

**CITY OF HOUSTON, TEXAS**

**FY 2024 2 CFR PART 200 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

Arif Rasheed, Deputy Director

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

**City of Houston, Texas  
FY 2024 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2022**

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## **SECTION I – CERTIFICATION**



## CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal based on Fiscal Year ended June 30, 2022, to establish cost allocations or billings for use in Fiscal Year 2024, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

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

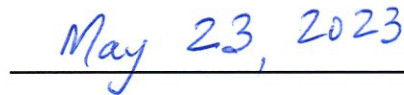
**Signature:**

  
\_\_\_\_\_

**Name of Official:** Arif Rasheed

**Title:** Deputy Director

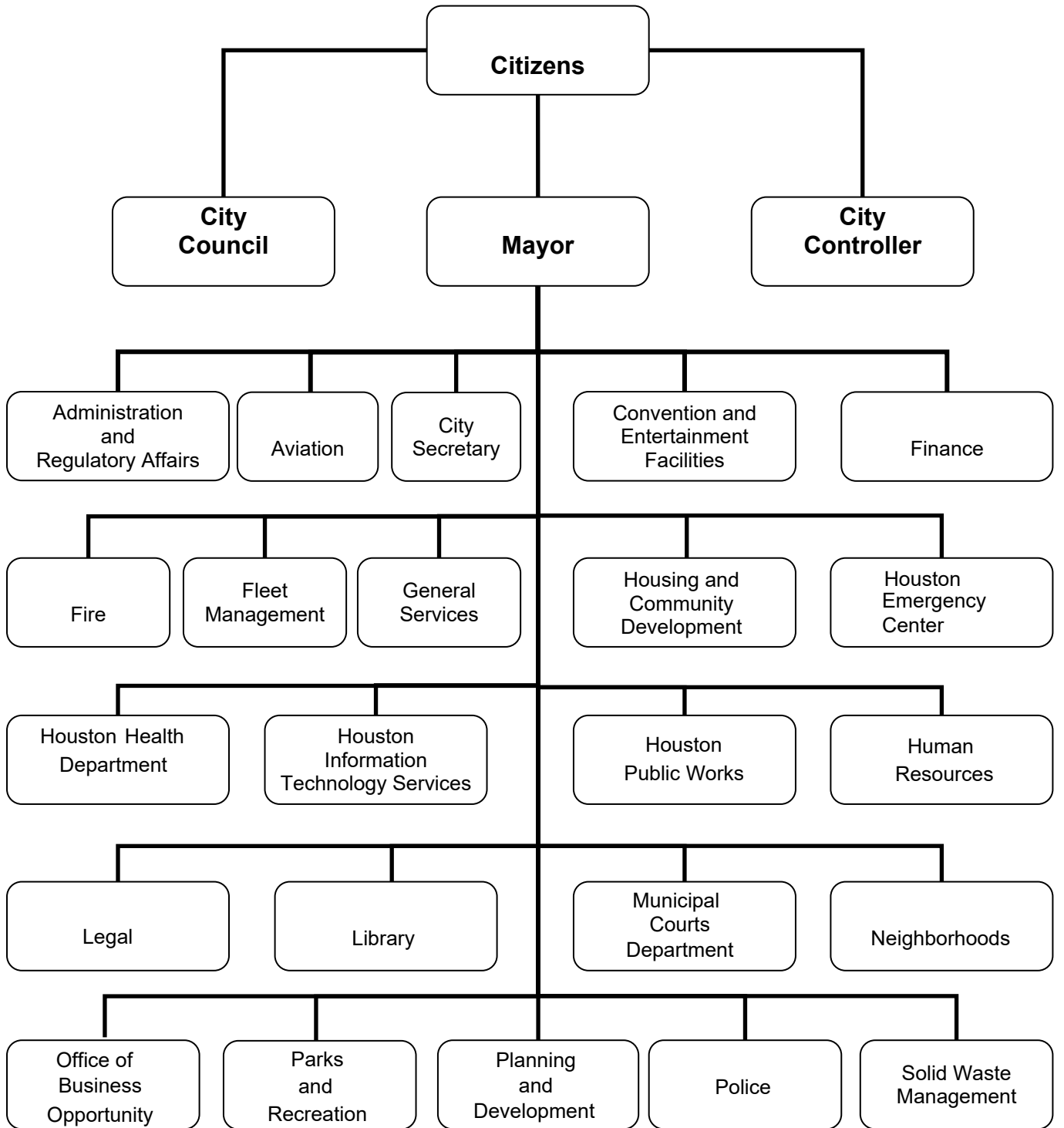
**Date of Execution:**

  
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## **SECTION II – ORGANIZATION CHART**

# Organization Chart

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## **SECTION III – OVERVIEW**

**City of Houston, Texas**  
**FY2024 2 CFR Part 200 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.”<sup>1</sup>

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

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<sup>1</sup>2 CFR Part 200.56



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

## **USING A COST ALLOCATION PLAN**

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

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

## **READING THE COST ALLOCATION PLAN**

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: 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.

## **CERTIFICATION STATEMENT**

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

## **ABBREVIATIONS**

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

## **ROUNDING METHODOLOGY**

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

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

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

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



**City of Houston, Texas**  
**FY 2024 2 CFR Part 200 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	(132,993)	36,746,890	1,577,047
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	10,182,956	-	-
City Controller's Office	8,320,036	7,258,462	1,061,574	-	-	8,320,036	8,320,036	1,509,077	6,810,959	-
Finance	16,780,446	12,745,970	4,034,476	-	-	16,780,446	16,780,446	2,787,501	13,992,945	-
Admn. & Regulatory Affairs	29,543,912	15,134,894	3,463,750	10,945,268	-	18,598,643	18,598,643	4,633,910	13,266,221	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	8,802,410	6,535,437
Citywide General Government	244,131,655	11,836,634	121,752,404	110,542,617	44,058,480	177,647,518	177,647,518	155,035,263	22,612,255	-
<b>GRAND TOTAL</b>	<b>2,219,324,592</b>	<b>1,614,118,548</b>	<b>459,526,503</b>	<b>145,679,541</b>	<b>41,112,356</b>	<b>2,114,757,406</b>	<b>2,114,757,406</b>	<b>1,957,849,129</b>	<b>134,949,654</b>	<b>21,958,623</b>
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								(439,843)	
Unallocated Indirect fr disallow functions	OBO								(36,195)	
Unallocated Indirect fr disallow functions	HR								(1,681,968)	
Unallocated Indirect fr disallow functions	Legal								(596,364)	
Unallocated Indirect fr disallow functions	Controller's Office								(93,704)	
Unallocated Indirect fr disallow functions	Other Non-Gov-GSD								(987,099)	
Reconciling Item(s)	Citywide								(562,850)	
<b>Summary Schedule Total</b>									<b>132,049,348</b>	

\*- 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 V – FY2024 INDIRECT COST RATE PROPOSAL**

**City of Houston, Texas**  
**FY 2024 Indirect Cost Rate Proposal**  
**2 CFR Part 200 Rates**  
**Based on Actual Expenditures for the Fiscal Year Ended June 30, 2022**

