	451,495	22,177	473,672
Direct Bills					0		0
Total					\$451,495		\$ 473,672

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0 Direct Billed	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	9,255	9,274	12,711	31,240
04 Finance Dir Office	0	139	190	329
05 Finance Financial Plg & Analys	0	136	187	323
06 Finance City Council	0	48	66	114
07 Finance Public Fin	0	61	84	145
08 Finance Reporting & Ops	0	221	303	524
09 Finance Internal Controls	0	0	0	0
10 Finance Grants	0	75	103	178
11 Finance Rev Perform Mgmt	0	21	28	49
12 Finance Treasury	0	129	178	307
13 Finance Strat Purchasing	0	364	498	862
14 ARA Director Office	0	160	219	379
15 ARA Financial Services	0	78	107	185
16 ARA Operations	0	517	708	1,225
17 ARA Payroll Services	0	279	382	661
18 ARA Regulatory	0	23	32	55
23 Office Business Opportunity	6	275	377	658
24 Mayor	0	367	502	869
25 Human Resources	474	2,445	3,349	6,268
26 Legal	0	1,135	1,555	2,690
27 City Secretary	0	62	84	146
28 City Council	0	753	1,031	1,784
29 City Controller's Office	0	616	844	1,460
30 Health Administration	0	1,189	1,629	2,818
31 Planning & Dev Admin	0	142	194	336
33 CIP Sal Rec HPW	0	462	633	1,095
34 HPD Police Records	0	427	584	1,011
35 General Services	2-	11,522	15,787	27,307
36 HEC	10	1,893	2,593	4,496
38 Police	35,916	72,782	99,721	208,419
39 Dept of Neighborhoods	3,217	1,049	1,437	5,703
40 Fire	8,007	39,149	53,640	100,796
41 Municipal Court	660	2,229	3,054	5,943
42 Solid Waste	13,008	7,481	10,249	30,738
43 Houston Airport System (HAS)	41,044	23,442	32,118	96,604
44 Housing & Community Dev	464,654	28,671	39,284	532,609
45 Library	74	2,886	3,955	6,915
46 Parks & Recreation	2,171	6,300	8,632	17,103
47 Health Department	180,061	15,328	21,001	216,390
48 Convention & Entertainment	0	8	12	20
49 Fleet Management	0	6,939	9,507	16,446
50 Planning & Dev Other	836	290	397	1,523
51 Planning & Dev Spec Rev	0	581	797	1,378
53 Finance Other	1,270	568	777	2,615
54 ARA Insurance	0	1,628	2,232	3,860
55 ARA BARC	0	929	1,273	2,202
56 ARA Parking	0	761	1,042	1,803
57 ARA Other	425	637	873	1,935
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	1,345	1,843	3,188
60 Legal Wkr Comp	0	18	24	42
61 Mayor Cable TV	0	256	352	608
62 Mayor Other	19,749	2,514	3,444	25,707
64 HR Health Benefits	0	29,737	40,743	70,480
65 HR Long Term Disability	0	449-	615-	1,064-

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
66 HPW Bldg Insp	0	5,142	7,046	12,188
67 HPW Stormwater	0	2,713	3,717	6,430
68 HPW DDSR	0	5,448	7,465	12,913
69 HPW Water & Sewer	190	37,218	50,994	88,402
70 HPW Houston Transtar	0	176	241	417
71 HPW Other	35,078	3,796	5,201	44,075
72 Houston Permit Center	0	798	1,094	1,892
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	404	554	958
75 CIP S/R Engrg	0	580	795	1,375
76 CIP S/R Constr	0	638	874	1,512
77 CIP S/R Eng/Const	0	278	380	658
78 CIP S/R Geo/Env	0	80	110	190
79 CIP S/R Other	0	674	924	1,598
80 CIP S/R GSD	0	373	512	885
91 Hurricane Ike Aid & Recovery	1-	0	0	1-
92 ARRA Reimbursement Fund	0	0	0	0
93 HR-W.C.	0	2,754	3,774	6,528
94 HITS OTHER	522	6,728	9,218	16,468
95 Legal Other	249	15	21	285
Total	\$ 816,873	\$ 345,707	\$ 473,670	\$ 1,636,250
	=====	=====	=====	=====

FINANCE – PERFORMANCE MANAGEMENT FUNCTION AND ALLOCATION BASIS

The Performance Management Division works with departments to identify and implement innovative solutions that improve customer service and modernize government operations. This Division also implements performance management processes and systems to ensure continued process excellence. Costs are allocated based upon operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:11 Finance Perform Mgmt

Description	Amount	General Admin	Perf Mgmt Svcs
<hr/>			
Personnel Costs			
Salaries	S1 192,254	0	192,254
Salary % Split		.00%	100.00%
Benefits	S 83,091	0	83,091
	<hr/>		<hr/>
Subtotal - Personnel Costs	275,345	0	275,345
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 7,918	0	7,918
Other Intfd Services	S 0	0	0
	<hr/>		<hr/>
Subtotal - Services & Supplies	7,918	0	7,918
Department Cost Total	283,263	0	283,263
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	283,263	0	283,263
General Admin Distribution		0	0
<hr/>			
Grand Total	\$ 283,263		\$ 283,263
	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$ 6,452	\$ 25	\$ 6,477
3 Memberships	57	0	57
3 Consulting Services	4	0	4
3 Interest Costs	56	0	56
3 Other Misc	47	0	47
3 Non-Dept. Legal Svcs/Lobby	86	0	86
Subtotal - Non-Dept-Gen Gov	6,702	26	6,728
4 Finance Dept Admin	106,417	14,969	121,386
Subtotal - Fin Dir Office	106,417	14,969	121,386
5 Financial Plg & Analysis	475	23	498
Subtotal - Fin Plg & Analysis	475	23	498
8 Gen Acctng	308	17	325
8 Auditing Svcs	185	0	185
8 Fin Operations	27	2	29
Subtotal - Fin Reporting & Ops	520	19	539
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	20	1	21
10 Trust Funds Mgmt (TFM)	27	1	28
Subtotal - Fin Grants	47	2	49
11 Perf Mgmt Svcs	0	24	24
Subtotal - Fin Perform Mgmt	0	24	24
13 Purchasing	0	1,217	1,217
Subtotal - Fin SPD	0	1,217	1,217
12 Treasury	0	104	104
Subtotal - Fin Treasury	0	104	104
16 Records	0	76	76
Subtotal - ARA Operations	0	76	76
17 Payroll Svcs	0	426	426
Subtotal - ARA Payroll Svcs	0	426	426
18 Franchise	0	53	53
Subtotal - ARA Regulatory	0	53	53
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	161	161
23 External Affairs & Outreach	0	85	85
Subtotal - OBO	0	246	246
24 City Mayor Admin	0	405	405

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
24 Inter Gov Rel	\$ 0	\$ 59	\$ 59
Subtotal - Mayor	0	464	464
25 Personnel Svcs	0	205	205
Subtotal - Human Resources	0	205	205
27 City Sec Svcs	0	63	63
Subtotal - City Secretary	0	63	63
28 City Council Svcs	0	608	608
Subtotal - City Council	0	608	608
29 Controller Fin Svcs	0	1,233	1,233
29 Controller Treasury	0	97	97
Subtotal - City Controller's	0	1,330	1,330
Total Incoming	<u>114,161</u>	<u>19,856</u>	<u>134,017</u>
C. Total Allocated		\$ 417,280	\$ 417,280
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 11,189	\$ 0	\$ 11,189	\$ 0	\$ 11,189
04 Finance Dir Office	1,973,902	0.0422	168	0	168	0	168
05 Finance Financial Plg & Analys	1,933,115	0.0413	164	0	164	0	164
06 Finance City Council	681,269	0.0146	58	0	58	0	58
07 Finance Public Fin	869,673	0.0186	74	0	74	0	74
08 Finance Reporting & Ops	3,139,657	0.0671	267	0	267	0	267
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	91	0	91	0	91
11 Finance Rev Perform Mgmt	283,263	0.0061	24	0	24	0	24
12 Finance Treasury	1,747,584	0.0374	148	0	148	8	156
13 Finance Strat Purchasing	4,911,080	0.1050	417	0	417	21	438
14 ARA Director Office	2,152,634	0.0460	183	0	183	9	192
15 ARA Financial Services	1,055,686	0.0226	90	0	90	5	95
16 ARA Operations	6,989,158	0.1494	594	0	594	31	625
17 ARA Payroll Services	3,767,250	0.0805	320	0	320	16	336
18 ARA Regulatory	315,169	0.0067	27	0	27	1	28
23 Office Business Opportunity	3,724,374	0.0796	316	0	316	16	332
24 Mayor	4,953,084	0.1059	421	0	421	22	443
25 Human Resources	33,036,601	0.7061	2,806	0	2,806	145	2,951
26 Legal	15,337,845	0.3278	1,303	0	1,303	67	1,370
27 City Secretary	833,694	0.0178	71	0	71	4	75
28 City Council	10,165,259	0.2173	863	0	863	44	907
29 City Controller's Office	8,320,036	0.1778	707	0	707	36	743
30 Health Administration	16,060,820	0.3433	1,364	0	1,364	70	1,434
31 Planning & Dev Admin	1,914,838	0.0409	163	0	163	8	171
33 CIP Sal Rec HPW	6,243,438	0.1334	530	0	530	27	557
34 HPD Police Records	5,760,900	0.1231	489	0	489	25	514
35 General Services	155,707,486	3.3280	13,226	0	13,226	681	13,907
36 HEC	25,576,875	0.5467	2,173	0	2,173	112	2,285
38 Police	983,583,486	21.0224	83,548	0	83,548	4,305	87,853
39 Dept of Neighborhoods	14,176,685	0.3030	1,204	0	1,204	62	1,266
40 Fire	529,063,443	11.3078	44,940	0	44,940	2,315	47,255
41 Municipal Court	30,120,813	0.6438	2,559	0	2,559	132	2,691
42 Solid Waste	101,090,370	2.1606	8,587	0	8,587	442	9,029
43 Houston Airport System (HAS)	316,792,789	6.7709	26,909	0	26,909	1,386	28,295
44 Housing & Community Dev	387,463,778	8.2814	32,912	0	32,912	1,696	34,608
45 Library	39,004,301	0.8336	3,313	0	3,313	171	3,484
46 Parks & Recreation	85,139,640	1.8197	7,232	0	7,232	373	7,605
47 Health Department	207,144,541	4.4273	17,595	0	17,595	907	18,502
48 Convention & Entertainment	116,284	0.0025	10	0	10	1	11
49 Fleet Management	93,776,195	2.0043	7,966	0	7,966	410	8,376
50 Planning & Dev Other	3,918,516	0.0838	333	0	333	17	350
51 Planning & Dev Spec Rev	7,861,144	0.1680	668	0	668	34	702
53 Finance Other	7,665,733	0.1638	651	0	651	34	685
54 ARA Insurance	22,007,547	0.4704	1,869	0	1,869	96	1,965
55 ARA BARC	12,556,905	0.2684	1,067	0	1,067	55	1,122
56 ARA Parking	10,281,450	0.2197	873	0	873	45	918
57 ARA Other	8,610,080	0.1840	731	0	731	38	769
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,544	0	1,544	80	1,624
60 Legal Wkr Comp	234,991	0.0050	20	0	20	1	21
61 Mayor Cable TV	3,468,618	0.0741	295	0	295	15	310
62 Mayor Other	33,970,780	0.7261	2,886	0	2,886	149	3,035
64 HR Health Benefits	401,865,562	8.5892	34,135	0	34,135	1,759	35,894
65 HR Long Term Disability	6,061,534-	0.1296-	515-	0	515-	26.53-	542-
66 HPW Bldg Insp	69,491,708	1.4853	5,903	0	5,903	304	6,207

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	3,114	0	3,114	160	3,274
68 HPW DDSR	73,625,555	1.5736	6,254	0	6,254	322	6,576
69 HPW Water & Sewer	502,972,241	10.7501	42,724	0	42,724	2,201	44,925
70 HPW Houston Transtar	2,370,550	0.0507	201	0	201	10	211
71 HPW Other	51,292,559	1.0963	4,357	0	4,357	224	4,581
72 Houston Permit Center	10,784,934	0.2305	916	0	916	47	963
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	464	0	464	24	488
75 CIP S/R Engrg	7,845,273	0.1677	666	0	666	34	700
76 CIP S/R Constr	8,620,413	0.1842	732	0	732	38	770
77 CIP S/R Eng/Const	3,753,805	0.0802	319	0	319	16	335
78 CIP S/R Geo/Env	1,083,203	0.0232	92	0	92	5	97
79 CIP S/R Other	9,105,162	0.1946	773	0	773	40	813
80 CIP S/R GSD	5,042,424	0.1078	428	0	428	22	450
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	3,162	0	3,162	163	3,325
94 HITS OTHER	90,927,216	1.9434	7,724	0	7,724	398	8,122
95 Legal Other	204,449	0.0044	17	0	17	1	18
Subtotal	4,678,748,169	100.0000	397,424	0	397,424	19,856	417,280
Direct Bills					0		0
Total					\$397,424		\$ 417,280
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	11,189	11,189
04 Finance Dir Office	168	168
05 Finance Financial Plg & Analys	164	164
06 Finance City Council	58	58
07 Finance Public Fin	74	74
08 Finance Reporting & Ops	267	267
09 Finance Internal Controls	0	0
10 Finance Grants	91	91
11 Finance Rev Perform Mgmt	24	24
12 Finance Treasury	156	156
13 Finance Strat Purchasing	438	438
14 ARA Director Office	192	192
15 ARA Financial Services	95	95
16 ARA Operations	625	625
17 ARA Payroll Services	336	336
18 ARA Regulatory	28	28
23 Office Business Opportunity	332	332
24 Mayor	443	443
25 Human Resources	2,951	2,951
26 Legal	1,370	1,370
27 City Secretary	75	75
28 City Council	907	907
29 City Controller's Office	743	743
30 Health Administration	1,434	1,434
31 Planning & Dev Admin	171	171
33 CIP Sal Rec HPW	557	557
34 HPD Police Records	514	514
35 General Services	13,907	13,907
36 HEC	2,285	2,285
38 Police	87,853	87,853
39 Dept of Neighborhoods	1,266	1,266
40 Fire	47,255	47,255
41 Municipal Court	2,691	2,691
42 Solid Waste	9,029	9,029
43 Houston Airport System (HAS)	28,295	28,295
44 Housing & Community Dev	34,608	34,608
45 Library	3,484	3,484
46 Parks & Recreation	7,605	7,605
47 Health Department	18,502	18,502
48 Convention & Entertainment	11	11
49 Fleet Management	8,376	8,376
50 Planning & Dev Other	350	350
51 Planning & Dev Spec Rev	702	702
53 Finance Other	685	685
54 ARA Insurance	1,965	1,965
55 ARA BARC	1,122	1,122
56 ARA Parking	918	918
57 ARA Other	769	769
58 IT Public Services	0	0
59 Legal Insurance	1,624	1,624
60 Legal Wkr Comp	21	21
61 Mayor Cable TV	310	310
62 Mayor Other	3,035	3,035
64 HR Health Benefits	35,894	35,894
65 HR Long Term Disability	542-	542-

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
66 HPW Bldg Insp	6,207	6,207
67 HPW Stormwater	3,274	3,274
68 HPW DDSR	6,576	6,576
69 HPW Water & Sewer	44,925	44,925
70 HPW Houston Transtar	211	211
71 HPW Other	4,581	4,581
72 Houston Permit Center	963	963
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	488	488
75 CIP S/R Engrg	700	700
76 CIP S/R Constr	770	770
77 CIP S/R Eng/Const	335	335
78 CIP S/R Geo/Env	97	97
79 CIP S/R Other	813	813
80 CIP S/R GSD	450	450
91 Hurricane Ike Aid & Recovery	0	0
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	3,325	3,325
94 HITS OTHER	8,122	8,122
95 Legal Other	18	18
Total	\$ 417,277 =====	\$ 417,277 =====

FINANCE – TREASURY FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:12 Finance Treasury

Description	Amount	General Admin	Treasury	Collections
Personnel Costs				
Salaries	307,997	0	307,997	0
Salary % Split		.00%	100.00%	.00%
Benefits	141,149	0	141,149	0
Subtotal - Personnel Costs	449,146	0	449,146	0
Services & Supplies Cost				
Supplies	458	0	458	0
Services	66,990	0	66,990	0
Billing & Collection	1,230,990	0	0	1,230,990
Subtotal - Services & Supplies	1,298,438	0	67,448	1,230,990
Department Cost Total	1,747,584	0	516,594	1,230,990
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	1,747,584	0	516,594	1,230,990
General Admin Distribution	0	0	0	0
Grand Total	\$ 1,747,584	0	\$ 516,594	\$ 1,230,990
	=====	=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
3 Insurance Retirees	\$ 12,259	\$ 48	\$ 12,307	\$ 0
3 Memberships	109	0	109	0
3 Consulting Services	15	0	15	0
3 Interest Costs	343	1	344	0
3 Other Misc	289	1	290	0
3 Non-Dept. Legal Svcs/Lobby	163	1	164	0
Subtotal - Non-Dept-Gen Gov	13,178	52	13,230	0
4 Finance Dept Admin	202,192	28,442	230,634	0
Subtotal - Fin Dir Office	202,192	28,442	230,634	0
5 Financial Plg & Analysis	1,779	87	1,866	0
Subtotal - Fin Plg & Analysis	1,779	87	1,866	0
8 Gen Acctng	1,155	65	1,220	0
8 Auditing Svcs	695	0	695	0
8 Fin Operations	170	9	179	0
Subtotal - Fin Reporting & Ops	2,020	75	2,095	0
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	123	6	129	0
10 Trust Funds Mgmt (TFM)	169	9	178	0
Subtotal - Fin Grants	292	15	307	0
11 Perf Mgmt Svcs	148	8	156	0
Subtotal - Fin Perform Mgmt	148	8	156	0
12 Treasury	0	641	641	0
Subtotal - Fin Treasury	0	641	641	0
13 Purchasing	0	1,826	1,826	0
Subtotal - Fin SPD	0	1,826	1,826	0
16 Records	0	144	144	0
Subtotal - ARA Operations	0	144	144	0
17 Payroll Svcs	0	809	809	0
Subtotal - ARA Payroll Svcs	0	809	809	0
18 Franchise	0	325	325	0
Subtotal - ARA Regulatory	0	325	325	0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	0	306	306	0
23 External Affairs & Outreach	0	161	161	0
Subtotal - OBO	0	467	467	0
24 City Mayor Admin	0	770	770	0

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
24 Inter Gov Rel	\$ 0	\$ 113	\$ 113	\$ 0
Subtotal - Mayor	0	883	883	0
25 Personnel Svcs	0	390	390	0
Subtotal - Human Resources	0	390	390	0
27 City Sec Svcs	0	391	391	0
Subtotal - City Secretary	0	391	391	0
28 City Council Svcs	0	3,752	3,752	0
Subtotal - City Council	0	3,752	3,752	0
29 Controller Fin Svcs	0	4,620	4,620	0
29 Controller Treasury	0	596	596	0
Subtotal - City Controller's	0	5,216	5,216	0
Total Incoming	219,609	43,522	263,131	0
C. Total Allocated		\$ 2,010,715	\$ 779,725	\$ 1,230,990
			38.78%	61.22%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Treasury Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	120,933,218	6.0288	\$ 44,384	\$ 0	\$ 44,384	\$ 0	\$ 44,384
04 Finance Dir Office	1,973,902	0.0984	724	0	724	0	724
05 Finance Financial Plg & Analys	1,933,115	0.0964	709	0	709	0	709
06 Finance City Council	681,269	0.0340	250	0	250	0	250
07 Finance Public Fin	869,673	0.0434	319	0	319	0	319
08 Finance Reporting & Ops	3,139,657	0.1565	1,152	0	1,152	0	1,152
10 Finance Grants	1,070,655	0.0534	393	0	393	0	393
11 Finance Rev Perform Mgmt	283,263	0.0141	104	0	104	0	104
12 Finance Treasury	1,747,584	0.0871	641	0	641	0	641
13 Finance Strat Purchasing	4,911,080	0.2448	1,802	0	1,802	114	1,916
14 ARA Director Office	2,152,634	0.1073	790	0	790	50	840
15 ARA Financial Services	1,055,686	0.0526	387	0	387	25	412
16 ARA Operations	6,989,158	0.3484	2,565	0	2,565	162	2,727
17 ARA Payroll Services	3,767,250	0.1878	1,383	0	1,383	88	1,471
18 ARA Regulatory	315,169	0.0157	116	0	116	7	123
23 Office Business Opportunity	3,515,631	0.1753	1,290	0	1,290	82	1,372
24 Mayor	4,953,084	0.2469	1,818	0	1,818	115	1,933
25 Human Resources	2,710,726	0.1351	995	0	995	63	1,058
26 Legal	15,337,845	0.7646	5,629	0	5,629	356	5,985
27 City Secretary	833,694	0.0416	306	0	306	19	325
28 City Council	10,165,259	0.5068	3,731	0	3,731	236	3,967
29 City Controller's Office	8,320,036	0.4148	3,054	0	3,054	193	3,247
30 Health Administration	16,060,820	0.8007	5,895	0	5,895	373	6,268
31 Planning & Dev Admin	1,914,838	0.0955	703	0	703	44	747
34 HPD Police Records	5,760,900	0.2872	2,114	0	2,114	134	2,248
35 General Services	38,323,938	1.9105	14,065	0	14,065	890	14,955
38 Police	926,885,466	46.2074	340,180	0	340,180	21,536	361,716
39 Dept of Neighborhoods	11,183,878	0.5575	4,105	0	4,105	260	4,365
40 Fire	521,325,694	25.9893	191,334	0	191,334	12,113	203,447
41 Municipal Court	27,595,405	1.3757	10,128	0	10,128	641	10,769
42 Solid Waste	89,847,949	4.4791	32,975	0	32,975	2,088	35,063
44 Housing & Community Dev	421,842	0.0210	155	0	155	10	165
45 Library	37,011,545	1.8451	13,584	0	13,584	860	14,444
46 Parks & Recreation	71,009,369	3.5400	26,061	0	26,061	1,650	27,711
47 Health Department	32,327,569	1.6116	11,865	0	11,865	751	12,616
49 Fleet Management	78,903	0.0039	29	0	29	2	31
50 Planning & Dev Other	1,637,780	0.0816	601	0	601	38	639
53 Finance Other	136,273	0.0068	50	0	50	3	53
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,305,848	0.2147	1,580	0	1,580	100	1,680
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	169	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	22,435,838	1.1185	8,234	0	8,234	521	8,755
94 HITS OTHER	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	736,200	0	736,200	43,525	779,725
Direct Bills					0		0
Total					\$736,200		\$ 779,725
=====	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	44,384	0	44,384
04 Finance Dir Office	724	0	724
05 Finance Financial Plg & Analys	709	0	709
06 Finance City Council	250	0	250
07 Finance Public Fin	319	0	319
08 Finance Reporting & Ops	1,152	0	1,152
10 Finance Grants	393	0	393
11 Finance Rev Perform Mgmt	104	0	104
12 Finance Treasury	641	0	641
13 Finance Strat Purchasing	1,916	0	1,916
14 ARA Director Office	840	0	840
15 ARA Financial Services	412	0	412
16 ARA Operations	2,727	0	2,727
17 ARA Payroll Services	1,471	0	1,471
18 ARA Regulatory	123	0	123
23 Office Business Opportunity	1,372	0	1,372
24 Mayor	1,933	0	1,933
25 Human Resources	1,058	0	1,058
26 Legal	5,985	0	5,985
27 City Secretary	325	0	325
28 City Council	3,967	0	3,967
29 City Controller's Office	3,247	0	3,247
30 Health Administration	6,268	0	6,268
31 Planning & Dev Admin	747	0	747
34 HPD Police Records	2,248	0	2,248
35 General Services	14,955	0	14,955
38 Police	361,716	0	361,716
39 Dept of Neighborhoods	4,365	0	4,365
40 Fire	203,447	0	203,447
41 Municipal Court	10,769	0	10,769
42 Solid Waste	35,063	0	35,063
44 Housing & Community Dev	165	0	165
45 Library	14,444	0	14,444
46 Parks & Recreation	27,711	0	27,711
47 Health Department	12,616	0	12,616
49 Fleet Management	31	0	31
50 Planning & Dev Other	639	0	639
53 Finance Other	53	0	53
55 ARA BARC	0	0	0
57 ARA Other	1,680	0	1,680
58 IT Public Services	0	0	0
61 Mayor Cable TV	0	0	0
64 HR Health Benefits	0	0	0
71 HPW Other	8,755	0	8,755
94 HITS OTHER	0	0	0
Total	\$ 779,724	\$ 0	\$ 779,724
	=====	=====	=====

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, and 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 all City departments.

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:13 Finance Strategic Purchasing

Description	Amount	General Admin	Purchasing
Personnel Costs			
Salaries	S1 3,174,008	0	3,174,008
Salary % Split		.00%	100.00%
Benefits	S 1,574,284	0	1,574,284
Subtotal - Personnel Costs	4,748,292	0	4,748,292
Services & Supplies Cost			
Supplies	S 15,789	0	15,789
Services	S 147,000	0	147,000
Subtotal - Services & Supplies	162,789	0	162,789
Department Cost Total	4,911,081	0	4,911,081
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	4,911,081	0	4,911,081
General Admin Distribution			
Grand Total	\$ 4,911,081 =====	0 =====	\$ 4,911,081 =====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 116,463	\$ 459	\$ 116,922
3 Memberships	1,037	4	1,041
3 Consulting Services	9	0	9
3 Interest Costs	964	4	968
3 Other Misc	812	3	815
3 Non-Dept. Legal Svcs/Lobby	1,548	6	1,554
Subtotal - Non-Dept-Gen Gov	120,833	477	121,310
4 Finance Dept Admin	1,920,827	270,198	2,191,025
Subtotal - Fin Dir Office	1,920,827	270,198	2,191,025
5 Financial Plg & Analysis	1,058	52	1,110
Subtotal - Fin Plg & Analysis	1,058	52	1,110
8 Gen Acctng	687	39	726
8 Auditing Svcs	413	0	413
8 Fin Operations	477	27	504
Subtotal - Fin Reporting & Ops	1,577	65	1,642
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	346	18	364
10 Trust Funds Mgmt (TFM)	474	24	498
Subtotal - Fin Grants	820	42	862
11 Perf Mgmt Svcs	417	21	438
Subtotal - Fin Perform Mgmt	417	21	438
12 Treasury	1,802	114	1,916
Subtotal - Fin Treasury	1,802	114	1,916
13 Purchasing	0	1,826	1,826
Subtotal - Fin SPD	0	1,826	1,826
16 Records	0	1,366	1,366
Subtotal - ARA Operations	0	1,366	1,366
17 Payroll Svcs	0	7,686	7,686
Subtotal - ARA Payroll Svcs	0	7,686	7,686
18 Franchise	0	912	912
Subtotal - ARA Regulatory	0	912	912
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	2,906	2,906
23 Contract Compliance	0	52,245	52,245
23 Reporting & Analytics	0	0	0
23 Dept Services	0	11,183	11,183
23 External Affairs & Outreach	0	1,532	1,532

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - OBO	\$ 0	\$ 67,866	\$ 67,866
24 City Mayor Admin	0	7,311	7,311
24 Inter Gov Rel	0	1,072	1,072
Subtotal - Mayor	0	8,383	8,383
25 Personnel Svcs	0	3,704	3,704
Subtotal - Human Resources	0	3,704	3,704
27 City Sec Svcs	0	1,099	1,099
Subtotal - City Secretary	0	1,099	1,099
28 City Council Svcs	0	10,544	10,544
Subtotal - City Council	0	10,544	10,544
29 Controller Fin Svcs	0	2,747	2,747
29 Controller Treasury	0	1,674	1,674
Subtotal - City Controller's	0	4,421	4,421
Total Incoming	<u>2,047,334</u>	<u>378,777</u>	<u>2,426,111</u>
C. Total Allocated		\$ 7,337,192	\$ 7,337,192
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	67	0.5861	\$ 40,785	\$ 0	\$ 40,785	\$ 0	\$ 40,785
04 Finance Dir Office	1	0.0087	609	0	609	0	609
05 Finance Financial Plg & Analys	0	0.0000	0	0	0	0	0
06 Finance City Council	7	0.0612	4,261	0	4,261	0	4,261
07 Finance Public Fin	0	0.0000	0	0	0	0	0
08 Finance Reporting & Ops	4	0.0350	2,435	0	2,435	0	2,435
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	0	0.0000	0	0	0	0	0
11 Finance Rev Perform Mgmt	2	0.0175	1,217	0	1,217	0	1,217
12 Finance Treasury	3	0.0262	1,826	0	1,826	0	1,826
13 Finance Strat Purchasing	3	0.0262	1,826	0	1,826	0	1,826
14 ARA Director Office	3	0.0262	1,826	0	1,826	100	1,926
16 ARA Operations	9	0.0787	5,479	0	5,479	301	5,780
17 ARA Payroll Services	0	0.0000	0	0	0	0	0
23 Office Business Opportunity	9	0.0787	5,479	0	5,479	301	5,780
24 Mayor	5	0.0437	3,044	0	3,044	167	3,211
25 Human Resources	139	1.2160	84,614	0	84,614	4,641	89,255
26 Legal	9	0.0787	5,479	0	5,479	301	5,780
27 City Secretary	0	0.0000	0	0	0	0	0
28 City Council	6	0.0525	3,652	0	3,652	200	3,852
29 City Controller's Office	33	0.2887	20,088	0	20,088	1,102	21,190
30 Health Administration	23	0.2012	14,001	0	14,001	768	14,769
31 Planning & Dev Admin	1	0.0087	609	0	609	33	642
33 CIP Sal Rec HPW	17	0.1487	10,348	0	10,348	568	10,916
34 HPD Police Records	1	0.0087	609	0	609	33	642
35 General Services	1,074	9.3955	653,778	0	653,778	35,861	689,639
36 HEC	8	0.0700	4,870	0	4,870	267	5,137
38 Police	930	8.1358	566,121	0	566,121	31,053	597,174
39 Dept of Neighborhoods	137	1.1985	83,396	0	83,396	4,574	87,970
40 Fire	142	1.2422	86,440	0	86,440	4,741	91,181
41 Municipal Court	110	0.9623	66,961	0	66,961	3,673	70,634
42 Solid Waste	439	3.8404	267,233	0	267,233	14,658	281,891
43 Houston Airport System (HAS)	1,533	13.4109	933,186	0	933,186	51,187	984,373
44 Housing & Community Dev	1,067	9.3343	649,517	0	649,517	35,627	685,144
45 Library	190	1.6621	115,659	0	115,659	6,344	122,003
46 Parks & Recreation	458	4.0066	278,799	0	278,799	15,293	294,092
47 Health Department	697	6.0975	424,286	0	424,286	23,273	447,559
48 Convention & Entertainment	1	0.0087	609	0	609	33	642
49 Fleet Management	903	7.8996	549,685	0	549,685	30,151	579,836
50 Planning & Dev Other	21	0.1837	12,783	0	12,783	701	13,484
51 Planning & Dev Spec Rev	24	0.2100	14,610	0	14,610	801	15,411
52 General Debt	0	0.0000	0	0	0	0	0
53 Finance Other	18	0.1575	10,957	0	10,957	601	11,558
54 ARA Insurance	8	0.0700	4,870	0	4,870	267	5,137
55 ARA BARC	47	0.4112	28,610	0	28,610	1,569	30,179
56 ARA Parking	100	0.8748	60,873	0	60,873	3,339	64,212
57 ARA Other	15	0.1312	9,131	0	9,131	501	9,632
59 Legal Insurance	41	0.3587	24,958	0	24,958	1,369	26,327
61 Mayor Cable TV	14	0.1225	8,522	0	8,522	467	8,989
62 Mayor Other	257	2.2483	156,444	0	156,444	8,581	165,025
63 TIRZ	0	0.0000	0	0	0	0	0
64 HR Health Benefits	101	0.8836	61,482	0	61,482	3,372	64,854
65 HR Long Term Disability	5	0.0437	3,044	0	3,044	167	3,211
66 HPW Bldg Insp	110	0.9623	66,961	0	66,961	3,673	70,634
67 HPW Stormwater	175	1.5309	106,528	0	106,528	5,843	112,371
68 HPW DDSR	391	3.4205	238,014	0	238,014	13,056	251,070

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	1,257	10.9964	765,176	0	765,176	41,971	807,147
70 HPW Houston Transtar	23	0.2012	14,001	0	14,001	768	14,769
71 HPW Other	101	0.8836	61,482	0	61,482	3,372	64,854
72 Houston Permit Center	79	0.6911	48,090	0	48,090	2,638	50,728
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	8	0.0700	4,870	0	4,870	267	5,137
75 CIP S/R Engrg	2	0.0175	1,217	0	1,217	67	1,284
76 CIP S/R Constr	9	0.0787	5,479	0	5,479	301	5,780
77 CIP S/R Eng/Const	6	0.0525	3,652	0	3,652	200	3,852
78 CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
79 CIP S/R Other	4	0.0350	2,435	0	2,435	134	2,569
93 HR-W.C.	28	0.2449	17,044	0	17,044	935	17,979
94 HITS OTHER	556	4.8640	338,455	0	338,455	18,565	357,020
95 Legal Other	0	0.0000	0	0	0	0	0
Subtotal	11,431	100.0000	6,958,415	0	6,958,415	378,777	7,337,192
Direct Bills					0		0
Total					\$6,958,415		\$ 7,337,192
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:13 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	40,785	40,785
04 Finance Dir Office	609	609
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	4,261	4,261
07 Finance Public Fin	0	0
08 Finance Reporting & Ops	2,435	2,435
09 Finance Internal Controls	0	0
10 Finance Grants	0	0
11 Finance Rev Perform Mgmt	1,217	1,217
12 Finance Treasury	1,826	1,826
13 Finance Strat Purchasing	1,826	1,826
14 ARA Director Office	1,926	1,926
16 ARA Operations	5,780	5,780
17 ARA Payroll Services	0	0
23 Office Business Opportunity	5,780	5,780
24 Mayor	3,211	3,211
25 Human Resources	89,255	89,255
26 Legal	5,780	5,780
27 City Secretary	0	0
28 City Council	3,852	3,852
29 City Controller's Office	21,190	21,190
30 Health Administration	14,769	14,769
31 Planning & Dev Admin	642	642
33 CIP Sal Rec HPW	10,916	10,916
34 HPD Police Records	642	642
35 General Services	689,639	689,639
36 HEC	5,137	5,137
38 Police	597,174	597,174
39 Dept of Neighborhoods	87,970	87,970
40 Fire	91,181	91,181
41 Municipal Court	70,634	70,634
42 Solid Waste	281,891	281,891
43 Houston Airport System (HAS)	984,373	984,373
44 Housing & Community Dev	685,144	685,144
45 Library	122,003	122,003
46 Parks & Recreation	294,092	294,092
47 Health Department	447,559	447,559
48 Convention & Entertainment	642	642
49 Fleet Management	579,836	579,836
50 Planning & Dev Other	13,484	13,484
51 Planning & Dev Spec Rev	15,411	15,411
52 General Debt	0	0
53 Finance Other	11,558	11,558
54 ARA Insurance	5,137	5,137
55 ARA BARC	30,179	30,179
56 ARA Parking	64,212	64,212
57 ARA Other	9,632	9,632
59 Legal Insurance	26,327	26,327
61 Mayor Cable TV	8,989	8,989
62 Mayor Other	165,025	165,025
63 TIRZ	0	0
64 HR Health Benefits	64,854	64,854
65 HR Long Term Disability	3,211	3,211
66 HPW Bldg Insp	70,634	70,634
67 HPW Stormwater	112,371	112,371

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:13 Finance Strategic Purchasing

Department	Purchasing	Total
68 HPW DDSR	251,070	251,070
69 HPW Water & Sewer	807,147	807,147
70 HPW Houston Transtar	14,769	14,769
71 HPW Other	64,854	64,854
72 Houston Permit Center	50,728	50,728
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	5,137	5,137
75 CIP S/R Engrg	1,284	1,284
76 CIP S/R Constr	5,780	5,780
77 CIP S/R Eng/Const	3,852	3,852
78 CIP S/R Geo/Env	0	0
79 CIP S/R Other	2,569	2,569
93 HR-W.C.	17,979	17,979
94 HITS OTHER	357,020	357,020
95 Legal Other	0	0
Total	\$ 7,337,190	\$ 7,337,190
	=====	=====

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.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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 5/23/2023

A. Department Costs

Dept:14 ARA Director Office

Description	Amount	General Admin	ARA Dept Admin	ARA Non Parking
Personnel Costs				
Salaries	543,037	0	543,037	0
Salary % Split		.00%	100.00%	.00%
Benefits	248,982	0	248,982	0
Subtotal - Personnel Costs	792,019	0	792,019	
Services & Supplies Cost				
Supplies	4,997	0	4,997	0
Services	1,355,621	0	28,782	1,326,839
Subtotal - Services & Supplies	1,360,618	0	33,779	1,326,839
Department Cost Total	2,152,637	0	825,798	1,326,839
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	2,152,637	0	825,798	1,326,839
General Admin Distribution				
Grand Total	\$ 2,152,637		\$ 825,798	\$ 1,326,839
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
2 Equip Deprec	\$ 300	\$ 0	\$ 300	\$ 0
Subtotal - Equipment Depn	300	0	300	0
3 Insurance Retirees	15,485	61	15,546	0
3 Memberships	138	1	139	0
3 Consulting Services	50	0	50	0
3 Interest Costs	423	2	425	0
3 Other Misc	356	1	357	0
3 Claims & Judge	51,468	203	51,671	0
3 Non-Dept. Legal Svcs/Lobby	206	1	207	0
3 Walker Rent	1,040,723	4,104	1,044,827	0
3 Dept Specific	209,618	827	210,445	0
Subtotal - Non-Dept-Gen Gov	1,318,467	5,199	1,323,666	0
5 Financial Plg & Analysis	6,162	301	6,463	0
Subtotal - Fin Plg & Analysis	6,162	301	6,463	0
8 Gen Acctng	4,000	226	4,226	0
8 Fixed Assets	6,359	348	6,707	0
8 Auditing Svcs	2,407	0	2,407	0
8 Fin Operations	209	12	221	0
Subtotal - Fin Reporting & Ops	12,975	586	13,561	0
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	152	8	160	0
10 Trust Funds Mgmt (TFM)	208	11	219	0
Subtotal - Fin Grants	360	18	378	0
11 Perf Mgmt Svcs	183	9	192	0
Subtotal - Fin Perform Mgmt	183	9	192	0
12 Treasury	790	50	840	0
Subtotal - Fin Treasury	790	50	840	0
13 Purchasing	1,826	100	1,926	0
Subtotal - Fin SPD	1,826	100	1,926	0
15 Budgeting & Accounting Support	0	4,432	4,432	0
15 Accounts Payable	0	6,335	6,335	0
Subtotal - ARA Financial Svcs	0	10,767	10,767	0
16 Mailroom	0	49,027	49,027	0
16 Property	0	2,221	2,221	0
16 Records	0	182	182	0
16 3-1-1 Svcs *	0	435,440	0	435,440
Subtotal - ARA Operations	0	486,870	51,430	435,440
17 Payroll Svcs	0	1,022	1,022	0
Subtotal - ARA Payroll Svcs	0	1,022	1,022	0
18 Franchise	0	400	400	0
Subtotal - ARA Regulatory	0	400	400	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
20 Enterprise Appl	\$ 0	\$ 0	\$ 0	\$ 0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	0	386	386	0
23 Contract Compliance	0	14,927	14,927	0
23 Reporting & Analytics	0	6,741	6,741	0
23 Dept Services	0	12,581	12,581	0
23 External Affairs & Outreach	0	204	204	0
Subtotal - OBO	0	34,839	34,839	0
24 City Mayor Admin	0	972	972	0
24 Inter Gov Rel	0	143	143	0
Subtotal - Mayor	0	1,115	1,115	0
25 Selection	0	9,362	9,362	0
25 Personnel Svcs	0	492	492	0
Subtotal - Human Resources	0	9,854	9,854	0
26 Legal Svcs *	0	444,190	0	444,190
26 Inspector General	0	41,808	41,808	0
Subtotal - Legal	0	485,998	41,808	444,190
27 City Sec Svcs	0	482	482	0
Subtotal - City Secretary	0	482	482	0
28 City Council Svcs	0	4,622	4,622	0
Subtotal - City Council	0	4,622	4,622	0
29 Controller Fin Svcs	0	16,005	16,005	0
29 Controller Treasury	0	734	734	0
Subtotal - City Controller's	0	16,739	16,739	0
35 Building Svcs	0	287,726	287,726	0
35 Utilities	0	114,468	114,468	0
35 Real Estate	0	10,395	10,395	0
Subtotal - General Services	0	412,589	412,589	0
Total Incoming	1,341,063	1,471,561	1,932,994	879,630
C. Total Allocated		\$ 4,965,261	\$ 2,758,792	\$ 2,206,469
			55.56%	44.44%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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ARA Dept Admin Allocations

Dept:14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Services	6.00	1.7996	\$ 38,996	\$ 0	\$ 38,996	\$ 10,653	\$ 49,649
16 ARA Operations	81.10	24.3251	527,092	0	527,092	143,988	671,080
17 ARA Payroll Services	35.20	10.5579	228,775	0	228,775	62,495	291,270
18 ARA Regulatory	3.00	0.8998	19,498	0	19,498	5,326	24,824
54 ARA Insurance	4.80	1.4397	31,197	0	31,197	8,522	39,719
55 ARA BARC	103.10	30.9238	670,076	0	670,076	183,047	853,123
56 ARA Parking	64.40	19.3161	418,554	0	418,554	114,338	532,892
57 ARA Other	35.80	10.7379	232,674	0	232,674	63,561	296,235
Subtotal	333.40	100.0000	2,166,862	0	2,166,862	591,930	2,758,792
Direct Bills					0		0
Total					\$2,166,862		\$ 2,758,792
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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ARA Non-Parking Allocations

Dept:14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Services	6.00	2.2305	\$ 29,595	\$ 0	\$ 29,595	\$ 19,620	\$ 49,215
16 ARA Operations	81.10	30.1487	400,025	0	400,025	265,197	665,222
17 ARA Payroll Services	35.20	13.0855	173,624	0	173,624	115,104	288,728
18 ARA Regulatory	3.00	1.1152	14,797	0	14,797	9,810	24,607
54 ARA Insurance	4.80	1.7844	23,676	0	23,676	15,696	39,372
55 ARA BARC	103.10	38.3271	508,539	0	508,539	337,137	845,676
57 ARA Other	35.80	13.3086	176,583	0	176,583	117,066	293,649
Subtotal	269.00	100.0000	1,326,839	0	1,326,839	879,630	2,206,469
Direct Bills					0		0
Total					\$1,326,839		\$ 2,206,469

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Allocation Summary

Dept:14 ARA Director Office

Department	ARA Dept Admin	ARA Non Parking	Total
0 Direct Billed	\$0	\$0	\$0
15 ARA Financial Services	49,649	49,215	98,864
16 ARA Operations	671,080	665,222	1,336,302
17 ARA Payroll Services	291,270	288,728	579,998
18 ARA Regulatory	24,824	24,607	49,431
54 ARA Insurance	39,719	39,372	79,091
55 ARA BARC	853,123	845,676	1,698,799
56 ARA Parking	532,892	0	532,892
57 ARA Other	296,235	293,649	589,884
Total	\$ 2,758,792 =====	\$ 2,206,469 =====	\$ 4,965,261 =====

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:15 ARA Financial Svcs

Description	Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs				
Salaries	S1 499,667	0	178,913	320,754
Salary % Split		.00%	35.81%	64.19%
Salaries	S 238,849	0	85,522	153,327
Subtotal - Personnel Costs	738,516	0	264,435	474,081
Services & Supplies Cost				
Supplies	S 955	0	342	613
Services	S 316,215	0	113,224	202,991
Subtotal - Services & Supplies	317,170	0	113,566	203,605
Department Cost Total	1,055,686	0	378,001	677,685
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	1,055,686	0	378,001	677,685
General Admin Distribution		0	0	0
Grand Total	\$ 1,055,686 =====	=====	\$ 378,001 =====	\$ 677,685 =====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$ 19,357	\$ 76	\$ 6,958	\$ 12,475
3 Memberships	172	1	62	111
3 Consulting Services	5	0	2	3
3 Interest Costs	207	1	74	133
3 Other Misc	174	1	63	112
3 Non-Dept. Legal Svcs/Lobby	257	1	92	166
Subtotal - Non-Dept-Gen Gov	20,172	80	7,251	13,000
5 Financial Plg & Analysis	573	28	215	386
Subtotal - Fin Plg & Analysis	573	28	215	386
8 Gen Acctng	372	21	141	252
8 Auditing Svcs	224	0	80	144
8 Fin Operations	102	6	39	69
Subtotal - Fin Reporting & Ops	698	27	259	465
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	74	4	28	50
10 Trust Funds Mgmt (TFM)	0	107	38	69
Subtotal - Fin Grants	74	111	66	119
11 Perf Mgmt Svcs	90	5	34	61
Subtotal - Fin Perform Mgmt	90	5	34	61
12 Treasury	387	25	147	264
Subtotal - Fin Treasury	387	25	147	264
14 ARA Dept Admin	38,996	10,653	17,777	31,871
14 ARA Non - Parking	29,595	19,620	17,622	31,593
Subtotal - ARA Dir Office	68,591	30,273	35,400	63,464
15 Budgeting & Accounting Support	0	5,539	1,983	3,556
15 Accounts Payable	0	7,919	2,836	5,083
Subtotal - ARA Financial Svcs	0	13,458	4,819	8,639
16 Records	0	227	81	146
Subtotal - ARA Operations	0	227	81	146
17 Payroll Svcs	0	1,278	458	820
Subtotal - ARA Payroll Svcs	0	1,278	458	820
18 Franchise	0	196	70	126
Subtotal - ARA Regulatory	0	196	70	126
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	0	483	173	310
23 External Affairs & Outreach	0	255	91	164
Subtotal - OBO	0	738	264	474

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
24 City Mayor Admin	0	1,215	435	780
24 Inter Gov Rel	0	178	64	114
Subtotal - Mayor	0	1,393	499	894
25 Personnel Svcs	0	616	221	395
Subtotal - Human Resources	0	616	221	395
27 City Sec Svcs	0	236	85	152
Subtotal - City Secretary	0	236	85	152
28 City Council Svcs	0	2,267	812	1,455
Subtotal - City Council	0	2,267	812	1,455
29 Controller Fin Svcs	0	1,488	533	955
29 Controller Treasury	0	360	129	231
Subtotal - City Controller's	0	1,848	662	1,186
Total Incoming	90,585	52,804	51,342	92,047
C. Total Allocated		\$ 1,199,075	\$ 429,344	\$ 769,732
			35.81%	64.19%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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5/23/2023

Budgeting & Accounting Support Allocations

Dept:15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	4.80	1.0796	\$ 4,432	\$ 0	\$ 4,432	\$ 0	\$ 4,432
15 ARA Financial Services	6.00	1.3495	5,539	0	5,539	0	5,539
16 ARA Operations	81.10	18.2411	74,875	0	74,875	3,528	78,403
17 ARA Payroll Services	35.20	7.9172	32,498	0	32,498	1,531	34,029
18 ARA Regulatory	3.00	0.6748	2,770	0	2,770	131	2,901
24 Mayor	31.30	7.0400	28,897	0	28,897	1,362	30,259
54 ARA Insurance	4.80	1.0796	4,432	0	4,432	209	4,641
55 ARA BARC	103.10	23.1894	95,186	0	95,186	4,485	99,671
56 ARA Parking	64.40	14.4849	59,457	0	59,457	2,801	62,258
57 ARA Other	35.80	8.0522	33,052	0	33,052	1,557	34,609
61 Mayor Cable TV	16.90	3.8012	15,603	0	15,603	735	16,338
62 Mayor Other	52.50	11.8084	48,470	0	48,470	2,284	50,754
63 TIRZ	5.70	1.2821	5,262	0	5,262	248	5,510
Subtotal	444.60	100.0000	410,473	0	410,473	18,871	429,344
Direct Bills					0		0
Total					\$410,473		\$ 429,344
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Accounts Payable Allocations

Dept:15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	4.80	0.8608	\$ 6,335	\$ 0	\$ 6,335	\$ 0	\$ 6,335
15 ARA Financial Services	6.00	1.0760	7,919	0	7,919	0	7,919
16 ARA Operations	81.10	14.5445	107,033	0	107,033	5,017	112,050
17 ARA Payroll Services	35.20	6.3128	46,456	0	46,456	2,178	48,634
18 ARA Regulatory	3.00	0.5380	3,959	0	3,959	186	4,145
24 Mayor	31.30	5.6133	41,309	0	41,309	1,936	43,245
39 Dept of Neighborhoods	113.00	20.2654	149,133	0	149,133	6,991	156,124
54 ARA Insurance	4.80	0.8608	6,335	0	6,335	297	6,632
55 ARA BARC	103.10	18.4900	136,068	0	136,068	6,379	142,447
56 ARA Parking	64.40	11.5495	84,993	0	84,993	3,984	88,977
57 ARA Other	35.80	6.4204	47,248	0	47,248	2,215	49,463
61 Mayor Cable TV	16.90	3.0308	22,304	0	22,304	1,046	23,350
62 Mayor Other	52.50	9.4154	69,288	0	69,288	3,248	72,536
63 TIRZ	5.70	1.0222	7,523	0	7,523	353	7,876
Subtotal	557.60	100.0000	735,903	0	735,903	33,829	769,732
Direct Bills					0		0
Total					\$735,903		\$ 769,732
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:15 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
14 ARA Director Office	4,432	6,335	10,767
15 ARA Financial Services	5,539	7,919	13,458
16 ARA Operations	78,403	112,050	190,453
17 ARA Payroll Services	34,029	48,634	82,663
18 ARA Regulatory	2,901	4,145	7,046
24 Mayor	30,259	43,245	73,504
39 Dept of Neighborhoods	0	156,124	156,124
54 ARA Insurance	4,641	6,632	11,273
55 ARA BARC	99,671	142,447	242,118
56 ARA Parking	62,258	88,977	151,235
57 ARA Other	34,609	49,463	84,072
61 Mayor Cable TV	16,338	23,350	39,688
62 Mayor Other	50,754	72,536	123,290
63 TIRZ	5,510	7,876	13,386
 Total	 \$ 429,344 =====	 \$ 769,733 =====	 \$ 1,199,077 =====

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
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:16 ARA Operations

Description	Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
<hr/>						
Personnel Costs						
Salaries	4,259,584	0	187,013	331,214	408,355	3,333,002
Salary % Split		.00%	4.39%	7.78%	9.59%	78.25%
Benefits	2,312,448	0	111,442	159,806	194,617	1,846,583
Subtotal - Personnel Costs	<hr/> 6,572,032	0	298,455	491,020	602,972	5,179,585
Services & Supplies Cost						
Supplies	15,895	0	3,201	1,951	772	9,972
Services	401,231	0	25,730	32,596	38,564	304,343
Subtotal - Services & Supplies	<hr/> 417,126	0	28,931	34,546	39,336	314,315
Department Cost Total	<hr/> 6,989,158	0	327,386	525,566	642,308	5,493,900
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	<hr/> 6,989,158	0	327,386	525,566	642,308	5,493,900
General Admin Distribution		0	0	0	0	0
Grand Total	<hr/> \$ 6,989,158	0	\$ 327,386	\$ 525,566	\$ 642,308	\$ 5,493,900
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$ 261,638	\$ 1,032	\$ 11,532	\$ 20,425	\$ 25,181	\$ 205,531
3 Memberships	2,330	9	103	182	224	1,830
3 Consulting Services	51	0	2	4	5	40
3 Interest Costs	1,372	6	60	107	132	1,078
3 Other Misc	1,155	5	51	90	111	908
3 Non-Dept. Legal Svcs/Lobby	3,479	14	153	272	335	2,733
3 Walker Rent *	0	0	0	0	0	0
3 Dept Specific	425,324	1,677	0	0	0	427,001
Subtotal - Non-Dept-Gen Gov	695,349	2,743	11,902	21,079	25,989	639,121
5 Financial Plg & Analysis	6,202	303	286	506	624	5,090
Subtotal - Fin Plg & Analysis	6,202	303	286	506	624	5,090
8 Gen Acctng	4,026	227	187	331	408	3,328
8 Auditing Svcs	2,423	0	106	188	232	1,896
8 Fin Operations	678	38	31	56	69	560
Subtotal - Fin Reporting & Ops	7,127	265	325	575	709	5,784
9 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
10 Cost Accounting	492	25	23	40	50	405
10 Trust Funds Mgmt (TFM)	674	34	31	55	68	554
Subtotal - Fin Grants	1,166	59	54	95	117	959
11 Perf Mgmt Svcs	594	31	27	49	60	489
Subtotal - Fin Perform Mgmt	594	31	27	49	60	489
12 Treasury	2,565	162	120	212	261	2,134
Subtotal - Fin Treasury	2,565	162	120	212	261	2,134
13 Purchasing	5,479	301	254	449	554	4,522
Subtotal - Fin SPD	5,479	301	254	449	554	4,522
14 ARA Dept Admin	527,092	143,988	29,463	52,181	64,335	525,100
14 ARA Non - Parking	400,025	265,197	29,206	51,726	63,773	520,517
Subtotal - ARA Dir Office	927,117	409,185	58,669	103,907	128,108	1,045,617
15 Budgeting & Accounting Support	74,875	3,528	3,442	6,096	7,516	61,348
15 Accounts Payable	107,033	5,017	4,919	8,713	10,742	87,676
Subtotal - ARA Financial Svcs	181,908	8,545	8,362	14,809	18,258	149,024
16 Records	0	3,068	135	239	294	2,401
Subtotal - ARA Operations	0	3,068	135	239	294	2,401
17 Payroll Svcs	0	17,268	758	1,343	1,655	13,512
Subtotal - ARA Payroll Svcs	0	17,268	758	1,343	1,655	13,512
18 Franchise	0	1,298	57	101	124	1,016
Subtotal - ARA Regulatory	0	1,298	57	101	124	1,016
20 Enterprise Appl *	0	0	0	0	0	0
20 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
21 Client Svcs *	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Enterprise Optns	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0
23 Certification	0	6,529	287	508	626	5,109
23 External Affairs & Outreach	0	3,442	151	268	330	2,693
Subtotal - OBO	0	9,971	438	775	956	7,802
24 City Mayor Admin	0	16,425	721	1,277	1,575	12,852
24 Inter Gov Rel	0	2,408	106	187	231	1,884
Subtotal - Mayor	0	18,833	827	1,464	1,805	14,736
25 Personnel Svcs	0	8,320	365	647	798	6,510
Subtotal - Human Resources	0	8,320	365	647	798	6,510
27 City Sec Svcs	0	1,564	69	122	150	1,224
Subtotal - City Secretary	0	1,564	69	122	150	1,224
28 City Council Svcs	0	15,006	659	1,167	1,439	11,742
Subtotal - City Council	0	15,006	659	1,167	1,439	11,742
29 Controller Fin Svcs	0	16,109	707	1,253	1,544	12,605
29 Controller Treasury	0	2,382	105	185	228	1,864
Subtotal - City Controller's	0	18,491	812	1,438	1,773	14,469
35 Real Estate	0	10,378	456	807	995	8,120
Subtotal - General Services	0	10,378	456	807	995	8,120
Total Incoming	<u>1,827,507</u>	<u>525,791</u>	<u>84,572</u>	<u>149,784</u>	<u>184,669</u>	<u>1,934,272</u>
C. Total Allocated		\$ 9,342,456	\$ 411,958	\$ 675,350	\$ 826,977	\$ 7,428,172
			4.41%	7.23%	8.85%	79.51%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Mailroom Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	154.10	5.0374	\$ 19,593	\$ 0	\$ 19,593	\$ 0	\$ 19,593
14 ARA Director Office	385.60	12.6050	49,027	0	49,027	0	49,027
23 Office Business Opportunity	44.00	1.4383	5,594	0	5,594	402	5,996
24 Mayor	61.10	1.9973	7,769	0	7,769	558	8,327
25 Human Resources	224.00	7.3224	28,480	0	28,480	2,046	30,526
26 Legal	151.90	4.9655	19,313	0	19,313	1,387	20,700
27 City Secretary	7.00	0.2288	890	0	890	64	954
28 City Council	72.00	2.3536	9,154	0	9,154	658	9,812
29 City Controller's Office	57.00	1.8633	7,247	0	7,247	521	7,768
31 Planning & Dev Admin	74.00	2.4190	9,409	0	9,409	676	10,085
32 HPW Admin Indirect	9.00	0.2942	1,144	0	1,144	82	1,226
33 CIP Sal Rec HPW	259.00	8.4665	32,930	0	32,930	2,366	35,296
35 General Services	169.90	5.5539	21,602	0	21,602	1,552	23,154
39 Dept of Neighborhoods	31.00	1.0134	3,941	0	3,941	283	4,224
42 Solid Waste	37.00	1.2095	4,704	0	4,704	338	5,042
49 Fleet Management	22.50	0.7355	2,861	0	2,861	206	3,067
61 Mayor Cable TV	19.00	0.6211	2,416	0	2,416	174	2,590
66 HPW Bldg Insp	588.00	19.2213	74,761	0	74,761	5,371	80,132
67 HPW Stormwater	45.00	1.4710	5,722	0	5,722	411	6,133
68 HPW DDSR	81.00	2.6478	10,299	0	10,299	740	11,039
69 HPW Water & Sewer	365.00	11.9316	46,408	0	46,408	3,334	49,742
71 HPW Other	5.00	0.1634	636	0	636	46	682
94 HITS OTHER	197.00	6.4398	25,047	0	25,047	1,799	26,846
Subtotal	3,059.10	100.0000	388,947	0	388,947	23,011	411,958
Direct Bills					0		0
Total					\$388,947		\$ 411,958
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Property Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	0.35	0.3500	\$ 2,221	\$ 0	\$ 2,221	\$ 0	\$ 2,221
24 Mayor	0.00	0.0000	0	0	0	0	0
32 HPW Admin Indirect	58.56	58.5600	371,619	0	371,619	23,949	395,568
35 General Services	0.71	0.7100	4,506	0	4,506	290	4,796
36 HEC	0.00	0.0000	0	0	0	0	0
38 Police	9.05	9.0500	57,431	0	57,431	3,701	61,132
39 Dept of Neighborhoods	0.08	0.0800	508	0	508	33	541
40 Fire	2.21	2.2100	14,025	0	14,025	904	14,929
42 Solid Waste	14.27	14.2700	90,557	0	90,557	5,836	96,393
43 Houston Airport System (HAS)	0.77	0.7700	4,886	0	4,886	315	5,201
44 Housing & Community Dev	0.00	0.0000	0	0	0	0	0
45 Library	0.19	0.1900	1,206	0	1,206	78	1,284
46 Parks & Recreation	2.07	2.0700	13,136	0	13,136	847	13,983
47 Health Department	0.43	0.4300	2,729	0	2,729	176	2,905
48 Convention & Entertainment	0.00	0.0000	0	0	0	0	0
49 Fleet Management	11.12	11.1200	70,567	0	70,567	4,548	75,115
94 HITS OTHER	0.19	0.1900	1,206	0	1,206	78	1,284
Subtotal	100.00	100.0000	634,597	0	634,597	40,753	675,350
Direct Bills					0		0
Total					\$634,597		\$ 675,350
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of net proceeds from sale of assets
Source: Property Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Records Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 246	\$ 0	\$ 246	\$ 0	\$ 246
05 Finance Financial Plg & Analys	14.90	0.0726	564	0	564	0	564
06 Finance City Council	4.80	0.0234	182	0	182	0	182
07 Finance Public Fin	5.40	0.0263	204	0	204	0	204
08 Finance Reporting & Ops	16.20	0.0789	613	0	613	0	613
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	325	0	325	0	325
11 Finance Rev Perform Mgmt	2.00	0.0097	76	0	76	0	76
12 Finance Treasury	3.80	0.0185	144	0	144	0	144
13 Finance Strat Purchasing	36.10	0.1758	1,366	0	1,366	0	1,366
14 ARA Director Office	4.80	0.0234	182	0	182	0	182
15 ARA Financial Services	6.00	0.0292	227	0	227	0	227
16 ARA Operations	81.10	0.3950	3,068	0	3,068	0	3,068
17 ARA Payroll Services	35.20	0.1714	1,332	0	1,332	87	1,419
18 ARA Regulatory	3.00	0.0146	113	0	113	7	120
23 Office Business Opportunity	29.90	0.1456	1,131	0	1,131	74	1,205
24 Mayor	31.30	0.1524	1,184	0	1,184	77	1,261
25 Human Resources	205.20	0.9994	7,762	0	7,762	507	8,269
26 Legal	96.60	0.4705	3,654	0	3,654	239	3,893
27 City Secretary	7.10	0.0346	269	0	269	18	287
28 City Council	71.20	0.3468	2,693	0	2,693	176	2,869
29 City Controller's Office	49.90	0.2430	1,888	0	1,888	123	2,011
30 Health Administration	43.00	0.2094	1,627	0	1,627	106	1,733
31 Planning & Dev Admin	8.00	0.0390	303	0	303	20	323
33 CIP Sal Rec HPW	50.80	0.2474	1,922	0	1,922	125	2,047
34 HPD Police Records	75.30	0.3667	2,848	0	2,848	186	3,034
35 General Services	200.10	0.9745	7,569	0	7,569	494	8,063
36 HEC	196.10	0.9550	7,418	0	7,418	484	7,902
38 Police	6,062.90	29.5272	229,347	0	229,347	14,974	244,321
39 Dept of Neighborhoods	113.00	0.5503	4,275	0	4,275	279	4,554
40 Fire	3,853.70	18.7680	145,777	0	145,777	9,518	155,295
41 Municipal Court	244.20	1.1893	9,238	0	9,238	603	9,841
42 Solid Waste	394.00	1.9188	14,904	0	14,904	973	15,877
43 Houston Airport System (HAS)	1,116.00	5.4351	42,216	0	42,216	2,756	44,972
44 Housing & Community Dev	286.30	1.3943	10,830	0	10,830	707	11,537
45 Library	415.70	2.0245	15,725	0	15,725	1,027	16,752
46 Parks & Recreation	627.50	3.0560	23,737	0	23,737	1,550	25,287
47 Health Department	1,292.00	6.2922	48,874	0	48,874	3,191	52,065
49 Fleet Management	340.60	1.6588	12,884	0	12,884	841	13,725
50 Planning & Dev Other	24.70	0.1203	934	0	934	61	995
51 Planning & Dev Spec Rev	50.00	0.2435	1,891	0	1,891	123	2,014
53 Finance Other	55.80	0.2718	2,111	0	2,111	138	2,249
54 ARA Insurance	4.80	0.0234	182	0	182	12	194
55 ARA BARC	103.10	0.5021	3,900	0	3,900	255	4,155
56 ARA Parking	64.40	0.3136	2,436	0	2,436	159	2,595
57 ARA Other	35.80	0.1744	1,354	0	1,354	88	1,442
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	2,016	0	2,016	132	2,148
60 Legal Wkr Comp	2.00	0.0097	76	0	76	5	81
61 Mayor Cable TV	16.90	0.0823	639	0	639	42	681
62 Mayor Other	52.50	0.2557	1,986	0	1,986	130	2,116
63 TIRZ	5.70	0.0278	216	0	216	14	230
64 HR Health Benefits	39.50	0.1924	1,494	0	1,494	98	1,592
66 HPW Bldg Insp	583.10	2.8398	22,057	0	22,057	1,440	23,497
67 HPW Stormwater	304.90	1.4849	11,534	0	11,534	753	12,287
68 HPW DDSR	460.30	2.2417	17,412	0	17,412	1,137	18,549

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Records Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	78,803	0	78,803	5,145	83,948
70 HPW Houston Transtar	8.60	0.0419	325	0	325	21	346
71 HPW Other	6.90	0.0336	261	0	261	17	278
72 Houston Permit Center	19.50	0.0950	738	0	738	48	786
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,717	0	1,717	112	1,829
75 CIP S/R Engrg	58.80	0.2864	2,224	0	2,224	145	2,369
76 CIP S/R Constr	60.50	0.2946	2,289	0	2,289	149	2,438
77 CIP S/R Eng/Const	21.70	0.1057	821	0	821	54	875
78 CIP S/R Geo/Env	9.70	0.0472	367	0	367	24	391
79 CIP S/R Other	61.40	0.2990	2,323	0	2,323	152	2,475
80 CIP S/R GSD	38.80	0.1890	1,468	0	1,468	96	1,564
93 HR-W.C.	44.80	0.2182	1,695	0	1,695	111	1,806
94 HITS OTHER	178.40	0.8688	6,748	0	6,748	441	7,189
Subtotal	20,533.3	100.0000	776,734	0	776,734	50,243	826,977
Direct Bills					0		0
Total					\$776,734		\$ 826,977
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

3-1-1 Svcs Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	911	0.1534	\$ 10,764	\$ 0	\$ 10,764	\$ 0	\$ 10,764
14 ARA Director Office	36,852	6.2060	435,440	0	435,440	0	435,440
23 Office Business Opportunity	153	0.0258	1,808	0	1,808	113	1,921
24 Mayor	1,124	0.1893	13,281	0	13,281	832	14,113
25 Human Resources	986	0.1660	11,651	0	11,651	730	12,381
26 Legal	796	0.1340	9,405	0	9,405	589	9,994
27 City Secretary	493	0.0830	5,825	0	5,825	365	6,190
28 City Council	86	0.0145	1,016	0	1,016	64	1,080
29 City Controller's Office	270	0.0455	3,190	0	3,190	200	3,390
31 Planning & Dev Admin	2,960	0.4985	34,975	0	34,975	2,192	37,167
32 HPW Admin Indirect	44,089	7.4248	520,951	0	520,951	32,650	553,601
35 General Services	199	0.0335	2,351	0	2,351	147	2,498
36 HEC	790	0.1330	9,335	0	9,335	585	9,920
38 Police	16,107	2.7125	190,319	0	190,319	11,928	202,247
39 Dept of Neighborhoods	19,994	3.3671	236,247	0	236,247	14,807	251,054
40 Fire	4,849	0.8166	57,295	0	57,295	3,591	60,886
41 Municipal Court	80,786	13.6047	954,560	0	954,560	59,827	1,014,387
42 Solid Waste	195,779	32.9700	2,313,306	0	2,313,306	144,985	2,458,291
43 Houston Airport System (HAS)	556	0.0936	6,570	0	6,570	412	6,982
44 Housing & Community Dev	1,030	0.1735	12,170	0	12,170	763	12,933
45 Library	3,232	0.5443	38,189	0	38,189	2,393	40,582
46 Parks & Recreation	8,941	1.5057	105,646	0	105,646	6,621	112,267
47 Health Department	26,599	4.4794	314,291	0	314,291	19,698	333,989
49 Fleet Management	703	0.1184	8,307	0	8,307	521	8,828
56 ARA Parking	18,745	3.1567	221,489	0	221,489	13,882	235,371
68 HPW DDSR	21,150	3.5618	249,906	0	249,906	15,663	265,569
69 HPW Water & Sewer	68,235	11.4911	806,258	0	806,258	50,532	856,790
94 HITS OTHER	113	0.0190	1,335	0	1,335	84	1,419
96 Other	37,281	6.2783	440,509	0	440,509	27,609	468,118
Subtotal	593,809	100.0000	7,016,389	0	7,016,389	411,783	7,428,172
Direct Bills					0		0
Total					\$7,016,389		\$ 7,428,172

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	19,593	0	246	10,764	30,603
05 Finance Financial Plg & Analys	0	0	564	0	564
06 Finance City Council	0	0	182	0	182
07 Finance Public Fin	0	0	204	0	204
08 Finance Reporting & Ops	0	0	613	0	613
09 Finance Internal Controls	0	0	0	0	0
10 Finance Grants	0	0	325	0	325
11 Finance Rev Perform Mgmt	0	0	76	0	76
12 Finance Treasury	0	0	144	0	144
13 Finance Strat Purchasing	0	0	1,366	0	1,366
14 ARA Director Office	49,027	2,221	182	435,440	486,870
15 ARA Financial Services	0	0	227	0	227
16 ARA Operations	0	0	3,068	0	3,068
17 ARA Payroll Services	0	0	1,419	0	1,419
18 ARA Regulatory	0	0	120	0	120
23 Office Business Opportunity	5,996	0	1,205	1,921	9,122
24 Mayor	8,327	0	1,261	14,113	23,701
25 Human Resources	30,526	0	8,269	12,381	51,176
26 Legal	20,700	0	3,893	9,994	34,587
27 City Secretary	954	0	287	6,190	7,431
28 City Council	9,812	0	2,869	1,080	13,761
29 City Controller's Office	7,768	0	2,011	3,390	13,169
30 Health Administration	0	0	1,733	0	1,733
31 Planning & Dev Admin	10,085	0	323	37,167	47,575
32 HPW Admin Indirect	1,226	395,568	0	553,601	950,395
33 CIP Sal Rec HPW	35,296	0	2,047	0	37,343
34 HPD Police Records	0	0	3,034	0	3,034
35 General Services	23,154	4,796	8,063	2,498	38,511
36 HEC	0	0	7,902	9,920	17,822
38 Police	0	61,132	244,321	202,247	507,700
39 Dept of Neighborhoods	4,224	541	4,554	251,054	260,373
40 Fire	0	14,929	155,295	60,886	231,110
41 Municipal Court	0	0	9,841	1,014,387	1,024,228
42 Solid Waste	5,042	96,393	15,877	2,458,291	2,575,603
43 Houston Airport System (HAS)	0	5,201	44,972	6,982	57,155
44 Housing & Community Dev	0	0	11,537	12,933	24,470
45 Library	0	1,284	16,752	40,582	58,618
46 Parks & Recreation	0	13,983	25,287	112,267	151,537
47 Health Department	0	2,905	52,065	333,989	388,959
48 Convention & Entertainment	0	0	0	0	0
49 Fleet Management	3,067	75,115	13,725	8,828	100,735
50 Planning & Dev Other	0	0	995	0	995
51 Planning & Dev Spec Rev	0	0	2,014	0	2,014
53 Finance Other	0	0	2,249	0	2,249
54 ARA Insurance	0	0	194	0	194
55 ARA BARC	0	0	4,155	0	4,155
56 ARA Parking	0	0	2,595	235,371	237,966
57 ARA Other	0	0	1,442	0	1,442
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	2,148	0	2,148
60 Legal Wkr Comp	0	0	81	0	81
61 Mayor Cable TV	2,590	0	681	0	3,271
62 Mayor Other	0	0	2,116	0	2,116
63 TIRZ	0	0	230	0	230
64 HR Health Benefits	0	0	1,592	0	1,592

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
66 HPW Bldg Insp	80,132	0	23,497	0	103,629
67 HPW Stormwater	6,133	0	12,287	0	18,420
68 HPW DDSR	11,039	0	18,549	265,569	295,157
69 HPW Water & Sewer	49,742	0	83,948	856,790	990,480
70 HPW Houston Transtar	0	0	346	0	346
71 HPW Other	682	0	278	0	960
72 Houston Permit Center	0	0	786	0	786
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	1,829	0	1,829
75 CIP S/R Engrg	0	0	2,369	0	2,369
76 CIP S/R Constr	0	0	2,438	0	2,438
77 CIP S/R Eng/Const	0	0	875	0	875
78 CIP S/R Geo/Env	0	0	391	0	391
79 CIP S/R Other	0	0	2,475	0	2,475
80 CIP S/R GSD	0	0	1,564	0	1,564
93 HR-W.C.	0	0	1,806	0	1,806
94 HITS OTHER	26,846	1,284	7,189	1,419	36,738
96 Other	0	0	0	468,118	468,118
Total	\$ 411,961	\$ 675,352	\$ 826,978	\$ 7,428,172	\$ 9,342,463
	=====	=====	=====	=====	=====

ADMINISTRATION AND REGULATORY AFFAIRS – PAYROLL SERVICES FUNCTION AND ALLOCATION BASIS

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:17 ARA Payroll Services

Department	Amount	General Admin	Payroll Svcs
<hr/>			
Personnel Costs			
Salaries	S1 2,458,974	0	2,458,974
Salary % Split		.00%	100.00%
Benefits	S 1,283,911	0	1,283,911
Subtotal - Personnel Costs	<hr/> 3,742,885	<hr/> 0	<hr/> 3,742,885
Services & Supplies Cost			
Supplies	S 8,502	0	8,502
Services	S 15,865	0	15,865
Subtotal - Services & Supplies	<hr/> 24,367	<hr/> 0	<hr/> 24,367
Department Cost Total	3,767,252	0	3,767,252
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	3,767,252	0	3,767,252
General Admin Distribution		0	0
Grand Total	<hr/> \$ 3,767,252	<hr/> 0	<hr/> \$ 3,767,252
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 113,559	\$ 448	\$ 114,007
3 Memberships	1,011	4	1,015
3 Consulting Services	7	0	7
3 Interest Costs	740	3	743
3 Other Misc	623	3	626
3 Non-Dept. Legal Svcs/Lobby	1,510	6	1,516
Subtotal - Non-Dept-Gen Gov	117,450	463	117,913
5 Financial Plg & Analysis	885	43	928
Subtotal - Fin Plg & Analysis	885	43	928
8 Gen Acctng	575	32	607
8 Auditing Svcs	346	0	346
8 Fin Operations	366	20	386
Subtotal - Fin Reporting & Ops	1,287	53	1,340
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	265	14	279
10 Trust Funds Mgmt (TFM)	364	18	382
Subtotal - Fin Grants	629	32	661
11 Perf Mgmt Svcs	320	16	336
Subtotal - Fin Perform Mgmt	320	16	336
12 Treasury	1,383	88	1,471
Subtotal - Fin Treasury	1,383	88	1,471
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 ARA Dept Admin	228,775	62,495	291,270
14 ARA Non - Parking	173,624	115,104	288,728
Subtotal - ARA Dir Office	402,399	177,599	579,998
15 Budgeting & Accounting Support	32,498	1,531	34,029
15 Accounts Payable	46,456	2,178	48,634
Subtotal - ARA Financial Svcs	78,954	3,709	82,663
16 Records	1,332	87	1,419
Subtotal - ARA Operations	1,332	87	1,419
17 Payroll Svcs	0	7,495	7,495
Subtotal - ARA Payroll Svcs	0	7,495	7,495
18 Franchise	0	700	700
Subtotal - ARA Regulatory	0	700	700
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
23 Certification	\$ 0	\$ 2,834	\$ 2,834
23 External Affairs & Outreach	0	1,494	1,494
Subtotal - OBO	0	4,328	4,328
24 City Mayor Admin	0	7,129	7,129
24 Inter Gov Rel	0	1,045	1,045
Subtotal - Mayor	0	8,174	8,174
25 Personnel Svcs	0	3,611	3,611
Subtotal - Human Resources	0	3,611	3,611
27 City Sec Svcs	0	843	843
Subtotal - City Secretary	0	843	843
28 City Council Svcs	0	8,088	8,088
Subtotal - City Council	0	8,088	8,088
29 Controller Fin Svcs	0	2,299	2,299
29 Controller Treasury	0	1,284	1,284
Subtotal - City Controller's	0	3,583	3,583
Total Incoming	604,639	218,913	823,552
C. Total Allocated		\$ 4,590,804	\$ 4,590,804
		=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Payroll Svcs Allocations

Dept:17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 1,384	\$ 0	\$ 1,384	\$ 0	\$ 1,384
05 Finance Financial Plg & Analys	14.90	0.0726	3,172	0	3,172	0	3,172
06 Finance City Council	4.80	0.0234	1,022	0	1,022	0	1,022
07 Finance Public Fin	5.40	0.0263	1,150	0	1,150	0	1,150
08 Finance Reporting & Ops	16.20	0.0789	3,449	0	3,449	0	3,449
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	1,831	0	1,831	0	1,831
11 Finance Rev Perform Mgmt	2.00	0.0097	426	0	426	0	426
12 Finance Treasury	3.80	0.0185	809	0	809	0	809
13 Finance Strat Purchasing	36.10	0.1758	7,686	0	7,686	0	7,686
14 ARA Director Office	4.80	0.0234	1,022	0	1,022	0	1,022
15 ARA Financial Services	6.00	0.0292	1,278	0	1,278	0	1,278
16 ARA Operations	81.10	0.3950	17,268	0	17,268	0	17,268
17 ARA Payroll Services	35.20	0.1714	7,495	0	7,495	0	7,495
18 ARA Regulatory	3.00	0.0146	639	0	639	32	671
23 Office Business Opportunity	29.90	0.1456	6,366	0	6,366	322	6,688
24 Mayor	31.30	0.1524	6,664	0	6,664	337	7,001
25 Human Resources	205.20	0.9994	43,691	0	43,691	2,212	45,903
26 Legal	96.60	0.4705	20,568	0	20,568	1,041	21,609
27 City Secretary	7.10	0.0346	1,512	0	1,512	77	1,589
28 City Council	71.20	0.3468	15,160	0	15,160	768	15,928
29 City Controller's Office	49.90	0.2430	10,625	0	10,625	538	11,163
30 Health Administration	43.00	0.2094	9,155	0	9,155	464	9,619
31 Planning & Dev Admin	8.00	0.0390	1,703	0	1,703	86	1,789
33 CIP Sal Rec HPW	50.80	0.2474	10,816	36,239-	25,423-	548	24,875-
34 HPD Police Records	75.30	0.3667	16,033	0	16,033	812	16,845
35 General Services	200.10	0.9745	42,605	0	42,605	2,157	44,762
36 HEC	196.10	0.9550	41,753	0	41,753	2,114	43,867
38 Police	6,062.90	29.5272	1,290,895	0	1,290,895	65,356	1,356,251
39 Dept of Neighborhoods	113.00	0.5503	24,060	0	24,060	1,218	25,278
40 Fire	3,853.70	18.7680	820,519	0	820,519	41,542	862,061
41 Municipal Court	244.20	1.1893	51,994	0	51,994	2,632	54,626
42 Solid Waste	394.00	1.9188	83,889	0	83,889	4,247	88,136
43 Houston Airport System (HAS)	1,116.00	5.4351	237,616	291,886-	54,270-	12,030	42,240-
44 Housing & Community Dev	286.30	1.3943	60,958	0	60,958	3,086	64,044
45 Library	415.70	2.0245	88,510	0	88,510	4,481	92,991
46 Parks & Recreation	627.50	3.0560	133,605	0	133,605	6,764	140,369
47 Health Department	1,292.00	6.2922	275,089	0	275,089	13,927	289,016
49 Fleet Management	340.60	1.6588	72,520	0	72,520	3,672	76,192
50 Planning & Dev Other	24.70	0.1203	5,259	0	5,259	266	5,525
51 Planning & Dev Spec Rev	50.00	0.2435	10,646	0	10,646	539	11,185
53 Finance Other	55.80	0.2718	11,881	0	11,881	602	12,483
54 ARA Insurance	4.80	0.0234	1,022	0	1,022	52	1,074
55 ARA BARC	103.10	0.5021	21,952	0	21,952	1,111	23,063
56 ARA Parking	64.40	0.3136	13,712	0	13,712	694	14,406
57 ARA Other	35.80	0.1744	7,622	0	7,622	386	8,008
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	11,348	0	11,348	575	11,923
60 Legal Wkr Comp	2.00	0.0097	426	0	426	22	448
61 Mayor Cable TV	16.90	0.0823	3,598	0	3,598	182	3,780
62 Mayor Other	52.50	0.2557	11,178	0	11,178	566	11,744
63 TIRZ	5.70	0.0278	1,214	0	1,214	61	1,275
64 HR Health Benefits	39.50	0.1924	8,410	0	8,410	426	8,836
66 HPW Bldg Insp	583.10	2.8398	124,152	73,889-	50,263	6,286	56,549
67 HPW Stormwater	304.90	1.4849	64,918	38,592-	26,326	3,287	29,613
68 HPW DDSR	460.30	2.2417	98,006	2,588-	95,418	4,962	100,380