	<b>2 CFRP 200 HAS Department</b>	<b>2 CFRP 200 Library Department</b>	<b>2 CFRP 200 Parks Department</b>	<b>2 CFRP 200 Hlth &amp; Hum Svcs Department</b>	<b>2 CFRP 200 Hsg &amp; Com Dev Department</b>	<b>2 CFRP 200 Planning/Dev Department</b>	<b>2 CFRP 200 Police Department</b>	<b>2 CFRP 200 GSD-Non-GF Department</b>
<b><u>CARRY FORWARD COMPUTATION</u></b>								
FY 2022 FIXED RATE(BASED ON FY2020)	2.32%	8.11%	10.13%	17.90%*	15.10%*	53.26%	31.99%	26.39%
FY 2022 ACTUAL DIRECT SALS & BENES	111,929,552	32,001,910	45,634,998	122,197,038	28,843,500	9,536,926	751,593,748	9,921,546
FY 2022 ACTUAL RECOVERY	2,600,427	2,596,384	4,623,953	21,873,270	4,355,369	5,079,512	240,451,199	2,618,449
FY 2022 ROLL FORWARD FROM FY 2020	(197,104)	140,833	43,676	2,220,880	(987,373)	1,098,038	10,290,507	(83,408)
FY 2022 ACTUAL INDIRECT COSTS	2,904,954	2,080,538	4,131,100	27,854,561	2,055,810	2,726,580	252,403,213	1,546,145
FY 2022 CARRY FORWARD AMOUNT	107,423	(375,013)	(449,177)	8,202,171	(3,286,932)	(1,254,894)	22,242,521	(1,155,712)
<b><u>FY 2022 INDIRECT COST RATE</u></b>								
ACTUAL FY 2022 INDIRECT COSTS	2,904,954	2,080,538	4,131,100	27,854,561	2,055,810	2,726,580	252,403,213	1,546,145
FY 2020 CARRY FORWARD AMOUNT	107,423	(375,013)	(449,177)	8,202,171	(3,286,932)	(1,254,894)	22,242,521	(1,155,712)
TOTAL INDIRECT COST POOL	3,012,377	1,705,525	3,681,923	36,056,732	(1,231,122)	1,471,686	274,645,734	390,433
FY 2022 DIRECT SALARY BASE	111,929,552	32,001,910	45,634,998	122,197,038	28,843,500	9,536,926	751,593,748	9,921,546
FY 2024 FIXED RATE	2.69%	5.33%	8.07%	29.51%	(4.27%)	15.43%	36.54%	3.94%

\*- FY2022 Fixed Rates used for Health and Housing departments were provisional rates provided by HUD

**SECTION VI – FY2024 2 CFR PART 200 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

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20 HAS Services	Direct allocation to HAS	Direct Allocation		172
20 Non-GF	**Not Allocated**			173
20 Allocation Summary				
<b>Mayor</b>				177
21 Department Costs				178
21 Incoming Costs				179
21 City Mayor Admin	Number of FTE positions all funds	COH FTE Report		181
21 Agenda Office	Direct allocation to City Council	Direct Allocation		183
21 I Gov Relats	Direct allocation to Mayor other	Direct Allocation		184
21 Other Svcs	Direct allocation to Mayor other	Direct Allocation		185
21 Allocation Summary				186
<b>Human Resources</b>				188
22 Department Costs				189
22 Incoming Costs				190
22 Selection	Number of selections per department	Selection Analysis		192
22 Personnel Svcs	Number of FTE positions all funds	COH FTE Report		193
22 Non-GF	**Not Allocated**			195
22 Allocation Summary				
<b>Legal</b>				197
23 Department Costs				198
23 Incoming Costs				199
23 Legal Svcs	Number of Legal staff hours per department	Legal Staffing Report		201
23 Legal Chargebacks	Legal chargebacks by area	Legal Chargeback Report		202
23 Inspector General	% of complaints investigated	Complaint Report		203
23 Other	**Not Allocated**			204
23 Allocation Summary				
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24 Department Costs				206
24 Incoming Costs				207
24 Controller Fin Svcs	Number of rev, exp, & purch transactions per dept	COH Transaction Report		209
24 Controller Treasury	**Not Allocated**			211
24 Allocation Summary				



<b>Health Administration</b>			213
25 Department Costs			214
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25 Health Admin	Direct allocation to Health Department	Direct Allocation	217
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26 Planning Admin - FTEs	Planning & Dev FTEs	COH FTE Report	223
26 Planning Admin - Expenditures	Planning & Dev FY2022 Expenditures	COH Expenditure Report	224
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29 Department Costs			239
29 Incoming Costs			240
29 Records Mgmt	Number of reports issued per department	Police Department Report	242
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30 Incoming Costs			247
30 Design & Const	GSD Fund 1001 expense per department served	GSD Report	251
30 Building Svcs	GSD expenditures per department served	GSD Report	252
30 Utilities	Dollar amount of utility costs	GSD Report	253
30 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	254
30 Real Estate	Square footage maintained by GSD	GSD Report	255
30 Building Svcs Reimb	Dollar expenses/revenues	GSD Report	256
30 Other Non-GF	**Not Allocated**		257
30 Allocation Summary			257

<b>HEC</b>			259
31 Department Costs			260
31 Incoming Costs			264
31 General Svcs	Square footage of occupants in HEC building	GSD Report	272
31 Legal 911	Direct allocation to HEC 911 Network	Direct Allocation	273
31 Legal OIG	Number of HEC FTEs	COH FTE Report	274
31 Citywide Gen Gov	Expenditures of HEC departments	COH Expenditure Report	275
31 ARA 311	Number of HEC FTEs	COH FTE Report	276
31 Fin Strategic Purchasing	Expenditures of HEC departments	COH Expenditure Report	277
31 Fin Grants	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	278
31 Fin Reporting & Ops	Expenditures of HEC departments	COH Expenditure Report	279
31 Fin Pln & Analysis	Expenditures of HEC departments	COH Expenditure Report	280
31 IT Admin & Apps	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	281
31 IT Infrastructure	Number of HEC FTEs excl 911 network	COH FTE Report	282
31 Office Business Opp	Number of HEC FTEs	COH FTE Report	283
31 Mayor's Office	Expenditures of HEC departments	COH Expenditure Report	284
31 Human Resources	Number of HEC FTEs	COH FTE Report	285
31 City Council	Expenditures of HEC departments	COH Expenditure Report	286
31 City Svcs	Number of HEC FTEs	COH FTE Report	287
31 City Controller	Expenditures of HEC departments	COH Expenditure Report	288
31 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	289
31 ARA Payroll Svcs	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	290
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Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhood	Fire	Municipal Court
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 10,062	\$ 35,793	\$ 1,562	\$ 20,713	\$ 0	\$ 311
2 Equipment Depreciation	0	0	0	0	72,613	431,535	2,653	305,263	0
3 Non-Departmental-Gen Gov	17,760	12,697	9,857	23,311	301,421	2,728,141	255,365	520,358	989,838
4 Finance Dir Office	207,220	145,822	0	0	0	0	0	0	0
5 Finance FP&A	549	1,648	2,483	1,995	30,554	260,627	12,349	236,652	34,722
6 Finance City Council	0	0	0	0	892,397	0	0	0	0
7 Finance Reporting & Ops	666	1,920	2,685	2,209	45,576	555,795	18,328	477,115	39,863
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	135	270	48	129	1,569	183,428	5,017	88,715	5,230
10 Finance Perform Mgmt	70	139	25	66	808	78,163	1,126	42,043	2,394
11 Finance Strat Purchasing	0	1,709	0	0	3,420	530,002	78,075	80,925	62,688
12 ARA Director Office	0	0	48,824	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	7,012	0	0	0	155,390	0	0
14 ARA Operations	217	152	120	7,389	13,680	504,757	258,902	229,759	1,018,456
15 ARA Payroll Services	1,201	845	667	1,580	15,843	1,349,131	25,145	857,534	54,340
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	678	477	377	893	9,040	832,674	19,664	506,678	40,558
21 Mayor	1,277	898	709	1,679	510,438	1,433,470	26,717	911,142	57,737
22 Human Resources	561	394	311	737	9,704	751,729	14,405	457,392	27,809
23 Legal	0	0	0	177,257	86,405	781,792	185,562	298,893	32,848
24 City Controller's Office	1,549	4,649	7,007	5,628	86,220	735,479	34,850	667,824	97,984
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	14,945	0	10,226	0
30 General Services	0	0	0	662,752	232,806	15,082,441	52,501	6,269,534	228,353
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
<b>Tot.Current Allocations</b>	<b>\$231,883</b>	<b>\$171,620</b>	<b>\$80,125</b>	<b>\$895,687</b>	<b>\$2,348,287</b>	<b>\$26,255,671</b>	<b>\$1,166,762</b>	<b>\$11,960,053</b>	<b>\$2,693,131</b>
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Department	Solid Waste	Houston Airport System	Housing & Community Development	Library	Parks & Recreation	Health Department	Convention & Entertainmentmen	Fleet Management	Planning & Development Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,443	\$ 0
2 Equipment Depreciation	160,210	0	0	17,818	39,595	0	0	0	0
3 Non-Departmental-Gen Gov	1,872,002	1,410	1,943	1,334,016	1,754,038	1,010,430	17	1,889	44,337
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	43,054	159,574	101,153	22,813	119,354	250,887	1,951	212,284	4,080
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	69,153	277,926	143,279	46,657	193,172	287,086	50,011	248,462	4,718
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	27,047	85,005	468,511	6,087	15,052	190,354	18	14,477	1,340
10 Finance Perform Mgmt	8,033	25,175	30,791	3,100	6,766	16,462	9	7,452	312
11 Finance Strat Purchasing	250,184	872,508	608,077	108,279	261,011	397,216	569	514,615	11,968
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	2,561,072	56,819	24,330	58,283	150,673	386,752	0	100,146	990
15 ARA Payroll Services	87,674	43,551	63,708	92,502	139,633	287,499	0	75,792	5,496
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	76,735	305,204	53,125	65,496	103,098	223,999	0	99,718	3,699
21 Mayor	93,154	263,859	67,691	98,286	148,362	305,471	0	80,529	5,840
22 Human Resources	47,988	142,026	40,350	58,989	90,880	199,266	0	40,346	2,926
23 Legal	123,615	308,687	167,401	103,835	499,122	101,095	0	70,402	0
24 City Controller's Office	121,499	450,312	285,451	64,377	336,814	707,997	5,505	599,058	11,514
25 Health Administration	0	0	0	0	0	17,294,576	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	1,215,562
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	14,696	0	0	6,081,642	273,530	6,195,471	0	179,704	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
<b>Tot.Current Allocations</b>	<b>\$5,556,116</b>	<b>\$2,904,954</b>	<b>\$2,055,810</b>	<b>\$8,162,180</b>	<b>\$4,131,100</b>	<b>\$27,854,561</b>	<b>\$58,080</b>	<b>\$2,257,317</b>	<b>\$1,312,782</b>
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Department	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	84	82	526	17	153	210	113,051	0	77
4 Finance Dir Office	0	0	2,141,273	0	0	0	0	0	0
5 Finance FP&A	9,519	9,281	19,928	1,960	17,370	23,776	16,704	0	8,769
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	10,892	9,931	22,014	4,074	19,716	26,367	18,648	0	11,016
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	1,213	0	2,300	3,398	1,938	1,587	1,704	0	2,806
10 Finance Perform Mgmt	625	0	609	1,749	998	817	684	0	1,445
11 Finance Strat Purchasing	13,678	0	10,258	4,559	26,785	56,989	8,549	0	23,366
12 ARA Director Office	0	0	0	78,119	1,677,916	519,544	582,632	0	0
13 ARA Financial Svcs	0	0	0	11,220	240,977	150,523	83,676	0	0
14 ARA Operations	2,003	0	2,236	192	4,130	236,626	1,434	0	2,135
15 ARA Payroll Services	11,126	0	12,417	1,068	22,942	14,331	7,966	0	11,861
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	6,284	0	7,014	603	12,958	8,094	4,499	0	6,700
21 Mayor	11,822	0	13,193	1,135	24,376	15,226	8,464	0	12,602
22 Human Resources	6,348	0	5,793	499	10,703	6,686	3,717	0	5,533
23 Legal	129,489	0	0	0	0	26,991	0	0	0
24 City Controller's Office	26,860	26,190	56,235	5,531	49,020	67,097	47,139	0	24,744
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	1,183,855	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	12,696	17,422	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$1,413,798	\$45,484	\$2,293,796	\$114,124	\$2,122,678	\$1,172,286	\$898,867	\$0	\$111,054
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Department	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	HPW Bldg Insp	HPW Stormwater	HPW DDSR
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	11	25	199	18,606	1,622	1	561	199	428
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	1,201	2,801	22,516	1,790	183,608	104	63,444	22,546	48,409
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	1,306	3,310	27,145	1,915	232,582	433-	74,135	27,421	58,416
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	37	536	22,615	0	62,036	936-	10,727	5,661	11,366
10 Finance Perform Mgmt	19	276	2,700	0	31,935	482-	5,522	2,913	5,851
11 Finance Strat Purchasing	0	7,978	146,463	0	57,559	2,849	62,688	99,732	222,829
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	39,500	122,709	13,323	0	0	0	0	0
14 ARA Operations	80	3,251	2,103	228	1,582	0	103,014	18,309	293,486
15 ARA Payroll Services	445	3,761	11,683	1,269	8,790	0	55,864	29,255	99,839
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	252	2,124	6,598	717	4,965	0	73,287	38,321	57,853
21 Mayor	473	3,996	816,991	1,347	9,339	0	137,864	72,088	108,830
22 Human Resources	208	1,755	5,450	592	4,101	0	71,089	39,968	60,582
23 Legal	0	0	0	0	0	0	0	0	49,721
24 City Controller's Office	3,390	7,904	63,539	5,051	518,135	294	179,038	63,625	136,607
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	322,671	169,277	286,355
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	62,822	0	0	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$7,422	\$140,039	\$1,250,711	\$44,838	\$1,116,254	\$1,397	\$1,159,904	\$589,315	\$1,440,572
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Department	HPW Water & Sewer	HPW Houston Transtar	HPW Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	2,174	26	26,603	82	0	18	18	22	24
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	246,098	2,906	43,549	9,292	0	2,046	2,098	2,524	2,689
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	303,355	3,323	51,210	10,913	0	2,681	2,949	3,475	3,214
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	77,812	366	38,774	1,665	0	843	1,211	1,330	580
10 Finance Perform Mgmt	39,970	189	4,076	857	0	434	624	685	298
11 Finance Strat Purchasing	716,357	13,107	57,559	45,022	0	4,559	1,140	5,129	3,420
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	984,860	344	953	782	0	1,818	2,356	2,424	870
15 ARA Payroll Services	208,241	1,914	1,536	4,339	0	10,102	13,084	13,462	4,829
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	261,829	1,080	867	2,451	0	5,707	7,390	7,605	2,728
21 Mayor	492,537	2,033	1,631	4,611	0	10,734	13,902	14,305	5,130
22 Human Resources	305,188	965	3,320	2,024	0	4,713	6,104	6,280	2,253
23 Legal	213,300	0	877,444	0	0	75,764	0	0	0
24 City Controller's Office	694,479	8,202	122,892	26,224	0	5,773	5,919	7,122	7,588
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	1,582,132	7,027	88,895	25,054	0	25,206	33,950	35,856	13,976
28 CIP Sal Rec HPW	0	0	0	0	0	34,708-	44,952-	46,252-	16,589-
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	45,725	16,777	0	41,217	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	89,725-	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$6,084,332 =====	\$58,259 =====	\$1,319,309 =====	\$174,533 =====	\$0 =====	\$115,690 =====	\$45,793 =====	\$53,967 =====	\$31,010 =====