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	443,549	255,318-	188,231	22,456	210,687
70 HPW Houston Transtar	8.60	0.0419	1,831	0	1,831	93	1,924
71 HPW Other	6.90	0.0336	1,469	0	1,469	74	1,543
72 Houston Permit Center	19.50	0.0950	4,152	0	4,152	210	4,362
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	9,666	0	9,666	489	10,155
75 CIP S/R Engrg	58.80	0.2864	12,520	0	12,520	634	13,154
76 CIP S/R Constr	60.50	0.2946	12,881	0	12,881	652	13,533
77 CIP S/R Eng/Const	21.70	0.1057	4,620	0	4,620	234	4,854
78 CIP S/R Geo/Env	9.70	0.0472	2,065	0	2,065	105	2,170
79 CIP S/R Other	61.40	0.2990	13,073	0	13,073	662	13,735
80 CIP S/R GSD	38.80	0.1890	8,261	0	8,261	418	8,679
93 HR-W.C.	44.80	0.2182	9,539	0	9,539	483	10,022
94 HITS OTHER	178.40	0.8688	37,984	0	37,984	1,923	39,907
Subtotal	20,533.3	100.0000	4,371,891	698,512-	3,673,379	218,913	3,892,292
Direct Bills					698,512		698,512
Total					\$4,371,891		\$ 4,590,804
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:17 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 698,512	\$ 698,512
04 Finance Dir Office	1,384	1,384
05 Finance Financial Plg & Analys	3,172	3,172
06 Finance City Council	1,022	1,022
07 Finance Public Pin	1,150	1,150
08 Finance Reporting & Ops	3,449	3,449
09 Finance Internal Controls	0	0
10 Finance Grants	1,831	1,831
11 Finance Rev Perform Mgmt	426	426
12 Finance Treasury	809	809
13 Finance Strat Purchasing	7,686	7,686
14 ARA Director Office	1,022	1,022
15 ARA Financial Services	1,278	1,278
16 ARA Operations	17,268	17,268
17 ARA Payroll Services	7,495	7,495
18 ARA Regulatory	671	671
23 Office Business Opportunity	6,688	6,688
24 Mayor	7,001	7,001
25 Human Resources	45,903	45,903
26 Legal	21,609	21,609
27 City Secretary	1,589	1,589
28 City Council	15,928	15,928
29 City Controller's Office	11,163	11,163
30 Health Administration	9,619	9,619
31 Planning & Dev Admin	1,789	1,789
33 CIP Sal Rec HPW	24,875-	24,875-
34 HPD Police Records	16,845	16,845
35 General Services	44,762	44,762
36 HEC	43,867	43,867
38 Police	1,356,251	1,356,251
39 Dept of Neighborhoods	25,278	25,278
40 Fire	862,061	862,061
41 Municipal Court	54,626	54,626
42 Solid Waste	88,136	88,136
43 Houston Airport System (HAS)	42,240-	42,240-
44 Housing & Community Dev	64,044	64,044
45 Library	92,991	92,991
46 Parks & Recreation	140,369	140,369
47 Health Department	289,016	289,016
49 Fleet Management	76,192	76,192
50 Planning & Dev Other	5,525	5,525
51 Planning & Dev Spec Rev	11,185	11,185
53 Finance Other	12,483	12,483
54 ARA Insurance	1,074	1,074
55 ARA BARC	23,063	23,063
56 ARA Parking	14,406	14,406
57 ARA Other	8,008	8,008
58 IT Public Services	0	0
59 Legal Insurance	11,923	11,923
60 Legal Wkr Comp	448	448
61 Mayor Cable TV	3,780	3,780
62 Mayor Other	11,744	11,744
63 TIRZ	1,275	1,275
64 HR Health Benefits	8,836	8,836
66 HPW Bldg Insp	56,549	56,549
67 HPW Stormwater	29,613	29,613

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:17 ARA Payroll Services

Department	Payroll Svcs	Total
68 HPW DDSR	100,380	100,380
69 HPW Water & Sewer	210,687	210,687
70 HPW Houston Transtar	1,924	1,924
71 HPW Other	1,543	1,543
72 Houston Permit Center	4,362	4,362
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	10,155	10,155
75 CIP S/R Engrg	13,154	13,154
76 CIP S/R Constr	13,533	13,533
77 CIP S/R Eng/Const	4,854	4,854
78 CIP S/R Geo/Env	2,170	2,170
79 CIP S/R Other	13,735	13,735
80 CIP S/R GSD	8,679	8,679
93 HR-W.C.	10,022	10,022
94 HITS OTHER	39,907	39,907
Total	\$ 4,590,804 =====	\$ 4,590,804 =====

ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES FUNCTION AND ALLOCATION BASIS

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:18 ARA Regulatory

Department	Amount	General Admin	Franchise
<hr/>			
Personnel Costs			
Salaries	215,283	0	215,283
Salary % Split		.00%	100.00%
Benefits	95,114	0	95,114
	<hr/>		<hr/>
Subtotal - Personnel Costs	310,397	0	310,397
Services & Supplies Cost			
Supplies	875	0	875
Services	3,896	0	3,896
	<hr/>		<hr/>
Subtotal - Services & Supplies	4,771	0	4,771
Department Cost Total	315,168	0	315,168
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	315,168	0	315,168
General Admin Distribution	0	0	0
	<hr/>		<hr/>
Grand Total	\$ 315,168	0	\$ 315,168
	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
3 Insurance Retirees	\$ 9,678	\$ 38	\$ 9,716
3 Memberships	86	0	86
3 Consulting Services	22	0	22
3 Interest Costs	62	0	62
3 Other Misc	52	0	52
3 Non-Dept. Legal Svcs/Lobby	129	1	130
Subtotal - Non-Dept-Gen Gov	10,029	40	10,069
5 Financial Plg & Analysis	2,681	131	2,812
Subtotal - Fin Plg & Analysis	2,681	131	2,812
8 Gen Acctng	1,741	98	1,839
8 Auditing Svcs	1,047	0	1,047
8 Fin Operations	31	2	33
Subtotal - Fin Reporting & Ops	2,819	100	2,919
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	22	1	23
10 Trust Funds Mgmt (TFM)	30	2	32
Subtotal - Fin Grants	52	3	55
11 Perf Mgmt Svcs	27	1	28
Subtotal - Fin Perform Mgmt	27	1	28
12 Treasury	116	7	123
Subtotal - Fin Treasury	116	7	123
14 ARA Dept Admin	19,498	5,326	24,824
14 ARA Non - Parking	14,797	9,810	24,607
Subtotal - ARA Dir Office	34,295	15,136	49,431
15 Budgeting & Accounting Support	2,770	131	2,901
15 Accounts Payable	3,959	186	4,145
Subtotal - ARA Financial Svcs	6,729	316	7,045
16 Records	113	7	120
Subtotal - ARA Operations	113	7	120
17 Payroll Svcs	639	32	671
Subtotal - ARA Payroll Svcs	639	32	671
18 Franchise	0	59	59
Subtotal - ARA Regulatory	0	59	59
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	0	242	242
23 External Affairs & Outreach	0	127	127
Subtotal - OBO	0	369	369

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
24 City Mayor Admin	0	608	608
24 Inter Gov Rel	0	89	89
Subtotal - Mayor	0	697	697
25 Personnel Svcs	0	308	308
Subtotal - Human Resources	0	308	308
27 City Sec Svcs	0	71	71
Subtotal - City Secretary	0	71	71
28 City Council Svcs	0	677	677
Subtotal - City Council	0	677	677
29 Controller Fin Svcs	0	6,964	6,964
29 Controller Treasury	0	107	107
Subtotal - City Controller's	0	7,071	7,071
Total Incoming	57,500	25,026	82,526
C. Total Allocated		\$ 397,694	\$ 397,694
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Franchise Allocations

Dept:18 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	120,933,218	6.0288	\$ 22,467	\$ 0	\$ 22,467	\$ 0	\$ 22,467
04 Finance Dir Office	1,973,902	0.0984	367	0	367	0	367
05 Finance Financial Plg & Analys	1,933,115	0.0964	359	0	359	0	359
06 Finance City Council	681,269	0.0340	127	0	127	0	127
07 Finance Public Fin	869,673	0.0434	162	0	162	0	162
08 Finance Reporting & Ops	3,139,657	0.1565	583	0	583	0	583
10 Finance Grants	1,070,655	0.0534	199	0	199	0	199
11 Finance Rev Perform Mgmt	283,263	0.0141	53	0	53	0	53
12 Finance Treasury	1,747,584	0.0871	325	0	325	0	325
13 Finance Strat Purchasing	4,911,080	0.2448	912	0	912	0	912
14 ARA Director Office	2,152,634	0.1073	400	0	400	0	400
15 ARA Financial Services	1,055,686	0.0526	196	0	196	0	196
16 ARA Operations	6,989,158	0.3484	1,298	0	1,298	0	1,298
17 ARA Payroll Services	3,767,250	0.1878	700	0	700	0	700
18 ARA Regulatory	315,169	0.0157	59	0	59	0	59
23 Office Business Opportunity	3,515,631	0.1753	653	0	653	47	700
24 Mayor	4,953,084	0.2469	920	0	920	67	987
25 Human Resources	2,710,726	0.1351	504	0	504	37	541
26 Legal	15,337,845	0.7646	2,850	0	2,850	207	3,057
27 City Secretary	833,694	0.0416	155	0	155	11	166
28 City Council	10,165,259	0.5068	1,889	0	1,889	137	2,026
29 City Controller's Office	8,320,036	0.4148	1,546	0	1,546	112	1,658
30 Health Administration	16,060,820	0.8007	2,984	0	2,984	217	3,201
31 Planning & Dev Admin	1,914,838	0.0955	356	0	356	26	382
34 HPD Police Records	5,760,900	0.2872	1,070	0	1,070	78	1,148
35 General Services	38,323,938	1.9105	7,120	0	7,120	517	7,637
38 Police	926,885,466	46.2074	172,200	0	172,200	12,510	184,710
39 Dept of Neighborhoods	11,183,878	0.5575	2,078	0	2,078	151	2,229
40 Fire	521,325,694	25.9893	96,854	0	96,854	7,036	103,890
41 Municipal Court	27,595,405	1.3757	5,127	0	5,127	372	5,499
42 Solid Waste	89,847,949	4.4791	16,692	0	16,692	1,213	17,905
44 Housing & Community Dev	421,842	0.0210	78	0	78	6	84
45 Library	37,011,545	1.8451	6,876	0	6,876	500	7,376
46 Parks & Recreation	71,009,369	3.5400	13,192	0	13,192	958	14,150
47 Health Department	32,327,569	1.6116	6,006	0	6,006	436	6,442
49 Fleet Management	78,903	0.0039	15	0	15	1	16
50 Planning & Dev Other	1,637,780	0.0816	304	0	304	22	326
53 Finance Other	136,273	0.0068	25	0	25	2	27
55 ARA BARC	0	0.0000	0	0	0	0	0
57 ARA Other	4,305,848	0.2147	800	0	800	58	858
58 IT Public Services	0	0.0000	0	0	0	0	0
61 Mayor Cable TV	169	0.0000	0	0	0	0	0
64 HR Health Benefits	0	0.0000	0	0	0	0	0
71 HPW Other	22,435,838	1.1185	4,168	0	4,168	303	4,471
94 HITS OTHER	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	372,669	0	372,669	25,025	397,694
Direct Bills					0		0
Total					\$372,669		\$ 397,694
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:18 ARA Regulatory

Department	Franchise	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	22,467	22,467
04 Finance Dir Office	367	367
05 Finance Financial Plg & Analys	359	359
06 Finance City Council	127	127
07 Finance Public Fin	162	162
08 Finance Reporting & Ops	583	583
10 Finance Grants	199	199
11 Finance Rev Perform Mgmt	53	53
12 Finance Treasury	325	325
13 Finance Strat Purchasing	912	912
14 ARA Director Office	400	400
15 ARA Financial Services	196	196
16 ARA Operations	1,298	1,298
17 ARA Payroll Services	700	700
18 ARA Regulatory	59	59
23 Office Business Opportunity	700	700
24 Mayor	987	987
25 Human Resources	541	541
26 Legal	3,057	3,057
27 City Secretary	166	166
28 City Council	2,026	2,026
29 City Controller's Office	1,658	1,658
30 Health Administration	3,201	3,201
31 Planning & Dev Admin	382	382
34 HPD Police Records	1,148	1,148
35 General Services	7,637	7,637
38 Police	184,710	184,710
39 Dept of Neighborhoods	2,229	2,229
40 Fire	103,890	103,890
41 Municipal Court	5,499	5,499
42 Solid Waste	17,905	17,905
44 Housing & Community Dev	84	84
45 Library	7,376	7,376
46 Parks & Recreation	14,150	14,150
47 Health Department	6,442	6,442
49 Fleet Management	16	16
50 Planning & Dev Other	326	326
53 Finance Other	27	27
55 ARA BARC	0	0
57 ARA Other	858	858
58 IT Public Services	0	0
61 Mayor Cable TV	0	0
64 HR Health Benefits	0	0
71 HPW Other	4,471	4,471
94 HITS OTHER	0	0
Total	\$ 397,693	\$ 397,693
	=====	=====

**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.

These costs have been moved to the revolving fund for HITS.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:19 HITS CIO

Department	Amount	General Admin	IT Dept Admin	IT Director
Personnel Costs				
Salaries	0	0	0	0
Salary % Split		.00%	.00%	100.00%
Benefits	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Supplies	0	0	0	0
Services	0	0	0	0
Subtotal - Services & Supplies	0	0	0	0
Department Cost Total	0	0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	0	0	0	0
General Admin Distribution		0	0	0
Grand Total	0	0	0	0
	=====	=====	=====	=====

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.

These costs have been moved to the revolving fund for HITS. The functions and basis used for cost allocation are as follows:

- **Enterprise Applications** – Costs for the support of enterprise applications are allocated based on the number of hours per department served.
- **IT ERP** – Costs of the ERP system support are allocated based on the total number of SAP licenses per department.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:20 HITS EAS

Department	Amount	General Admin	Enterprise Appl	IT ERP
Personnel Costs				
Salaries	0	0	0	0
Salary % Split		.00%	.00%	.00%
Benefits	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Supplies	0	0	0	0
Services	0	0	0	0
Subtotal - Services & Supplies	0	0	0	0
Department Cost Total	0	0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	0	0	0	0
General Admin Distribution		0	0	0
Grand Total	0	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.

These costs have been moved to the revolving fund for HITS. 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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:21 HITS EIS

Department	Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
<hr/>						
Personnel Costs						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
<hr/>						
Services & Supplies Cost						
Supplies	0	0	0	0	0	0
Services	0	0	0	0	0	0
Subtotal - Services & Supplies	0	0	0	0	0	0
<hr/>						
Department Cost Total	0	0	0	0	0	0
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments	0	0	0	0	0	0
<hr/>						
General Admin Distribution		0	0	0	0	0
<hr/>						
Grand Total	0	0	0	0	0	0
	=====	=====	=====	=====	=====	=====

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.

These costs have been moved to the revolving fund for HITS.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:22 HITS Radio

Department	Amount	General Admin	IT Radio Svcs
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
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
	=====	=====	=====

OFFICE OF BUSINESS OPPORTUNITY FUNCTION AND ALLOCATION BASIS

The vision of the Office of Business Opportunity (OBO) is to eliminate systemic barriers to prosperity and economic opportunity in the Greater Houston region. OBO is committed to cultivating an inclusive and competitive 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's permitting and licensing process, provides referrals for educational and financial resources, as well as certifies Minority, Women, Small and Disadvantaged Business Enterprises (MWSDBE), Persons with Disabilities Business Enterprises (PDBE), Airport Concessionaire Disadvantaged Business Enterprises (ACDBE), and Historically Underutilized Businesses (HUB) on behalf of the State of Texas. As of 2021, the City of Houston Certified Firm Directory includes LGBT Business Enterprises (LGBTBE) certified by the National LGBT Chamber of Commerce (NGLCC) through the NGLCC Supplier Diversity Initiative (SDI). 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 Designations Division** - Administers the City's MWSDBE, PDBE, ACDBE, and HUB Certification Program and the Hire Houston First designation process. The Division also facilitates the inclusion of LGBTBE firms in the City's Certified Firm Directory. The costs of these functions are allocated based on the number of FTE positions.
- **Contract Compliance Division** - Monitors MWSDBE utilization on contracts with goals and enforces Labor Standards rules. 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.

The Department Services Unit ensures compliance with local, state, and federal MWSDBE requirements by evaluating MWBE Goal Waivers, proposed contract MWDBE Goals, and MWSDBE Participation Plans prior to the award of contracts by Council. 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 (DSTI) 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.

**OFFICE OF BUSINESS OPPORTUNITY
FUNCTION AND ALLOCATION BASIS
(continued)**

- **Reporting, Analytics, and Technology Unit** - This area is responsible for reporting citywide MWSDBE participation on contracts, contracts awarded due to the application of the Hire Houston First provision, and other reports that serve to provide analytics that can be used to strengthen the City's administration of its supplier diversity and business development programs. This area ensures that existing data bases meet the needs of the department.
- **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 that annual audits are conducted to assess compliance.
- **External Affairs and Office of Business Opportunity Solutions Center (OBOSC) Team** - External Affairs and OBOSC's objective is to raise the awareness of business development and capacity building programming and increase the number of companies seeking certification. The Business Development Services area 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 to do business with the City and other public and private entities. 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** — These initiatives support the Mayor's vision on economic opportunity in an effort to build demand-driven workforce development systems. 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 (U.S. DOT) Disadvantaged Business Enterprise (DBE) and Airport Concessionaire Disadvantaged Business Enterprise (ACDBE) Programs. Services are provided by the Department Director and Assistant Director based on a level of effort of 30% and 15% respectively. These costs are directly allocated to HAS.
- **Citywide Title VI Compliance Coordinator** –Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d et seq. ("Title VI") prohibits discrimination on the basis of race, color, or national origin in any program or activity that receives Federal funds or other Federal financial assistance. This role oversees Citywide compliance with Title VI to ensure equal access to City facilities and programming by all Houstonians.
- **Non-General Fund-** The Non-General Fund expenses of OBO are not allocated within the Plan.

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:23 Office Business Opportunity

Description	Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics
Personnel Costs					
Salaries	3,155,478	807,048	924,554	567,717	123,572
Salary % Split		25.5,761%	29.3,000%	17.9,915%	0.00%
Benefits	0	0	0	0	0
Subtotal - Personnel Costs	3,155,478	807,048	924,554	567,717	123,572
Services & Supplies Cost					
Supplies	13,453	3,435	3,936	2,417	526
Services	355,073	94,177	107,890	66,249	14,420
HAS Costs	105,332	0	0	0	0
N-GF Svcs	95,038	0	0	0	0
Subtotal - Services & Supplies	568,896	97,612	111,826	68,666	14,946
Department Cost Total	3,724,374	904,660	1,036,380	636,383	138,518
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	3,724,374	904,660	1,036,380	636,383	138,518
General Admin Distribution		904,660-	356,156	218,695	47,602
Grand Total	\$ 3,724,374		\$ 1,392,536	\$ 855,078	\$ 186,120
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:23 Office Business Opportunity

Description	Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
Personnel Costs					
Salaries	S1 3,155,478	132,518	487,364	0	112,705
Salary % Split		4.1,996%	15.4,450%	0.0,000%	3.5,717%
Benefits	S 0	0	0	0	0
Subtotal - Personnel Costs	3,155,478	132,518	487,364	0	112,705
Services & Supplies Cost					
Supplies	P 13,453	564	2,075	0	500
Services	P 355,073	15,464	56,872	0	0
HAS Costs	P 105,332	0	0	105,332	0
N-GF Svcs	P 95,038	0	0	0	95,038
Subtotal - Services & Supplies	568,896	16,028	58,947	105,332	95,538
Department Cost Total	3,724,374	148,546	546,311	105,332	208,243
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	3,724,374	148,546	546,311	105,332	208,243
General Admin Distribution		51,048	187,742	0	43,416
Grand Total	\$ 3,724,374	\$ 199,594	\$ 734,053	\$ 105,332	\$ 251,659
	=====	=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:23 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3 Insurance Retirees	\$ 91,622	\$ 361	\$ 36,213	\$ 22,236	\$ 4,840	\$ 5,190	\$ 19,089
3 Memberships	816	3	323	198	43	46	170
3 Consulting Services	55	0	22	13	3	3	11
3 Interest Costs	690	3	273	168	36	39	144
3 Other Misc	581	2	230	141	31	33	121
3 Non-Dept. Legal Svcs/Lobby	1,283	5	507	311	68	73	267
3 Walker Rent	529,431	2,088	209,254	128,491	27,968	29,993	110,305
Subtotal - Non-Dept-Gen Gov	624,478	2,463	246,820	151,559	32,989	35,377	130,108
5 Financial Plg & Analysis	6,685	327	2,761	1,695	369	396	1,455
Subtotal - Fin Plg & Analysis	6,685	327	2,761	1,695	369	396	1,455
8 Gen Acctng	4,340	245	1,805	1,108	241	259	951
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	2,612	0	1,028	631	137	147	542
8 Fin Operations	361	20	150	92	20	22	79
Subtotal - Fin Reporting & Ops	7,313	265	2,983	1,832	399	428	1,573
9 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
10 Grants Mgmt	6	0	2	2	0	0	1
10 Cost Accounting	262	13	108	67	14	16	57
10 Trust Funds Mgmt (TFM)	359	18	149	91	20	21	78
Subtotal - Fin Grants	627	32	259	159	35	37	137
11 Perf Mgmt Svcs	316	16	131	80	17	19	69
Subtotal - Fin Perform Mgmt	316	16	131	80	17	19	69
12 Treasury	1,290	82	540	332	72	77	285
Subtotal - Fin Treasury	1,290	82	540	332	72	77	285
13 Purchasing	5,479	301	2,275	1,397	304	326	1,199
Subtotal - Fin SPD	5,479	301	2,275	1,397	304	326	1,199
16 Mailroom	5,594	402	2,361	1,449	316	338	1,244
16 Records	1,131	74	474	291	63	68	250
16 3-1-1 Svcs	1,808	113	756	464	101	108	399
Subtotal - ARA Operations	8,533	589	3,591	2,205	480	515	1,893
17 Payroll Svcs	6,366	322	2,633	1,617	352	377	1,388
Subtotal - ARA Payroll Svcs	6,366	322	2,633	1,617	352	377	1,388
18 Franchise	653	47	276	169	37	40	145
Subtotal - ARA Regulatory	653	47	276	169	37	40	145
20 Enterprise Appl	0	0	0	0	0	0	0
20 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs	0	0	0	0	0	0	0
21 NW Data	0	0	0	0	0	0	0
21 NW Voice	0	0	0	0	0	0	0
21 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:23 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
23 Certification	\$ 0	\$ 2,407	\$ 948	\$ 582	\$ 127	\$ 136	\$ 500
23 Contract Compliance	0	2,488	980	601	131	140	516
23 Reporting & Analytics	0	45	18	11	2	3	9
23 External Affairs & Outreach	0	1,269	500	307	67	72	263
Subtotal - OBO	0	6,209	2,444	1,501	327	350	1,289
24 City Mayor Admin	0	6,056	2,384	1,464	319	342	1,257
24 I Gov Relats	0	888	350	215	47	50	184
Subtotal - Mayor	0	6,944	2,734	1,679	365	392	1,441
25 Selection	0	929	366	225	49	52	193
25 Personnel Svcs	0	3,067	1,207	741	161	173	636
Subtotal - Human Resources	0	3,996	1,573	966	210	225	829
26 Legal Svcs	0	41,461	16,323	10,023	2,182	2,340	8,604
26 Inspector General	0	15,191	5,981	3,672	799	857	3,153
Subtotal - Legal	0	56,652	22,303	13,695	2,981	3,197	11,757
27 City Sec Svcs	0	834	328	202	44	47	173
Subtotal - City Secretary	0	834	328	202	44	47	173
28 City Council Svcs	0	7,996	3,148	1,933	421	451	1,659
Subtotal - City Council	0	7,996	3,148	1,933	421	451	1,659
29 Controller Fin Svcs	0	17,364	6,836	4,198	914	980	3,604
29 Controller Treasury	0	1,269	500	307	67	72	263
Subtotal - City Controller's	0	18,633	7,336	4,504	980	1,051	3,867
35 Real Estate	0	5,288	2,082	1,278	278	298	1,097
Subtotal - General Services	0	5,288	2,082	1,278	278	298	1,097
Total Incoming	661,740	110,996	304,218	186,804	40,661	43,604	160,364
C. Total Allocated		\$ 4,497,110	\$ 1,696,754	\$ 1,041,882	\$ 226,781	\$ 243,198	\$ 894,417
			37.73%	23.17%	5.04%	5.41%	19.89%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:23 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3 Insurance Retirees	\$ 91,622	\$ 361	\$ 0	\$ 4,414
3 Memberships	816	3	0	39
3 Consulting Services	55	0	0	3
3 Interest Costs	690	3	0	33
3 Other Misc	581	2	0	28
3 Non-Dept. Legal Svcs/Lobby	1,283	5	0	62
3 Walker Rent	529,431	2,088	0	25,508
Subtotal - Non-Dept-Gen Gov	624,478	2,463	0	30,088
5 Financial Plg & Analysis	6,685	327	0	337
Subtotal - Fin Plg & Analysis	6,685	327	0	337
8 Gen Acctng	4,340	245	0	220
8 Fixed Assets	0	0	0	0
8 Auditing Svcs	2,612	0	0	125
8 Fin Operations	361	20	0	18
Subtotal - Fin Reporting & Ops	7,313	265	0	364
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Grants Mgmt	6	0	0	0
10 Cost Accounting	262	13	0	13
10 Trust Funds Mgmt (TFM)	359	18	0	18
Subtotal - Fin Grants	627	32	0	32
11 Perf Mgmt Svcs	316	16	0	16
Subtotal - Fin Perform Mgmt	316	16	0	16
12 Treasury	1,290	82	0	66
Subtotal - Fin Treasury	1,290	82	0	66
13 Purchasing	5,479	301	0	277
Subtotal - Fin SPD	5,479	301	0	277
16 Mailroom	5,594	402	0	288
16 Records	1,131	74	0	58
16 3-1-1 Svcs	1,808	113	0	92
Subtotal - ARA Operations	8,533	589	0	438
17 Payroll Svcs	6,366	322	0	321
Subtotal - ARA Payroll Svcs	6,366	322	0	321
18 Franchise	653	47	0	34
Subtotal - ARA Regulatory	653	47	0	34
20 Enterprise Appl	0	0	0	0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:23 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
23 Certification	\$ 0	\$ 2,407	\$ 0	\$ 116
23 Contract Compliance	0	2,488	0	119
23 Reporting & Analytics	0	45	0	2
23 External Affairs & Outreach	0	1,269	0	61
Subtotal - OBO	0	6,209	0	298
24 City Mayor Admin	0	6,056	0	291
24 I Gov Relats	0	888	0	43
Subtotal - Mayor	0	6,944	0	333
25 Selection	0	929	0	45
25 Personnel Svcs	0	3,067	0	147
Subtotal - Human Resources	0	3,996	0	192
26 Legal Svcs	0	41,461	0	1,990
26 Inspector General	0	15,191	0	729
Subtotal - Legal	0	56,652	0	2,719
27 City Sec Svcs	0	834	0	40
Subtotal - City Secretary	0	834	0	40
28 City Council Svcs	0	7,996	0	384
Subtotal - City Council	0	7,996	0	384
29 Controller Fin Svcs	0	17,364	0	833
29 Controller Treasury	0	1,269	0	61
Subtotal - City Controller's	0	18,633	0	894
35 Real Estate	0	5,288	0	254
Subtotal - General Services	0	5,288	0	254
Total Incoming	661,740	110,996	0	37,085
C. Total Allocated		\$ 4,497,110	\$ 105,332	\$ 288,744
	=====	=====	=====	=====
			2.34%	6.42%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Certification Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 523	\$ 0	\$ 523	\$ 0	\$ 523
05 Finance Financial Plg & Analys	14.90	0.0726	1,200	0	1,200	0	1,200
06 Finance City Council	4.80	0.0234	386	0	386	0	386
07 Finance Public Fin	5.40	0.0263	435	0	435	0	435
08 Finance Reporting & Ops	16.20	0.0789	1,304	0	1,304	0	1,304
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	692	0	692	0	692
11 Finance Rev Perform Mgmt	2.00	0.0097	161	0	161	0	161
12 Finance Treasury	3.80	0.0185	306	0	306	0	306
13 Finance Strat Purchasing	36.10	0.1758	2,906	0	2,906	0	2,906
14 ARA Director Office	4.80	0.0234	386	0	386	0	386
15 ARA Financial Services	6.00	0.0292	483	0	483	0	483
16 ARA Operations	81.10	0.3950	6,529	0	6,529	0	6,529
17 ARA Payroll Services	35.20	0.1714	2,834	0	2,834	0	2,834
18 ARA Regulatory	3.00	0.0146	242	0	242	0	242
23 Office Business Opportunity	29.90	0.1456	2,407	0	2,407	0	2,407
24 Mayor	31.30	0.1524	2,520	0	2,520	67	2,587
25 Human Resources	205.20	0.9994	16,520	0	16,520	442	16,962
26 Legal	96.60	0.4705	7,777	0	7,777	208	7,985
27 City Secretary	7.10	0.0346	572	0	572	15	587
28 City Council	71.20	0.3468	5,732	0	5,732	153	5,885
29 City Controller's Office	49.90	0.2430	4,017	0	4,017	108	4,125
30 Health Administration	43.00	0.2094	3,462	0	3,462	93	3,555
31 Planning & Dev Admin	8.00	0.0390	644	0	644	17	661
33 CIP Sal Rec HPW	50.80	0.2474	4,090	0	4,090	109	4,199
34 HPD Police Records	75.30	0.3667	6,062	0	6,062	162	6,224
35 General Services	200.10	0.9745	16,109	0	16,109	431	16,540
36 HEC	196.10	0.9550	15,787	0	15,787	423	16,210
38 Police	6,062.90	29.5272	488,101	0	488,101	13,068	501,169
39 Dept of Neighborhoods	113.00	0.5503	9,097	0	9,097	244	9,341
40 Fire	3,853.70	18.7680	310,246	0	310,246	8,306	318,552
41 Municipal Court	244.20	1.1893	19,660	0	19,660	526	20,186
42 Solid Waste	394.00	1.9188	31,719	0	31,719	849	32,568
43 Houston Airport System (HAS)	1,116.00	5.4351	89,845	0	89,845	2,405	92,250
44 Housing & Community Dev	286.30	1.3943	23,049	0	23,049	617	23,666
45 Library	415.70	2.0245	33,466	0	33,466	896	34,362
46 Parks & Recreation	627.50	3.0560	50,518	0	50,518	1,352	51,870
47 Health Department	1,292.00	6.2922	104,014	0	104,014	2,785	106,799
49 Fleet Management	340.60	1.6588	27,420	0	27,420	734	28,154
50 Planning & Dev Other	24.70	0.1203	1,988	0	1,988	53	2,041
51 Planning & Dev Spec Rev	50.00	0.2435	4,025	0	4,025	108	4,133
53 Finance Other	55.80	0.2718	4,492	0	4,492	120	4,612
54 ARA Insurance	4.80	0.0234	386	0	386	10	396
55 ARA BARC	103.10	0.5021	8,300	0	8,300	222	8,522
56 ARA Parking	64.40	0.3136	5,185	0	5,185	139	5,324
57 ARA Other	35.80	0.1744	2,882	0	2,882	77	2,959
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	4,291	0	4,291	115	4,406
60 Legal Wkr Comp	2.00	0.0097	161	0	161	4	165
61 Mayor Cable TV	16.90	0.0823	1,361	0	1,361	36	1,397
62 Mayor Other	52.50	0.2557	4,227	0	4,227	113	4,340
63 TIRZ	5.70	0.0278	459	0	459	12	471
64 HR Health Benefits	39.50	0.1924	3,180	0	3,180	85	3,265
66 HPW Bldg Insp	583.10	2.8398	46,943	0	46,943	1,257	48,200
67 HPW Stormwater	304.90	1.4849	24,546	0	24,546	657	25,203
68 HPW DDSR	460.30	2.2417	37,057	0	37,057	992	38,049

CITY OF HOUSTON, TEXAS
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Certification Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	167,710	0	167,710	4,490	172,200
70 HPW Houston Transtar	8.60	0.0419	692	0	692	19	711
71 HPW Other	6.90	0.0336	555	0	555	15	570
72 Houston Permit Center	19.50	0.0950	1,570	0	1,570	42	1,612
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	3,655	0	3,655	98	3,753
75 CIP S/R Engrg	58.80	0.2864	4,734	0	4,734	127	4,861
76 CIP S/R Constr	60.50	0.2946	4,871	0	4,871	130	5,001
77 CIP S/R Eng/Const	21.70	0.1057	1,747	0	1,747	47	1,794
78 CIP S/R Geo/Env	9.70	0.0472	781	0	781	21	802
79 CIP S/R Other	61.40	0.2990	4,943	0	4,943	132	5,075
80 CIP S/R GSD	38.80	0.1890	3,124	0	3,124	84	3,208
93 HR-W.C.	44.80	0.2182	3,607	0	3,607	97	3,704
94 HITS OTHER	178.40	0.8688	14,362	0	14,362	385	14,747
Subtotal	20,533.3	100.0000	1,653,055	0	1,653,055	43,699	1,696,754
Direct Bills					0		0
Total					\$1,653,055		\$ 1,696,754
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Contract Compliance Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	14	1.1438	\$ 11,610	\$ 0	\$ 11,610	\$ 0	\$ 11,610
13 Finance Strategic Purchasing	63	5.1471	52,245	0	52,245	0	52,245
14 ARA Director Office	18	1.4706	14,927	0	14,927	0	14,927
23 Office Business Opportunity	3	0.2451	2,488	0	2,488	0	2,488
24 Mayor	17	1.3889	14,098	0	14,098	405	14,503
25 Human Resources	26	2.1242	21,561	0	21,561	620	22,181
26 Legal	24	1.9608	19,903	0	19,903	572	20,475
29 City Controller's Office	2	0.1634	1,659	0	1,659	48	1,707
31 Planning & Dev Admin	2	0.1634	1,659	0	1,659	48	1,707
32 HPW Administration Indirect	742	60.6209	615,332	0	615,332	17,681	633,013
33 CIP Sal Rec HPW	0	0.0000	0	301,844-	301,844-	0	301,844-
35 General Services	151	12.3366	125,223	0	125,223	3,598	128,821
38 Police	41	3.3497	34,001	0	34,001	977	34,978
39 Dept of Neighborhoods	6	0.4902	4,976	0	4,976	143	5,119
40 Fire	1	0.0817	829	0	829	24	853
41 Municipal Court	6	0.4902	4,976	0	4,976	143	5,119
42 Solid Waste	24	1.9608	19,903	0	19,903	572	20,475
45 Library	1	0.0817	829	0	829	24	853
46 Parks & Recreation	17	1.3889	14,098	0	14,098	405	14,503
47 Health Department	11	0.8987	9,122	0	9,122	262	9,384
49 Fleet Management	24	1.9608	19,903	0	19,903	572	20,475
94 HITS Other	31	2.5327	25,708	0	25,708	739	26,447
Subtotal	1,224	100.0000	1,015,050	301,844-	713,206	26,832	740,038
Direct Bills					301,844		301,844
Total					\$1,015,050		\$1,015,050
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of contracts monitored
Source: OBO Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Reporting & Analytics Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	41	0.8285	\$ 1,830	\$ 0	\$ 1,830	\$ 0	\$ 1,830
14 ARA Director Office	151	3.0511	6,741	0	6,741	0	6,741
23 Office Business Opportunity	1	0.0202	45	0	45	0	45
24 Mayor	47	0.9497	2,098	0	2,098	58	2,156
25 Human Resources	60	1.2124	2,679	0	2,679	74	2,753
26 Legal	22	0.4445	982	0	982	27	1,009
28 City Council	2	0.0404	89	0	89	2	91
29 City Controller's Office	24	0.4849	1,071	0	1,071	29	1,100
32 HPW Admin Indirect	1,615	32.6329	72,099	0	72,099	1,983	74,082
35 General Services	124	2.5056	5,536	0	5,536	152	5,688
36 HEC	2	0.0404	89	0	89	2	91
38 Police	250	5.0515	11,161	0	11,161	307	11,468
39 Dept of Neighborhoods	8	0.1616	357	0	357	10	367
40 Fire	140	2.8289	6,250	0	6,250	172	6,422
41 Municipal Court	73	1.4750	3,259	0	3,259	90	3,349
42 Solid Waste	71	1.4346	3,170	0	3,170	87	3,257
43 Houston Airport System (HAS)	975	19.7009	43,527	0	43,527	1,197	44,724
44 Housing & Community Dev	281	5.6779	12,545	0	12,545	345	12,890
45 Library	130	2.6268	5,804	0	5,804	160	5,964
46 Parks & Recreation	183	3.6977	8,170	0	8,170	225	8,395
47 Health Department	154	3.1117	6,875	0	6,875	189	7,064
49 Fleet Management	564	11.3962	25,179	0	25,179	693	25,872
50 Planning & Dev Other	13	0.2627	580	0	580	16	596
94 HITS Other	18	0.3637	804	0	804	22	826
Subtotal	4,949	100.0000	220,940	0	220,940	5,841	226,781
Direct Bills					0		0
Total	=====	=====	=====	=====	\$220,940	=====	\$ 226,781