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Department	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	9	95	14	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	1,024	10,734	1,598	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	1,193	12,305	2,163	0	0	0	0	0	0
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	168	1,405	778	0	0	0	0	0	0
10 Finance Perform Mgmt	86	724	400	0	0	0	0	0	0
11 Finance Strat Purchasing	0	2,280	0	0	0	0	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	389	2,460	1,554	0	0	0	0	0	0
15 ARA Payroll Services	2,159	13,663	8,633	0	0	0	0	0	0
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	1,220	7,717	4,876	0	0	0	0	0	0
21 Mayor	2,294	14,517	9,173	0	0	0	0	0	0
22 Human Resources	1,007	6,374	4,028	0	0	0	0	0	0
23 Legal	0	0	0	0	0	0	0	0	0
24 City Controller's Office	2,890	30,291	4,511	0	0	0	0	0	0
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	5,245	36,990	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	7,415-	46,940-	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	0	0	0	0	0
31 HEC	0	0	0	4,392	85,399	188,387	42,212	19,138	8,330
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
<b>Tot.Current Allocations</b>	<b>\$10,269</b>	<b>\$92,615</b>	<b>\$37,728</b>	<b>\$4,392</b>	<b>\$85,399</b>	<b>\$188,387</b>	<b>\$42,212</b>	<b>\$19,138</b>	<b>\$8,330</b>
	=====	=====	=====	=====	=====	=====	=====	=====	=====



CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

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Summary Schedule

Department	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.	HITS Other	Legal Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,703	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	10,347	0
3 Non-Departmental-Gen Gov	0	0	0	0	0	0	201	1,277,228	6
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	56	33	22,735	48,763	699
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Reporting & Ops	0	0	0	0	59	35	27,673	63,965	766
8 Finance Internal Controls	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	5,746	14,496	251
10 Finance Perform Mgmt	0	0	0	0	0	0	2,958	7,226	16
11 Finance Strat Purchasing	0	0	0	0	0	0	15,957	316,861	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	0	0	0	0	0	0	1,795	36,520	0
15 ARA Payroll Services	0	0	0	0	0	0	9,969	39,698	0
16 HITS CIO	0	0	0	0	0	0	0	0	0
17 HITS EAS	0	0	0	0	0	0	0	0	0
18 HITS EIS	0	0	0	0	0	0	0	0	0
19 HITS Radio	0	0	0	0	0	0	0	0	0
20 Office Business Opportuni	0	0	0	0	0	0	5,630	71,831	0
21 Mayor	0	0	0	0	0	0	10,592	42,180	0
22 Human Resources	0	0	0	0	0	0	4,650	22,135	0
23 Legal	0	0	0	0	0	0	0	150,739	0
24 City Controller's Office	0	0	0	0	157	93	64,158	137,609	1,974
25 Health Administration	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	0	0	0	420,040	0
31 HEC	18,294	4,018	31,257	19,621	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
<b>Tot.Current Allocations</b>	<b>\$18,294</b>	<b>\$4,018</b>	<b>\$31,257</b>	<b>\$19,621</b>	<b>\$272</b>	<b>\$161</b>	<b>\$172,064</b>	<b>\$2,665,341</b>	<b>\$3,712</b>
	=====	=====	=====	=====	=====	=====	=====	=====	=====

Summary Schedule

Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 590	\$ 0	\$ 87,177
2 Equipment Depreciation	0	0	1,040,034
3 Non-Departmental-Gen Gov	98,145	0	12,419,347
4 Finance Dir Office	0	0	2,494,315
5 Finance FP&A	0	0	2,347,299
6 Finance City Council	0	0	892,397
7 Finance Reporting & Ops	0	0	3,502,355
8 Finance Internal Controls	0	0	0
9 Finance Grants	0	0	1,364,845
10 Finance Perform Mgmt	0	0	337,138
11 Finance Strat Purchasing	0	0	5,706,919
12 ARA Director Office	0	0	2,907,035
13 ARA Financial Svcs	0	0	824,330
14 ARA Operations	465,481	0	7,545,912
15 ARA Payroll Services	0	0	3,639,285
16 HITS CIO	0	0	0
17 HITS EAS	0	0	0
18 HITS EIS	0	0	0
19 HITS Radio	0	0	0
20 Office Business Opportuni	0	0	2,953,313
21 Mayor	0	0	5,868,644
22 Human Resources	0	0	2,477,878
23 Legal	197,302	0	4,657,664
24 City Controller's Office	0	0	6,623,998
25 Health Administration	0	0	17,294,576
26 Planning & Dev Admin	0	0	2,399,417
27 HPW Admin Indirect	0	0	2,632,634
28 CIP Sal Rec HPW	0	0	196,856-
29 HPD Police Records	5,976,490	0	6,001,661
30 General Services	6,579	0	35,896,708
31 HEC	0	0	421,048
32 HPW General Fund Credit	0	0	89,725-
Tot.Current Allocations	\$6,744,587 =====	\$0 =====	\$132,049,348 =====

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

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2022. Costs are allocated to user departments occupying City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

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A. Department Costs

Dept:1 Building Depreciation

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

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B. Incoming Costs-(Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

CITY OF HOUSTON, TEXAS  
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City Hall Allocations

Dept:1 Building Depreciation

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

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	965	0.7434	\$ 1,753	\$ 0	\$ 1,753	\$ 0	\$ 1,753
21 Mayor	8,889	6.8475	16,145	0	16,145	0	16,145
23 Legal	63,910	49.2320	116,078	0	116,078	0	116,078
30 General Services	18,043	13.8991	32,771	0	32,771	0	32,771
36 City Secretary	5,540	4.2676	10,062	0	10,062	0	10,062
37 City Council	19,707	15.1810	35,793	0	35,793	0	35,793
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
<b>Subtotal</b>	<b>129,814</b>	<b>100.0000</b>	<b>235,777</b>	<b>0</b>	<b>235,777</b>	<b>0</b>	<b>235,777</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$235,777</b>		<b>\$235,777</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Legal	3,884	7.4684	\$ 37	\$ 0	\$ 37	\$ 0	\$ 37
38 Police	2,391	4.5975	23	0	23	0	23
41 Municipal Court	32,571	62.6293	311	0	311	0	311
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



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Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	City Hall Annex	Muni Court Bldg	Total
0 Direct Billed	\$0	\$0	\$0	\$0
04 Finance Dir Office	0	1,753	0	1,753
21 Mayor	170,978	16,145	0	187,123
23 Legal	0	116,078	37	116,115
24 City Controller's Office	82,412	0	0	82,412
30 General Services	0	32,771	0	32,771
36 City Secretary	0	10,062	0	10,062
37 City Council	0	35,793	0	35,793
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
<b>Total</b>	<b>\$ 271,078</b>	<b>\$ 235,777</b>	<b>\$ 496</b>	<b>\$ 507,351</b>
	=====	=====	=====	=====

**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.

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 FY2024 2CFR 200 COST ALLOCATION PLAN

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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		0	0
Total Costs After Adjustments	1,080,091	0	1,080,091
General Admin Distribution		0	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

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 FY2024 2CFR 200 COST ALLOCATION PLAN

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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	300	0.0278	\$ 300	\$ 0	\$ 300	\$ 0	\$ 300
25 Health Administration	30,979	2.8682	30,979	0	30,979	0	30,979
30 General Services	8,778	0.8127	8,778	0	8,778	0	8,778
37 City Council	72,613	6.7229	72,613	0	72,613	0	72,613
38 Police	431,535	39.9536	431,535	0	431,535	0	431,535
39 Dept of Neighborhoods	2,653	0.2456	2,653	0	2,653	0	2,653
40 Fire	305,263	28.2627	305,263	0	305,263	0	305,263
42 Solid Waste	160,210	14.8330	160,210	0	160,210	0	160,210
45 Library	17,818	1.6497	17,818	0	17,818	0	17,818
46 Parks & Recreation	39,595	3.6659	39,595	0	39,595	0	39,595
94 HITS Other	10,347	0.9580	10,347	0	10,347	0	10,347
Subtotal	1,080,091	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

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
12 ARA Director Office	300	300
25 Health Administration	30,979	30,979
30 General Services	8,778	8,778
37 City Council	72,613	72,613
38 Police	431,535	431,535
39 Dept 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.

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

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



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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
AudioVisual Supplies P	0	0	0	0	0	0
Early Pymt Discount P	22,892-	0	0	0	0	0
Voice Svcs P	0	0	0	0	0	0
Legal Svcs P	880,741	0	0	0	0	0
Metro Commut P	264,459	0	0	0	0	0
Misc Other Svcs P	3,165,330	0	0	0	0	0
Claims & Judgements P	17,752,205	0	0	0	0	0
Other IntfdSvcs P	1,620,999	0	0	0	0	0
Intfd Engr Services P	0	0	0	0	0	0
Transfer to Spec Rev P	34,003,691	0	0	0	0	0
Transf - Spec Nonrecr P	0	0	0	0	0	0
Transfer to Component P	30,232,019	0	0	0	0	0
Transfer to Ike Fund P	0	0	0	0	0	0
Ch380 Trans Other Fd P	26,056,907	0	0	0	0	0
Transfer to CAP Proj P	20,250,000	0	0	0	0	0
Voice Labor P	0	0	0	0	0	0
Eng Services P	0	0	0	0	0	0
Travel- Non Training P	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>243,663,473</b>	<b>0</b>	<b>11,836,634</b>	<b>363,751</b>	<b>22,671</b>	<b>393,861</b>
<b>Department Cost Total</b>	<b>243,663,473</b>	<b>0</b>	<b>11,836,634</b>	<b>363,751</b>	<b>22,671</b>	<b>393,861</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>243,663,473</b>	<b>0</b>	<b>11,836,634</b>	<b>363,751</b>	<b>22,671</b>	<b>393,861</b>
<b>General Admin Distribution</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>\$ 243,663,473</b>	<b>0</b>	<b>\$ 11,836,634</b>	<b>\$ 363,751</b>	<b>\$ 22,671</b>	<b>\$ 393,861</b>
						not allocated

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
<b>Personnel Costs</b>							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>							
Advertising	P	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
MISC Support Svcs	P	0	0	0	0	0	0
Banking Services	P	67,078	67,078	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
Elections	P	312,572	0	0	312,572	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	363,751	0	0	0	0	0
Food Supplies	P	0	0	0	0	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
AudioVisual Supplies P	0	0	0	0	0	0
Early Pymt Discount P	22,892-	0	0	0	0	0
Voice Svcs P	0	0	0	0	0	0
Legal Svcs P	880,741	0	0	0	880,741	0
Metro Commut P	264,459	264,459	0	0	0	0
Misc Other Svcs P	3,165,330	0	0	0	0	0
Claims & Judgements P	17,752,205	0	17,752,205	0	0	0
Other IntfdSvcs P	1,620,999	0	0	0	0	0
Intfd Engr Services P	0	0	0	0	0	0
Transfer to Spec Rev P	34,003,691	0	0	0	0	0
Transf - Spec Nonrecr P	0	0	0	0	0	0
Transfer to Component P	30,232,019	0	0	0	0	0
Transfer to Ike Fund P	0	0	0	0	0	0
Ch380 Trans Other Fd P	26,056,907	0	0	0	0	0
Transfer to CAP Proj P	20,250,000	0	0	0	0	0
Voice Labor P	0	0	0	0	0	0
Eng Services P	0	0	0	0	0	0
Travel- Non Training P	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>243,663,473</b>	<b>331,537</b>	<b>17,752,205</b>	<b>312,572</b>	<b>880,741</b>	<b>8,508,894</b>
<b>Department Cost Total</b>	<b>243,663,473</b>	<b>331,537</b>	<b>17,752,205</b>	<b>312,572</b>	<b>880,741</b>	<b>8,508,894</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>243,663,473</b>	<b>331,537</b>	<b>17,752,205</b>	<b>312,572</b>	<b>880,741</b>	<b>8,508,894</b>
<b>General Admin Distribution</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>\$ 243,663,473</b>	<b>\$ 331,537</b>	<b>\$ 17,752,205</b>	<b>\$ 312,572</b>	<b>\$ 880,741</b>	<b>\$ 8,508,894</b>
			not allocated	not allocated	not allocated	

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Advertising	P	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
MISC Support Svcs	P	0	0	0
Banking Services	P	67,078	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
Elections	P	312,572	0	0
Contributions	P	0	0	0
Membership	P	363,751	0	0
Food Supplies	P	0	0	0

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A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Dept Specific	Gen Govt
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
<b>Subtotal - Services &amp; Supplies</b>	<b>243,663,473</b>	<b>1,548,768</b>	<b>201,711,839</b>
<b>Department Cost Total</b>	<b>243,663,473</b>	<b>1,548,768</b>	<b>201,711,839</b>
<b>Adjustments to Cost</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
Subtotal - Adjustments		0	0
<b>Total Costs After Adjustments</b>	<b>243,663,473</b>	<b>1,548,768</b>	<b>201,711,839</b>
General Admin Distribution		0	0
<b>Grand Total</b>	<b>\$ 243,663,473</b>	<b>\$ 1,548,768</b>	<b>\$ 201,711,839</b>
	=====	=====	=====
		not allocated	

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FY2024 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3 Consulting Services	\$ 0	\$ 588	\$ 29	\$ 1	\$ 0	\$ 1	\$ 1
3 Other Misc	0	19,988	971	30	2	32	27
Subtotal - Non-Dept-Gen Gov	0	20,576	1,000	31	2	33	28
5 Financial Plg & Analysis	0	63,361	3,078	95	6	102	86
Subtotal - Fin Plg & Analysis	0	63,361	3,078	95	6	102	86
7 Gen Acctng	0	40,795	1,982	61	4	66	56
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	28,109	1,365	42	3	45	38
7 Fin Operations	0	11,185	543	17	1	18	15
Subtotal - Fin Reporting & Ops	0	80,089	3,891	120	7	129	109
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	0	8,116	394	12	1	13	11
9 Cost Accounting	0	8,133	395	12	1	13	11
9 Trust Funds Mgmt (TFM)	0	11,161	542	17	1	18	15
Subtotal - Fin Grants	0	27,410	1,332	41	3	44	37
10 Perf Mgmt Svcs	0	9,935	483	15	1	16	14
Subtotal - Fin Perform Mgmt	0	9,935	483	15	1	16	14
11 Purchasing	0	36,075	1,752	54	3	58	49
Subtotal - Fin SPD	0	36,075	1,752	54	3	58	49
18 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
24 Controller Fin Svcs	0	185,798	9,026	277	17	300	253
Subtotal - City Controller's	0	185,798	9,026	277	17	300	253
30 Design & Const	0	61,591	2,992	92	6	100	84
Subtotal - General Services	0	61,591	2,992	92	6	100	84
<b>Total Incoming</b>	<b>0</b>	<b>484,835</b>	<b>23,552</b>	<b>724</b>	<b>45</b>	<b>784</b>	<b>660</b>
<b>C. Total Allocated</b>		<b>\$ 244,148,308</b>	<b>\$ 11,860,186</b>	<b>\$ 364,475</b>	<b>\$ 22,716</b>	<b>\$ 394,645</b>	<b>\$ 332,197</b>
			4.86%	0.15%	0.01%	0.16%	0.14%