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Dept Services Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	28	8.2596	\$ 19,570	\$ 0	\$ 19,570	\$ 0	\$ 19,570
13 Finance Strategic Purchasing	16	4.7198	11,183	0	11,183	0	11,183
14 ARA Director Office	18	5.3097	12,581	0	12,581	0	12,581
23 Office Business Opportunity	1	0.2950	699	0	699	0	699
24 Mayor	4	1.1799	2,796	0	2,796	91	2,887
25 Human Resources	1	0.2950	699	0	699	23	722
26 Legal	7	2.0649	4,892	0	4,892	159	5,051
32 HPW Administration Indirect	48	14.1593	33,548	0	33,548	1,089	34,637
35 General Services	7	2.0649	4,892	0	4,892	159	5,051
38 Police	34	10.0295	23,763	0	23,763	772	24,535
40 Fire	21	6.1947	14,677	0	14,677	477	15,154
41 Municipal Courts	2	0.5900	1,398	0	1,398	45	1,443
42 Solid Waste	5	1.4749	3,495	0	3,495	113	3,608
43 Houston Airport System (HAS)	21	6.1947	14,677	0	14,677	477	15,154
44 Housing & Community Dev	6	1.7699	4,194	0	4,194	136	4,330
45 Library	9	2.6549	6,290	0	6,290	204	6,494
46 Parks & Recreation	2	0.5900	1,398	0	1,398	45	1,443
47 Health Department	63	18.5841	44,032	0	44,032	1,430	45,462
49 Fleet Management	15	4.4248	10,484	0	10,484	340	10,824
94 HITS Other	31	9.1445	21,667	0	21,667	703	22,370
Subtotal	339	100.0000	236,935	0	236,935	6,263	243,198
Direct Bills					0		0
Total					\$236,935		\$ 243,198
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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External Affairs & Outreach Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 276	\$ 0	\$ 276	\$ 0	\$ 276
05 Finance Financial Plg & Analys	14.90	0.0726	632	0	632	0	632
06 Finance City Council	4.80	0.0234	204	0	204	0	204
07 Finance Public Fin	5.40	0.0263	229	0	229	0	229
08 Finance Reporting & Ops	16.20	0.0789	687	0	687	0	687
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	365	0	365	0	365
11 Finance Rev Perform Mgmt	2.00	0.0097	85	0	85	0	85
12 Finance Treasury	3.80	0.0185	161	0	161	0	161
13 Finance Strat Purchasing	36.10	0.1758	1,532	0	1,532	0	1,532
14 ARA Director Office	4.80	0.0234	204	0	204	0	204
15 ARA Financial Services	6.00	0.0292	255	0	255	0	255
16 ARA Operations	81.10	0.3950	3,442	0	3,442	0	3,442
17 ARA Payroll Services	35.20	0.1714	1,494	0	1,494	0	1,494
18 ARA Regulatory	3.00	0.0146	127	0	127	0	127
23 Office Business Opportunity	29.90	0.1456	1,269	0	1,269	0	1,269
24 Mayor	31.30	0.1524	1,328	0	1,328	36	1,364
25 Human Resources	205.20	0.9994	8,708	0	8,708	233	8,941
26 Legal	96.60	0.4705	4,099	0	4,099	110	4,209
27 City Secretary	7.10	0.0346	301	0	301	8	309
28 City Council	71.20	0.3468	3,022	0	3,022	81	3,103
29 City Controller's Office	49.90	0.2430	2,118	0	2,118	57	2,175
30 Health Administration	43.00	0.2094	1,825	0	1,825	49	1,874
31 Planning & Dev Admin	8.00	0.0390	339	0	339	9	348
33 CIP Sal Rec HPW	50.80	0.2474	2,156	0	2,156	58	2,214
34 HPD Police Records	75.30	0.3667	3,196	0	3,196	86	3,282
35 General Services	200.10	0.9745	8,492	0	8,492	227	8,719
36 HEC	196.10	0.9550	8,322	0	8,322	223	8,545
38 Police	6,062.90	29.5272	257,295	0	257,295	6,888	264,183
39 Dept of Neighborhoods	113.00	0.5503	4,795	0	4,795	128	4,923
40 Fire	3,853.70	18.7680	163,542	0	163,542	4,378	167,920
41 Municipal Court	244.20	1.1893	10,363	0	10,363	277	10,640
42 Solid Waste	394.00	1.9188	16,720	0	16,720	448	17,168
43 Houston Airport System (HAS)	1,116.00	5.4351	47,360	0	47,360	1,268	48,628
44 Housing & Community Dev	286.30	1.3943	12,150	0	12,150	325	12,475
45 Library	415.70	2.0245	17,641	0	17,641	472	18,113
46 Parks & Recreation	627.50	3.0560	26,630	0	26,630	713	27,343
47 Health Department	1,292.00	6.2922	54,829	0	54,829	1,468	56,297
49 Fleet Management	340.60	1.6588	14,454	0	14,454	387	14,841
50 Planning & Dev Other	24.70	0.1203	1,048	0	1,048	28	1,076
51 Planning & Dev Spec Rev	50.00	0.2435	2,122	0	2,122	57	2,179
53 Finance Other	55.80	0.2718	2,368	0	2,368	63	2,431
54 ARA Insurance	4.80	0.0234	204	0	204	5	209
55 ARA BARC	103.10	0.5021	4,375	0	4,375	117	4,492
56 ARA Parking	64.40	0.3136	2,733	0	2,733	73	2,806
57 ARA Other	35.80	0.1744	1,519	0	1,519	41	1,560
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	2,262	0	2,262	61	2,323
60 Legal Wkr Comp	2.00	0.0097	85	0	85	2	87
61 Mayor Cable TV	16.90	0.0823	717	0	717	19	736
62 Mayor Other	52.50	0.2557	2,228	0	2,228	60	2,288
63 TIRZ	5.70	0.0278	242	0	242	6	248
64 HR Health Benefits	39.50	0.1924	1,676	0	1,676	45	1,721
66 HPW Bldg Insp	583.10	2.8398	24,745	0	24,745	662	25,407
67 HPW Stormwater	304.90	1.4849	12,939	0	12,939	346	13,285
68 HPW DDSR	460.30	2.2417	19,534	0	19,534	523	20,057

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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External Affairs & Outreach Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	88,406	0	88,406	2,367	90,773
70 HPW Houston Transtar	8.60	0.0419	365	0	365	10	375
71 HPW Other	6.90	0.0336	293	0	293	8	301
72 Houston Permit Center	19.50	0.0950	828	0	828	22	850
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,927	0	1,927	52	1,979
75 CIP S/R Engrg	58.80	0.2864	2,495	0	2,495	67	2,562
76 CIP S/R Constr	60.50	0.2946	2,567	0	2,567	69	2,636
77 CIP S/R Eng/Const	21.70	0.1057	921	0	921	25	946
78 CIP S/R Geo/Env	9.70	0.0472	412	0	412	11	423
79 CIP S/R Other	61.40	0.2990	2,606	0	2,606	70	2,676
80 CIP S/R GSD	38.80	0.1890	1,647	0	1,647	44	1,691
93 HR-W.C.	44.80	0.2182	1,901	0	1,901	51	1,952
94 HITS OTHER	178.40	0.8688	7,571	0	7,571	203	7,774
Subtotal	20,533.3	100.0000	871,383	0	871,383	23,034	894,417
Direct Bills					0		0
Total					\$871,383		\$ 894,417
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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HAS Services Allocations

Dept:23 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	100	100.0000	\$ 105,332	\$ 0	\$ 105,332	\$ 0	\$ 105,332
Subtotal	100	100.0000	105,332	0	105,332	0	105,332
Direct Bills					0		0
Total					\$105,332		\$ 105,332
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to HAS
 Source: Direct Allocation

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:23 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
0 Direct Billed	\$0	\$ 301,844	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	523	11,610	1,830	19,570	276	0	0
05 Finance Financial Plg & Analys	1,200	0	0	0	632	0	0
06 Finance City Council	386	0	0	0	204	0	0
07 Finance Public Fin	435	0	0	0	229	0	0
08 Finance Reporting & Ops	1,304	0	0	0	687	0	0
09 Finance Internal Controls	0	0	0	0	0	0	0
10 Finance Grants	692	0	0	0	365	0	0
11 Finance Rev Perform Mgmnt	161	0	0	0	85	0	0
12 Finance Treasury	306	0	0	0	161	0	0
13 Finance Strat Purchasing	2,906	52,245	0	11,183	1,532	0	0
14 ARA Director Office	386	14,927	6,741	12,581	204	0	0
15 ARA Financial Services	483	0	0	0	255	0	0
16 ARA Operations	6,529	0	0	0	3,442	0	0
17 ARA Payroll Services	2,834	0	0	0	1,494	0	0
18 ARA Regulatory	242	0	0	0	127	0	0
23 Office Business Opportunity	2,407	2,488	45	699	1,269	0	0
24 Mayor	2,587	14,503	2,156	2,887	1,364	0	0
25 Human Resources	16,962	22,181	2,753	722	8,941	0	0
26 Legal	7,985	20,475	1,009	5,051	4,209	0	0
27 City Secretary	587	0	0	0	309	0	0
28 City Council	5,885	0	91	0	3,103	0	0
29 City Controller's Office	4,125	1,707	1,100	0	2,175	0	0
30 Health Administration	3,555	0	0	0	1,874	0	0
31 Planning & Dev Admin	661	1,707	0	0	348	0	0
32 HPW Administration Indirect	0	633,013	74,082	34,637	0	0	0
33 CIP Sal Rec HPW	4,199	301,844-	0	0	2,214	0	0
34 HPD Police Records	6,224	0	0	0	3,282	0	0
35 General Services	16,540	128,821	5,688	5,051	8,719	0	0
36 HEC	16,210	0	91	0	8,545	0	0
38 Police	501,169	34,978	11,468	24,535	264,183	0	0
39 Dept of Neighborhoods	9,341	5,119	367	0	4,923	0	0
40 Fire	318,552	853	6,422	15,154	167,920	0	0
41 Municipal Court	20,186	5,119	3,349	1,443	10,640	0	0
42 Solid Waste	32,568	20,475	3,257	3,608	17,168	0	0
43 Houston Airport System (HAS)	92,250	0	44,724	15,154	48,628	105,332	0
44 Housing & Community Dev	23,666	0	12,890	4,330	12,475	0	0
45 Library	34,362	853	5,964	6,494	18,113	0	0
46 Parks & Recreation	51,870	14,503	8,395	1,443	27,343	0	0
47 Health Department	106,799	9,384	7,064	45,462	56,297	0	0
49 Fleet Management	28,154	20,475	25,872	10,824	14,841	0	0
50 Planning & Dev Other	2,041	0	596	0	1,076	0	0
51 Planning & Dev Spec Rev	4,133	0	0	0	2,179	0	0
53 Finance Other	4,612	0	0	0	2,431	0	0
54 ARA Insurance	396	0	0	0	209	0	0
55 ARA BARC	8,522	0	0	0	4,492	0	0
56 ARA Parking	5,324	0	0	0	2,806	0	0
57 ARA Other	2,959	0	0	0	1,560	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	4,406	0	0	0	2,323	0	0
60 Legal Wkr Comp	165	0	0	0	87	0	0
61 Mayor Cable TV	1,397	0	0	0	736	0	0
62 Mayor Other	4,340	0	0	0	2,288	0	0
63 TIRZ	471	0	0	0	248	0	0
64 HR Health Benefits	3,265	0	0	0	1,721	0	0
66 HPW Bldg Insp	48,200	0	0	0	25,407	0	0

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Allocation Summary

Dept:23 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
67 HPW Stormwater	25,203	0	0	0	13,285	0	0
68 HPW DDSR	38,049	0	0	0	20,057	0	0
69 HPW Water & Sewer	172,200	0	0	0	90,773	0	0
70 HPW Houston Transtar	711	0	0	0	375	0	0
71 HPW Other	570	0	0	0	301	0	0
72 Houston Permit Center	1,612	0	0	0	850	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	3,753	0	0	0	1,979	0	0
75 CIP S/R Engrg	4,861	0	0	0	2,562	0	0
76 CIP S/R Constr	5,001	0	0	0	2,636	0	0
77 CIP S/R Eng/Const	1,794	0	0	0	946	0	0
78 CIP S/R Geo/Env	802	0	0	0	423	0	0
79 CIP S/R Other	5,075	0	0	0	2,676	0	0
80 CIP S/R GSD	3,208	0	0	0	1,691	0	0
93 HR-W.C.	3,704	0	0	0	1,952	0	0
94 HITS OTHER	14,747	26,447	826	22,370	7,774	0	0
Total	\$ 1,696,752	\$ 1,041,883	\$ 226,780	\$ 243,198	\$ 894,419	\$ 105,332	\$ 0
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:23 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 301,844
04 Finance Dir Office	33,809
05 Finance Financial Plg & Analys	1,832
06 Finance City Council	590
07 Finance Public Fin	664
08 Finance Reporting & Ops	1,991
09 Finance Internal Controls	0
10 Finance Grants	1,057
11 Finance Rev Perform Mgmt	246
12 Finance Treasury	467
13 Finance Strat Purchasing	67,866
14 ARA Director Office	34,839
15 ARA Financial Services	738
16 ARA Operations	9,971
17 ARA Payroll Services	4,328
18 ARA Regulatory	369
23 Office Business Opportunity	6,908
24 Mayor	23,497
25 Human Resources	51,559
26 Legal	38,729
27 City Secretary	896
28 City Council	9,079
29 City Controller's Office	9,107
30 Health Administration	5,429
31 Planning & Dev Admin	2,716
32 HPW Administration Indirect	741,732
33 CIP Sal Rec HPW	295,431-
34 HPD Police Records	9,506
35 General Services	164,819
36 HEC	24,846
38 Police	836,333
39 Dept of Neighborhoods	19,750
40 Fire	508,901
41 Municipal Court	40,737
42 Solid Waste	77,076
43 Houston Airport System (HAS)	306,088
44 Housing & Community Dev	53,361
45 Library	65,786
46 Parks & Recreation	103,554
47 Health Department	225,006
49 Fleet Management	100,166
50 Planning & Dev Other	3,713
51 Planning & Dev Spec Rev	6,312
53 Finance Other	7,043
54 ARA Insurance	605
55 ARA BARC	13,014
56 ARA Parking	8,130
57 ARA Other	4,519
58 IT Public Services	0
59 Legal Insurance	6,729
60 Legal Wkr Comp	252
61 Mayor Cable TV	2,133
62 Mayor Other	6,628
63 TIRZ	719
64 HR Health Benefits	4,986
66 HPW Bldg Insp	73,607

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:23 Office Business Opportunity

Department	Total
67 HPW Stormwater	38,488
68 HPW DDSR	58,106
69 HPW Water & Sewer	262,973
70 HPW Houston Transtar	1,086
71 HPW Other	871
72 Houston Permit Center	2,462
73 CIP S/R Planning	0
74 CIP Sal Rec RE	5,732
75 CIP S/R Engrg	7,423
76 CIP S/R Constr	7,637
77 CIP S/R Eng/Const	2,740
78 CIP S/R Geo/Env	1,225
79 CIP S/R Other	7,751
80 CIP S/R GSD	4,899
93 HR-W.C.	5,656
94 HITS OTHER	72,164
	<hr/>
Total	\$ 4,208,364
	=====

MAYOR'S OFFICE - EXECUTIVE FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:24 Mayor

Department	Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
<hr/>						
Personnel Costs						
Salaries	S1 2,702,370	0	1,993,145	213,843	352,215	143,167
Salary % Split		.00%	73.76%	7.91%	13.03%	5.30%
Benefits	P 1,284,186	0	890,953	159,586	179,658	53,989
Subtotal - Personnel Costs	<hr/> 3,986,556	0	2,884,098	373,429	531,873	197,156
Services & Supplies Cost						
Supplies	P 27,460	0	25,504	310	1,646	0
Services	P 939,074	0	911,774	10,031	16,622	644
Credit Direct Expense	P 197,800-	0	0	0	0	197,800-
Subtotal - Services & Supplies	<hr/> 768,734	0	937,278	10,341	18,267	197,156-
Department Cost Total	4,755,290	0	3,821,376	383,770	550,140	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	4,755,290	0	3,821,376	383,770	550,140	0
General Admin Distribution		0	0	0	0	0
Grand Total	<hr/> \$ 4,755,290	0	\$ 3,821,376	\$ 383,770	\$ 550,140	0
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:24 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
1 City Hall	\$ 170,978	\$ 0	\$ 126,106	\$ 13,530	\$ 22,285	\$ 9,058
1 City Hall Annex	16,145	0	11,908	1,278	2,104	855
Subtotal - Building Depn	187,123	0	138,013	14,807	24,389	9,913
3 Insurance Retirees	100,977	398	74,770	8,022	13,213	5,371
3 Memberships	899	4	666	71	118	48
3 Consulting Services	60	0	44	5	8	3
3 Interest Costs	973	4	721	77	127	52
3 Other Misc	819	3	607	65	107	44
3 Elections	17,365	69	12,858	1,380	2,272	924
3 Non-Dept. Legal Svcs/Lobby	1,343	5	994	107	176	71
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	122,436	483	90,660	9,727	16,021	6,512
5 Financial Plg & Analysis	7,396	362	5,722	614	1,011	411
Subtotal - Fin Plg & Analysis	7,396	362	5,722	614	1,011	411
8 Gen Acctng	4,802	271	3,741	401	661	269
8 Fixed Assets	3,180	174	2,474	265	437	178
8 Auditing Svcs	2,890	0	2,132	229	377	153
8 Fin Operations	481	27	375	40	66	27
Subtotal - Fin Reporting & Ops	11,353	472	8,721	936	1,541	626
9 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
10 Cost Accounting	349	18	271	29	48	19
10 Trust Funds Mgmt (TFM)	478	24	370	40	65	27
Subtotal - Fin Grants	827	42	641	69	113	46
11 Perf Mgmt Svcs	421	22	327	35	58	23
Subtotal - Fin Perform Mgmt	421	22	327	35	58	23
12 Treasury	1,818	115	1,426	153	252	102
Subtotal - Fin Treasury	1,818	115	1,426	153	252	102
13 Purchasing	3,044	167	2,368	254	419	170
Subtotal - Fin SPD	3,044	167	2,368	254	419	170
15 Budgeting & Accounting Support	28,897	1,362	22,317	2,394	3,944	1,603
15 Accounts Payable	41,309	1,936	31,896	3,422	5,636	2,291
Subtotal - ARA Financial Svcs	70,206	3,298	54,213	5,817	9,580	3,894
16 Mailroom	7,769	558	6,142	659	1,085	441
16 Property	0	0	0	0	0	0
16 Records	1,184	77	930	100	164	67
16 3-1-1 Svcs	13,281	832	10,409	1,117	1,839	748
Subtotal - ARA Operations	22,234	1,468	17,481	1,876	3,089	1,256
17 Payroll Svcs	6,664	337	5,164	554	913	371
Subtotal - ARA Payroll Svcs	6,664	337	5,164	554	913	371
18 Franchise	920	67	728	78	129	52
Subtotal - ARA Regulatory	920	67	728	78	129	52

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:24 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
20 Enterprise Appl	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
21 Client Svcs	0	0	0	0	0	0
21 NW Data	0	0	0	0	0	0
21 NW Voice	0	0	0	0	0	0
21 Enterprise Optns	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0
22 IT Radio Svcs	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0
23 Certification	2,520	67	1,908	205	337	137
23 Contract Compliance	14,098	405	10,697	1,148	1,890	768
23 Reporting & Analytics	2,098	58	1,590	171	281	114
23 Dept Services	2,796	91	2,129	228	376	153
23 External Affairs & Outreach	1,328	36	1,006	108	178	72
Subtotal - OBO	22,840	657	17,330	1,859	3,062	1,245
24 City Mayor Admin	0	6,339	4,675	502	826	336
24 Inter Gov Rel	0	929	685	74	121	49
Subtotal - Mayor	0	7,268	5,361	575	947	385
25 Selection	0	2,215	1,634	175	289	117
25 Personnel Svcs	0	3,211	2,368	254	419	170
Subtotal - Human Resources	0	5,426	4,002	429	707	287
26 Legal Svcs	0	603,647	445,222	47,768	78,677	31,980
26 Inspector General	0	26,617	19,631	2,106	3,469	1,410
Subtotal - Legal	0	630,264	464,854	49,874	82,146	33,390
27 City Sec Svcs	0	1,109	818	88	145	59
Subtotal - City Secretary	0	1,109	818	88	145	59
28 City Council Svcs	0	10,634	7,843	841	1,386	563
Subtotal - City Council	0	10,634	7,843	841	1,386	563
29 Controller Fin Svcs	0	19,211	14,169	1,520	2,504	1,018
29 Controller Treasury	0	1,688	1,245	134	220	89
Subtotal - City Controller's	0	20,899	15,414	1,654	2,724	1,107
35 Building Svcs	0	178,721	131,816	14,143	23,294	9,468
35 Utilities	0	87,743	64,715	6,943	11,436	4,648
35 Real Estate	0	21,409	15,790	1,694	2,790	1,134
Subtotal - General Services	0	287,873	212,322	22,780	37,520	15,251
Total Incoming	457,282	970,962	1,053,407	113,019	186,152	75,666
C. Total Allocated		\$ 6,183,534	\$ 4,874,783	\$ 496,789	\$ 736,292	\$ 75,666
			78.83%	8.03%	11.91%	1.22%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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5/23/2023

City Mayor Admin Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 1,316	\$ 0	\$ 1,316	\$ 0	\$ 1,316
05 Finance Financial Plg & Analys	14.90	0.0726	3,018	0	3,018	0	3,018
06 Finance City Council	4.80	0.0234	972	0	972	0	972
07 Finance Public Fin	5.40	0.0263	1,094	0	1,094	0	1,094
08 Finance Reporting & Ops	16.20	0.0789	3,281	0	3,281	0	3,281
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	1,742	0	1,742	0	1,742
11 Finance Rev Perform Mgmnt	2.00	0.0097	405	0	405	0	405
12 Finance Treasury	3.80	0.0185	770	0	770	0	770
13 Finance Strat Purchasing	36.10	0.1758	7,311	0	7,311	0	7,311
14 ARA Director Office	4.80	0.0234	972	0	972	0	972
15 ARA Financial Services	6.00	0.0292	1,215	0	1,215	0	1,215
16 ARA Operations	81.10	0.3950	16,425	0	16,425	0	16,425
17 ARA Payroll Services	35.20	0.1714	7,129	0	7,129	0	7,129
18 ARA Regulatory	3.00	0.0146	608	0	608	0	608
23 Office Business Opportunity	29.90	0.1456	6,056	0	6,056	0	6,056
24 Mayor	31.30	0.1524	6,339	0	6,339	0	6,339
25 Human Resources	205.20	0.9994	41,560	0	41,560	7,259	48,819
26 Legal	96.60	0.4705	19,565	0	19,565	3,417	22,982
27 City Secretary	7.10	0.0346	1,438	0	1,438	251	1,689
28 City Council	71.20	0.3468	14,420	0	14,420	2,519	16,939
29 City Controller's Office	49.90	0.2430	10,106	0	10,106	1,765	11,871
30 Health Administration	43.00	0.2094	8,709	0	8,709	1,521	10,230
31 Planning & Dev Admin	8.00	0.0390	1,620	0	1,620	283	1,903
33 CIP Sal Rec HPW	50.80	0.2474	10,289	0	10,289	1,797	12,086
34 HPD Police Records	75.30	0.3667	15,251	0	15,251	2,664	17,915
35 General Services	200.10	0.9745	40,527	0	40,527	7,079	47,606
36 HEC	196.10	0.9550	39,716	0	39,716	6,937	46,653
38 Police	6,062.90	29.5272	1,227,930	0	1,227,930	214,480	1,442,410
39 Dept of Neighborhoods	113.00	0.5503	22,886	0	22,886	3,997	26,883
40 Fire	3,853.70	18.7680	780,497	0	780,497	136,328	916,825
41 Municipal Court	244.20	1.1893	49,458	0	49,458	8,639	58,097
42 Solid Waste	394.00	1.9188	79,798	0	79,798	13,938	93,736
43 Houston Airport System (HAS)	1,116.00	5.4351	226,025	0	226,025	39,479	265,504
44 Housing & Community Dev	286.30	1.3943	57,985	0	57,985	10,128	68,113
45 Library	415.70	2.0245	84,192	0	84,192	14,706	98,898
46 Parks & Recreation	627.50	3.0560	127,089	0	127,089	22,198	149,287
47 Health Department	1,292.00	6.2922	261,671	0	261,671	45,706	307,377
49 Fleet Management	340.60	1.6588	68,982	0	68,982	12,049	81,031
50 Planning & Dev Other	24.70	0.1203	5,003	0	5,003	874	5,877
51 Planning & Dev Spec Rev	50.00	0.2435	10,127	0	10,127	1,769	11,896
53 Finance Other	55.80	0.2718	11,301	0	11,301	1,974	13,275
54 ARA Insurance	4.80	0.0234	972	0	972	170	1,142
55 ARA BARC	103.10	0.5021	20,881	0	20,881	3,647	24,528
56 ARA Parking	64.40	0.3136	13,043	0	13,043	2,278	15,321
57 ARA Other	35.80	0.1744	7,251	0	7,251	1,266	8,517
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	10,795	0	10,795	1,886	12,681
60 Legal Wkr Comp	2.00	0.0097	405	0	405	71	476
61 Mayor Cable TV	16.90	0.0823	3,423	0	3,423	598	4,021
62 Mayor Other	52.50	0.2557	10,633	0	10,633	1,857	12,490
63 TIRZ	5.70	0.0278	1,154	0	1,154	202	1,356
64 HR Health Benefits	39.50	0.1924	8,000	0	8,000	1,397	9,397
66 HPW Bldg Insp	583.10	2.8398	118,096	0	118,096	20,628	138,724
67 HPW Stormwater	304.90	1.4849	61,752	0	61,752	10,786	72,538
68 HPW DDSR	460.30	2.2417	93,225	0	93,225	16,284	109,509

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
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City Mayor Admin Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	421,914	0	421,914	73,695	495,609
70 HPW Houston Transtar	8.60	0.0419	1,742	0	1,742	304	2,046
71 HPW Other	6.90	0.0336	1,397	0	1,397	244	1,641
72 Houston Permit Center	19.50	0.0950	3,949	0	3,949	690	4,639
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	9,195	0	9,195	1,606	10,801
75 CIP S/R Engrg	58.80	0.2864	11,909	0	11,909	2,080	13,989
76 CIP S/R Constr	60.50	0.2946	12,253	0	12,253	2,140	14,393
77 CIP S/R Eng/Const	21.70	0.1057	4,395	0	4,395	768	5,163
78 CIP S/R Geo/Env	9.70	0.0472	1,965	0	1,965	343	2,308
79 CIP S/R Other	61.40	0.2990	12,435	0	12,435	2,172	14,607
80 CIP S/R GSD	38.80	0.1890	7,858	0	7,858	1,373	9,231
93 HR-W.C.	44.80	0.2182	9,073	0	9,073	1,585	10,658
94 HITS OTHER	178.40	0.8688	36,132	0	36,132	6,311	42,443
Subtotal	20,533.3	100.0000	4,158,645	0	4,158,645	716,138	4,874,783
Direct Bills					0		0
Total					\$4,158,645		\$ 4,874,783
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Agenda Office Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 City Council	100	100.0000	\$ 419,955	\$ 0	\$ 419,955	\$ 76,834	\$ 496,789
Subtotal	100	100.0000	419,955	0	419,955	76,834	496,789
Direct Bills					0		0
Total					\$419,955		\$ 496,789
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Inter Gov Rel Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 193	\$ 0	\$ 193	\$ 0	\$ 193
05 Finance Financial Plg & Analys	14.90	0.0726	442	0	442	0	442
06 Finance City Council	4.80	0.0234	143	0	143	0	143
07 Finance Public Fin	5.40	0.0263	160	0	160	0	160
08 Finance Reporting & Ops	16.20	0.0789	481	0	481	0	481
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	255	0	255	0	255
11 Finance Rev Perform Mgmt	2.00	0.0097	59	0	59	0	59
12 Finance Treasury	3.80	0.0185	113	0	113	0	113
13 Finance Strat Purchasing	36.10	0.1758	1,072	0	1,072	0	1,072
14 ARA Director Office	4.80	0.0234	143	0	143	0	143
15 ARA Financial Services	6.00	0.0292	178	0	178	0	178
16 ARA Operations	81.10	0.3950	2,408	0	2,408	0	2,408
17 ARA Payroll Services	35.20	0.1714	1,045	0	1,045	0	1,045
18 ARA Regulatory	3.00	0.0146	89	0	89	0	89
23 Office Business Opportunity	29.90	0.1456	888	0	888	0	888
24 Mayor	31.30	0.1524	929	0	929	0	929
25 Human Resources	205.20	0.9994	6,093	0	6,093	1,283	7,376
26 Legal	96.60	0.4705	2,869	0	2,869	604	3,473
27 City Secretary	7.10	0.0346	211	0	211	44	255
28 City Council	71.20	0.3468	2,114	0	2,114	445	2,559
29 City Controller's Office	49.90	0.2430	1,482	0	1,482	312	1,794
30 Health Administration	43.00	0.2094	1,277	0	1,277	269	1,546
31 Planning & Dev Admin	8.00	0.0390	238	0	238	50	288
33 CIP Sal Rec HPW	50.80	0.2474	1,509	0	1,509	318	1,827
34 HPD Police Records	75.30	0.3667	2,236	0	2,236	471	2,707
35 General Services	200.10	0.9745	5,942	0	5,942	1,251	7,193
36 HEC	196.10	0.9550	5,823	0	5,823	1,226	7,049
38 Police	6,062.90	29.5272	180,039	0	180,039	37,902	217,941
39 Dept of Neighborhoods	113.00	0.5503	3,356	0	3,356	706	4,062
40 Fire	3,853.70	18.7680	114,436	0	114,436	24,091	138,527
41 Municipal Court	244.20	1.1893	7,252	0	7,252	1,527	8,779
42 Solid Waste	394.00	1.9188	11,700	0	11,700	2,463	14,163
43 Houston Airport System (HAS)	1,116.00	5.4351	33,140	0	33,140	6,977	40,117
44 Housing & Community Dev	286.30	1.3943	8,502	0	8,502	1,790	10,292
45 Library	415.70	2.0245	12,344	0	12,344	2,599	14,943
46 Parks & Recreation	627.50	3.0560	18,634	0	18,634	3,923	22,557
47 Health Department	1,292.00	6.2922	38,366	0	38,366	8,077	46,443
49 Fleet Management	340.60	1.6588	10,114	0	10,114	2,129	12,243
50 Planning & Dev Other	24.70	0.1203	733	0	733	154	887
51 Planning & Dev Spec Rev	50.00	0.2435	1,485	0	1,485	313	1,798
53 Finance Other	55.80	0.2718	1,657	0	1,657	349	2,006
54 ARA Insurance	4.80	0.0234	143	0	143	30	173
55 ARA BARC	103.10	0.5021	3,062	0	3,062	645	3,707
56 ARA Parking	64.40	0.3136	1,912	0	1,912	403	2,315
57 ARA Other	35.80	0.1744	1,063	0	1,063	224	1,287
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	1,583	0	1,583	333	1,916
60 Legal Wkr Comp	2.00	0.0097	59	0	59	13	72
61 Mayor Cable TV	16.90	0.0823	502	0	502	106	608
62 Mayor Other	52.50	0.2557	1,559	0	1,559	328	1,887
63 TIRZ	5.70	0.0278	169	0	169	36	205
64 HR Health Benefits	39.50	0.1924	1,173	0	1,173	247	1,420
66 HPW Bldg Insp	583.10	2.8398	17,315	0	17,315	3,645	20,960
67 HPW Stormwater	304.90	1.4849	9,054	0	9,054	1,906	10,960
68 HPW DDSR	460.30	2.2417	13,669	0	13,669	2,878	16,547

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Inter Gov Rel Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	61,861	0	61,861	13,023	74,884
70 HPW Houston Transtar	8.60	0.0419	255	0	255	54	309
71 HPW Other	6.90	0.0336	205	0	205	43	248
72 Houston Permit Center	19.50	0.0950	579	0	579	122	701
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,348	0	1,348	284	1,632
75 CIP S/R Engrg	58.80	0.2864	1,746	0	1,746	368	2,114
76 CIP S/R Constr	60.50	0.2946	1,797	0	1,797	378	2,175
77 CIP S/R Eng/Const	21.70	0.1057	644	0	644	136	780
78 CIP S/R Geo/Env	9.70	0.0472	288	0	288	61	349
79 CIP S/R Other	61.40	0.2990	1,823	0	1,823	384	2,207
80 CIP S/R GSD	38.80	0.1890	1,152	0	1,152	243	1,395
93 HR-W.C.	44.80	0.2182	1,330	0	1,330	280	1,610
94 HITS OTHER	178.40	0.8688	5,298	0	5,298	1,115	6,413
Subtotal	20,533.3	100.0000	609,739	0	609,739	126,553	736,292
Direct Bills					0		0
Total					\$609,739		\$ 736,292
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Other Svcs Allocations

Dept:24 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000	\$ 24,226	\$ 0	\$ 24,226	\$ 51,440	\$ 75,666
Subtotal	100	100.0000	24,226	0	24,226	51,440	75,666
Direct Bills					0		0
Total					\$24,226		\$ 75,666
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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Allocation Summary

Dept:24 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	1,316	0	193	0	1,509
05 Finance Financial Plg & Analys	3,018	0	442	0	3,460
06 Finance City Council	972	0	143	0	1,115
07 Finance Public Fin	1,094	0	160	0	1,254
08 Finance Reporting & Ops	3,281	0	481	0	3,762
09 Finance Internal Controls	0	0	0	0	0
10 Finance Grants	1,742	0	255	0	1,997
11 Finance Rev Perform Mgmt	405	0	59	0	464
12 Finance Treasury	770	0	113	0	883
13 Finance Strat Purchasing	7,311	0	1,072	0	8,383
14 ARA Director Office	972	0	143	0	1,115
15 ARA Financial Services	1,215	0	178	0	1,393
16 ARA Operations	16,425	0	2,408	0	18,833
17 ARA Payroll Services	7,129	0	1,045	0	8,174
18 ARA Regulatory	608	0	89	0	697
23 Office Business Opportunity	6,056	0	888	0	6,944
24 Mayor	6,339	0	929	0	7,268
25 Human Resources	48,819	0	7,376	0	56,195
26 Legal	22,982	0	3,473	0	26,455
27 City Secretary	1,689	0	255	0	1,944
28 City Council	16,939	496,789	2,559	0	516,287
29 City Controller's Office	11,871	0	1,794	0	13,665
30 Health Administration	10,230	0	1,546	0	11,776
31 Planning & Dev Admin	1,903	0	288	0	2,191
33 CIP Sal Rec HPW	12,086	0	1,827	0	13,913
34 HPD Police Records	17,915	0	2,707	0	20,622
35 General Services	47,606	0	7,193	0	54,799
36 HEC	46,653	0	7,049	0	53,702
38 Police	1,442,410	0	217,941	0	1,660,351
39 Dept of Neighborhoods	26,883	0	4,062	0	30,945
40 Fire	916,825	0	138,527	0	1,055,352
41 Municipal Court	58,097	0	8,779	0	66,876
42 Solid Waste	93,736	0	14,163	0	107,899
43 Houston Airport System (HAS)	265,504	0	40,117	0	305,621
44 Housing & Community Dev	68,113	0	10,292	0	78,405
45 Library	98,898	0	14,943	0	113,841
46 Parks & Recreation	149,287	0	22,557	0	171,844
47 Health Department	307,377	0	46,443	0	353,820
49 Fleet Management	81,031	0	12,243	0	93,274
50 Planning & Dev Other	5,877	0	887	0	6,764
51 Planning & Dev Spec Rev	11,896	0	1,798	0	13,694
53 Finance Other	13,275	0	2,006	0	15,281
54 ARA Insurance	1,142	0	173	0	1,315
55 ARA BARC	24,528	0	3,707	0	28,235
56 ARA Parking	15,321	0	2,315	0	17,636
57 ARA Other	8,517	0	1,287	0	9,804
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	12,681	0	1,916	0	14,597
60 Legal Wkr Comp	476	0	72	0	548
61 Mayor Cable TV	4,021	0	608	0	4,629
62 Mayor Other	12,490	0	1,887	75,666	90,043
63 TIRZ	1,356	0	205	0	1,561
64 HR Health Benefits	9,397	0	1,420	0	10,817
66 HPW Bldg Insp	138,724	0	20,960	0	159,684
67 HPW Stormwater	72,538	0	10,960	0	83,498

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:24 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
68 HPW DDSR	109,509	0	16,547	0	126,056
69 HPW Water & Sewer	495,609	0	74,884	0	570,493
70 HPW Houston Transtar	2,046	0	309	0	2,355
71 HPW Other	1,641	0	248	0	1,889
72 Houston Permit Center	4,639	0	701	0	5,340
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	10,801	0	1,632	0	12,433
75 CIP S/R Engrg	13,989	0	2,114	0	16,103
76 CIP S/R Constr	14,393	0	2,175	0	16,568
77 CIP S/R Eng/Const	5,163	0	780	0	5,943
78 CIP S/R Geo/Env	2,308	0	349	0	2,657
79 CIP S/R Other	14,607	0	2,207	0	16,814
80 CIP S/R GSD	9,231	0	1,395	0	10,626
93 HR-W.C.	10,658	0	1,610	0	12,268
94 HITS OTHER	42,443	0	6,413	0	48,856
Total	\$ 4,874,783	\$ 496,789	\$ 736,297	\$ 75,666	\$ 6,183,535
	=====	=====	=====	=====	=====

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.

In FY 2022 HR department incorporated the management of the Hire Houston Youth (HHY) Program, which is the first city-wide, collective impact post-secondary and workforce effort bringing together dozens of unique, outstanding partners from our diverse city. Youth, age 16–24, are offered seven-weeks paid summer jobs and internships at the City of Houston, the public, private, and philanthropic sectors. HHY serves as the facilitator to connect youth to local jobs where they are empowered with an “earn and learn” opportunity in Houston’s dynamic economy.