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B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Claims & Judge	Elections	Non-Dpt Legal	Walker Rent	Dept Specific
3 Consulting Services	\$ 0	\$ 588	\$ 43	\$ 1	\$ 2	\$ 21	\$ 4
3 Other Misc	0	19,988	1,456	26	72	698	127
Subtotal - Non-Dept-Gen Gov	0	20,576	1,499	26	74	719	131
5 Financial Plg & Analysis	0	63,361	4,616	81	229	2,213	403
Subtotal - Fin Plg & Analysis	0	63,361	4,616	81	229	2,213	403
7 Gen Acctng	0	40,795	2,972	52	147	1,425	259
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	28,109	2,048	36	102	982	179
7 Fin Operations	0	11,185	815	14	40	391	71
Subtotal - Fin Reporting & Ops	0	80,089	5,835	103	289	2,797	509
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	0	8,116	591	10	29	283	52
9 Cost Accounting	0	8,133	593	10	29	284	52
9 Trust Funds Mgmt (TFM)	0	11,161	813	14	40	390	71
Subtotal - Fin Grants	0	27,410	1,997	35	99	957	174
10 Perf Mgmt Svcs	0	9,935	724	13	36	347	63
Subtotal - Fin Perform Mgmt	0	9,935	724	13	36	347	63
11 Purchasing	0	36,075	2,628	46	130	1,260	229
Subtotal - Fin SPD	0	36,075	2,628	46	130	1,260	229
18 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
24 Controller Fin Svcs	0	185,798	13,536	238	672	6,488	1,181
Subtotal - City Controller's	0	185,798	13,536	238	672	6,488	1,181
30 Design & Const	0	61,591	4,487	79	223	2,151	391
Subtotal - General Services	0	61,591	4,487	79	223	2,151	391
<b>Total Incoming</b>	<b>0</b>	<b>484,835</b>	<b>35,323</b>	<b>622</b>	<b>1,753</b>	<b>16,931</b>	<b>3,082</b>
<b>C. Total Allocated</b>		<b>\$ 244,148,308</b>	<b>\$ 17,787,528</b>	<b>\$ 313,194</b>	<b>\$ 882,494</b>	<b>\$ 8,525,825</b>	<b>\$ 1,551,850</b>
			7.29%	0.13%	0.36%	3.49%	0.64%

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B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Gen Govt
3 Consulting Services	\$ 0	\$ 588	\$ 487
3 Other Misc	0	19,988	16,547
Subtotal - Non-Dept-Gen Gov	0	20,576	17,033
5 Financial Plg & Analysis	0	63,361	52,452
Subtotal - Fin Plg & Analysis	0	63,361	52,452
7 Gen Acctng	0	40,795	33,771
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	28,109	23,269
7 Fin Operations	0	11,185	9,259
Subtotal - Fin Reporting & Ops	0	80,089	66,300
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Grants Mgmt	0	8,116	6,719
9 Cost Accounting	0	8,133	6,733
9 Trust Funds Mgmt (TFM)	0	11,161	9,239
Subtotal - Fin Grants	0	27,410	22,691
10 Perf Mgmt Svcs	0	9,935	8,224
Subtotal - Fin Perform Mgmt	0	9,935	8,224
11 Purchasing	0	36,075	29,864
Subtotal - Fin SPD	0	36,075	29,864
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
24 Controller Fin Svcs	0	185,798	153,809
Subtotal - City Controller's	0	185,798	153,809
30 Design & Const	0	61,591	50,987
Subtotal - General Services	0	61,591	50,987
Total Incoming	0	484,835	401,361
C. Total Allocated		\$ 244,148,308	\$ 202,113,200
		=====	=====
			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	\$ 42	\$ 21,012
05 Finance Financial Plg & Analys	14.90	0.4061	48,069	0	48,069	96	48,165
06 Finance City Council	4.80	0.1308	15,485	0	15,485	31	15,516
07 Finance Reporting & Ops	16.20	0.4415	52,263	0	52,263	104	52,367
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.2344	27,745	0	27,745	55	27,800
10 Finance Perform Mgmt	2.00	0.0545	6,452	0	6,452	13	6,465
11 Finance Strategic Purchasing	36.10	0.9839	116,463	0	116,463	232	116,695
12 ARA Director Office	4.80	0.1308	15,485	0	15,485	31	15,516
13 ARA Financial Svcs	6.00	0.1635	19,357	0	19,357	39	19,396
14 ARA Operations	81.10	2.2104	261,638	0	261,638	521	262,159
15 ARA Payroll Services	35.20	0.9594	113,559	0	113,559	226	113,785
20 Office Business Opportunity	28.40	0.7741	91,622	0	91,622	182	91,804
21 Mayor	31.30	0.8531	100,977	0	100,977	201	101,178
22 Human Resources	36.30	0.9894	117,108	0	117,108	233	117,341
23 Legal	96.60	2.6329	311,643	0	311,643	620	312,263
24 City Controller's Office	49.90	1.3600	160,983	0	160,983	320	161,303
25 Health Administration	43.00	1.1720	138,723	0	138,723	276	138,999
26 Planning & Dev Admin	8.00	0.2180	25,809	0	25,809	51	25,860
29 HPD Police Records	75.30	2.0523	242,927	0	242,927	483	243,410
30 General Services	137.50	3.7476	443,591	0	443,591	883	444,474
33 Finance Public Fin	5.40	0.1472	17,421	0	17,421	35	17,456
34 Finance Treasury	3.80	0.1036	12,259	0	12,259	24	12,283
35 ARA Regulatory	3.00	0.0818	9,678	0	9,678	19	9,697
36 City Secretary	7.10	0.1935	22,905	0	22,905	46	22,951
37 City Council	71.20	1.9406	229,700	0	229,700	457	230,157
38 Police	742.50	20.2371	2,395,394	0	2,395,394	4,766	2,400,160
39 Dept of Neighborhoods	77.70	2.1177	250,669	0	250,669	499	251,168
40 Fire	99.30	2.7065	320,354	0	320,354	637	320,991
41 Municipal Court	236.60	6.4486	763,300	0	763,300	1,519	764,819
42 Solid Waste	390.50	10.6432	1,259,800	0	1,259,800	2,507	1,262,307
44 Housing & Community Dev	0.30	0.0082	968	0	968	2	970
45 Library	407.10	11.0957	1,313,353	0	1,313,353	2,613	1,315,966
46 Parks & Recreation	533.90	14.5516	1,722,425	0	1,722,425	3,427	1,725,852
47 Health Department	307.50	8.3810	992,032	0	992,032	1,974	994,006
50 Planning & Dev Other	13.50	0.3679	43,553	0	43,553	87	43,640
53 Finance Other	0.10	0.0027	323	0	323	1	324
57 ARA Other	34.40	0.9376	110,979	0	110,979	221	111,200
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	37	18,426
71 HPW Other	6.90	0.1881	22,260	0	22,260	44	22,304
94 HITS Other	0.00	0.0000	0	0	0	0	0
Subtotal	3,669.00	100.0000	11,836,631	0	11,836,631	23,552	11,860,183
Direct Bills					0		0
Total					\$11,836,631		\$ 11,860,183
	=====	=====	=====	=====	=====	=====	=====

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	\$ 0	\$ 187
05 Finance Financial Plg & Analys	14.90	0.1177	428	0	428	1	429
06 Finance City Council	4.80	0.0379	138	0	138	0	138
07 Finance Reporting & Ops	16.20	0.1280	465	0	465	1	466
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0679	247	0	247	0	247
10 Finance Perform Mgmt	2.00	0.0158	57	0	57	0	57
11 Finance Strategic Purchasing	36.10	0.2851	1,037	0	1,037	2	1,039
12 ARA Director Office	4.80	0.0379	138	0	138	0	138
13 ARA Financial Svcs	6.00	0.0474	172	0	172	0	172
14 ARA Operations	81.10	0.6405	2,330	0	2,330	5	2,335
15 ARA Payroll Services	35.20	0.2780	1,011	0	1,011	2	1,013
20 Office Business Opportunity	28.40	0.2243	816	0	816	2	818
21 Mayor	31.30	0.2472	899	0	899	2	901
22 Human Resources	36.30	0.2867	1,043	0	1,043	2	1,045
23 Legal	96.60	0.7630	2,775	0	2,775	6	2,781
24 City Controller's Office	49.90	0.3941	1,434	0	1,434	3	1,437
25 Health Administration	43.00	0.3396	1,235	0	1,235	2	1,237
26 Planning & Dev Admin	8.00	0.0632	230	0	230	0	230
29 HPD Police Records	75.30	0.5947	2,163	0	2,163	4	2,167
30 General Services	137.50	1.0860	3,950	0	3,950	8	3,958
33 Finance Public Fin	5.40	0.0427	155	0	155	0	155
34 Finance Treasury	3.80	0.0300	109	0	109	0	109
35 ARA Regulatory	3.00	0.0237	86	0	86	0	86
36 City Secretary	7.10	0.0561	204	0	204	0	204
37 City Council	71.20	0.5624	2,046	0	2,046	4	2,050
38 Police	5,980.40	47.2344	171,816	0	171,816	342	172,158
39 Dept of Neighborhoods	77.70	0.6137	2,232	0	2,232	4	2,236
40 Fire	3,853.50	30.4357	110,710	0	110,710	220	110,930
41 Municipal Court	236.60	1.8687	6,797	0	6,797	14	6,811
42 Solid Waste	390.50	3.0843	11,219	0	11,219	22	11,241
44 Housing & Community Dev	0.30	0.0024	9	0	9	0	9
45 Library	407.10	3.2154	11,696	0	11,696	23	11,719
46 Parks & Recreation	533.90	4.2169	15,339	0	15,339	31	15,370
47 Health Department	307.50	2.4287	8,834	0	8,834	18	8,852
50 Planning & Dev Other	13.50	0.1066	388	0	388	1	389
53 Finance Other	0.10	0.0008	3	0	3	0	3
57 ARA Other	34.40	0.2717	988	0	988	2	990
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	0	164
71 HPW Other	6.90	0.0545	198	0	198	0	198
94 HITS Other	0.00	0.0000	0	0	0	0	0
Subtotal	12,661.10	100.0000	363,748	0	363,748	724	364,472
Direct Bills					0		0
Total					\$363,748		\$ 364,472
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of General Fund FTE positions

Source: COH FTE Report

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Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	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 Reporting & Ops	1,762	0.0905	21	0	21	0	21
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	713	0.0366	8	0	8	0	8
10 Finance Perform Mgmt	333	0.0171	4	0	4	0	4
11 Finance Strategic Purchasing	742	0.0381	9	0	9	0	9
12 ARA Director Office	4,323	0.2220	50	0	50	0	50
13 ARA Financial Svcs	402	0.0206	5	0	5	0	5
14 ARA Operations	4,351	0.2234	51	0	51	0	51
15 ARA Payroll Services	621	0.0319	7	0	7	0	7
20 Office Business Opportunity	4,690	0.2408	55	0	55	0	55
21 Mayor	5,189	0.2664	60	0	60	0	60
22 Human Resources	16,029	0.8231	187	0	187	0	187
23 Legal	5,926	0.3043	69	0	69	0	69
24 City Controller's Office	4,126	0.2119	48	0	48	0	48
25 Health Administration	18,284	0.9389	213	0	213	0	213
26 Planning & Dev Admin	1,531	0.0786	18	0	18	0	18
28 CIP Sal Rec HPW	3,319	0.1704	39	0	39	0	39
29 HPD Police Records	1,490	0.0765	17	0	17	0	17
30 General Services	36,046	1.8509	420	0	420	1	421
33 Finance Public Fin	416	0.0214	5	0	5	0	5
34 Finance Treasury	1,248	0.0641	15	0	15	0	15
35 ARA Regulatory	1,881	0.0966	22	0	22	0	22
36 City Secretary	1,511	0.0776	18	0	18	0	18
37 City Council	23,147	1.1886	269	0	269	1	270
38 Police	197,449	10.1387	2,299	0	2,299	5	2,304
39 Dept of Neighborhoods	9,356	0.4804	109	0	109	0	109
40 Fire	179,286	9.2061	2,087	0	2,087	4	2,091
41 Municipal Court	26,305	1.3507	306	0	306	1	307
42 Solid Waste	32,618	1.6749	380	0	380	1	381
43 Houston Airport System (HAS)	120,892	6.2076	1,407	0	1,407	3	1,410
44 Housing & Community Dev	76,633	3.9350	892	0	892	2	894
45 Library	17,283	0.8875	201	0	201	0	201
46 Parks & Recreation	90,422	4.6430	1,053	0	1,053	2	1,055
47 Health Department	190,071	9.7599	2,213	0	2,213	5	2,218
48 Convention & Entertainment	1,478	0.0759	17	0	17	0	17
49 Fleet Management	160,825	8.2581	1,872	0	1,872	4	1,876
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	0	176
54 ARA Insurance	1,485	0.0763	17	0	17	0	17
55 ARA BARC	13,160	0.6757	153	0	153	0	153
56 ARA Parking	18,013	0.9249	210	0	210	0	210
57 ARA Other	12,655	0.6498	147	0	147	0	147
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	0	199
63 TIRZ	1,356	0.0696	16	0	16	0	16
64 HR Health Benefits	139,100	7.1426	1,619	0	1,619	3	1,622
65 HR Long Term Disability	79	0.0041	1	0	1	0	1

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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
66 HPW Bldg Insp	48,065	2.4681	560	0	560	1	561
67 HPW Stormwater	17,081	0.8771	199	0	199	0	199
68 HPW DDSR	36,674	1.8832	427	0	427	1	428
69 HPW Water & Sewer	186,442	9.5735	2,170	0	2,170	4	2,174
70 HPW Houston Transtar	2,202	0.1131	26	0	26	0	26
71 HPW Other	32,992	1.6941	384	0	384	1	385
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
31 HEC	5,933	0.3047	69	0	69	0	69
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	0	201
94 HITS Other	36,943	1.8970	430	0	430	1	431
95 Legal Other	530	0.0272	6	0	6	0	6
Subtotal	1,947,478	100.0000	22,674	0	22,674	45	22,719
Direct Bills					0		0
Total	=====	=====	=====	=====	\$22,674	=====	\$ 22,719