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:25 Human Resources

Department	Amount	General Admin	Selection	Personnel Svcs	Non-GF
Personnel Costs					
Salaries	12,420,016	225,069	304,658	1,296,822	10,593,467
Salary % Split		1.81%	2.45%	10.44%	85.29%
Salaries	6,294,035	97,385	156,449	380,770	5,659,431
Subtotal - Personnel Costs	18,714,051	322,454	461,107	1,677,592	16,252,898
Services & Supplies Cost					
Supplies	105,130	1,530	700	14,554	88,346
Services	13,690,184	3,371	5,103	86,316	13,595,395
Restricted Account Services	138,000	0	26,248	111,752	0
Subtotal - Services & Supplies	13,933,314	4,901	32,050	212,622	13,683,741
Department Cost Total	32,647,365	327,355	493,157	1,890,214	29,936,639
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	32,647,365	327,355	493,157	1,890,214	29,936,639
General Admin Distribution		327,355-	8,178	34,811	284,366
Grand Total	\$ 32,647,365		\$ 501,335	\$ 1,925,025	\$ 30,221,005
	=====	=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:25 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	117,108	462	2,937	12,502	102,130
3 Memberships	1,043	4	26	111	910
3 Consulting Services	187	1	5	20	163
3 Interest Costs	532	2	13	57	464
3 Other Misc	448	2	11	48	391
3 Non-Dept. Legal Svcs/Lobby	8,802	35	221	940	7,676
3 Walker Rent	1,244,287	4,907	31,208	132,841	1,085,146
Subtotal - Non-Dept-Gen Gov	1,372,407	5,412	34,421	146,519	1,196,880
5 Financial Plg & Analysis	22,846	1,118	599	2,548	20,817
Subtotal - Fin Plg & Analysis	22,846	1,118	599	2,548	20,817
8 Gen Acctng	14,833	836	391	1,666	13,612
8 Fixed Assets	489	27	13	55	448
8 Auditing Svcs	8,926	0	223	949	7,754
8 Fin Operations	3,206	179	85	360	2,940
Subtotal - Fin Reporting & Ops	27,454	1,042	712	3,030	24,754
9 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
10 Grants Mgmt	451	23	12	50	411
10 Cost Accounting	2,326	119	61	260	2,124
10 Trust Funds Mgmt (TFM)	3,188	161	84	356	2,910
Subtotal - Fin Grants	5,965	303	157	667	5,445
11 Perf Mgmt Svcs	2,806	145	74	314	2,563
Subtotal - Fin Perform Mgmt	2,806	145	74	314	2,563
12 Treasury	995	63	26	113	919
Subtotal - Fin Treasury	995	63	26	113	919
13 Purchasing	84,614	4,641	2,230	9,491	77,534
Subtotal - Fin SPD	84,614	4,641	2,230	9,491	77,534
16 Mailroom	28,480	2,046	763	3,246	26,517
16 Records	7,762	507	207	879	7,183
16 3-1-1 Svcs	11,651	730	309	1,317	10,755
Subtotal - ARA Operations	47,893	3,283	1,278	5,442	44,455
17 Payroll Svcs	43,691	2,212	1,147	4,881	39,875
Subtotal - ARA Payroll Svcs	43,691	2,212	1,147	4,881	39,875
18 Franchise	504	37	14	57	470
Subtotal - ARA Regulatory	504	37	14	57	470
20 Enterprise Appl	0	0	0	0	0
20 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
21 Client Svcs	0	0	0	0	0
21 NW Data	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Non-GF
21 NW Voice	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
23 Certification	16,520	442	424	1,804	14,735
23 Contract Compliance	21,561	620	554	2,359	19,268
23 Reporting & Analytics	2,679	74	69	293	2,391
23 Dept Services	699	23	18	77	627
23 External Affairs & Outreach	8,708	233	223	951	7,767
Subtotal - OBO	50,167	1,391	1,288	5,483	44,788
24 City Mayor Admin	41,560	7,259	1,220	5,191	42,408
24 I Gov Relats	6,093	1,283	184	784	6,407
Subtotal - Mayor	47,653	8,542	1,404	5,976	48,815
25 Selection	0	28,943	723	3,078	25,142
25 Personnel Svcs	0	21,052	526	2,239	18,287
Subtotal - Human Resources	0	49,995	1,249	5,317	43,430
26 Legal Svcs	0	91,167	2,278	9,695	79,195
26 Inspector General	0	26,617	665	2,830	23,122
Subtotal - Legal	0	117,784	2,943	12,525	102,316
27 City Sec Svcs	0	7,395	185	786	6,424
Subtotal - City Secretary	0	7,395	185	786	6,424
28 City Council Svcs	0	70,929	1,772	7,543	61,614
Subtotal - City Council	0	70,929	1,772	7,543	61,614
29 Controller Fin Svcs	0	59,344	1,483	6,311	51,551
29 Controller Treasury	0	11,258	281	1,197	9,780
Subtotal - City Controller's	0	70,602	1,764	7,508	61,330
35 In-House Renov	0	0	0	0	0
35 Real Estate	0	12,428	310	1,322	10,796
Subtotal - General Services	0	12,428	310	1,322	10,796
Total Incoming	1,706,995	357,321	51,571	219,522	1,793,224
C. Total Allocated		\$ 34,711,681	\$ 552,906	\$ 2,144,547	\$ 32,014,229
			1.59%	6.18%	92.23%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Selection Allocations

Dept:25 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	88	1.1561	\$ 6,289	\$ 0	\$ 6,289	\$ 0	\$ 6,289
14 ARA Director Office	131	1.7210	9,362	0	9,362	0	9,362
23 Office Business Opportunity	13	0.1708	929	0	929	0	929
24 Mayor	31	0.4073	2,215	0	2,215	0	2,215
25 Human Resources	405	5.3205	28,943	0	28,943	0	28,943
26 Legal	153	2.0100	10,934	0	10,934	197	11,131
28 City Council	32	0.4204	2,287	0	2,287	41	2,328
29 City Controller's Office	10	0.1314	715	0	715	13	728
31 Planning & Dev Admin	10	0.1314	715	0	715	13	728
32 HPW Admin Indirect	1	0.0131	71	0	71	1	72
33 CIP Sal Rec HPW	104	1.3663	7,432	0	7,432	134	7,566
35 General Services	70	0.9196	5,002	0	5,002	90	5,092
36 HEC	80	1.0510	5,717	0	5,717	103	5,820
38 Police	1,692	22.2281	120,916	0	120,916	2,175	123,091
39 Dept of Neighborhoods	37	0.4861	2,644	0	2,644	48	2,692
40 Fire	793	10.4178	56,671	0	56,671	1,020	57,691
41 Municipal Court	34	0.4467	2,430	0	2,430	44	2,474
42 Solid Waste	98	1.2874	7,003	0	7,003	126	7,129
43 Houston Airport System (HAS)	362	4.7556	25,870	0	25,870	465	26,335
44 Housing & Community Dev	147	1.9312	10,505	0	10,505	189	10,694
45 Library	219	2.8770	15,650	0	15,650	282	15,932
46 Parks & Recreation	356	4.6768	25,441	0	25,441	458	25,899
47 Health Department	901	11.8366	64,389	0	64,389	1,158	65,547
49 Fleet Management	69	0.9065	4,931	0	4,931	89	5,020
50 Planning & Dev Other	5	0.0657	357	0	357	6	363
51 Planning & Dev Spec Rev	16	0.2102	1,143	0	1,143	21	1,164
66 HPW Bldg Insp	146	1.9180	10,434	0	10,434	188	10,622
67 HPW Stormwater	115	1.5108	8,218	0	8,218	148	8,366
68 HPW DDSR	177	2.3253	12,649	0	12,649	228	12,877
69 HPW Water & Sewer	1,230	16.1587	87,900	0	87,900	1,581	89,481
70 HPW Houston Transtar	1	0.0131	71	0	71	1	72
71 HPW Other	36	0.4729	2,573	0	2,573	46	2,619
94 HITS Other	50	0.6569	3,573	0	3,573	64	3,637
Subtotal	7,612	100.0000	543,979	0	543,979	8,927	552,906
Direct Bills					0		0
Total					\$543,979		\$ 552,906
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
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Personnel Svcs Allocations

Dept:25 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 667	\$ 0	\$ 667	\$ 0	\$ 667
05 Finance Financial Plg & Analys	14.90	0.0726	1,529	0	1,529	0	1,529
06 Finance City Council	4.80	0.0234	492	0	492	0	492
07 Finance Public Fin	5.40	0.0263	554	0	554	0	554
08 Finance Reporting & Ops	16.20	0.0789	1,662	0	1,662	0	1,662
09 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
10 Finance Grants	8.60	0.0419	882	0	882	0	882
11 Finance Rev Perform Mgmt	2.00	0.0097	205	0	205	0	205
12 Finance Treasury	3.80	0.0185	390	0	390	0	390
13 Finance Strat Purchasing	36.10	0.1758	3,704	0	3,704	0	3,704
14 ARA Director Office	4.80	0.0234	492	0	492	0	492
15 ARA Financial Services	6.00	0.0292	616	0	616	0	616
16 ARA Operations	81.10	0.3950	8,320	0	8,320	0	8,320
17 ARA Payroll Services	35.20	0.1714	3,611	0	3,611	0	3,611
18 ARA Regulatory	3.00	0.0146	308	0	308	0	308
23 Office Business Opportunity	29.90	0.1456	3,067	0	3,067	0	3,067
24 Mayor	31.30	0.1524	3,211	0	3,211	0	3,211
25 Human Resources	205.20	0.9994	21,052	0	21,052	0	21,052
26 Legal	96.60	0.4705	9,910	0	9,910	183	10,093
27 City Secretary	7.10	0.0346	728	0	728	13	741
28 City Council	71.20	0.3468	7,305	0	7,305	135	7,440
29 City Controller's Office	49.90	0.2430	5,119	0	5,119	95	5,214
30 Health Administration	43.00	0.2094	4,411	0	4,411	82	4,493
31 Planning & Dev Admin	8.00	0.0390	821	0	821	15	836
33 CIP Sal Rec HPW	50.80	0.2474	5,212	0	5,212	96	5,308
34 HPD Police Records	75.30	0.3667	7,725	0	7,725	143	7,868
35 General Services	200.10	0.9745	20,529	0	20,529	379	20,908
36 HEC	196.10	0.9550	20,118	0	20,118	372	20,490
38 Police	6,062.90	29.5272	622,004	0	622,004	11,498	633,502
39 Dept of Neighborhoods	113.00	0.5503	11,593	0	11,593	214	11,807
40 Fire	3,853.70	18.7680	395,358	0	395,358	7,308	402,666
41 Municipal Court	244.20	1.1893	25,053	0	25,053	463	25,516
42 Solid Waste	394.00	1.9188	40,421	0	40,421	747	41,168
43 Houston Airport System (HAS)	1,116.00	5.4351	114,492	0	114,492	2,116	116,608
44 Housing & Community Dev	286.30	1.3943	29,372	0	29,372	543	29,915
45 Library	415.70	2.0245	42,647	0	42,647	788	43,435
46 Parks & Recreation	627.50	3.0560	64,376	0	64,376	1,190	65,566
47 Health Department	1,292.00	6.2922	132,549	0	132,549	2,450	134,999
49 Fleet Management	340.60	1.6588	34,943	0	34,943	646	35,589
50 Planning & Dev Other	24.70	0.1203	2,534	0	2,534	47	2,581
51 Planning & Dev Spec Rev	50.00	0.2435	5,130	0	5,130	95	5,225
53 Finance Other	55.80	0.2718	5,725	0	5,725	106	5,831
54 ARA Insurance	4.80	0.0234	492	0	492	9	501
55 ARA BARC	103.10	0.5021	10,577	0	10,577	196	10,773
56 ARA Parking	64.40	0.3136	6,607	0	6,607	122	6,729
57 ARA Other	35.80	0.1744	3,673	0	3,673	68	3,741
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	5,468	0	5,468	101	5,569
60 Legal Wkr Comp	2.00	0.0097	205	0	205	4	209
61 Mayor Cable TV	16.90	0.0823	1,734	0	1,734	32	1,766
62 Mayor Other	52.50	0.2557	5,386	0	5,386	100	5,486
63 TIRZ	5.70	0.0278	585	0	585	11	596
64 HR Health Benefits	39.50	0.1924	4,052	0	4,052	75	4,127
66 HPW Bldg Insp	583.10	2.8398	59,821	0	59,821	1,106	60,927
67 HPW Stormwater	304.90	1.4849	31,280	0	31,280	578	31,858
68 HPW DDSR	460.30	2.2417	47,223	0	47,223	873	48,096

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Personnel Svcs Allocations

Dept:25 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	2,083.20	10.1455	213,719	0	213,719	3,951	217,670
70 HPW Houston Transtar	8.60	0.0419	882	0	882	16	898
71 HPW Other	6.90	0.0336	708	0	708	13	721
72 Houston Permit Center	19.50	0.0950	2,001	0	2,001	37	2,038
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	4,658	0	4,658	86	4,744
75 CIP S/R Engrg	58.80	0.2864	6,032	0	6,032	112	6,144
76 CIP S/R Constr	60.50	0.2946	6,207	0	6,207	115	6,322
77 CIP S/R Eng/Const	21.70	0.1057	2,226	0	2,226	41	2,267
78 CIP S/R Geo/Env	9.70	0.0472	995	0	995	18	1,013
79 CIP S/R Other	61.40	0.2990	6,299	0	6,299	116	6,415
80 CIP S/R GSD	38.80	0.1890	3,981	0	3,981	74	4,055
93 HR-W.C.	44.80	0.2182	4,596	0	4,596	85	4,681
94 HITS OTHER	178.40	0.8688	18,302	0	18,302	338	18,640
Subtotal	20,533.3	100.0000	2,106,546	0	2,106,546	38,001	2,144,547
Direct Bills					0		0
Total					\$2,106,546		\$ 2,144,547
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:25 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0
04 Finance Dir Office	6,289	667	0	6,956
05 Finance Financial Plg & Analys	0	1,529	0	1,529
06 Finance City Council	0	492	0	492
07 Finance Public Fin	0	554	0	554
08 Finance Reporting & Ops	0	1,662	0	1,662
09 Finance Internal Controls	0	0	0	0
10 Finance Grants	0	882	0	882
11 Finance Rev Perform Mgmt	0	205	0	205
12 Finance Treasury	0	390	0	390
13 Finance Strat Purchasing	0	3,704	0	3,704
14 ARA Director Office	9,362	492	0	9,854
15 ARA Financial Services	0	616	0	616
16 ARA Operations	0	8,320	0	8,320
17 ARA Payroll Services	0	3,611	0	3,611
18 ARA Regulatory	0	308	0	308
23 Office Business Opportunity	929	3,067	0	3,996
24 Mayor	2,215	3,211	0	5,426
25 Human Resources	28,943	21,052	0	49,995
26 Legal	11,131	10,093	0	21,224
27 City Secretary	0	741	0	741
28 City Council	2,328	7,440	0	9,768
29 City Controller's Office	728	5,214	0	5,942
30 Health Administration	0	4,493	0	4,493
31 Planning & Dev Admin	728	836	0	1,564
32 HPW Admin Indirect	72	0	0	72
33 CIP Sal Rec HPW	7,566	5,308	0	12,874
34 HPD Police Records	0	7,868	0	7,868
35 General Services	5,092	20,908	0	26,000
36 HEC	5,820	20,490	0	26,310
38 Police	123,091	633,502	0	756,593
39 Dept of Neighborhoods	2,692	11,807	0	14,499
40 Fire	57,691	402,666	0	460,357
41 Municipal Court	2,474	25,516	0	27,990
42 Solid Waste	7,129	41,168	0	48,297
43 Houston Airport System (HAS)	26,335	116,608	0	142,943
44 Housing & Community Dev	10,694	29,915	0	40,609
45 Library	15,932	43,435	0	59,367
46 Parks & Recreation	25,899	65,566	0	91,465
47 Health Department	65,547	134,999	0	200,546
49 Fleet Management	5,020	35,589	0	40,609
50 Planning & Dev Other	363	2,581	0	2,944
51 Planning & Dev Spec Rev	1,164	5,225	0	6,389
53 Finance Other	0	5,831	0	5,831
54 ARA Insurance	0	501	0	501
55 ARA BARC	0	10,773	0	10,773
56 ARA Parking	0	6,729	0	6,729
57 ARA Other	0	3,741	0	3,741
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	5,569	0	5,569
60 Legal Wkr Comp	0	209	0	209
61 Mayor Cable TV	0	1,766	0	1,766
62 Mayor Other	0	5,486	0	5,486
63 TIRZ	0	596	0	596
64 HR Health Benefits	0	4,127	0	4,127
66 HPW Bldg Insp	10,622	60,927	0	71,549

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:25 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
67 HPW Stormwater	8,366	31,858	0	40,224
68 HPW DDSR	12,877	48,096	0	60,973
69 HPW Water & Sewer	89,481	217,670	0	307,151
70 HPW Houston Transtar	72	898	0	970
71 HPW Other	2,619	721	0	3,340
72 Houston Permit Center	0	2,038	0	2,038
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	4,744	0	4,744
75 CIP S/R Engrg	0	6,144	0	6,144
76 CIP S/R Constr	0	6,322	0	6,322
77 CIP S/R Eng/Const	0	2,267	0	2,267
78 CIP S/R Geo/Env	0	1,013	0	1,013
79 CIP S/R Other	0	6,415	0	6,415
80 CIP S/R GSD	0	4,055	0	4,055
93 HR-W.C.	0	4,681	0	4,681
94 HITS OTHER	3,637	18,640	0	22,277
Total	\$ 552,908	\$ 2,144,547	\$ 0	\$ 2,697,455
	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:26 Legal

Department	Amount	General Admin	Legal Svcs	Legal Chargebacks	Inspector General
<hr/>					
Personnel Costs					
Salaries	S1 9,432,352	1,419,076	7,017,696	325,311	670,270
Salary % Split		15.04%	74.4%	3.45%	7.11%
Benefits	P 4,478,886	661,004	3,387,589	139,942	290,348
Subtotal - Personnel Costs	<hr/> 13,911,238	<hr/> 2,080,080	<hr/> 10,405,285	<hr/> 465,253	<hr/> 960,618
Services & Supplies Cost					
Supplies	P 78,309	78,309	0	0	0
Services	P 1,348,300	1,197,796	144,809	0	5,694
Subtotal - Services & Supplies	<hr/> 1,426,609	<hr/> 1,276,105	<hr/> 144,809	<hr/> 0	<hr/> 5,694
Department Cost Total	<hr/> 15,337,847	<hr/> 3,356,185	<hr/> 10,550,094	<hr/> 465,253	<hr/> 966,312
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	<hr/> 15,337,847	<hr/> 3,356,185	<hr/> 10,550,094	<hr/> 465,253	<hr/> 966,312
General Admin Distribution		3,356,185-	2,939,206	136,251	280,728
Grand Total	<hr/> \$ 15,337,847	<hr/> \$ 3,356,185	<hr/> \$ 13,489,300	<hr/> \$ 601,504	<hr/> \$ 1,247,040
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General
1 City Hall Annex	\$ 116,078	\$ 0	\$ 101,656	\$ 4,712	\$ 9,709
1 Muni Court Bldg	37	0	32	2	3
Subtotal - Building Depn	116,115	0	101,689	4,714	9,712
3 Insurance Retirees	311,643	1,229	274,000	12,702	26,170
3 Memberships	2,775	11	2,440	113	233
3 Consulting Services	69	0	61	3	6
3 Interest Costs	3,012	13	2,649	123	253
3 Other Misc	2,535	11	2,229	103	213
3 Non-Dept. Legal Svcs/Lobby	4,143	16	3,643	169	348
3 Dept Specific	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	324,177	1,280	285,022	13,212	27,223
5 Financial Plg & Analysis	8,446	413	7,759	360	741
Subtotal - Fin Plg & Analysis	8,446	413	7,759	360	741
8 Gen Acctng	5,484	309	5,073	235	485
8 Fixed Assets	3,180	174	2,937	136	281
8 Auditing Svcs	3,300	0	2,890	134	276
8 Fin Operations	1,489	83	1,377	64	132
Subtotal - Fin Reporting & Ops	13,453	566	12,278	569	1,173
9 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
10 Cost Accounting	1,080	55	994	46	95
10 Trust Funds Mgmt (TFM)	1,480	75	1,362	63	130
Subtotal - Fin Grants	2,560	130	2,356	109	225
11 Perf Mgmt Svcs	1,303	67	1,200	56	115
Subtotal - Fin Perform Mgmt	1,303	67	1,200	56	115
12 Treasury	5,629	356	5,242	243	501
Subtotal - Fin Treasury	5,629	356	5,242	243	501
13 Purchasing	5,479	301	5,061	235	483
Subtotal - Fin SPD	5,479	301	5,061	235	483
16 Mailroom	19,313	1,387	18,129	840	1,731
16 Records	3,654	239	3,409	158	326
16 3-1-1 Svcs	9,405	589	8,753	406	836
Subtotal - ARA Operations	32,372	2,215	30,290	1,404	2,893
17 Payroll Svcs	20,568	1,041	18,925	877	1,808
Subtotal - ARA Payroll Svcs	20,568	1,041	18,925	877	1,808
18 Franchise	2,850	207	2,677	124	256
Subtotal - ARA Regulatory	2,850	207	2,677	124	256
20 Enterprise Appl	0	0	0	0	0
20 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
21 Client Svcs	0	0	0	0	0
21 NW Data	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General
21 NW Voice	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
21 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
23 Certification	7,777	208	6,993	324	668
23 Contract Compliance	19,903	572	17,931	831	1,713
23 Reporting & Analytics	982	27	884	41	84
23 Dept Services	4,892	159	4,423	205	422
23 External Affairs & Outreach	4,099	110	3,686	171	352
Subtotal - OBO	37,653	1,076	33,917	1,572	3,239
24 City Mayor Admin	19,565	3,417	20,127	933	1,922
24 Inter Gov Rel	2,869	604	3,041	141	290
Subtotal - Mayor	22,434	4,021	23,168	1,074	2,213
25 Selection	10,934	197	9,748	452	931
25 Personnel Svcs	9,910	183	8,839	410	844
Subtotal - Human Resources	20,844	380	18,587	862	1,775
26 Legal Svcs	0	418,211	366,252	16,978	34,981
26 Inspector General	0	15,191	13,304	617	1,271
Subtotal - Legal	0	433,402	379,556	17,595	36,252
27 City Sec Svcs	0	3,433	3,006	139	287
Subtotal - City Secretary	0	3,433	3,006	139	287
28 City Council Svcs	0	32,930	28,839	1,337	2,754
Subtotal - City Council	0	32,930	28,839	1,337	2,754
29 Controller Fin Svcs	0	21,940	19,214	891	1,835
29 Controller Treasury	0	5,227	4,578	212	437
Subtotal - City Controller's	0	27,167	23,792	1,103	2,272
34 Records Mgmt	0	56,046	49,083	2,275	4,688
Subtotal - HPD Police Records	0	56,046	49,083	2,275	4,688
35 Building Svcs	0	269,723	236,212	10,950	22,561
35 Utilities	0	107,305	93,973	4,356	8,976
35 In-House Renov	0	0	0	0	0
35 Real Estate	0	41,197	36,079	1,672	3,446
Subtotal - General Services	0	418,225	366,264	16,978	34,982
Total Incoming	613,883	983,257	1,398,710	64,838	133,593
C. Total Allocated		\$ 16,934,987	\$ 14,888,010	\$ 666,342	\$ 1,380,633
			87.91%	3.93%	8.15%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Legal Svcs Allocations

Dept:26 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5,109.89	5.2819	\$ 740,883	\$ 0	\$ 740,883	\$ 0	\$ 740,883
14 ARA Director Office	3,063.59	3.1667	444,190	0	444,190	0	444,190
23 Office Business Opportunity	285.96	0.2956	41,461	0	41,461	0	41,461
24 Mayor	4,163.37	4.3035	603,647	0	603,647	0	603,647
25 Human Resources	628.78	0.6499	91,167	0	91,167	0	91,167
26 Legal	2,884.41	2.9815	418,211	0	418,211	0	418,211
27 City Secretary	1,123.47	1.1613	162,892	0	162,892	12,001	174,893
28 City Council	522.01	0.5396	75,686	0	75,686	5,576	81,262
29 City Controller's Office	740.11	0.7650	107,309	0	107,309	7,906	115,215
30 Health Administration	4,571.47	4.7253	662,818	0	662,818	48,835	711,653
31 Planning & Dev Admin	1,613.57	1.6679	233,952	0	233,952	17,237	251,189
32 HPW Admin Indirect	3,317.62	3.4293	481,022	0	481,022	35,440	516,462
35 General Services	3,296.30	3.4072	477,931	0	477,931	35,213	513,144
38 Police	4,952.83	5.1195	718,111	0	718,111	52,909	771,020
39 Dept of Neighborhoods	995.86	1.0294	144,390	0	144,390	10,638	155,028
40 Fire	971.00	1.0037	140,785	0	140,785	10,373	151,158
41 Municipal court	44,017.37	45.4988	6,382,079	0	6,382,079	470,215	6,852,294
42 Solid Waste	295.83	0.3058	42,892	0	42,892	3,160	46,052
43 Houston Airport System (HAS)	968.02	1.0006	140,353	0	140,353	10,341	150,694
44 Housing & Community Dev	547.56	0.5660	79,391	0	79,391	5,849	85,240
45 Library	401.98	0.4155	58,283	0	58,283	4,294	62,577
46 Parks & Recreation	2,675.04	2.7651	387,854	0	387,854	28,576	416,430
49 Fleet Management	241.30	0.2494	34,986	0	34,986	2,578	37,564
56 ARA Parking	170.53	0.1763	24,725	0	24,725	1,822	26,547
68 HPW DDSR	314.94	0.3255	45,663	0	45,663	3,364	49,027
69 HPW Water & Sewer	626.40	0.6475	90,822	0	90,822	6,692	97,514
71 HPW Other	5,559.30	5.7464	806,043	0	806,043	59,387	865,430
74 CIP Sal Rec RE	480.24	0.4964	69,630	0	69,630	5,130	74,760
94 HITS Other	955.35	0.9875	138,516	0	138,516	10,206	148,722
96 Other	1,249.90	1.2920	181,223	0	181,223	13,352	194,575
Subtotal	96,744.00	100.0000	14,026,915	0	14,026,915	861,095	14,888,010
Direct Bills					0		0
Total					\$14,026,915		\$ 14,888,010
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Legal Chargebacks Allocations

Dept:26 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	119,536.4	25.6928	\$ 160,946	119,536-	\$ 41,410	\$ 10,256	\$ 51,666
51 Planning & Dev Spec Rev	304,752.71	65.5026	410,325	304,753-	105,572	26,146	131,718
69 HPW Water & Sewer	40,964.05	8.8047	55,155	40,964-	14,191	3,515	17,706
Subtotal	465,253.16	100.0000	626,426	465,253-	161,173	39,916	201,089
Direct Bills					465,253		465,253
Total	=====	=====	=====	=====	\$626,426	=====	\$ 666,342

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Inspector General Allocations

Dept:26 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1.17	1.1700	\$ 15,191	\$ 0	\$ 15,191	\$ 0	\$ 15,191
14 ARA Director Office	3.22	3.2200	41,808	0	41,808	0	41,808
23 Office Business Opportunity	1.17	1.1700	15,191	0	15,191	0	15,191
24 Mayor	2.05	2.0500	26,617	0	26,617	0	26,617
25 Human Resources	2.05	2.0500	26,617	0	26,617	0	26,617
26 Legal	1.17	1.1700	15,191	0	15,191	0	15,191
28 City Council	0.29	0.2900	3,765	0	3,765	267	4,032
29 City Controller's Office	0.58	0.5800	7,531	0	7,531	535	8,066
31 Planning & Dev Admin	0.29	0.2900	3,765	0	3,765	267	4,032
32 HPW Administration Indirect	26.00	26.0000	337,581	0	337,581	23,981	361,562
35 General Services	2.05	2.0500	26,617	0	26,617	1,891	28,508
36 HEC	2.34	2.3400	30,382	0	30,382	2,158	32,540
39 Dept of Neighborhoods	2.05	2.0500	26,617	0	26,617	1,891	28,508
40 Fire	10.53	10.5300	136,720	0	136,720	9,712	146,432
41 Municipal court	0.88	0.8800	11,426	0	11,426	812	12,238
42 Solid Waste	5.56	5.5600	72,190	0	72,190	5,128	77,318
43 Houston Airport System (HAS)	7.60	7.6000	98,678	0	98,678	7,010	105,688
44 Housing & Community Dev	5.85	5.8500	75,956	0	75,956	5,396	81,352
45 Library	2.92	2.9200	37,913	0	37,913	2,693	40,606
46 Parks & Recreation	5.56	5.5600	72,190	0	72,190	5,128	77,318
47 Health Department	7.31	7.3100	94,912	0	94,912	6,742	101,654
49 Fleet Management	2.34	2.3400	30,382	0	30,382	2,158	32,540
69 HPW Water & Sewer	7.02	7.0200	91,147	0	91,147	6,475	97,622
Subtotal	100.00	100.0000	1,298,387	0	1,298,387	82,246	1,380,633
Direct Bills					0		0
Total					\$1,298,387		\$ 1,380,633
	=====	=====	=====	=====	=====	=====	=====

Basis Units: % of complaints investigated
Source: Complaint Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:26 Legal

Department	Legal Svcs	HPW Legal	Inspector General	Total
0 Direct Billed	\$0	\$ 465,253	\$0	\$ 465,253
04 Finance Dir Office	740,883	0	15,191	756,074
14 ARA Director Office	444,190	0	41,808	485,998
23 Office Business Opportunity	41,461	0	15,191	56,652
24 Mayor	603,647	0	26,617	630,264
25 Human Resources	91,167	0	26,617	117,784
26 Legal	418,211	0	15,191	433,402
27 City Secretary	174,893	0	0	174,893
28 City Council	81,262	0	4,032	85,294
29 City Controller's Office	115,215	0	8,066	123,281
30 Health Administration	711,653	0	0	711,653
31 Planning & Dev Admin	251,189	0	4,032	255,221
32 HPW Administration Indirect	516,462	0	361,562	878,024
35 General Services	513,144	0	28,508	541,652
36 HEC	0	0	32,540	32,540
38 Police	771,020	0	0	771,020
39 Dept of Neighborhoods	155,028	0	28,508	183,536
40 Fire	151,158	0	146,432	297,590
41 Municipal court	6,852,294	0	12,238	6,864,532
42 Solid Waste	46,052	0	77,318	123,370
43 Houston Airport System (HAS)	150,694	51,666	105,688	308,048
44 Housing & Community Dev	85,240	0	81,352	166,592
45 Library	62,577	0	40,606	103,183
46 Parks & Recreation	416,430	0	77,318	493,748
47 Health Department	0	0	101,654	101,654
49 Fleet Management	37,564	0	32,540	70,104
51 Planning & Dev Spec Rev	0	131,718	0	131,718
56 ARA Parking	26,547	0	0	26,547
68 HPW DDSR	49,027	0	0	49,027
69 HPW Water & Sewer	97,514	17,706	97,622	212,842
71 HPW Other	865,430	0	0	865,430
74 CIP Sal Rec RE	74,760	0	0	74,760
94 HITS Other	148,722	0	0	148,722
96 Other	194,575	0	0	194,575
Total	\$ 14,888,009	\$ 666,343	\$ 1,380,631	\$ 16,934,983
	=====	=====	=====	=====

CITY SECRETARY'S OFFICE FUNCTION AND ALLOCATION BASIS

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:27 City Secretary

Description	Amount	General Admin	City Sec Svcs
Personnel Costs			
Salaries	465,984	0	465,984
Salary % Split		.00%	100.00%
Benefits	234,494	0	234,494
Subtotal - Personnel Costs	700,478	0	700,478
Services & Supplies Cost			
Supplies	403	0	403
Services	132,813	0	132,813
Subtotal - Services & Supplies	133,216	0	133,216
Department Cost Total	833,694	0	833,694
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	833,694	0	833,694
General Admin Distribution	0	0	0
Grand Total	\$ 833,694	0	\$ 833,694

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:27 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
1 City Hall Annex	\$ 10,062	\$ 0	\$ 10,062
Subtotal - Building Depn	10,062	0	10,062
3 Insurance Retirees	22,905	90	22,995
3 Memberships	204	1	205
3 Consulting Services	18	0	18
3 Interest Costs	164	1	165
3 Other Misc	138	1	139
3 Non-Dept. Legal Svcs/Lobby	305	1	306
Subtotal - Non-Dept-Gen Gov	23,734	94	23,828
5 Financial Plg & Analysis	2,154	105	2,259
Subtotal - Fin Plg & Analysis	2,154	105	2,259
8 Gen Acctng	1,398	79	1,477
8 Auditing Svcs	841	0	841
8 Fin Operations	81	5	86
Subtotal - Fin Reporting & Ops	2,320	83	2,403
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	59	3	62
10 Trust Funds Mgmt (TFM)	80	4	84
Subtotal - Fin Grants	139	7	146
11 Perf Mgmt Svcs	71	4	75
Subtotal - Fin Perform Mgmt	71	4	75
12 Treasury	306	19	325
Subtotal - Fin Treasury	306	19	325
16 Mailroom	890	64	954
16 Records	269	18	287
16 3-1-1 Svcs	5,825	365	6,190
Subtotal - ARA Operations	6,984	447	7,431
17 Payroll Svcs	1,512	77	1,589
Subtotal - ARA Payroll Svcs	1,512	77	1,589
18 Franchise	155	11	166
Subtotal - ARA Regulatory	155	11	166
20 Enterprise Appl	0	0	0
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Client Svcs	0	0	0
21 NW Data	0	0	0
21 NW Voice	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	572	15	587
23 Reporting & Analytics	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:27 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
23 External Affairs & Outreach	\$ 301	\$ 8	\$ 309
Subtotal - OBO	873	23	896
24 City Mayor Admin	1,438	251	1,689
24 Inter Gov Rel	211	44	255
Subtotal - Mayor	1,649	296	1,945
25 Selection	0	0	0
25 Personnel Svcs	728	13	741
Subtotal - Human Resources	728	13	741
26 Legal Svcs	162,892	12,001	174,893
26 Inspector General	0	0	0
Subtotal - Legal	162,892	12,001	174,893
27 City Sec Svcs	0	187	187
Subtotal - City Secretary	0	187	187
28 City Council Svcs	0	1,790	1,790
Subtotal - City Council	0	1,790	1,790
29 Controller Fin Svcs	0	5,594	5,594
29 Controller Treasury	0	284	284
Subtotal - City Controller's	0	5,878	5,878
35 Building Svcs	0	22,041	22,041
35 Utilities	0	8,769	8,769
35 Real Estate	0	3,424	3,424
Subtotal - General Services	0	34,234	34,234
Total Incoming	<u>213,579</u>	<u>55,270</u>	<u>268,849</u>
C. Total Allocated		\$ 1,102,542	\$ 1,102,542
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

City Sec Svcs Allocations

Dept:27 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 29,485	\$ 0	\$ 29,485	\$ 0	\$ 29,485
04 Finance Dir Office	1,973,902	0.0422	442	0	442	0	442
05 Finance Financial Plg & Analys	1,933,115	0.0413	433	0	433	0	433
06 Finance City Council	681,269	0.0146	152	0	152	0	152
07 Finance Public Fin	869,673	0.0186	195	0	195	0	195
08 Finance Reporting & Ops	3,139,657	0.0671	703	0	703	0	703
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	240	0	240	0	240
11 Finance Rev Perform Mgmt	283,263	0.0061	63	0	63	0	63
12 Finance Treasury	1,747,584	0.0374	391	0	391	0	391
13 Finance Strat Purchasing	4,911,080	0.1050	1,099	0	1,099	0	1,099
14 ARA Director Office	2,152,634	0.0460	482	0	482	0	482
15 ARA Financial Services	1,055,686	0.0226	236	0	236	0	236
16 ARA Operations	6,989,158	0.1494	1,564	0	1,564	0	1,564
17 ARA Payroll Services	3,767,250	0.0805	843	0	843	0	843
18 ARA Regulatory	315,169	0.0067	71	0	71	0	71
23 Office Business Opportunity	3,724,374	0.0796	834	0	834	0	834
24 Mayor	4,953,084	0.1059	1,109	0	1,109	0	1,109
25 Human Resources	33,036,601	0.7061	7,395	0	7,395	0	7,395
26 Legal	15,337,845	0.3278	3,433	0	3,433	0	3,433
27 City Secretary	833,694	0.0178	187	0	187	0	187
28 City Council	10,165,259	0.2173	2,275	0	2,275	126	2,401
29 City Controller's Office	8,320,036	0.1778	1,862	0	1,862	103	1,965
30 Health Administration	16,060,820	0.3433	3,595	0	3,595	199	3,794
31 Planning & Dev Admin	1,914,838	0.0409	429	0	429	24	453
33 CIP Sal Rec HPW	6,243,438	0.1334	1,398	0	1,398	77	1,475
34 HPD Police Records	5,760,900	0.1231	1,289	0	1,289	71	1,360
35 General Services	155,707,486	3.3280	34,853	0	34,853	1,930	36,783
36 HEC	25,576,875	0.5467	5,725	0	5,725	317	6,042
38 Police	983,583,486	21.0224	220,162	0	220,162	12,193	232,355
39 Dept of Neighborhoods	14,176,685	0.3030	3,173	0	3,173	176	3,349
40 Fire	529,063,443	11.3078	118,424	0	118,424	6,559	124,983
41 Municipal Court	30,120,813	0.6438	6,742	0	6,742	373	7,115
42 Solid Waste	101,090,370	2.1606	22,628	0	22,628	1,253	23,881
43 Houston Airport System (HAS)	316,792,789	6.7709	70,910	0	70,910	3,927	74,837
44 Housing & Community Dev	387,463,778	8.2814	86,728	0	86,728	4,803	91,531
45 Library	39,004,301	0.8336	8,731	0	8,731	484	9,215
46 Parks & Recreation	85,139,640	1.8197	19,057	0	19,057	1,055	20,112
47 Health Department	207,144,541	4.4273	46,366	0	46,366	2,568	48,934
48 Convention & Entertainment	116,284	0.0025	26	0	26	1	27
49 Fleet Management	93,776,195	2.0043	20,990	0	20,990	1,163	22,153
50 Planning & Dev Other	3,918,516	0.0838	877	0	877	49	926
51 Planning & Dev Spec Rev	7,861,144	0.1680	1,760	0	1,760	97	1,857
53 Finance Other	7,665,733	0.1638	1,716	0	1,716	95	1,811
54 ARA Insurance	22,007,547	0.4704	4,926	0	4,926	273	5,199
55 ARA BARC	12,556,905	0.2684	2,811	0	2,811	156	2,967
56 ARA Parking	10,281,450	0.2197	2,301	0	2,301	127	2,428
57 ARA Other	8,610,080	0.1840	1,927	0	1,927	107	2,034
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	4,069	0	4,069	225	4,294
60 Legal Wkr Comp	234,991	0.0050	53	0	53	3	56
61 Mayor Cable TV	3,468,618	0.0741	776	0	776	43	819
62 Mayor Other	33,970,780	0.7261	7,604	0	7,604	421	8,025
64 HR Health Benefits	401,865,562	8.5892	89,952	0	89,952	4,982	94,934
65 HR Long Term Disability	6,061,534-	0.1296-	1,357-	0	1,357-	75.14-	1,432-
66 HPW Bldg Insp	69,491,708	1.4853	15,555	0	15,555	861	16,416

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

City Sec Svcs Allocations

Dept:27 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	8,207	0	8,207	455	8,662
68 HPW DDSR	73,625,555	1.5736	16,480	0	16,480	913	17,393
69 HPW Water & Sewer	502,972,241	10.7501	112,583	0	112,583	6,235	118,818
70 HPW Houston Transtar	2,370,550	0.0507	531	0	531	29	560
71 HPW Other	51,292,559	1.0963	11,481	0	11,481	636	12,117
72 Houston Permit Center	10,784,934	0.2305	2,414	0	2,414	134	2,548
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	1,222	0	1,222	68	1,290
75 CIP S/R Engrg	7,845,273	0.1677	1,756	0	1,756	97	1,853
76 CIP S/R Constr	8,620,413	0.1842	1,930	0	1,930	107	2,037
77 CIP S/R Eng/Const	3,753,805	0.0802	840	0	840	47	887
78 CIP S/R Geo/Env	1,083,203	0.0232	242	0	242	13	255
79 CIP S/R Other	9,105,162	0.1946	2,038	0	2,038	113	2,151
80 CIP S/R GSD	5,042,424	0.1078	1,129	0	1,129	63	1,192
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0.01-	0.01-
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	8,332	0	8,332	461	8,793
94 HITS OTHER	90,927,216	1.9434	20,353	0	20,353	1,127	21,480
95 Legal Other	204,449	0.0044	46	0	46	3	49
Subtotal	4,678,748,169	100.0000	1,047,274	0	1,047,274	55,268	1,102,543
Direct Bills					0		0
Total					\$1,047,274		\$ 1,102,543
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:27 City Secretary

Department	City Sec Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	29,485	29,485
04 Finance Dir Office	442	442
05 Finance Financial Plg & Analys	433	433
06 Finance City Council	152	152
07 Finance Public Fin	195	195
08 Finance Reporting & Ops	703	703
09 Finance Internal Controls	0	0
10 Finance Grants	240	240
11 Finance Rev Perform Mgmt	63	63
12 Finance Treasury	391	391
13 Finance Strat Purchasing	1,099	1,099
14 ARA Director Office	482	482
15 ARA Financial Services	236	236
16 ARA Operations	1,564	1,564
17 ARA Payroll Services	843	843
18 ARA Regulatory	71	71
23 Office Business Opportunity	834	834
24 Mayor	1,109	1,109
25 Human Resources	7,395	7,395
26 Legal	3,433	3,433
27 City Secretary	187	187
28 City Council	2,401	2,401
29 City Controller's Office	1,965	1,965
30 Health Administration	3,794	3,794
31 Planning & Dev Admin	453	453
33 CIP Sal Rec HPW	1,475	1,475
34 HPD Police Records	1,360	1,360
35 General Services	36,783	36,783
36 HEC	6,042	6,042
38 Police	232,355	232,355
39 Dept of Neighborhoods	3,349	3,349
40 Fire	124,983	124,983
41 Municipal Court	7,115	7,115
42 Solid Waste	23,881	23,881
43 Houston Airport System (HAS)	74,837	74,837
44 Housing & Community Dev	91,531	91,531
45 Library	9,215	9,215
46 Parks & Recreation	20,112	20,112
47 Health Department	48,934	48,934
48 Convention & Entertainment	27	27
49 Fleet Management	22,153	22,153
50 Planning & Dev Other	926	926
51 Planning & Dev Spec Rev	1,857	1,857
53 Finance Other	1,811	1,811
54 ARA Insurance	5,199	5,199
55 ARA BARC	2,967	2,967
56 ARA Parking	2,428	2,428
57 ARA Other	2,034	2,034
58 IT Public Services	0	0
59 Legal Insurance	4,294	4,294
60 Legal Wkr Comp	56	56
61 Mayor Cable TV	819	819
62 Mayor Other	8,025	8,025
64 HR Health Benefits	94,934	94,934
65 HR Long Term Disability	1,432-	1,432-

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:27 City Secretary

Department	City Sec Svcs	Total
66 HPW Bldg Insp	16,416	16,416
67 HPW Stormwater	8,662	8,662
68 HPW DDSR	17,393	17,393
69 HPW Water & Sewer	118,818	118,818
70 HPW Houston Transtar	560	560
71 HPW Other	12,117	12,117
72 Houston Permit Center	2,548	2,548
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	1,290	1,290
75 CIP S/R Engrg	1,853	1,853
76 CIP S/R Constr	2,037	2,037
77 CIP S/R Eng/Const	887	887
78 CIP S/R Geo/Env	255	255
79 CIP S/R Other	2,151	2,151
80 CIP S/R GSD	1,192	1,192
91 Hurricane Ike Aid & Recovery	0	0
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	8,793	8,793
94 HITS OTHER	21,480	21,480
95 Legal Other	49	49
Total	\$ 1,102,541	\$ 1,102,541
	=====	=====

CITY COUNCIL FUNCTION AND ALLOCATION BASIS

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:28 City Council

Description	Amount	General Admin	City Council Svcs	Special Projects
Personnel Costs				
Salaries	5,339,000	0	4,786,630	552,370
Salary % Split		.00%	89.65%	10.35%
Benefits	2,385,565	0	2,385,169	397
Subtotal - Personnel Costs	7,724,565	0	7,171,799	552,767
Services & Supplies Cost				
Supplies	302,146	0	105,634	196,513
Services	2,138,547	0	464,315	1,674,232
Subtotal - Services & Supplies	2,440,693	0	569,949	1,870,745
Department Cost Total	10,165,258	0	7,741,748	2,423,512
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	10,165,258	0	7,741,748	2,423,512
General Admin Distribution	0	0	0	0
Grand Total	\$ 10,165,258	0	\$ 7,741,748	\$ 2,423,512
				=====
				not allocated

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:28 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
1 City Hall Annex	\$ 35,793	\$ 0	\$ 35,793	\$ 0
Subtotal - Building Depn	35,793	0	35,793	0
2 Equip Deprec	72,613	0	72,613	0
Subtotal - Equipment Depn	72,613	0	72,613	0
3 Insurance Retirees	229,700	906	230,606	0
3 Memberships	2,046	8	2,054	0
3 Consulting Services	269	1	270	0
3 Interest Costs	1,996	8	2,004	0
3 Other Misc	1,680	7	1,687	0
3 Elections	277,842	1,096	278,938	0
3 Non-Dept. Legal Svcs/Lobby	3,054	12	3,066	0
3 Dept Specific	67,126	265	67,391	0
3 Health Insurance	0	0	0	0
Subtotal - Non-Dept-Gen Gov	583,713	2,303	586,016	0
5 Financial Plg & Analysis	32,992	1,614	34,606	0
Subtotal - Fin Plg & Analysis	32,992	1,614	34,606	0
6 Fin City Council Support	953,633	49,356	1,002,989	0
Subtotal - Fin City Council	953,633	49,356	1,002,989	0
8 Gen Acctng	21,420	1,208	22,628	0
8 Fixed Assets	12,963	710	13,673	0
8 Auditing Svcs	12,890	0	12,890	0
8 Fin Operations	987	55	1,042	0
Subtotal - Fin Reporting & Ops	48,260	1,973	50,233	0
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	716	37	753	0
10 Trust Funds Mgmt (TFM)	981	50	1,031	0
Subtotal - Fin Grants	1,697	86	1,783	0
11 Perf Mgmt Svcs	863	44	907	0
Subtotal - Fin Perform Mgmt	863	44	907	0
12 Treasury	3,731	236	3,967	0
Subtotal - Fin Treasury	3,731	236	3,967	0
13 Purchasing	3,652	200	3,852	0
Subtotal - Fin SPD	3,652	200	3,852	0
16 Mailroom	9,154	658	9,812	0
16 Records	2,693	176	2,869	0
16 3-1-1 Svcs	1,016	64	1,080	0
Subtotal - ARA Operations	12,863	897	13,760	0
17 Payroll Svcs	15,160	768	15,928	0
Subtotal - ARA Payroll Svcs	15,160	768	15,928	0
18 Franchise	1,889	137	2,026	0
Subtotal - ARA Regulatory	1,889	137	2,026	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:28 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
20 Enterprise Appl	\$ 0	\$ 0	\$ 0	\$ 0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	5,732	153	5,885	0
23 Reporting & Analytics	89	2	91	0
23 External Affairs & Outreach	3,022	81	3,103	0
Subtotal - OBO	8,843	237	9,080	0
24 City Mayor Admin	14,420	2,519	16,939	0
24 Agenda Office	419,955	76,834	496,789	0
24 Inter Gov Rel	2,114	445	2,559	0
Subtotal - Mayor	436,489	79,798	516,287	0
25 Selection	2,287	41	2,328	0
25 Personnel Svcs	7,305	135	7,440	0
Subtotal - Human Resources	9,592	176	9,768	0
26 Legal Svcs	75,686	5,576	81,262	0
26 Inspector General	3,765	267	4,032	0
Subtotal - Legal	79,451	5,844	85,295	0
27 City Sec Svcs	2,275	126	2,401	0
Subtotal - City Secretary	2,275	126	2,401	0
28 City Council Svcs	0	21,825	21,825	0
Subtotal - City Council	0	21,825	21,825	0
29 Controller Fin Svcs	0	85,697	85,697	0
29 Controller Treasury	0	3,464	3,464	0
Subtotal - City Controller's	0	89,161	89,161	0
35 Building Svcs	0	78,405	78,405	0
35 Utilities	0	31,193	31,193	0
35 Real Estate	0	12,179	12,179	0
Subtotal - General Services	0	121,777	121,777	0
Total Incoming	2,303,509	376,559	2,680,068	0
C. Total Allocated		\$ 12,845,326	\$ 10,421,816	\$ 2,423,512
			81.13%	18.87%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

City Council Svcs Allocations

Dept:28 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 282,816	\$ 0	\$ 282,816	\$ 0	\$ 282,816
04 Finance Dir Office	1,973,902	0.0422	4,238	0	4,238	0	4,238
05 Finance Financial Plg & Analys	1,933,115	0.0413	4,150	0	4,150	0	4,150
06 Finance City Council	681,269	0.0146	1,463	0	1,463	0	1,463
07 Finance Public Fin	869,673	0.0186	1,867	0	1,867	0	1,867
08 Finance Reporting & Ops	3,139,657	0.0671	6,741	0	6,741	0	6,741
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	2,299	0	2,299	0	2,299
11 Finance Rev Perform Mgmt	283,263	0.0061	608	0	608	0	608
12 Finance Treasury	1,747,584	0.0374	3,752	0	3,752	0	3,752
13 Finance Strat Purchasing	4,911,080	0.1050	10,544	0	10,544	0	10,544
14 ARA Director Office	2,152,634	0.0460	4,622	0	4,622	0	4,622
15 ARA Financial Services	1,055,686	0.0226	2,267	0	2,267	0	2,267
16 ARA Operations	6,989,158	0.1494	15,006	0	15,006	0	15,006
17 ARA Payroll Services	3,767,250	0.0805	8,088	0	8,088	0	8,088
18 ARA Regulatory	315,169	0.0067	677	0	677	0	677
23 Office Business Opportunity	3,724,374	0.0796	7,996	0	7,996	0	7,996
24 Mayor	4,953,084	0.1059	10,634	0	10,634	0	10,634
25 Human Resources	33,036,601	0.7061	70,929	0	70,929	0	70,929
26 Legal	15,337,845	0.3278	32,930	0	32,930	0	32,930
27 City Secretary	833,694	0.0178	1,790	0	1,790	0	1,790
28 City Council	10,165,259	0.2173	21,825	0	21,825	0	21,825
29 City Controller's Office	8,320,036	0.1778	17,863	0	17,863	704	18,567
30 Health Administration	16,060,820	0.3433	34,483	0	34,483	1,360	35,843
31 Planning & Dev Admin	1,914,838	0.0409	4,111	0	4,111	162	4,273
33 CIP Sal Rec HPW	6,243,438	0.1334	13,405	0	13,405	529	13,934
34 HPD Police Records	5,760,900	0.1231	12,369	0	12,369	488	12,857
35 General Services	155,707,486	3.3280	334,303	0	334,303	13,182	347,485
36 HEC	25,576,875	0.5467	54,914	0	54,914	2,165	57,079
38 Police	983,583,486	21.0224	2,111,750	0	2,111,750	83,267	2,195,017
39 Dept of Neighborhoods	14,176,685	0.3030	30,437	0	30,437	1,200	31,637
40 Fire	529,063,443	11.3078	1,135,897	0	1,135,897	44,789	1,180,686
41 Municipal Court	30,120,813	0.6438	64,669	0	64,669	2,550	67,219
42 Solid Waste	101,090,370	2.1606	217,041	0	217,041	8,558	225,599
43 Houston Airport System (HAS)	316,792,789	6.7709	680,153	0	680,153	26,819	706,972
44 Housing & Community Dev	387,463,778	8.2814	831,883	0	831,883	32,801	864,684
45 Library	39,004,301	0.8336	83,742	0	83,742	3,302	87,044
46 Parks & Recreation	85,139,640	1.8197	182,795	0	182,795	7,208	190,003
47 Health Department	207,144,541	4.4273	444,739	0	444,739	17,536	462,275
48 Convention & Entertainment	116,284	0.0025	250	0	250	10	260
49 Fleet Management	93,776,195	2.0043	201,337	0	201,337	7,939	209,276
50 Planning & Dev Other	3,918,516	0.0838	8,413	0	8,413	332	8,745
51 Planning & Dev Spec Rev	7,861,144	0.1680	16,878	0	16,878	666	17,544
53 Finance Other	7,665,733	0.1638	16,458	0	16,458	649	17,107
54 ARA Insurance	22,007,547	0.4704	47,250	0	47,250	1,863	49,113
55 ARA BARC	12,556,905	0.2684	26,960	0	26,960	1,063	28,023
56 ARA Parking	10,281,450	0.2197	22,074	0	22,074	870	22,944
57 ARA Other	8,610,080	0.1840	18,486	0	18,486	729	19,215
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	39,027	0	39,027	1,539	40,566
60 Legal Wkr Comp	234,991	0.0050	505	0	505	20	525
61 Mayor Cable TV	3,468,618	0.0741	7,447	0	7,447	294	7,741
62 Mayor Other	33,970,780	0.7261	72,935	0	72,935	2,876	75,811
64 HR Health Benefits	401,865,562	8.5892	862,804	0	862,804	34,021	896,825
65 HR Long Term Disability	6,061,534-	0.1296-	13,014-	0	13,014-	513.15-	13,527-
66 HPW Bldg Insp	69,491,708	1.4853	149,198	0	149,198	5,883	155,081

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

City Council Svcs Allocations

Dept:28 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	78,720	0	78,720	3,104	81,824
68 HPW DDSR	73,625,555	1.5736	158,074	0	158,074	6,233	164,307
69 HPW Water & Sewer	502,972,241	10.7501	1,079,880	0	1,079,880	42,580	1,122,460
70 HPW Houston Transtar	2,370,550	0.0507	5,090	0	5,090	201	5,291
71 HPW Other	51,292,559	1.0963	110,125	0	110,125	4,342	114,467
72 Houston Permit Center	10,784,934	0.2305	23,155	0	23,155	913	24,068
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	11,723	0	11,723	462	12,185
75 CIP S/R Engrg	7,845,273	0.1677	16,844	0	16,844	664	17,508
76 CIP S/R Constr	8,620,413	0.1842	18,508	0	18,508	730	19,238
77 CIP S/R Eng/Const	3,753,805	0.0802	8,059	0	8,059	318	8,377
78 CIP S/R Geo/Env	1,083,203	0.0232	2,326	0	2,326	92	2,418
79 CIP S/R Other	9,105,162	0.1946	19,549	0	19,549	771	20,320
80 CIP S/R GSD	5,042,424	0.1078	10,826	0	10,826	427	11,253
91 Hurricane Ike Aid & Recovery	480-	0.0000	1-	0	1-	0.04-	1-
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	79,916	0	79,916	3,151	83,067
94 HITS OTHER	90,927,216	1.9434	195,220	0	195,220	7,698	202,918
95 Legal Other	204,449	0.0044	439	0	439	17	456
Subtotal	4,678,748,169	100.0000	10,045,257	0	10,045,257	376,559	10,421,816
Direct Bills					0		0
Total					\$10,045,257		\$ 10,421,816
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:28 City Council

Department	City Council Svcs	Special Projects	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	282,816	0	282,816
04 Finance Dir Office	4,238	0	4,238
05 Finance Financial Plg & Analys	4,150	0	4,150
06 Finance City Council	1,463	0	1,463
07 Finance Public Fin	1,867	0	1,867
08 Finance Reporting & Ops	6,741	0	6,741
09 Finance Internal Controls	0	0	0
10 Finance Grants	2,299	0	2,299
11 Finance Rev Perform Mgmt	608	0	608
12 Finance Treasury	3,752	0	3,752
13 Finance Strat Purchasing	10,544	0	10,544
14 ARA Director Office	4,622	0	4,622
15 ARA Financial Services	2,267	0	2,267
16 ARA Operations	15,006	0	15,006
17 ARA Payroll Services	8,088	0	8,088
18 ARA Regulatory	677	0	677
23 Office Business Opportunity	7,996	0	7,996
24 Mayor	10,634	0	10,634
25 Human Resources	70,929	0	70,929
26 Legal	32,930	0	32,930
27 City Secretary	1,790	0	1,790
28 City Council	21,825	0	21,825
29 City Controller's Office	18,567	0	18,567
30 Health Administration	35,843	0	35,843
31 Planning & Dev Admin	4,273	0	4,273
33 CIP Sal Rec HPW	13,934	0	13,934
34 HPD Police Records	12,857	0	12,857
35 General Services	347,485	0	347,485
36 HEC	57,079	0	57,079
38 Police	2,195,017	0	2,195,017
39 Dept of Neighborhoods	31,637	0	31,637
40 Fire	1,180,686	0	1,180,686
41 Municipal Court	67,219	0	67,219
42 Solid Waste	225,599	0	225,599
43 Houston Airport System (HAS)	706,972	0	706,972
44 Housing & Community Dev	864,684	0	864,684
45 Library	87,044	0	87,044
46 Parks & Recreation	190,003	0	190,003
47 Health Department	462,275	0	462,275
48 Convention & Entertainment	260	0	260
49 Fleet Management	209,276	0	209,276
50 Planning & Dev Other	8,745	0	8,745
51 Planning & Dev Spec Rev	17,544	0	17,544
53 Finance Other	17,107	0	17,107
54 ARA Insurance	49,113	0	49,113
55 ARA BARC	28,023	0	28,023
56 ARA Parking	22,944	0	22,944
57 ARA Other	19,215	0	19,215
58 IT Public Services	0	0	0
59 Legal Insurance	40,566	0	40,566
60 Legal Wkr Comp	525	0	525
61 Mayor Cable TV	7,741	0	7,741
62 Mayor Other	75,811	0	75,811
64 HR Health Benefits	896,825	0	896,825
65 HR Long Term Disability	13,527-	0	13,527-

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:28 City Council

Department	City Council Svcs	Special Projects	Total
66 HPW Bldg Insp	155,081	0	155,081
67 HPW Stormwater	81,824	0	81,824
68 HPW DDSR	164,307	0	164,307
69 HPW Water & Sewer	1,122,460	0	1,122,460
70 HPW Houston Transtar	5,291	0	5,291
71 HPW Other	114,467	0	114,467
72 Houston Permit Center	24,068	0	24,068
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	12,185	0	12,185
75 CIP S/R Engrg	17,508	0	17,508
76 CIP S/R Constr	19,238	0	19,238
77 CIP S/R Eng/Const	8,377	0	8,377
78 CIP S/R Geo/Env	2,418	0	2,418
79 CIP S/R Other	20,320	0	20,320
80 CIP S/R GSD	11,253	0	11,253
91 Hurricane Ike Aid & Recovery	1-	0	1-
92 ARRA Reimbursement Fund	0	0	0
93 HR-W.C.	83,067	0	83,067
94 HITS OTHER	202,918	0	202,918
95 Legal Other	456	0	456
Total	\$ 10,421,821 =====	\$ 0 =====	\$ 10,421,821 =====

CONTROLLER'S OFFICE FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:29 City Controller's Office

Department	Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs				
Salaries	4,683,746	818,752	3,184,754	680,241
Salary % Split		17.48%	68.00%	14.52%
Benefits	2,574,717	401,311	1,851,533	321,872
Subtotal - Personnel Costs	7,258,463	1,220,062	5,036,287	1,002,113
Services & Supplies Cost				
Supplies	16,705	7,817	7,616	1,272
Services	1,044,868	690,152	186,599	168,119
Subtotal - Services & Supplies	1,061,573	697,968	194,214	169,391
Department Cost Total	8,320,036	1,918,031	5,230,501	1,171,504
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	8,320,036	1,918,031	5,230,501	1,171,504
General Admin Distribution		1,918,031-	1,580,457	337,573
Grand Total	\$ 8,320,036		\$ 6,810,958	\$ 1,509,077
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:29 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$ 82,412	\$ 0	\$ 67,907	\$ 14,505
Subtotal - Building Depn	82,412	0	67,907	14,505
2 Equip Deprec	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0
3 Insurance Retirees	160,983	635	133,173	28,445
3 Memberships	1,434	6	1,186	253
3 Consulting Services	48	0	40	8
3 Interest Costs	1,634	7	1,352	289
3 Other Misc	1,375	6	1,138	243
3 Elections	17,365	69	14,365	3,068
3 Non-Dept. Legal Svcs/Lobby	2,140	8	1,770	378
Subtotal - Non-Dept-Gen Gov	184,979	730	153,024	32,685
5 Financial Plg & Analysis	5,881	288	5,083	1,086
Subtotal - Fin Plg & Analysis	5,881	288	5,083	1,086
8 Gen Acctng	3,818	215	3,323	710
8 Fixed Assets	1,223	67	1,063	227
8 Auditing Svcs	2,298	0	1,894	404
8 Fin Operations	808	45	703	150
Subtotal - Fin Reporting & Ops	8,147	327	6,983	1,491
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	586	30	508	108
10 Trust Funds Mgmt (TFM)	803	41	695	148
Subtotal - Fin Grants	1,389	71	1,203	257
11 Perf Mgmt Svcs	707	36	613	131
Subtotal - Fin Perform Mgmt	707	36	613	131
12 Treasury	3,054	193	2,676	572
Subtotal - Fin Treasury	3,054	193	2,676	572
13 Purchasing	20,088	1,102	17,460	3,729
Subtotal - Fin SPD	20,088	1,102	17,460	3,729
16 Mailroom	7,247	521	6,401	1,367
16 Records	1,888	123	1,657	354
16 3-1-1 Svcs	3,190	200	2,793	597
Subtotal - ARA Operations	12,325	844	10,851	2,318
17 Payroll Svcs	10,625	538	9,198	1,965
Subtotal - ARA Payroll Svcs	10,625	538	9,198	1,965
18 Franchise	1,546	112	1,366	292
Subtotal - ARA Regulatory	1,546	112	1,366	292
20 Enterprise Appl	0	0	0	0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:29 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
21 NW Data	\$ 0	\$ 0	\$ 0	\$ 0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Certification	4,017	108	3,399	726
23 Contract Compliance	1,659	48	1,406	300
23 Reporting & Analytics	1,071	29	907	194
23 External Affairs & Outreach	2,118	57	1,792	383
Subtotal - OBO	8,865	241	7,504	1,603
24 City Mayor Admin	10,106	1,765	9,782	2,089
24 Inter Gov Rel	1,482	312	1,478	316
Subtotal - Mayor	11,588	2,077	11,260	2,405
25 Selection	715	13	600	128
25 Personnel Svcs	5,119	95	4,296	918
Subtotal - Human Resources	5,834	107	4,896	1,046
26 Legal Svcs	107,309	7,906	94,937	20,278
Subtotal - Legal	107,309	7,906	94,937	20,278
27 City Sec Svcs	1,862	103	1,619	346
Subtotal - City Secretary	1,862	103	1,619	346
28 City Council Svcs	17,863	704	15,300	3,268
Subtotal - City Council	17,863	704	15,300	3,268
29 Controller Fin Svcs	0	15,276	12,587	2,689
29 Controller Treasury	0	2,835	2,336	499
Subtotal - City Controller's	0	18,111	14,923	3,188
35 Building Svcs	0	93,762	77,260	16,502
35 Utilities	0	37,302	30,737	6,565
35 Real Estate	0	10,038	8,271	1,767
Subtotal - General Services	0	141,102	116,268	24,834
Total Incoming	484,474	174,594	543,072	115,996
C. Total Allocated		\$ 8,979,104	\$ 7,354,030	\$ 1,625,073
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			81.90%	18.10%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Controller Fin Svcs Allocations

Dept:29 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	2.5919	\$ 186,878	\$ 0	\$ 186,878	\$ 0	\$ 186,878
04 Finance Dir Office	1,846	0.0948	6,834	0	6,834	0	6,834
05 Finance Financial Plg & Analys	430	0.0221	1,592	0	1,592	0	1,592
06 Finance City Council	617	0.0317	2,284	0	2,284	0	2,284
07 Finance Public Fin	416	0.0214	1,540	0	1,540	0	1,540
08 Finance Reporting & Ops	1,762	0.0905	6,523	0	6,523	0	6,523
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	713	0.0366	2,640	0	2,640	0	2,640
11 Finance Rev Perform Mgmt	333	0.0171	1,233	0	1,233	0	1,233
12 Finance Treasury	1,248	0.0641	4,620	0	4,620	0	4,620
13 Finance Strat Purchasing	742	0.0381	2,747	0	2,747	0	2,747
14 ARA Director Office	4,323	0.2220	16,005	0	16,005	0	16,005
15 ARA Financial Services	402	0.0206	1,488	0	1,488	0	1,488
16 ARA Operations	4,351	0.2234	16,109	0	16,109	0	16,109
17 ARA Payroll Services	621	0.0319	2,299	0	2,299	0	2,299
18 ARA Regulatory	1,881	0.0966	6,964	0	6,964	0	6,964
23 Office Business Opportunity	4,690	0.2408	17,364	0	17,364	0	17,364
24 Mayor	5,189	0.2664	19,211	0	19,211	0	19,211
25 Human Resources	16,029	0.8231	59,344	0	59,344	0	59,344
26 Legal	5,926	0.3043	21,940	0	21,940	0	21,940
27 City Secretary	1,511	0.0776	5,594	0	5,594	0	5,594
28 City Council	23,147	1.1886	85,697	0	85,697	0	85,697
29 City Controller's Office	4,126	0.2119	15,276	0	15,276	0	15,276
30 Health Administration	18,284	0.9389	67,693	0	67,693	1,448	69,141
31 Planning & Dev Admin	1,531	0.0786	5,668	0	5,668	121	5,789
33 CIP Sal Rec HPW	3,319	0.1704	12,288	0	12,288	263	12,551
34 HPD Police Records	1,490	0.0765	5,516	0	5,516	118	5,634
35 General Services	36,046	1.8509	133,453	0	133,453	2,855	136,308
36 HEC	5,933	0.3047	21,966	0	21,966	470	22,436
38 Police	197,449	10.1387	731,016	0	731,016	15,636	746,652
39 Dept of Neighborhoods	9,356	0.4804	34,639	0	34,639	741	35,380
40 Fire	179,286	9.2061	663,771	0	663,771	14,198	677,969
41 Municipal Court	26,305	1.3507	97,389	0	97,389	2,083	99,472
42 Solid Waste	32,618	1.6749	120,762	0	120,762	2,583	123,345
43 Houston Airport System (HAS)	120,894	6.2077	447,586	0	447,586	9,574	457,160
44 Housing & Community Dev	76,633	3.9350	283,719	0	283,719	6,069	289,788
45 Library	17,283	0.8875	63,987	0	63,987	1,369	65,356
46 Parks & Recreation	90,422	4.6430	334,770	0	334,770	7,161	341,931
47 Health Department	190,071	9.7598	703,701	0	703,701	15,052	718,753
48 Convention & Entertainment	1,478	0.0759	5,472	0	5,472	117	5,589
49 Fleet Management	160,825	8.2581	595,423	0	595,423	12,736	608,159
50 Planning & Dev Other	3,091	0.1587	11,444	0	11,444	245	11,689
51 Planning & Dev Spec Rev	7,211	0.3703	26,697	0	26,697	571	27,268
52 General Debt	7,031	0.3610	26,031	0	26,031	557	26,588
53 Finance Other	15,097	0.7752	55,894	0	55,894	1,196	57,090
54 ARA Insurance	1,485	0.0763	5,498	0	5,498	118	5,616
55 ARA BARC	13,160	0.6757	48,722	0	48,722	1,042	49,764
56 ARA Parking	18,013	0.9249	66,690	0	66,690	1,427	68,117
57 ARA Other	12,655	0.6498	46,853	0	46,853	1,002	47,855
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	24,594	0	24,594	526	25,120
60 Legal Wkr Comp	910	0.0467	3,369	0	3,369	72	3,441
61 Mayor Cable TV	2,122	0.1090	7,856	0	7,856	168	8,024
62 Mayor Other	17,058	0.8759	63,154	0	63,154	1,351	64,505
63 TIRZ	1,356	0.0696	5,020	0	5,020	107	5,127
64 HR Health Benefits	139,100	7.1426	514,991	0	514,991	11,016	526,007

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Controller Fin Svcs Allocations

Dept:29 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HR Long Term Disability	79	0.0041	293	0	293	6	299
66 HPW Bldg Insp	48,065	2.4681	177,951	0	177,951	3,806	181,757
67 HPW Stormwater	17,081	0.8771	63,239	0	63,239	1,353	64,592
68 HPW DDSR	36,674	1.8832	135,778	0	135,778	2,904	138,682
69 HPW Water & Sewer	186,442	9.5735	690,265	0	690,265	14,765	705,030
70 HPW Houston Transtar	2,202	0.1131	8,152	0	8,152	174	8,326
71 HPW Other	32,992	1.6941	122,146	0	122,146	2,613	124,759
72 Houston Permit Center	7,040	0.3615	26,064	0	26,064	558	26,622
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	5,739	0	5,739	123	5,862
75 CIP S/R Engrg	1,589	0.0816	5,883	0	5,883	126	6,009
76 CIP S/R Constr	1,912	0.0982	7,079	0	7,079	151	7,230
77 CIP S/R Eng/Const	2,037	0.1046	7,542	0	7,542	161	7,703
78 CIP S/R Geo/Env	776	0.0398	2,873	0	2,873	61	2,934
79 CIP S/R Other	8,132	0.4176	30,107	0	30,107	644	30,751
80 CIP S/R GSD	1,211	0.0622	4,483	0	4,483	96	4,579
91 Hurricane Ike Aid & Recovery	42	0.0022	156	0	156	3	159
92 ARRA Reimbursement Fund	25	0.0013	93	0	93	2	95
93 HR-W.C.	17,224	0.8844	63,768	0	63,768	1,364	65,132
94 HITS OTHER	36,943	1.8970	136,774	0	136,774	2,926	139,700
95 Legal Other	530	0.0272	1,962	0	1,962	42	2,004
Subtotal	1,947,480	100.0000	7,210,161	0	7,210,161	143,869	7,354,030
Direct Bills					0		0
Total					\$7,210,161		\$ 7,354,030
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Controller Treasury Allocations

Dept:29 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 44,888	\$ 0	\$ 44,888	\$ 0	\$ 44,888
04 Finance Dir Office	1,973,902	0.0422	673	0	673	0	673
05 Finance Financial Plg & Analys	1,933,115	0.0413	659	0	659	0	659
06 Finance City Council	681,269	0.0146	232	0	232	0	232
07 Finance Public Fin	869,673	0.0186	296	0	296	0	296
08 Finance Reporting & Ops	3,139,657	0.0671	1,070	0	1,070	0	1,070
09 Finance Internal Controls	0	0.0000	0	0	0	0	0
10 Finance Grants	1,070,655	0.0229	365	0	365	0	365
11 Finance Rev Perform Mgmnt	283,263	0.0061	97	0	97	0	97
12 Finance Treasury	1,747,584	0.0374	596	0	596	0	596
13 Finance Strat Purchasing	4,911,080	0.1050	1,674	0	1,674	0	1,674
14 ARA Director Office	2,152,634	0.0460	734	0	734	0	734
15 ARA Financial Services	1,055,686	0.0226	360	0	360	0	360
16 ARA Operations	6,989,158	0.1494	2,382	0	2,382	0	2,382
17 ARA Payroll Services	3,767,250	0.0805	1,284	0	1,284	0	1,284
18 ARA Regulatory	315,169	0.0067	107	0	107	0	107
23 Office Business Opportunity	3,724,374	0.0796	1,269	0	1,269	0	1,269
24 Mayor	4,953,084	0.1059	1,688	0	1,688	0	1,688
25 Human Resources	33,036,601	0.7061	11,258	0	11,258	0	11,258
26 Legal	15,337,845	0.3278	5,227	0	5,227	0	5,227
27 City Secretary	833,694	0.0178	284	0	284	0	284
28 City Council	10,165,259	0.2173	3,464	0	3,464	0	3,464
29 City Controller's Office	8,320,036	0.1778	2,835	0	2,835	0	2,835
30 Health Administration	16,060,820	0.3433	5,473	0	5,473	111	5,584
31 Planning & Dev Admin	1,914,838	0.0409	653	0	653	13	666
33 CIP Sal Rec HPW	6,243,438	0.1334	2,128	0	2,128	43	2,171
34 HPD Police Records	5,760,900	0.1231	1,963	0	1,963	40	2,003
35 General Services	155,707,486	3.3280	53,059	0	53,059	1,078	54,137
36 HEC	25,576,875	0.5467	8,716	0	8,716	177	8,893
38 Police	983,583,486	21.0224	335,169	0	335,169	6,807	341,976
39 Dept of Neighborhoods	14,176,685	0.3030	4,831	0	4,831	98	4,929
40 Fire	529,063,443	11.3078	180,285	0	180,285	3,661	183,946
41 Municipal Court	30,120,813	0.6438	10,264	0	10,264	208	10,472
42 Solid Waste	101,090,370	2.1606	34,448	0	34,448	700	35,148
43 Houston Airport System (HAS)	316,792,789	6.7709	107,951	0	107,951	2,192	110,143
44 Housing & Community Dev	387,463,778	8.2814	132,033	0	132,033	2,681	134,714
45 Library	39,004,301	0.8336	13,291	0	13,291	270	13,561
46 Parks & Recreation	85,139,640	1.8197	29,012	0	29,012	589	29,601
47 Health Department	207,144,541	4.4273	70,587	0	70,587	1,434	72,021
48 Convention & Entertainment	116,284	0.0025	40	0	40	1	41
49 Fleet Management	93,776,195	2.0043	31,955	0	31,955	649	32,604
50 Planning & Dev Other	3,918,516	0.0838	1,335	0	1,335	27	1,362
51 Planning & Dev Spec Rev	7,861,144	0.1680	2,679	0	2,679	54	2,733
53 Finance Other	7,665,733	0.1638	2,612	0	2,612	53	2,665
54 ARA Insurance	22,007,547	0.4704	7,499	0	7,499	152	7,651
55 ARA BARC	12,556,905	0.2684	4,279	0	4,279	87	4,366
56 ARA Parking	10,281,450	0.2197	3,504	0	3,504	71	3,575
57 ARA Other	8,610,080	0.1840	2,934	0	2,934	60	2,994
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	6,194	0	6,194	126	6,320
60 Legal Wkr Comp	234,991	0.0050	80	0	80	2	82
61 Mayor Cable TV	3,468,618	0.0741	1,182	0	1,182	24	1,206
62 Mayor Other	33,970,780	0.7261	11,576	0	11,576	235	11,811
64 HR Health Benefits	401,865,562	8.5892	136,941	0	136,941	2,781	139,722
65 HR Long Term Disability	6,061,534-	0.1296-	2,066-	0	2,066-	41.95-	2,108-
66 HPW Bldg Insp	69,491,708	1.4853	23,680	0	23,680	481	24,161

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Controller Treasury Allocations

Dept:29 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	12,494	0	12,494	254	12,748
68 HPW DDSR	73,625,555	1.5736	25,089	0	25,089	510	25,599
69 HPW Water & Sewer	502,972,241	10.7501	171,394	0	171,394	3,481	174,875
70 HPW Houston Transtar	2,370,550	0.0507	808	0	808	16	824
71 HPW Other	51,292,559	1.0963	17,479	0	17,479	355	17,834
72 Houston Permit Center	10,784,934	0.2305	3,675	0	3,675	75	3,750
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	1,861	0	1,861	38	1,899
75 CIP S/R Engrg	7,845,273	0.1677	2,673	0	2,673	54	2,727
76 CIP S/R Constr	8,620,413	0.1842	2,938	0	2,938	60	2,998
77 CIP S/R Eng/Const	3,753,805	0.0802	1,279	0	1,279	26	1,305
78 CIP S/R Geo/Env	1,083,203	0.0232	369	0	369	8	377
79 CIP S/R Other	9,105,162	0.1946	3,103	0	3,103	63	3,166
80 CIP S/R GSD	5,042,424	0.1078	1,718	0	1,718	35	1,753
91 Hurricane Ike Aid & Recovery	480-	0.0000	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
93 HR-W.C.	37,222,018	0.7956	12,684	0	12,684	258	12,942
94 HITS OTHER	90,927,216	1.9434	30,985	0	30,985	629	31,614
95 Legal Other	204,449	0.0044	70	0	70	1	71
Subtotal	4,678,748,169	100.0000	1,594,348	0	1,594,348	30,725	1,625,073
Direct Bills					0		0
Total					\$1,594,348		\$ 1,625,073
	=====	=====	=====	=====	=====	=====	=====

Basis Units: FY2022 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:29 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	186,878	44,888	231,766
04 Finance Dir Office	6,834	673	7,507
05 Finance Financial Plg & Analys	1,592	659	2,251
06 Finance City Council	2,284	232	2,516
07 Finance Public Fin	1,540	296	1,836
08 Finance Reporting & Ops	6,523	1,070	7,593
09 Finance Internal Controls	0	0	0
10 Finance Grants	2,640	365	3,005
11 Finance Rev Perform Mgmt	1,233	97	1,330
12 Finance Treasury	4,620	596	5,216
13 Finance Strat Purchasing	2,747	1,674	4,421
14 ARA Director Office	16,005	734	16,739
15 ARA Financial Services	1,488	360	1,848
16 ARA Operations	16,109	2,382	18,491
17 ARA Payroll Services	2,299	1,284	3,583
18 ARA Regulatory	6,964	107	7,071
23 Office Business Opportunity	17,364	1,269	18,633
24 Mayor	19,211	1,688	20,899
25 Human Resources	59,344	11,258	70,602
26 Legal	21,940	5,227	27,167
27 City Secretary	5,594	284	5,878
28 City Council	85,697	3,464	89,161
29 City Controller's Office	15,276	2,835	18,111
30 Health Administration	69,141	5,584	74,725
31 Planning & Dev Admin	5,789	666	6,455
33 CIP Sal Rec HPW	12,551	2,171	14,722
34 HPD Police Records	5,634	2,003	7,637
35 General Services	136,308	54,137	190,445
36 HEC	22,436	8,893	31,329
38 Police	746,652	341,976	1,088,628
39 Dept of Neighborhoods	35,380	4,929	40,309
40 Fire	677,969	183,946	861,915
41 Municipal Court	99,472	10,472	109,944
42 Solid Waste	123,345	35,148	158,493
43 Houston Airport System (HAS)	457,160	110,143	567,303
44 Housing & Community Dev	289,788	134,714	424,502
45 Library	65,356	13,561	78,917
46 Parks & Recreation	341,931	29,601	371,532
47 Health Department	718,753	72,021	790,774
48 Convention & Entertainment	5,589	41	5,630
49 Fleet Management	608,159	32,604	640,763
50 Planning & Dev Other	11,689	1,362	13,051
51 Planning & Dev Spec Rev	27,268	2,733	30,001
52 General Debt	26,588	0	26,588
53 Finance Other	57,090	2,665	59,755
54 ARA Insurance	5,616	7,651	13,267
55 ARA BARC	49,764	4,366	54,130
56 ARA Parking	68,117	3,575	71,692
57 ARA Other	47,855	2,994	50,849
58 IT Public Services	0	0	0
59 Legal Insurance	25,120	6,320	31,440
60 Legal Wkr Comp	3,441	82	3,523
61 Mayor Cable TV	8,024	1,206	9,230
62 Mayor Other	64,505	11,811	76,316
63 TIRZ	5,127	0	5,127

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:29 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
64 HR Health Benefits	526,007	139,722	665,729
65 HR Long Term Disability	299	2,108-	1,809-
66 HPW Bldg Insp	181,757	24,161	205,918
67 HPW Stormwater	64,592	12,748	77,340
68 HPW DDSR	138,682	25,599	164,281
69 HPW Water & Sewer	705,030	174,875	879,905
70 HPW Houston Transtar	8,326	824	9,150
71 HPW Other	124,759	17,834	142,593
72 Houston Permit Center	26,622	3,750	30,372
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	5,862	1,899	7,761
75 CIP S/R Engrg	6,009	2,727	8,736
76 CIP S/R Constr	7,230	2,998	10,228
77 CIP S/R Eng/Const	7,703	1,305	9,008
78 CIP S/R Geo/Env	2,934	377	3,311
79 CIP S/R Other	30,751	3,166	33,917
80 CIP S/R GSD	4,579	1,753	6,332
91 Hurricane Ike Aid & Recovery	159	0	159
92 ARRA Reimbursement Fund	95	0	95
93 HR-W.C.	65,132	12,942	78,074
94 HITS OTHER	139,700	31,614	171,314
95 Legal Other	2,004	71	2,075
Total	\$ 7,354,031 =====	\$ 1,625,074 =====	\$ 8,979,105 =====

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:30 Health Administration

Department	Amount	General Admin	Health Admin
Personnel Costs			
Salaries	S1 3,668,680	0	3,668,680
Salary % Split		.00%	100.00%
Benefits	S 2,758,412	0	2,758,412
Subtotal - Personnel Costs	6,427,092	0	6,427,092
Services & Supplies Cost			
Supplies	S 381,929	0	381,929
Services	S 9,146,431	0	9,146,431
Drainage Chg	D 86,044	0	0
Pmt Chg	D 19,331	0	0
Intergov Exp-1115	D 0	0	0
Subtotal - Services & Supplies	9,633,735	0	9,528,360
Department Cost Total	16,060,827	0	15,955,452
Adjustments to Cost			
Drainage Chg	D 86,044-	0	0
Pmt Chg	D 19,331-	0	0
Intergov Exp-1115	D 0-	0	0
Subtotal - Adjustments	105,375-	0	0
Total Costs After Adjustments	15,955,452	0	15,955,452
General Admin Distribution	0		0
Grand Total	\$ 15,955,452		\$ 15,955,452

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:30 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$ 30,979	\$ 0	\$ 30,979
Subtotal - Equipment Depn	30,979	0	30,979
3 Insurance Retirees	138,723	547	139,270
3 Memberships	1,235	5	1,240
3 Consulting Services	213	1	214
3 Interest Costs	3,154	13	3,167
3 Other Misc	2,655	11	2,666
3 Non-Dept. Legal Svcs/Lobby	1,844	7	1,851
Subtotal - Non-Dept-Gen Gov	147,824	584	148,408
5 Financial Plg & Analysis	26,060	1,275	27,335
Subtotal - Fin Plg & Analysis	26,060	1,275	27,335
7 Capital Projects	75,127	3,203	78,330
Subtotal - Fin Public Fin	75,127	3,203	78,330
8 Gen Acctng	16,920	954	17,874
8 Fixed Assets	39,622	2,170	41,792
8 Auditing Svcs	10,182	0	10,182
8 Fin Operations	1,559	87	1,646
Subtotal - Fin Reporting & Ops	68,283	3,211	71,494
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	1,131	58	1,189
10 Trust Funds Mgmt (TFM)	1,550	79	1,629
Subtotal - Fin Grants	2,681	136	2,817
11 Perf Mgmt Svcs	1,364	70	1,434
Subtotal - Fin Perform Mgmt	1,364	70	1,434
12 Treasury	5,895	373	6,268
Subtotal - Fin Treasury	5,895	373	6,268
13 Purchasing	14,001	768	14,769
Subtotal - Fin SPD	14,001	768	14,769
16 Records	1,627	106	1,733
Subtotal - ARA Operations	1,627	106	1,733
17 Payroll Svcs	9,155	464	9,619
Subtotal - ARA Payroll Svcs	9,155	464	9,619
18 Franchise	2,984	217	3,201
Subtotal - ARA Regulatory	2,984	217	3,201
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Client Svcs	0	0	0
21 NW Data	0	0	0
21 NW Voice	0	0	0
21 Enterprise Optns	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:30 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - HITS EIS	\$ 0	\$ 0	\$ 0
22 IT Radio Svcs	0	0	0
Subtotal - HITS Radio	0	0	0
23 Certification	3,462	93	3,555
23 External Affairs & Outreach	1,825	49	1,874
Subtotal - OBO	5,287	142	5,429
24 City Mayor Admin	8,709	1,521	10,230
24 Inter Gov Rel	1,277	269	1,546
Subtotal - Mayor	9,986	1,790	11,776
25 Personnel Svcs	4,411	82	4,493
Subtotal - Human Resources	4,411	82	4,493
26 Legal Svcs	662,818	48,835	711,653
Subtotal - Legal	662,818	48,835	711,653
27 City Sec Svcs	3,595	199	3,794
Subtotal - City Secretary	3,595	199	3,794
28 City Council Svcs	34,483	1,360	35,843
Subtotal - City Council	34,483	1,360	35,843
29 Controller Fin Svcs	67,693	1,448	69,141
29 Controller Treasury	5,473	111	5,584
Subtotal - City Controller's	73,166	1,559	74,725
35 Real Estate	0	241,281	241,281
Subtotal - General Services	0	241,281	241,281
Total Incoming	<u>1,179,726</u>	<u>305,655</u>	<u>1,485,381</u>
C. Total Allocated		\$ 17,440,833	\$ 17,440,833
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Health Admin Allocations

Dept:30 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Department	100	100.0000	\$ 17,135,178	\$ 0	\$ 17,135,178	\$ 305,655	\$ 17,440,833
Subtotal	100	100.0000	17,135,178	0	17,135,178	305,655	17,440,833
Direct Bills					0		0
Total					\$17,135,178		\$ 17,440,833
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:30 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
47 Health Department	17,440,833	17,440,833
Total	\$ 17,440,833 =====	\$ 17,440,833 =====

PLANNING AND DEVELOPMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. Additionally, the department's responsibilities include historic preservation planning. The costs of the Planning and Development administration are allocated to Planning and Development other and Planning Special Revenue Fund. In order to calculate and allocate in a more equitable manner, fifty percent of Planning and Development Administration costs are to be allocated based on departmental total expenditures and the remaining fifty percent of the costs will be allocated based on the number of FTE positions.

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:31 Planning & Dev Admin

Department	Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
Personnel Costs				
Salaries	790,498	0	395,249	395,249
Salary % Split		.00%	50.00%	50.00%
Benefits	383,352	0	191,676	191,676
Subtotal - Personnel Costs	1,173,850	0	586,925	586,925
Services & Supplies Cost				
Supplies	6,172	0	3,086	3,086
Services	734,818	0	367,409	367,409
Subtotal - Services & Supplies	740,990	0	370,495	370,495
Department Cost Total	1,914,840	0	957,420	957,420
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	1,914,840	0	957,420	957,420
General Admin Distribution		0	0	0
Grand Total	\$ 1,914,840		\$ 957,420	\$ 957,420
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:31 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3 Insurance Retirees	\$ 25,809	\$ 102	\$ 12,955	\$ 12,955
3 Memberships	230	1	115	115
3 Consulting Services	18	0	9	9
3 Interest Costs	376	2	189	189
3 Other Misc	316	1	159	159
3 Non-Dept. Legal Svcs/Lobby	343	1	172	172
3 Walker Rent	1,385,000	5,462	695,231	695,231
Subtotal - Non-Dept-Gen Gov	1,412,092	5,569	708,830	708,830
5 Financial Plg & Analysis	2,182	107	1,144	1,144
Subtotal - Fin Plg & Analysis	2,182	107	1,144	1,144
8 Gen Acctng	1,417	80	748	748
8 Fixed Assets	1,467	80	774	774
8 Auditing Svcs	853	0	427	427
8 Fin Operations	186	10	98	98
Subtotal - Fin Reporting & Ops	3,923	171	2,047	2,047
9 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
10 Cost Accounting	135	7	71	71
10 Trust Funds Mgmt (TFM)	185	9	97	97
Subtotal - Fin Grants	320	16	168	168
11 Perf Mgmt Svcs	163	8	86	86
Subtotal - Fin Perform Mgmt	163	8	86	86
12 Treasury	703	44	374	374
Subtotal - Fin Treasury	703	44	374	374
13 Purchasing	609	33	321	321
Subtotal - Fin SPD	609	33	321	321
16 Mailroom	9,409	676	5,042	5,042
16 Records	303	20	161	161
16 3-1-1 Svcs	34,975	2,192	18,584	18,584
Subtotal - ARA Operations	44,687	2,888	23,787	23,787
17 Payroll Svcs	1,703	86	895	895
Subtotal - ARA Payroll Svcs	1,703	86	895	895
18 Franchise	356	26	191	191
Subtotal - ARA Regulatory	356	26	191	191
20 Enterprise Appl	0	0	0	0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:31 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
23 Certification	\$ 644	\$ 17	\$ 331	\$ 331
23 Contract Compliance	1,659	48	853	853
23 External Affairs & Outreach	339	9	174	174
Subtotal - OBO	2,642	74	1,358	1,358
24 City Mayor Admin	1,620	283	952	952
24 Inter Gov Rel	238	50	144	144
Subtotal - Mayor	1,858	333	1,096	1,096
25 Selection	715	13	364	364
25 Personnel Svcs	821	15	418	418
Subtotal - Human Resources	1,536	28	782	782
26 Legal Svcs	233,952	17,237	125,594	125,594
26 Inspector General	3,765	267	2,016	2,016
Subtotal - Legal	237,717	17,504	127,611	127,611
27 City Sec Svcs	429	24	226	226
Subtotal - City Secretary	429	24	226	226
28 City Council Svcs	4,111	162	2,137	2,137
Subtotal - City Council	4,111	162	2,137	2,137
29 Controller Fin Svcs	5,668	121	2,895	2,895
29 Controller Treasury	653	13	333	333
Subtotal - City Controller's	6,321	134	3,228	3,228
35 Real Estate	0	13,834	6,917	6,917
Subtotal - General Services	0	13,834	6,917	6,917
Total Incoming	1,721,352	41,042	881,197	881,197
C. Total Allocated		\$ 3,677,234	\$ 1,838,617	\$ 1,838,617
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Planning Admin - FTEs Allocations

Dept:31 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	24.70	33.0656	\$ 601,164	\$ 0	\$ 601,164	\$ 6,785	\$ 607,949
51 Planning & Dev Spec Rev	50.00	66.9344	1,216,932	0	1,216,932	13,736	1,230,668
Subtotal	74.7	100.0000	1,818,096	0	1,818,096	20,521	1,838,617
Direct Bills					0		0
Total					\$1,818,096		\$ 1,838,617
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FTEs
 COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Planning Admin - Expenditures Allocations

Dept:31 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	3,918,516	33.2651	\$ 604,792	\$ 0	\$ 604,792	\$ 6,826	\$ 611,618
51 Planning & Dev Spec Rev	7,861,144	66.7349	1,213,304	1,265,741-	52,437-	13,695	38,742-
Subtotal	11,779,660	100.0000	1,818,096	1,265,741-	552,355	20,521	572,876
Direct Bills					1,265,741		1,265,741
Total	=====	=====	=====	=====	\$1,818,096	=====	\$ 1,838,617

Basis Units: Planning & Dev FY2022 Expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:31 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$ 1,265,741	\$ 1,265,741
50 Planning & Dev Other	607,949	611,618	1,219,567
51 Planning & Dev Spec Rev	1,230,668	38,742-	1,191,926
Total	\$ 1,838,617 =====	\$ 1,838,617 =====	\$ 3,677,234 =====

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 the 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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:32 HPW Admin Indirect

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:32 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
7 Capital Projects	\$ 75,127	\$ 3,203	\$ 39,165	\$ 39,165
Subtotal - Fin Public Fin	75,127	3,203	39,165	39,165
16 Mailroom	1,144	82	613	613
16 Property	371,619	23,949	197,784	197,784
16 3-1-1 Svcs	520,951	32,650	276,801	276,801
Subtotal - ARA Operations	893,714	56,681	475,198	475,198
20 Enterprise Appl	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
23 Contract Compliance	615,332	17,681	316,507	316,507
23 Reporting & Analytics	72,099	1,983	37,041	37,041
23 Dept Services	33,548	1,089	17,319	17,319
Subtotal - OBO	720,979	20,754	370,866	370,866
25 Selection	71	1	36	36
Subtotal - Human Resources	71	1	36	36
26 Legal Svcs	481,022	35,440	258,231	258,231
26 Inspector General	337,581	23,981	180,781	180,781
Subtotal - Legal	818,603	59,421	439,012	439,012
34 Records Mgmt	0	16,972	8,486	8,486
Subtotal - HPD Police Records	0	16,972	8,486	8,486
35 In-House Renov	0	0	0	0
35 Real Estate	0	78,133	39,067	39,067
Subtotal - General Services	0	78,133	39,067	39,067
Total Incoming	<u>2,508,494</u>	<u>235,166</u>	<u>1,371,830</u>	<u>1,371,830</u>
C. Total Allocated		\$ 2,743,660	\$ 1,371,830	\$ 1,371,830
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Admin Exp Allocations

Dept:32 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 CIP Sal Rec HPW	6,243,438	0.7910	\$ 9,921	\$ 0	\$ 9,921	\$ 930	\$ 10,851
66 HPW Bldg Insp	69,491,708	8.8041	110,425	0	110,425	10,352	120,777
67 HPW Stormwater	36,665,356	4.6452	58,262	0	58,262	5,462	63,724
68 HPW DDSR	73,625,555	9.3278	116,993	0	116,993	10,968	127,961
69 HPW Water & Sewer	502,972,241	63.7227	799,240	0	799,240	74,927	874,167
70 HPW Houston Transtar	2,370,550	0.3003	3,767	0	3,767	353	4,120
71 HPW Other	51,292,559	6.4984	81,506	0	81,506	7,641	89,147
72 Houston Permit Center	10,784,934	1.3664	17,138	0	17,138	1,607	18,745
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.6918	8,677	0	8,677	813	9,490
75 CIP S/R Engrg	7,845,273	0.9939	12,466	0	12,466	1,169	13,635
76 CIP S/R Constr	8,620,413	1.0921	13,698	0	13,698	1,284	14,982
77 CIP S/R Eng/Const	3,753,805	0.4756	5,965	0	5,965	559	6,524
78 CIP S/R Geo/Env	1,083,203	0.1372	1,721	0	1,721	161	1,882
79 CIP S/R Other	9,105,162	1.1536	14,468	0	14,468	1,356	15,824
Subtotal	789,314,534	100.0000	1,254,247	0	1,254,247	117,583	1,371,830
Direct Bills					0		0
Total					\$1,254,247		\$ 1,371,830
	=====	=====	=====	=====	=====	=====	=====

Basis Units: HPW FY2022 operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Admin FTE Allocations

Dept:32 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 CIP Sal Rec HPW	50.80	1.3458	\$ 16,879	\$ 0	\$ 16,879	\$ 1,582	\$ 18,461
66 HPW Bldg Insp	583.10	15.4472	193,746	0	193,746	18,163	211,909
67 HPW Stormwater	304.90	8.0772	101,309	0	101,309	9,497	110,806
68 HPW DDSR	460.30	12.1940	152,943	0	152,943	14,338	167,281
69 HPW Water & Sewer	2,083.20	55.1870	692,182	0	692,182	64,891	757,073
70 HPW Houston Transtar	8.60	0.2278	2,858	0	2,858	268	3,126
71 HPW Other	6.90	0.1828	2,293	0	2,293	215	2,508
72 Houston Permit Center	19.50	0.5166	6,479	0	6,479	607	7,086
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	1.2027	15,085	0	15,085	1,414	16,499
75 CIP S/R Engrg	58.80	1.5577	19,537	0	19,537	1,832	21,369
76 CIP S/R Constr	60.50	1.6027	20,102	0	20,102	1,885	21,987
77 CIP S/R Eng/Const	21.70	0.5749	7,210	0	7,210	676	7,886
78 CIP S/R Geo/Env	9.70	0.2570	3,223	0	3,223	302	3,525
79 CIP S/R Other	61.40	1.6266	20,401	0	20,401	1,913	22,314
Subtotal	3,774.80	100.0000	1,254,247	0	1,254,247	117,583	1,371,830
Direct Bills					0		0
Total					\$1,254,247		\$ 1,371,830
	=====	=====	=====	=====	=====	=====	=====

Basis Units: HPW FY2022 FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:32 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
33 CIP Sal Rec HPW	10,851	18,461	29,312
66 HPW Bldg Insp	120,777	211,909	332,686
67 HPW Stormwater	63,724	110,806	174,530
68 HPW DDSR	127,961	167,281	295,242
69 HPW Water & Sewer	874,167	757,073	1,631,240
70 HPW Houston Transtar	4,120	3,126	7,246
71 HPW Other	89,147	2,508	91,655
72 Houston Permit Center	18,745	7,086	25,831
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	9,490	16,499	25,989
75 CIP S/R Engrg	13,635	21,369	35,004
76 CIP S/R Constr	14,982	21,987	36,969
77 CIP S/R Eng/Const	6,524	7,886	14,410
78 CIP S/R Geo/Env	1,882	3,525	5,407
79 CIP S/R Other	15,824	22,314	38,138
Total	\$ 1,371,829 =====	\$ 1,371,830 =====	\$ 2,743,659 =====

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:33 CIP Sal Rec HPW

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:33 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 0	\$ 0	\$ 0
Subtotal - Equipment Depn	0	0	0
3 Consulting Services	39	0	39
3 Non-Dept. Legal Svcs/Lobby	2,179	9	2,188
Subtotal - Non-Dept-Gen Gov	2,218	9	2,227
5 Financial Plg & Analysis	4,731	231	4,962
Subtotal - Fin Plg & Analysis	4,731	231	4,962
8 Gen Acctng	3,071	173	3,244
8 Auditing Svcs	1,848	0	1,848
8 Fin Operations	606	34	640
Subtotal - Fin Reporting & Ops	5,525	207	5,732
10 Cost Accounting	440	22	462
10 Trust Funds Mgmt (TFM)	602	31	633
Subtotal - Finance Grants	1,042	53	1,095
11 Perf Mgmt Svcs	530	27	557
Subtotal - Fin Perform Mgmt	530	27	557
13 Purchasing	10,348	568	10,916
Subtotal - Finance SPD	10,348	568	10,916
16 Mailroom	32,930	2,366	35,296
16 Records	1,922	125	2,047
Subtotal - ARA Operations	34,852	2,491	37,343
17 Payroll Svcs	25,423-	548	24,875-
Subtotal - ARA Payroll Svcs	25,423-	548	24,875-
21 Enterprise Options	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	4,090	109	4,199
23 Contract Compliance	301,844-	0	301,844-
23 External Affairs & Outreach	2,156	58	2,214
Subtotal - OBO	295,598-	167	295,431-
24 City Mayor Admin	10,289	1,797	12,086
24 I Gov Relats	1,509	318	1,827
Subtotal - Mayor	11,798	2,115	13,913
25 Selection	7,432	134	7,566
25 Personnel Svcs	5,212	96	5,308
Subtotal - Human Resources	12,644	230	12,874
27 City Sec Svcs	1,398	77	1,475
Subtotal - City Secretary	1,398	77	1,475
28 City Council Svcs	13,405	529	13,934
Subtotal - City Council	13,405	529	13,934
29 Controller Fin Svcs	12,288	263	12,551

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:33 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
29 Controller Treasury	\$ 2,128	\$ 43	\$ 2,171
Subtotal - City Controller's	14,416	306	14,722
32 Admin Exp	9,921	930	10,851
32 Admin FTE	16,879	1,582	18,461
Subtotal - HPW Admin Indirect	26,800	2,512	29,312
Total Incoming	181,314-	10,070	171,244-
C. Total Allocated		\$ 171,244	\$ 171,244
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

CIP Admin Svcs Allocations

Dept:33 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	45.40	17.6311	31,968-	0	31,968-	1,776	30,192-
75 CIP S/R Engrg	58.80	22.8350	41,403-	0	41,403-	2,300	39,103-
76 CIP S/R Constr	60.50	23.4951	42,600-	0	42,600-	2,366	40,234-
77 CIP S/R Eng/Const	21.70	8.4272	15,280-	0	15,280-	849	14,431-
78 CIP S/R Geo/Env	9.70	3.7670	6,830-	0	6,830-	379	6,451-
79 CIP S/R Other	61.40	23.8447	43,234-	0	43,234-	2,401	40,833-
Subtotal	257.5	100.0000	181,315-	0	181,315-	10,071	171,244-
Direct Bills					0		0
Total					\$181,315-		\$ 171,244

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:33 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	30,192-	30,192-
75 CIP S/R Engrg	39,103-	39,103-
76 CIP S/R Constr	40,234-	40,234-
77 CIP S/R Eng/Const	14,431-	14,431-
78 CIP S/R Geo/Env	6,451-	6,451-
79 CIP S/R Other	40,833-	40,833-
Total	\$ 171,244	\$ 171,244
	=====	=====

**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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:34 HPD Police Records

Department	Amount	General Admin	Records Mgmt
<hr/>			
Personnel Costs			
Salaries	S1 3,691,671	0	3,691,671
Salary % Split		.00%	100.00%
Benefits	S 2,056,835	0	2,056,835
Subtotal - Personnel Costs	<hr/> 5,748,506	<hr/> 0	<hr/> 5,748,506
Services & Supplies Cost			
Supplies	S 8,950	0	8,950
Services	S 3,446	0	3,446
Subtotal - Services & Supplies	<hr/> 12,396	<hr/> 0	<hr/> 12,396
Department Cost Total	5,760,902	0	5,760,902
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	5,760,902	0	5,760,902
General Admin Distribution		0	0
Grand Total	<hr/> \$ 5,760,902	<hr/> 0	<hr/> \$ 5,760,902
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:34 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 242,927	\$ 958	\$ 243,885
3 Memberships	2,163	9	2,172
3 Consulting Services	17	0	17
3 Interest Costs	1,131	5	1,136
3 Other Misc	952	4	956
3 Non-Dept. Legal Svcs/Lobby	3,230	13	3,243
Subtotal - Non-Dept-Gen Gov	250,420	988	251,408
5 Financial Plg & Analysis	2,124	104	2,228
Subtotal - Fin Plg & Analysis	2,124	104	2,228
8 Gen Acctng	1,379	78	1,457
8 Auditing Svcs	830	0	830
8 Fin Operations	559	31	590
Subtotal - Fin Reporting & Ops	2,768	109	2,877
9 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
10 Cost Accounting	406	21	427
10 Trust Funds Mgmt (TFM)	556	28	584
Subtotal - Fin Grants	962	49	1,011
11 Perf Mgmt Svcs	489	25	514
Subtotal - Fin Perform Mgmt	489	25	514
13 Purchasing	609	33	642
Subtotal - SPD	609	33	642
12 Treasury	2,114	134	2,248
Subtotal - Fin Treasury	2,114	134	2,248
16 Records	2,848	186	3,034
Subtotal - ARA Operations	2,848	186	3,034
17 Payroll Svcs	16,033	812	16,845
Subtotal - ARA Payroll Svcs	16,033	812	16,845
18 Franchise	1,070	78	1,148
Subtotal - ARA Regulatory	1,070	78	1,148
20 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
21 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
23 Certification	6,062	162	6,224
23 External Affairs & Outreach	3,196	86	3,282
Subtotal - OBO	9,258	248	9,506
24 City Mayor Admin	15,251	2,664	17,915
24 Inter Gov Rel	2,236	471	2,707
Subtotal - Mayor	17,487	3,135	20,622

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:34 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
25 Personnel Svcs	\$ 7,725	\$ 143	\$ 7,868
Subtotal - Human Resources	7,725	143	7,868
27 City Sec Svcs	1,289	71	1,360
Subtotal - City Secretary	1,289	71	1,360
28 City Council Svcs	12,369	488	12,857
Subtotal - City Council	12,369	488	12,857
29 Controller Fin Svcs	5,516	118	5,634
29 Controller Treasury	1,963	40	2,003
Subtotal - City Controller's	7,479	158	7,637
Total Incoming	335,044	6,760	341,804
C. Total Allocated		\$ 6,102,706	\$ 6,102,706
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Records Mgmt Allocations

Dept:34 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 Legal	142	0.9194	\$ 56,046	\$ 0	\$ 56,046	\$ 0	\$ 56,046
32 HPW Administration Indirect	43	0.2784	16,972	0	16,972	0	16,972
38 Police	38	0.2460	14,998	0	14,998	17	15,015
40 Fire	26	0.1683	10,262	0	10,262	12	10,274
96 Other	15,196	98.3878	5,997,669	0	5,997,669	6,730	6,004,399
Subtotal	15,445	100.0000	6,095,947	0	6,095,947	6,759	6,102,706
Direct Bills					0		0
Total					\$6,095,947		\$ 6,102,706
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:34 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
26 Legal	56,046	56,046
32 HPW Administration Indirect	16,972	16,972
38 Police	15,015	15,015
40 Fire	10,274	10,274
96 Other	6,004,399	6,004,399
Total	\$ 6,102,706 =====	\$ 6,102,706 =====

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
FY2024 FULL COST ALLOCATION PLAN

FY2022
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A. Department Costs

Dept:35 General Services

Description	Amount	General Admin	Design & Const	Building Svcs	Utilities
Personnel Costs					
Salaries	S1 10,422,433	992,918	109,760	5,546,714	0
Salary % Split		9.53%	1.05%	53.22%	0.00%
Benefits	P 6,344,934	493,839	50,222	3,343,040	0
Subtotal - Personnel Costs	16,767,367	1,486,757	159,982	8,889,754	0
Services & Supplies Cost					
Supplies	P 2,375,516	15,945	13,796	475,167	0
Services	P 26,080,216	194,638	147,233	13,618,207	10,295,459
N-GF Services	D 110,484,385	0	0	0	0
Credit direct Expenses	P 1,018,001-	0	0	0	0
Subtotal - Services & Supplies	137,922,116	210,583	161,029	14,093,374	10,295,459
Department Cost Total	154,689,483	1,697,340	321,011	22,983,128	10,295,459
Adjustments to Cost					
N-GF Services	D 110,484,385-	0	0	0	0
Subtotal - Adjustments	D 110,484,385-	0	0	0	0
Total Costs After Adjustments	44,205,098	1,697,340	321,011	22,983,128	10,295,459
General Admin Distribution		1,697,340-	19,757	998,425	0
Grand Total	\$ 44,205,098 =====	1,697,340- =====	\$ 340,768 =====	\$ 23,981,553 =====	\$ 10,295,459 =====

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:35 General Services

Description	Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs					
Salaries	10,422,433	155,943	211,772	299,564	3,105,762
Salary % Split		1.50%	2.03%	2.87%	29.80%
Benefits	6,344,934	240,025	97,405	188,609	1,931,794
Subtotal - Personnel Costs	16,767,367	395,968	309,177	488,173	5,037,556
Services & Supplies Cost					
Supplies	2,375,516	0	0	9,002	1,861,606
Services	26,080,216	0	1,303,853	520,826	0
N-GF Services	110,484,385	0	0	0	0
Credit direct Expenses	1,018,001-	0	0	1,018,001-	0
Subtotal - Services & Supplies	137,922,116	0	1,303,853	488,173-	1,861,606
Department Cost Total	154,689,483	395,968	1,613,030	0	6,899,162
Adjustments to Cost					
N-GF Services	110,484,385-	0	0	0	0
Subtotal - Adjustments	110,484,385-	0	0	0	0
Total Costs After Adjustments	44,205,098	395,968	1,613,030	0	6,899,162
General Admin Distribution		28,071	38,119	53,923	559,046
Grand Total	\$ 44,205,098	\$ 424,039	\$ 1,651,149	\$ 53,923	\$ 7,458,208
	=====	=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:35 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	32,771	0	381	19,277	0	542	736
Subtotal - Building Depn	32,771	0	381	19,277	0	542	736
2 Equip Deprec	8,778	0	102	5,163	0	145	197
Subtotal - Equipment Depn	8,778	0	102	5,163	0	145	197
3 Insurance Retirees	443,591	1,749	5,184	261,962	0	7,365	10,002
3 Memberships	3,950	16	46	2,333	0	66	89
3 Consulting Services	420	2	5	248	0	7	9
3 Interest Costs	7,525	32	88	4,445	0	125	170
3 Other Misc	6,334	27	74	3,741	0	105	143
3 Claims & Judge	83,511	329	976	49,317	0	1,387	1,883
3 Non-Dept. Legal Svcs/Lobby	8,583	34	100	5,069	0	143	194
3 Walker Rent	341,693	1,347	3,993	201,786	0	5,673	7,704
Subtotal - Non-Dept-Gen Gov	895,607	3,535	10,466	528,902	0	14,870	20,193
5 Financial Plg & Analysis	51,377	2,513	627	31,700	0	891	1,210
Subtotal - Fin Plg & Analysis	51,377	2,513	627	31,700	0	891	1,210
8 Gen Acctng	33,356	1,881	410	20,727	0	583	791
8 Fixed Assets	11,740	643	144	7,284	0	205	278
8 Auditing Svcs	20,073	0	234	11,808	0	332	451
8 Fin Operations	15,113	844	186	9,386	0	264	358
Subtotal - Fin Reporting & Ops	80,282	3,367	974	49,205	0	1,383	1,879
9 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int. Controls	0	0	0	0	0	0	0
10 Grants Mgmt	1.90-	0.10-	0.02-	1.18-	0	0.03-	0.04-
10 Cost Accounting	10,962	560	134	6,778	0	191	259
10 Trust Funds Mgmt (TFM)	15,026	761	184	9,286	0	261	355
Subtotal - Finance Grants	25,986	1,321	318	16,063	0	452	613
11 Perf Mgmt Svcs	13,226	681	162	8,181	0	230	312
Subtotal - Fin Perform Mgmt	13,226	681	162	8,181	0	230	312
12 Treasury	14,065	890	174	8,797	0	247	336
Subtotal - Fin Treasury	14,065	890	174	8,797	0	247	336
13 Purchasing	653,778	35,861	8,027	405,666	0	11,405	15,488
Subtotal - Finance SPD	653,778	35,861	8,027	405,666	0	11,405	15,488
16 Mailroom	21,602	1,552	270	13,620	0	383	520
16 Property	4,506	290	56	2,821	0	79	108
16 Records	7,569	494	94	4,743	0	133	181
16 3-1-1 Svcs	2,351	147	29	1,470	0	41	56
Subtotal - ARA Operations	36,028	2,484	448	22,654	0	637	865
17 Payroll Svcs	42,605	2,157	521	26,330	0	740	1,005
Subtotal - ARA Payroll Svcs	42,605	2,157	521	26,330	0	740	1,005
18 Franchise	7,120	517	89	4,492	0	126	172
Subtotal - ARA Regulatory	7,120	517	89	4,492	0	126	172

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:35 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
19 IT Dept Admin	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19 IT Director	0	0	0	0	0	0	0
Subtotal - HITS CIO	0	0	0	0	0	0	0
20 Enterprise Appl	0	0	0	0	0	0	0
20 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs	0	0	0	0	0	0	0
21 NW Data	0	0	0	0	0	0	0
21 NW Voice	0	0	0	0	0	0	0
21 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
22 IT Radio Svcs	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
23 Certification	16,109	431	193	9,729	0	274	371
23 Contract Compliance	125,223	3,598	1,499	75,776	0	2,130	2,893
23 Reporting & Analytics	5,536	152	66	3,346	0	94	128
23 Dept Services	4,892	159	59	2,971	0	84	113
23 External Affairs & Outreach	8,492	227	101	5,129	0	144	196
Subtotal - OBO	160,252	4,568	1,919	96,952	0	2,726	3,702
24 City Mayor Admin	40,527	7,079	554	28,003	0	787	1,069
24 I Gov Relats	5,942	1,251	84	4,231	0	119	162
Subtotal - Mayor	46,469	8,330	638	32,234	0	906	1,231
25 Selection	5,002	90	59	2,995	0	84	114
25 Personnel Svcs	20,529	379	243	12,299	0	346	470
Subtotal - Human Resources	25,531	469	303	15,294	0	430	584
26 Legal Svcs	477,931	35,213	5,973	301,846	0	8,486	11,524
26 Inspector General	26,617	1,891	332	16,769	0	471	640
Subtotal - Legal	504,548	37,104	6,305	318,615	0	8,958	12,165
27 City Sec Svcs	34,853	1,930	428	21,637	0	608	826
Subtotal - City Secretary	34,853	1,930	428	21,637	0	608	826
28 City Council Svcs	334,303	13,182	4,045	204,401	0	5,747	7,804
Subtotal - City Council	334,303	13,182	4,045	204,401	0	5,747	7,804
29 Controller Fin Svcs	133,453	2,855	1,587	80,180	0	2,254	3,061
29 Controller Treasury	53,059	1,078	630	31,845	0	895	1,216
Subtotal - City Controller's	186,512	3,932	2,217	112,025	0	3,150	4,277
35 Design & Const	0	1,782	21	1,048	0	29	40
35 Building Svcs	0	652,604	7,596	383,881	0	10,793	14,656
35 Utilities	0	259,629	3,022	152,721	0	4,294	5,831
35 In-House Renov	0	0	0	0	0	0	0
35 Real Estate	0	44,894	523	26,408	0	742	1,008
Subtotal - General Services	0	958,909	11,162	564,058	0	15,858	21,536
Total Incoming	3,154,091	1,081,751	49,305	2,491,645	0	70,052	95,130

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:35 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
C. Total Allocated		\$ 48,440,940	\$ 390,073	\$ 26,473,198	\$ 10,295,459	\$ 494,091	\$ 1,746,279
			0.81%	54.65%	21.25%	1.02%	3.60%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
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B. Incoming Costs-(Default Spread Salary%)

Dept:35 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	32,771	0	1,041	10,794
Subtotal - Building Depn	32,771	0	1,041	10,794
2 Equip Deprec	8,778	0	279	2,891
Subtotal - Equipment Depn	8,778	0	279	2,891
3 Insurance Retirees	443,591	1,749	14,148	146,680
3 Memberships	3,950	16	126	1,306
3 Consulting Services	420	2	13	139
3 Interest Costs	7,525	32	240	2,489
3 Other Misc	6,334	27	202	2,095
3 Claims & Judge	83,511	329	2,664	27,614
3 Non-Dept. Legal Svcs/Lobby	8,583	34	274	2,838
3 Walker Rent	341,693	1,347	10,898	112,986
Subtotal - Non-Dept-Gen Gov	895,607	3,535	28,565	296,147
5 Financial Plg & Analysis	51,377	2,513	1,712	17,750
Subtotal - Fin Plg & Analysis	51,377	2,513	1,712	17,750
8 Gen Acctng	33,356	1,881	1,119	11,606
8 Fixed Assets	11,740	643	393	4,079
8 Auditing Svcs	20,073	0	638	6,611
8 Fin Operations	15,113	844	507	5,256
Subtotal - Fin Reporting & Ops	80,282	3,367	2,657	27,551
9 Internal Controls	0	0	0	0
Subtotal - Fin Int. Controls	0	0	0	0
10 Grants Mgmt	1.90-	0.10-	0.06-	0.66-
10 Cost Accounting	10,962	560	366	3,795
10 Trust Funds Mgmt (TFM)	15,026	761	502	5,200
Subtotal - Finance Grants	25,986	1,321	868	8,994
11 Perf Mgmt Svcs	13,226	681	442	4,581
Subtotal - Fin Perform Mgmt	13,226	681	442	4,581
12 Treasury	14,065	890	475	4,926
Subtotal - Fin Treasury	14,065	890	475	4,926
13 Purchasing	653,778	35,861	21,909	227,144
Subtotal - Finance SPD	653,778	35,861	21,909	227,144
16 Mailroom	21,602	1,552	736	7,626
16 Property	4,506	290	152	1,580
16 Records	7,569	494	256	2,656
16 3-1-1 Svcs	2,351	147	79	823
Subtotal - ARA Operations	36,028	2,484	1,223	12,684
17 Payroll Svcs	42,605	2,157	1,422	14,743
Subtotal - ARA Payroll Svcs	42,605	2,157	1,422	14,743
18 Franchise	7,120	517	243	2,515
Subtotal - ARA Regulatory	7,120	517	243	2,515

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:35 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 IT Dept Admin	\$ 0	\$ 0	\$ 0	\$ 0
19 IT Director	0	0	0	0
Subtotal - HITS CIO	0	0	0	0
20 Enterprise Appl	0	0	0	0
20 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
21 Client Svcs	0	0	0	0
21 NW Data	0	0	0	0
21 NW Voice	0	0	0	0
21 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
22 IT Radio Svcs	0	0	0	0
Subtotal - HITS Radio	0	0	0	0
23 Certification	16,109	431	525	5,448
23 Contract Compliance	125,223	3,598	4,092	42,429
23 Reporting & Analytics	5,536	152	181	1,874
23 Dept Services	4,892	159	160	1,664
23 External Affairs & Outreach	8,492	227	277	2,872
Subtotal - OBO	160,252	4,568	5,236	54,286
24 City Mayor Admin	40,527	7,079	1,512	15,680
24 I Gov Relats	5,942	1,251	229	2,369
Subtotal - Mayor	46,469	8,330	1,741	18,049
25 Selection	5,002	90	162	1,677
25 Personnel Svcs	20,529	379	664	6,887
Subtotal - Human Resources	25,531	469	826	8,564
26 Legal Svcs	477,931	35,213	16,302	169,012
26 Inspector General	26,617	1,891	906	9,390
Subtotal - Legal	504,548	37,104	17,208	178,402
27 City Sec Svcs	34,853	1,930	1,169	12,115
Subtotal - City Secretary	34,853	1,930	1,169	12,115
28 City Council Svcs	334,303	13,182	11,039	114,450
Subtotal - City Council	334,303	13,182	11,039	114,450
29 Controller Fin Svcs	133,453	2,855	4,330	44,895
29 Controller Treasury	53,059	1,078	1,720	17,831
Subtotal - City Controller's	186,512	3,932	6,050	62,726
35 Design & Const	0	1,782	57	587
35 Building Svcs	0	652,604	20,732	214,946
35 Utilities	0	259,629	8,248	85,513
35 In-House Renov	0	0	0	0
35 Real Estate	0	44,894	1,426	14,787
Subtotal - General Services	0	958,909	30,463	315,832
Total Incoming	3,154,091	1,081,751	134,568	1,395,142

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:35 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
C. Total Allocated		\$ 48,440,940	\$ 188,491	\$ 8,853,350
			0.39%	18.28%

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Design & Const Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	846,489	16.6458	\$ 62,835	\$ 0	\$ 62,835	\$ 0	\$ 62,835
35 General Services	24,013	0.4722	1,782	0	1,782	0	1,782
38 Police	836,316	16.4457	62,080	0	62,080	2,498	64,578
40 Fire	549,891	10.8133	40,818	0	40,818	1,643	42,461
42 Solid Waste	119,831	2.3564	8,895	0	8,895	358	9,253
45 Library	444,049	8.7320	32,962	0	32,962	1,327	34,289
46 Parks & Recreation	1,165,163	22.9123	86,490	0	86,490	3,481	89,971
47 Health Department	734,771	14.4489	54,542	0	54,542	2,195	56,737
69 HPW Water & Sewer	364,793	7.1735	27,078	0	27,078	1,090	28,168
Subtotal	5,085,316	100.0000	377,482	0	377,482	12,591	390,073
Direct Bills					0		0
Total					\$377,482		\$ 390,073
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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Building Svcs Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	80,064	0.5907	\$ 152,606	\$ 0	\$ 152,606	\$ 0	\$ 152,606
14 ARA Director Office	150,954	1.1136	287,726	0	287,726	0	287,726
24 Mayor	93,765	0.6917	178,721	0	178,721	0	178,721
26 Legal	141,509	1.0439	269,723	0	269,723	0	269,723
27 City Secretary	11,564	0.0853	22,041	0	22,041	0	22,041
28 City Council	41,135	0.3035	78,405	0	78,405	0	78,405
29 City Controller's Office	49,192	0.3629	93,762	0	93,762	0	93,762
35 General Services	342,386	2.5259	652,604	0	652,604	0	652,604
36 HEC	99,695	0.7355	190,024	0	190,024	5,017	195,041
38 Police	5,434,164	40.0891	10,357,784	0	10,357,784	273,465	10,631,249
39 Dept of Neighborhoods	17,966	0.1325	34,244	0	34,244	904	35,148
40 Fire	2,252,143	16.6146	4,292,695	0	4,292,695	113,335	4,406,030
41 Municipal Court	77,787	0.5739	148,266	0	148,266	3,915	152,181
45 Library	2,200,352	16.2325	4,193,979	0	4,193,979	110,729	4,304,708
46 Parks & Recreation	67,740	0.4997	129,116	0	129,116	3,409	132,525
47 Health Department	2,310,079	17.0420	4,403,124	0	4,403,124	116,251	4,519,375
49 Fleet Management	14,300	0.1055	27,257	0	27,257	720	27,977
61 Mayor Cable TV	21,946	0.1619	41,830	0	41,830	1,104	42,934
94 HITS OTHER	148,460	1.0952	282,972	0	282,972	7,471	290,443
Subtotal	13,555,201	100.0000	25,836,879	0	25,836,879	636,319	26,473,198
Direct Bills					0		0
Total					\$25,836,879		\$ 26,473,198
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Utilities Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	79,242	0.5897	\$ 60,712	\$ 0	\$ 60,712	\$ 0	\$ 60,712
14 ARA Director Office	149,404	1.1118	114,468	0	114,468	0	114,468
24 Mayor	114,523	0.8523	87,743	0	87,743	0	87,743
26 Legal	140,055	1.0423	107,305	0	107,305	0	107,305
27 City Secretary	11,445	0.0852	8,769	0	8,769	0	8,769
28 City Council	40,713	0.3030	31,193	0	31,193	0	31,193
29 City Controllor's Office	48,687	0.3623	37,302	0	37,302	0	37,302
35 General Services	338,869	2.5218	259,629	0	259,629	0	259,629
36 HEC	98,671	0.7343	75,598	0	75,598	0	75,598
38 Police	5,378,342	40.0243	4,120,689	0	4,120,689	0	4,120,689
39 Dept of Neighborhoods	17,781	0.1323	13,623	0	13,623	0	13,623
40 Fire	2,229,008	16.5877	1,707,784	0	1,707,784	0	1,707,784
41 Municipal Court	76,988	0.5729	58,985	0	58,985	0	58,985
45 Library	2,177,749	16.2063	1,668,512	0	1,668,512	0	1,668,512
46 Parks & Recreation	67,045	0.4989	51,367	0	51,367	0	51,367
47 Health Department	2,286,349	17.0145	1,751,717	0	1,751,717	0	1,751,717
49 Fleet Management	14,153	0.1053	10,843	0	10,843	0	10,843
61 Mayor Cable TV	21,721	0.1616	16,642	0	16,642	0	16,642
94 HITS OTHER	146,935	1.0935	112,576	0	112,576	0	112,576
Subtotal	13,437,680	100.0000	10,295,457	0	10,295,457	0	10,295,457
Direct Bills					0		0
Total					\$10,295,457		\$ 10,295,457

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

In-House Renov Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	0	0.0000	0	0	0	0	0
14 ARA Director Office	0	0.0000	0	0	0	0	0
23 Office Business Opportunity	0	0.0000	0	0	0	0	0
24 Mayor	0	0.0000	0	0	0	0	0
25 Human Resources	0	0.0000	0	0	0	0	0
31 Planning & Dev Admin	0	0.0000	0	0	0	0	0
32 HPW Admin Indirect	0	0.0000	0	0	0	0	0
35 General Services	0	0.0000	0	0	0	0	0
36 HEC	0	0.0000	0	0	0	0	0
38 Police	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
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
Subtotal	0	100.0000	0	0	0	494,091	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Real Estate Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	82,030	1.0436	\$ 17,970	\$ 0	\$ 17,970	\$ 0	\$ 17,970
14 ARA Director Office	47,452	0.6037	10,395	0	10,395	0	10,395
16 ARA Operations	47,372	0.6027	10,378	0	10,378	0	10,378
23 Office Business Opportunity	24,139	0.3071	5,288	0	5,288	0	5,288
24 Mayor	97,730	1.2433	21,409	0	21,409	0	21,409
25 Human Resources	56,733	0.7217	12,428	0	12,428	0	12,428
26 Legal	188,057	2.3924	41,197	0	41,197	0	41,197
27 City Secretary	15,628	0.1988	3,424	0	3,424	0	3,424
28 City Council	55,593	0.7072	12,179	0	12,179	0	12,179
29 City Controller's Office	45,820	0.5829	10,038	0	10,038	0	10,038
30 Health Administration	1,101,402	14.0118	241,281	0	241,281	0	241,281
31 Planning & Dev Admin	63,149	0.8034	13,834	0	13,834	0	13,834
32 HPW Admin Indirect	356,664	4.5374	78,133	0	78,133	0	78,133
35 General Services	204,931	2.6071	44,894	0	44,894	0	44,894
36 HEC	41,591	0.5291	9,111	0	9,111	185	9,296
38 Police	2,620,934	33.3429	574,160	0	574,160	11,632	585,792
39 Dept of Neighborhoods	21,630	0.2752	4,738	0	4,738	96	4,834
40 Fire	1,103,024	14.0324	241,636	0	241,636	4,895	246,531
41 Municipal Court	98,397	1.2518	21,556	0	21,556	437	21,993
42 Solid Waste	26,538	0.3376	5,814	0	5,814	118	5,932
45 Library	909,722	11.5733	199,290	0	199,290	4,038	203,328
46 Parks & Recreation	32,453	0.4129	7,109	0	7,109	144	7,253
49 Fleet Management	383,991	4.8850	84,120	0	84,120	1,704	85,824
55 ARA BARC	57,919	0.7368	12,688	0	12,688	257	12,945
56 ARA Parking	11,400	0.1450	2,497	0	2,497	51	2,548
61 Mayor Cable TV	20,442	0.2601	4,478	0	4,478	91	4,569
94 HITS OTHER	115,787	1.4730	25,365	0	25,365	514	25,879
96 Other	30,015	0.3818	6,575	0	6,575	133	6,708
Subtotal	7,860,543	100.0000	1,721,985	0	1,721,985	24,294	1,746,279
Direct Bills					0		0
Total					\$1,721,985		\$ 1,746,279

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Building Svcs Reimb Allocations

Dept:35 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Fleet Management	392,644	38.5700	\$ 59,446	\$ 0	\$ 59,446	\$ 13,254	\$ 72,700
56 ARA Parking	101,874	10.0072	15,424	0	15,424	3,439	18,863
69 HPW Water & Sewer	127,609	12.5352	19,320	0	19,320	4,308	23,628
70 HPW Houston Transtar	114,523	11.2498	17,339	0	17,339	3,866	21,205
72 Houston Permit Center	281,353	27.6377	42,597	0	42,597	9,498	52,095
Subtotal	1,018,003	100.0000	154,126	0	154,126	34,365	188,491
Direct Bills					0		0
Total					\$154,126		\$ 188,491
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar expenses/revenues
 Source: GSD Report

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:35 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	62,835	0	0	0	0	0	0
04 Finance Dir Office	0	152,606	60,712	0	17,970	0	0
14 ARA Director Office	0	287,726	114,468	0	10,395	0	0
16 ARA Operations	0	0	0	0	10,378	0	0
23 Office Business Opportunity	0	0	0	0	5,288	0	0
24 Mayor	0	178,721	87,743	0	21,409	0	0
25 Human Resources	0	0	0	0	12,428	0	0
26 Legal	0	269,723	107,305	0	41,197	0	0
27 City Secretary	0	22,041	8,769	0	3,424	0	0
28 City Council	0	78,405	31,193	0	12,179	0	0
29 City Controller's Office	0	93,762	37,302	0	10,038	0	0
30 Health Administration	0	0	0	0	241,281	0	0
31 Planning & Dev Admin	0	0	0	0	13,834	0	0
32 HPW Admin Indirect	0	0	0	0	78,133	0	0
35 General Services	1,782	652,604	259,629	0	44,894	0	0
36 HEC	0	195,041	75,598	0	9,296	0	0
38 Police	64,578	10,631,249	4,120,689	0	585,792	0	0
39 Dept of Neighborhoods	0	35,148	13,623	0	4,834	0	0
40 Fire	42,461	4,406,030	1,707,784	0	246,531	0	0
41 Municipal Court	0	152,181	58,985	0	21,993	0	0
42 Solid Waste	9,253	0	0	0	5,932	0	0
45 Library	34,289	4,304,708	1,668,512	0	203,328	0	0
46 Parks & Recreation	89,971	132,525	51,367	0	7,253	0	0
47 Health Department	56,737	4,519,375	1,751,717	0	0	0	0
49 Fleet Management	0	27,977	10,843	0	85,824	72,700	0
55 ARA BARC	0	0	0	0	12,945	0	0
56 ARA Parking	0	0	0	0	2,548	18,863	0
61 Mayor Cable TV	0	42,934	16,642	0	4,569	0	0
69 HPW Water & Sewer	28,168	0	0	0	0	23,628	0
70 HPW Houston Transtar	0	0	0	0	0	21,205	0
72 Houston Permit Center	0	0	0	0	0	52,095	0
94 HITS OTHER	0	290,443	112,576	0	25,879	0	0
96 Other	0	0	0	0	6,708	0	0
Total	\$ 390,074	\$ 26,473,199	\$ 10,295,457	\$ 0	\$ 1,746,280	\$ 188,491	\$ 0
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

Allocation Summary

Dept:35 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	62,835
04 Finance Dir Office	231,288
14 ARA Director Office	412,589
16 ARA Operations	10,378
23 Office Business Opportunity	5,288
24 Mayor	287,873
25 Human Resources	12,428
26 Legal	418,225
27 City Secretary	34,234
28 City Council	121,777
29 City Controller's Office	141,102
30 Health Administration	241,281
31 Planning & Dev Admin	13,834
32 HPW Admin Indirect	78,133
35 General Services	958,909
36 HEC	279,935
38 Police	15,402,308
39 Dept of Neighborhoods	53,605
40 Fire	6,402,806
41 Municipal Court	233,159
42 Solid Waste	15,185
45 Library	6,210,837
46 Parks & Recreation	281,116
47 Health Department	6,327,829
49 Fleet Management	197,344
55 ARA BARC	12,945
56 ARA Parking	21,411
61 Mayor Cable TV	64,145
69 HPW Water & Sewer	51,796
70 HPW Houston Transtar	21,205
72 Houston Permit Center	52,095
94 HITS OTHER	428,898
96 Other	6,708
Total	\$ 39,093,501
	=====

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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:36 HEC

Department	Amount	General Admin	General Sv	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	0	0	0	0	0	0	0
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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:36 HEC

Department	Amount	Fin 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0
General Admin Distribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:36 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	0	0	0	0	0	0
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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

A. Department Costs

Dept:36 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	0	0	0	0	0	0
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
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	8,411	33	0	0	0	8,444	0
Subtotal - Non-Dep-Gen Gov	8,480	33	0	0	0	8,513	0
5 Financial Plg & Analysis	8,456	414	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,456	414	0	0	0	0	0
8 Gen Acctng *	5,490	310	0	0	0	0	0
8 Fixed Assets *	734	40	0	0	0	0	0
8 Auditing Svcs *	3,304	0	0	0	0	0	0
8 Fin Operations *	2,482	139	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,010	488	0	0	0	0	0
10 Grants Mgmt	10	0	0	0	0	0	0
10 Cost Accounting *	1,801	92	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	2,468	125	0	0	0	0	0
Subtotal - Fin Grants	4,279	218	0	0	0	0	0
11 Perf Mgmt Svcs *	2,173	112	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,173	112	0	0	0	0	0
13 Purchasing *	4,870	267	0	0	0	0	0
Subtotal - Fin SPD	4,870	267	0	0	0	0	0
16 Records *	7,418	484	0	0	0	0	0
16 3-1-1 Svcs *	9,335	585	0	0	0	0	9,920
Subtotal - ARA Operations	16,753	1,069	0	0	0	0	9,920
17 Payroll Svcs *	41,753	2,114	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,753	2,114	0	0	0	0	0
20 Enterprise Appl *	0	0	0	0	0	0	0
20 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs *	0	0	0	0	0	0	0
21 NW Data *	0	0	0	0	0	0	0
21 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
22 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
23 Certification *	15,787	423	0	0	0	0	0
23 Reporting & Analytics	89	2	0	0	0	0	0
23 External Affairs & Outreach *	8,322	223	0	0	0	0	0
Subtotal - OBO	24,198	648	0	0	0	0	0
24 City Mayor Admin *	39,716	6,937	0	0	0	0	0
24 Inter Gov Rel *	5,823	1,226	0	0	0	0	0
Subtotal - Mayor	45,539	8,163	0	0	0	0	0
25 Selection *	5,717	103	0	0	0	0	0
25 Personnel Svcs *	20,118	372	0	0	0	0	0
Subtotal - Human Resources	25,835	475	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2024 FULL COST ALLOCATION PLAN

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5/23/2023

B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
26 Legal Svcs *	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Inspector General *	30,382	2,158	0	0	32,540	0	0
Subtotal - Legal	30,382	2,158	0	0	32,540	0	0
27 City Sec Svcs *	5,725	317	0	0	0	0	0
Subtotal - City Secretary	5,725	317	0	0	0	0	0
28 City Council Svcs *	54,914	2,165	0	0	0	0	0
Subtotal - City Council	54,914	2,165	0	0	0	0	0
29 Controller Fin Svcs *	21,966	470	0	0	0	0	0
29 Controller Treasury *	8,716	177	0	0	0	0	0
Subtotal - City Controller's	30,682	647	0	0	0	0	0
35 Design & Const	0	0	0	0	0	0	0
35 Building Svcs *	190,024	5,017	195,041	0	0	0	0
35 Utilities *	75,598	0	75,598	0	0	0	0
35 Real Estate *	9,111	185	9,296	0	0	0	0
Subtotal - General Services	274,733	5,202	279,935	0	0	0	0
Total Incoming	<u>590,782</u>	<u>24,490</u>	<u>279,935</u>	<u>0</u>	<u>32,540</u>	<u>8,513</u>	<u>9,920</u>
C. Total Allocated	=====	\$ 615,272 =====	\$ 279,935 =====	\$ 0 =====	\$ 32,540 =====	\$ 8,513 =====	\$ 9,920 =====
			45.50%		5.29%	1.38%	1.61%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

FY2022
 5/23/2023

B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	8,411	33	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	8,480	33	0	0	0	0	0
5 Financial Plg & Analysis	8,456	414	0	0	0	8,870	0
Subtotal - Fin Plg & Analysis	8,456	414	0	0	0	8,870	0
8 Gen Acctng *	5,490	310	0	0	5,800	0	0
8 Fixed Assets *	734	40	0	0	774	0	0
8 Auditing Svcs *	3,304	0	0	0	3,304	0	0
8 Fin Operations *	2,482	139	0	0	2,621	0	0
Subtotal - Fin Reporting & Ops	12,010	488	0	0	12,498	0	0
10 Grants Mgmt	10	0	0	10	0	0	0
10 Cost Accounting *	1,801	92	0	0	1,893	0	0
10 Trust Funds Mgmt (TFM)	2,468	125	0	0	2,593	0	0
Subtotal - Fin Grants	4,279	218	0	10	4,486	0	0
11 Perf Mgmt Svcs *	2,173	112	0	0	2,285	0	0
Subtotal - Fin Perform Mgmt	2,173	112	0	0	2,285	0	0
13 Purchasing *	4,870	267	5,137	0	0	0	0
Subtotal - Fin SPD	4,870	267	5,137	0	0	0	0
16 Records *	7,418	484	0	0	0	0	0
16 3-1-1 Svcs *	9,335	585	0	0	0	0	0
Subtotal - ARA Operations	16,753	1,069	0	0	0	0	0
17 Payroll Svcs *	41,753	2,114	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,753	2,114	0	0	0	0	0
20 Enterprise Appl *	0	0	0	0	0	0	0
20 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs *	0	0	0	0	0	0	0
21 NW Data *	0	0	0	0	0	0	0
21 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
22 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
23 Certification *	15,787	423	0	0	0	0	0
23 Reporting & Analytics	89	2	0	0	0	0	0
23 External Affairs & Outreach *	8,322	223	0	0	0	0	0
Subtotal - OBO	24,198	648	0	0	0	0	0
24 City Mayor Admin *	39,716	6,937	0	0	0	0	0
24 Inter Gov Rel *	5,823	1,226	0	0	0	0	0
Subtotal - Mayor	45,539	8,163	0	0	0	0	0
25 Selection *	5,717	103	0	0	0	0	0
25 Personnel Svcs *	20,118	372	0	0	0	0	0
Subtotal - Human Resources	25,835	475	0	0	0	0	0

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B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
26 Legal Svcs *	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Inspector General *	30,382	2,158	0	0	0	0	0
Subtotal - Legal	30,382	2,158	0	0	0	0	0
27 City Sec Svcs *	5,725	317	0	0	0	0	0
Subtotal - City Secretary	5,725	317	0	0	0	0	0
28 City Council Svcs *	54,914	2,165	0	0	0	0	0
Subtotal - City Council	54,914	2,165	0	0	0	0	0
29 Controller Fin Svcs *	21,966	470	0	0	0	0	0
29 Controller Treasury *	8,716	177	0	0	0	0	0
Subtotal - City Controller's	30,682	647	0	0	0	0	0
35 Design & Const	0	0	0	0	0	0	0
35 Building Svcs *	190,024	5,017	0	0	0	0	0
35 Utilities *	75,598	0	0	0	0	0	0
35 Real Estate *	9,111	185	0	0	0	0	0
Subtotal - General Services	274,733	5,202	0	0	0	0	0
Total Incoming	590,782	24,490	5,137	10	19,269	8,870	0
C. Total Allocated	=====	\$ 615,272	\$ 5,137	\$ 10	\$ 19,269	\$ 8,870	\$ 0
		=====	0.83%	0.00%	3.13%	1.44%	=====

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B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	8,411	33	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	8,480	33	0	0	0	0	0
5 Financial Plg & Analysis	8,456	414	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,456	414	0	0	0	0	0
8 Gen Acctng *	5,490	310	0	0	0	0	0
8 Fixed Assets *	734	40	0	0	0	0	0
8 Auditing Svcs *	3,304	0	0	0	0	0	0
8 Fin Operations *	2,482	139	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,010	488	0	0	0	0	0
10 Grants Mgmt	10	0	0	0	0	0	0
10 Cost Accounting *	1,801	92	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	2,468	125	0	0	0	0	0
Subtotal - Fin Grants	4,279	218	0	0	0	0	0
11 Perf Mgmt Svcs *	2,173	112	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,173	112	0	0	0	0	0
13 Purchasing *	4,870	267	0	0	0	0	0
Subtotal - Fin SPD	4,870	267	0	0	0	0	0
16 Records *	7,418	484	0	0	0	0	0
16 3-1-1 Svcs *	9,335	585	0	0	0	0	0
Subtotal - ARA Operations	16,753	1,069	0	0	0	0	0
17 Payroll Svcs *	41,753	2,114	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,753	2,114	0	0	0	0	0
20 Enterprise Appl *	0	0	0	0	0	0	0
20 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs *	0	0	0	0	0	0	0
21 NW Data *	0	0	0	0	0	0	0
21 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
22 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
23 Certification *	15,787	423	0	16,210	0	0	0
23 Reporting & Analytics	89	2	0	91	0	0	0
23 External Affairs & Outreach *	8,322	223	0	8,545	0	0	0
Subtotal - OBO	24,198	648	0	24,846	0	0	0
24 City Mayor Admin *	39,716	6,937	0	0	46,653	0	0
24 Inter Gov Rel *	5,823	1,226	0	0	7,049	0	0
Subtotal - Mayor	45,539	8,163	0	0	53,702	0	0
25 Selection *	5,717	103	0	0	0	5,820	0
25 Personnel Svcs *	20,118	372	0	0	0	20,490	0
Subtotal - Human Resources	25,835	475	0	0	0	26,310	0

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B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
26 Legal Svcs *	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Inspector General *	30,382	2,158	0	0	0	0	0
Subtotal - Legal	30,382	2,158	0	0	0	0	0
27 City Sec Svcs *	5,725	317	0	0	0	0	6,042
Subtotal - City Secretary	5,725	317	0	0	0	0	6,042
28 City Council Svcs *	54,914	2,165	0	0	0	0	0
Subtotal - City Council	54,914	2,165	0	0	0	0	0
29 Controller Fin Svcs *	21,966	470	0	0	0	0	0
29 Controller Treasury *	8,716	177	0	0	0	0	0
Subtotal - City Controller's	30,682	647	0	0	0	0	0
35 Design & Const	0	0	0	0	0	0	0
35 Building Svcs *	190,024	5,017	0	0	0	0	0
35 Utilities *	75,598	0	0	0	0	0	0
35 Real Estate *	9,111	185	0	0	0	0	0
Subtotal - General Services	274,733	5,202	0	0	0	0	0
Total Incoming	<u>590,782</u>	<u>24,490</u>	<u>0</u>	<u>24,846</u>	<u>53,702</u>	<u>26,310</u>	<u>6,042</u>
C. Total Allocated	=====	\$ 615,272 =====	\$ 0 =====	\$ 24,846 =====	\$ 53,702 =====	\$ 26,310 =====	\$ 6,042 =====
				4.04%	8.73%	4.28%	0.98%

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	8,411	33	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	8,480	33	0	0	0	0	0
5 Financial Plg & Analysis	8,456	414	0	0	0	0	0
Subtotal - Fin Plg & Analysis	8,456	414	0	0	0	0	0
8 Gen Acctng *	5,490	310	0	0	0	0	0
8 Fixed Assets *	734	40	0	0	0	0	0
8 Auditing Svcs *	3,304	0	0	0	0	0	0
8 Fin Operations *	2,482	139	0	0	0	0	0
Subtotal - Fin Reporting & Ops	12,010	488	0	0	0	0	0
10 Grants Mgmt	10	0	0	0	0	0	0
10 Cost Accounting *	1,801	92	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	2,468	125	0	0	0	0	0
Subtotal - Fin Grants	4,279	218	0	0	0	0	0
11 Perf Mgmt Svcs *	2,173	112	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,173	112	0	0	0	0	0
13 Purchasing *	4,870	267	0	0	0	0	0
Subtotal - Fin SPD	4,870	267	0	0	0	0	0
16 Records *	7,418	484	0	0	0	0	7,902
16 3-1-1 Svcs *	9,335	585	0	0	0	0	0
Subtotal - ARA Operations	16,753	1,069	0	0	0	0	7,902
17 Payroll Svcs *	41,753	2,114	0	0	0	43,867	0
Subtotal - ARA Payroll Svcs	41,753	2,114	0	0	0	43,867	0
20 Enterprise Appl *	0	0	0	0	0	0	0
20 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
21 Client Svcs *	0	0	0	0	0	0	0
21 NW Data *	0	0	0	0	0	0	0
21 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
22 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
23 Certification *	15,787	423	0	0	0	0	0
23 Reporting & Analytics	89	2	0	0	0	0	0
23 External Affairs & Outreach *	8,322	223	0	0	0	0	0
Subtotal - OBO	24,198	648	0	0	0	0	0
24 City Mayor Admin *	39,716	6,937	0	0	0	0	0
24 Inter Gov Rel *	5,823	1,226	0	0	0	0	0
Subtotal - Mayor	45,539	8,163	0	0	0	0	0
25 Selection *	5,717	103	0	0	0	0	0
25 Personnel Svcs *	20,118	372	0	0	0	0	0
Subtotal - Human Resources	25,835	475	0	0	0	0	0

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B. Incoming Costs

Dept:36 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
26 Legal Svcs *	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
26 Inspector General *	30,382	2,158	0	0	0	0	0
Subtotal - Legal	30,382	2,158	0	0	0	0	0
27 City Sec Svcs *	5,725	317	0	0	0	0	0
Subtotal - City Secretary	5,725	317	0	0	0	0	0
28 City Council Svcs *	54,914	2,165	57,079	0	0	0	0
Subtotal - City Council	54,914	2,165	57,079	0	0	0	0
29 Controller Fin Svcs *	21,966	470	0	22,436	0	0	0
29 Controller Treasury *	8,716	177	0	8,893	0	0	0
Subtotal - City Controller's	30,682	647	0	31,329	0	0	0
35 Design & Const	0	0	0	0	0	0	0
35 Building Svcs *	190,024	5,017	0	0	0	0	0
35 Utilities *	75,598	0	0	0	0	0	0
35 Real Estate *	9,111	185	0	0	0	0	0
Subtotal - General Services	274,733	5,202	0	0	0	0	0
Total Incoming	590,782	24,490	57,079	31,329	0	43,867	7,902
C. Total Allocated	=====	\$ 615,272	\$ 57,079	\$ 31,329	\$ 0	\$ 43,867	\$ 7,902
		=====	9.28%	5.09%	=====	7.13%	1.28%

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General Svcs Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-IT	28,269	21.4159	\$ 58,837	\$ 0	\$ 58,837	\$ 1,114	\$ 59,951
83 HEC-911 Network	41,591	31.5083	86,564	0	86,564	1,639	88,203
85 HEC-HFD	14,178	10.7409	29,509	0	29,509	559	30,068
86 HED-Harris County	6,171	4.6750	12,844	0	12,844	243	13,087
87 HEC-Genl Svcs Dept	13,552	10.2667	28,206	0	28,206	534	28,740
88 HEC-Homeland Security	2,977	2.2553	6,196	0	6,196	117	6,313
89 HEC-Off of Emg Mgmt	10,726	8.1258	22,324	0	22,324	423	22,747
90 HEC-HPD	14,536	11.0121	30,254	0	30,254	573	30,827
Subtotal	132,000	100.0000	274,734	0	274,734	5,201	279,935
Direct Bills					0		0
Total					\$274,734		\$ 279,935
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Legal 911 Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-911 Network	100	100.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	100	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Legal OIG Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 325	\$ 0	\$ 325	\$ 23	\$ 348
83 HEC-911 Network	147.80	75.3697	22,899	0	22,899	1,627	24,526
84 HEC-Police Call Takers	35.90	18.3070	5,562	0	5,562	395	5,957
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,596	0	1,596	113	1,709
Subtotal	196.10	100.0000	30,382	0	30,382	2,158	32,540
Direct Bills					0		0
Total					\$30,382		\$ 32,540
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Citywide Gen Gov Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 136	\$ 0	\$ 136	\$ 1	\$ 137
82 HEC-IT	5,718,962	22.3599	1,896	0	1,896	8	1,904
83 HEC-911 Network	14,960,631	58.4928	4,960	0	4,960	20	4,980
84 HEC-Police Call Takers	3,046,990	11.9131	1,010	0	1,010	4	1,014
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	477	0	477	2	479
Subtotal	25,576,874	100.0000	8,479	0	8,479	34	8,513
Direct Bills					0		0
Total					\$8,479		\$ 8,513
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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ARA 311 Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 100	\$ 0	\$ 100	\$ 6	\$ 106
83 HEC-911 Network	147.80	75.3697	7,036	0	7,036	441	7,477
84 HEC-Police Call Takers	35.90	18.3070	1,709	0	1,709	107	1,816
89 HEC-Off of Emg Mgmt	10.30	5.2524	490	0	490	31	521
Subtotal	196.10	100.0000	9,335	0	9,335	585	9,920
Direct Bills					0		0
Total					\$9,335		\$ 9,920
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Finance Strategic Purchasing Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 78	\$ 0	\$ 78	\$ 4	\$ 82
82 HEC-IT	5,718,962	22.3599	1,089	0	1,089	60	1,149
83 HEC-911 Network	14,960,631	58.4928	2,849	0	2,849	156	3,005
84 HEC-Police Call Takers	3,046,990	11.9131	580	0	580	32	612
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	274	0	274	15	289
Subtotal	25,576,874	100.0000	4,870	0	4,870	267	5,137
Direct Bills					0		0
Total					\$4,870		\$ 5,137
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Fin Grants Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	3.8708	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,718,962	53.8699	5	0	5	1	6
83 HEC-911 Network	0	0.0000	0	0	0	0	0
84 HEC-Police Call Takers	3,046,990	28.7012	3	0	3	0	3
89 HEC-Off of Emg Mgmt	1,439,355	13.5580	1	0	1	0	1
Subtotal	10,616,243	100.0000	9	0	9	1	10
Direct Bills					0		0
Total					\$9		\$ 10
	=====	=====	=====	=====	=====	=====	=====

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

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 FY2024 FULL COST ALLOCATION PLAN

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Fin Reporting & Ops Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 296	\$ 0	\$ 296	\$ 13	\$ 309
82 HEC-IT	5,718,962	22.3599	4,126	0	4,126	183	4,309
83 HEC-911 Network	14,960,631	58.4928	10,793	0	10,793	479	11,272
84 HEC-Police Call Takers	3,046,990	11.9131	2,198	0	2,198	97	2,295
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	1,038	0	1,038	46	1,084
Subtotal	25,576,874	100.0000	18,451	0	18,451	818	19,269
Direct Bills					0		0
Total					\$18,451		\$ 19,269
	=====	=====	=====	=====	=====	=====	=====

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

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Fin Plg & Analysis Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 136	\$ 0	\$ 136	\$ 7	\$ 143
82 HEC-IT	5,718,962	22.3599	1,891	0	1,891	92	1,983
83 HEC-911 Network	14,960,631	58.4928	4,946	0	4,946	242	5,188
84 HEC-Police Call Takers	3,046,990	11.9131	1,007	0	1,007	49	1,056
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	476	0	476	23	499
Subtotal	25,576,874	100.0000	8,456	0	8,456	414	8,870
Direct Bills					0		0
Total					\$8,456		\$ 8,870
	=====	=====	=====	=====	=====	=====	=====

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

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IT Admin & Apps Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	3.8708	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,718,962	53.8699	0	0	0	0	0
83 HEC-911 Network	0	0.0000	0	0	0	0	0
84 HEC-Police Call Takers	3,046,990	28.7012	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,439,355	13.5580	0	0	0	0	0
Subtotal	10,616,243	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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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IT Infrastructure Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	4.3478	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
84 HEC-Police Call Takers	35.90	74.3271	0	0	0	0	0
89 HEC-Off of Emg Mgmt	10.30	21.3251	0	0	0	0	0
Subtotal	48.30	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

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Office Business Opp Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 259	\$ 0	\$ 259	\$ 7	\$ 266
83 HEC-911 Network	147.80	75.3697	18,238	0	18,238	488	18,726
84 HEC-Police Call Takers	35.90	18.3070	4,430	0	4,430	119	4,549
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,271	0	1,271	34	1,305
Subtotal	196.10	100.0000	24,198	0	24,198	648	24,846
Direct Bills					0		0
Total					\$24,198		\$ 24,846
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Mayor's Office Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 732	\$ 0	\$ 732	\$ 131	\$ 863
82 HEC-IT	5,718,962	22.3599	10,182	0	10,182	1,825	12,007
83 HEC-911 Network	14,960,631	58.4928	26,637	0	26,637	4,775	31,412
84 HEC-Police Call Takers	3,046,990	11.9131	5,425	0	5,425	972	6,397
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	2,563	0	2,563	459	3,022
Subtotal	25,576,874	100.0000	45,539	0	45,539	8,163	53,702
Direct Bills					0		0
Total					\$45,539		\$ 53,702
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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Human Resources Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 277	\$ 0	\$ 277	\$ 5	\$ 282
83 HEC-911 Network	147.80	75.3697	19,472	0	19,472	357	19,829
84 HEC-Police Call Takers	35.90	18.3070	4,730	0	4,730	87	4,817
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,357	0	1,357	25	1,382
Subtotal	196.10	100.0000	25,836	0	25,836	474	26,310
Direct Bills					0		0
Total					\$25,836		\$ 26,310
	=====	=====	=====	=====	=====	=====	=====

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

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City Sec Svcs Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 92	\$ 0	\$ 92	\$ 5	\$ 97
82 HEC-IT	5,718,962	22.3599	1,280	0	1,280	71	1,351
83 HEC-911 Network	14,960,631	58.4928	3,349	0	3,349	185	3,534
84 HEC-Police Call Takers	3,046,990	11.9131	682	0	682	38	720
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	322	0	322	18	340
Subtotal	25,576,874	100.0000	5,725	0	5,725	317	6,042
Direct Bills					0		0
Total					\$5,725		\$ 6,042

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

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City Council Svcs Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 588	\$ 0	\$ 588	\$ 23	\$ 611
83 HEC-911 Network	147.80	75.3697	41,389	0	41,389	1,632	43,021
84 HEC-Police Call Takers	35.90	18.3070	10,053	0	10,053	396	10,449
89 HEC-Off of Emg Mgmt	10.30	5.2524	2,884	0	2,884	114	2,998
Subtotal	196.10	100.0000	54,914	0	54,914	2,165	57,079
Direct Bills					0		0
Total					\$54,914		\$ 57,079
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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City Controller Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 493	\$ 0	\$ 493	\$ 10	\$ 503
82 HEC-IT	5,718,962	22.3599	6,860	0	6,860	145	7,005
83 HEC-911 Network	14,960,631	58.4928	17,947	0	17,947	378	18,325
84 HEC-Police Call Takers	3,046,990	11.9131	3,655	0	3,655	77	3,732
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	1,727	0	1,727	36	1,763
Subtotal	25,576,874	100.0000	30,682	0	30,682	647	31,329
Direct Bills					0		0
Total					\$30,682		\$ 31,329

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

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Fin Operations Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,718,962	22.3599	0	0	0	0	0
83 HEC-911 Network	14,960,631	58.4928	0	0	0	0	0
84 HEC-Police Call Takers	3,046,990	11.9131	0	0	0	0	0
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	0	0	0	0	0
Subtotal	25,576,874	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
 FY2024 FULL COST ALLOCATION PLAN

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ARA Payroll Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	3.8708	\$ 1,616	\$ 0	\$ 1,616	\$ 82	\$ 1,698
82 HEC-IT	5,718,962	53.8699	22,492	0	22,492	1,139	23,631
83 HEC-911 Network	0	0.0000	0	0	0	0	0
84 HEC-Police Call Takers	3,046,990	28.7012	11,984	0	11,984	607	12,591
89 HEC-Off of Emg Mgmt	1,439,355	13.5580	5,661	0	5,661	287	5,948
Subtotal	10,616,243	100.0000	41,753	0	41,753	2,114	43,867
Direct Bills					0		0
Total					\$41,753		\$ 43,867
	=====	=====	=====	=====	=====	=====	=====

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

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ARA Operations Allocations

Dept:36 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 119	\$ 0	\$ 119	\$ 8	\$ 127
82 HEC-IT	5,718,962	22.3599	1,659	0	1,659	108	1,767
83 HEC-911 Network	14,960,631	58.4928	4,339	0	4,339	283	4,622
84 HEC-Police Call Takers	3,046,990	11.9131	884	0	884	58	942
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	417	0	417	27	444
Subtotal	25,576,874	100.0000	7,418	0	7,418	484	7,902
Direct Bills					0		0
Total					\$7,418		\$ 7,902

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

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Allocation Summary

Dept:36 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin SPD	Fin Grants Acctg
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	0	0	348	137	106	82	0
82 HEC-IT	59,951	0	0	1,904	0	1,149	6
83 HEC-911 Network	88,203	0	24,526	4,980	7,477	3,005	0
84 HEC-Police Call Takers	0	0	5,957	1,014	1,816	612	3
85 HEC-HFD	30,068	0	0	0	0	0	0
86 HED-Harris County	13,087	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	28,740	0	0	0	0	0	0
88 HEC-Homeland Security	6,313	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	22,747	0	1,709	479	521	289	1
90 HEC-HPD	30,827	0	0	0	0	0	0
Total	\$279,935	\$0	\$32,540	\$8,513	\$9,920	\$5,137	\$10

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Allocation Summary

Dept:36 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	309	143	0	0	266	863	282	97
82 HEC-IT	4,309	1,983	0	0	0	12,007	0	1,351
83 HEC-911 Network	11,272	5,188	0	0	18,726	31,412	19,829	3,534
84 HEC-Police Call Takers	2,295	1,056	0	0	4,549	6,397	4,817	720
85 HEC-HFD	0	0	0	0	0	0	0	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	1,084	499	0	0	1,305	3,022	1,382	340
90 HEC-HPD	0	0	0	0	0	0	0	0
Total	\$19,269	\$8,870	\$0	\$0	\$24,846	\$53,702	\$26,310	\$6,042

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Allocation Summary

Dept:36 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	611	503	0	1,698	127	5,572
82 HEC-IT	0	7,005	0	23,631	1,767	115,063
83 HEC-911 Network	43,021	18,325	0	0	4,622	284,120
84 HEC-Police Call Takers	10,449	3,732	0	12,591	942	56,950
85 HEC-HFD	0	0	0	0	0	30,068
86 HED-Harris County	0	0	0	0	0	13,087
87 HEC-Genl Svcs Dept	0	0	0	0	0	28,740
88 HEC-Homeland Security	0	0	0	0	0	6,313
89 HEC-Off of Emg Mgmt	2,998	1,763	0	5,948	444	44,531
90 HEC-HPD	0	0	0	0	0	30,827
Total	\$57,079	\$31,329	\$0	\$43,867	\$7,902	\$615,271

**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:37 HPW General Fund Credit

Department	Amount	General Admin	General Fund Credit
<hr/>			
Personnel Costs			
Salaries	0	0	0
Salary % Split		.00%	.00%
Benefits	0	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost			
Credit Fund 8300	89,725-	0	89,725-
Subtotal - Services & Supplies	<hr/> 89,725-	<hr/> 0	<hr/> 89,725-
Department Cost Total	89,725-	0	89,725-
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments	89,725-	0	89,725-
General Admin Distribution		<hr/> 0	<hr/> 0
Grand Total	<hr/> 89,725- =====	<hr/> 0 =====	<hr/> 89,725- =====

B. Incoming Costs-(Default Spread Custom\$)

Dept:37 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:37 HPW General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	100	100.0000	89,725-	\$ 0	89,725-	\$ 0	89,725-
Subtotal	100	100.0000	89,725-	0	89,725-	0	89,725-
Direct Bills					0		0
Total					\$89,725-		\$89,725-
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:37 HPW General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
69 HPW Water & Sewer	89,725-	89,725-
Total	<u>\$89,725-</u> =====	<u>89,725-</u> =====