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

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	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 Reporting & Ops	3,139,657	0.1565	519	0	519	1	520
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0534	177	0	177	0	177
10 Finance Perform Mgmt	283,263	0.0141	47	0	47	0	47
11 Finance Strategic Purchasing	4,911,080	0.2448	812	0	812	2	814
12 ARA Director Office	2,152,634	0.1073	356	0	356	1	357
13 ARA Financial Svcs	1,055,686	0.0526	174	0	174	0	174
14 ARA Operations	6,989,158	0.3484	1,155	0	1,155	2	1,157
15 ARA Payroll Services	3,767,250	0.1878	623	0	623	1	624
20 Office Business Opportunity	3,515,631	0.1753	581	0	581	1	582
21 Mayor	4,953,084	0.2469	819	0	819	2	821
22 Human Resources	2,710,726	0.1351	448	0	448	1	449
23 Legal	15,337,845	0.7646	2,535	0	2,535	5	2,540
24 City Controller's Office	8,320,036	0.4148	1,375	0	1,375	3	1,378
25 Health Administration	16,060,820	0.8007	2,655	0	2,655	6	2,661
26 Planning & Dev Admin	1,914,838	0.0955	316	0	316	1	317
29 HPD Police Records	5,760,900	0.2872	952	0	952	2	954
30 General Services	38,323,938	1.9105	6,334	0	6,334	13	6,347
33 Finance Public Fin	869,673	0.0434	144	0	144	0	144
34 Finance Treasury	1,747,584	0.0871	289	0	289	1	290
35 ARA Regulatory	315,169	0.0157	52	0	52	0	52
36 City Secretary	833,694	0.0416	138	0	138	0	138
37 City Council	10,165,259	0.5068	1,680	0	1,680	4	1,684
38 Police	926,885,466	46.2074	153,195	0	153,195	324	153,519
39 Dept of Neighborhoods	11,183,878	0.5575	1,848	0	1,848	4	1,852
40 Fire	521,325,694	25.9893	86,164	0	86,164	182	86,346
41 Municipal Court	27,595,405	1.3757	4,561	0	4,561	10	4,571
42 Solid Waste	89,847,949	4.4791	14,850	0	14,850	31	14,881
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	13	6,130
46 Parks & Recreation	71,009,369	3.5400	11,736	0	11,736	25	11,761
47 Health Department	32,327,569	1.6116	5,343	0	5,343	11	5,354
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	2	714
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	8	3,716
94 HITS Other	0	0.0000	0	0	0	0	0
Subtotal	2,005,923,612	100.0000	331,539	0	331,539	660	332,199
Direct Bills					0		0
Total					\$331,539		\$ 332,199

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

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Walker Rent Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	38,357	20.4420	\$ 1,739,390	\$ 0	\$ 1,739,390	\$ 3,461	\$ 1,742,851
12 ARA Director Office	22,950	12.2310	1,040,723	0	1,040,723	2,071	1,042,794
14 ARA Operations	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	11,675	6.2221	529,431	0	529,431	1,053	530,484
21 Mayor	1,350	0.7195	61,219	0	61,219	122	61,341
22 Human Resources	27,439	14.6234	1,244,287	0	1,244,287	2,476	1,246,763
26 Planning & Dev Admin	30,542	16.2771	1,385,000	0	1,385,000	2,756	1,387,756
30 General Services	7,535	4.0157	341,693	0	341,693	680	342,373
41 Municipal Court	4,695	2.5022	212,906	0	212,906	424	213,330
42 Solid Waste	12,835	6.8403	582,034	0	582,034	1,158	583,192
94 HITS Other	28,100	14.9756	1,274,262	0	1,274,262	2,535	1,276,797
96 Other	2,160	1.1512	97,950	0	97,950	195	98,145
Subtotal	187,638	100.0000	8,508,895	0	8,508,895	16,931	8,525,826
Direct Bills					0		0
Total					\$8,508,895		\$ 8,525,826
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Square footage per dept General Fund departments  
 Source: GSD Space Allocation

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Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Director Office	846,700	54.6693	\$ 846,700	\$ 0	\$ 846,700	\$ 1,685	\$ 848,385
12 ARA Director Office	209,618	13.5345	209,618	0	209,618	417	210,035
14 ARA Operations	425,324	27.4621	425,324	0	425,324	846	426,170
37 City Council	67,126	4.3342	67,126	0	67,126	134	67,260
Subtotal	1,548,768	100.0000	1,548,768	0	1,548,768	3,082	1,551,850
Direct Bills					0		0
Total					\$1,548,768		\$ 1,551,850

Basis Units: Dollars expended per department  
 Source: Expenses

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	588	0	19,988	0	0
04 Finance Director Office	21,012	187	21	0	327	0	0
05 Finance Financial Plg & Analys	48,165	429	5	0	321	0	0
06 Finance City Council	15,516	138	7	0	113	0	0
07 Finance Reporting & Ops	52,367	466	21	0	520	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	27,800	247	8	0	177	0	0
10 Finance Perform Mgmt	6,465	57	4	0	47	0	0
11 Finance Strategic Purchasing	116,695	1,039	9	0	814	0	0
12 ARA Director Office	15,516	138	50	0	357	0	0
13 ARA Financial Svcs	19,396	172	5	0	174	0	0
14 ARA Operations	262,159	2,335	51	0	1,157	0	0
15 ARA Payroll Services	113,785	1,013	7	0	624	0	0
20 Office Business Opportunity	91,804	818	55	0	582	0	0
21 Mayor	101,178	901	60	0	821	0	0
22 Human Resources	117,341	1,045	187	0	449	0	0
23 Legal	312,263	2,781	69	0	2,540	0	0
24 City Controller's Office	161,303	1,437	48	0	1,378	0	0
25 Health Administration	138,999	1,237	213	0	2,661	0	0
26 Planning & Dev Admin	25,860	230	18	0	317	0	0
28 CIP Sal Rec HPW	0	0	39	0	0	0	0
29 HPD Police Records	243,410	2,167	17	0	954	0	0
30 General Services	444,474	3,958	421	0	6,347	0	0
31 HEC	0	0	69	0	0	0	0
33 Finance Public Fin	17,456	155	5	0	144	0	0
34 Finance Treasury	12,283	109	15	0	290	0	0
35 ARA Regulatory	9,697	86	22	0	52	0	0
36 City Secretary	22,951	204	18	0	138	0	0
37 City Council	230,157	2,050	270	0	1,684	0	0
38 Police	2,400,160	172,158	2,304	0	153,519	0	0
39 Dept of Neighborhoods	251,168	2,236	109	0	1,852	0	0
40 Fire	320,991	110,930	2,091	0	86,346	0	0
41 Municipal Court	764,819	6,811	307	0	4,571	0	0
42 Solid Waste	1,262,307	11,241	381	0	14,881	0	0
43 Houston Airport System (HAS)	0	0	1,410	0	0	0	0
44 Housing & Community Dev	970	9	894	0	70	0	0
45 Library	1,315,966	11,719	201	0	6,130	0	0
46 Parks & Recreation	1,725,852	15,370	1,055	0	11,761	0	0
47 Health Department	994,006	8,852	2,218	0	5,354	0	0
48 Convention & Entertainment	0	0	17	0	0	0	0
49 Fleet Management	0	0	1,876	0	13	0	0
50 Planning & Dev Other	43,640	389	36	0	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	176	0	23	0	0
54 ARA Insurance	0	0	17	0	0	0	0
55 ARA BARC	0	0	153	0	0	0	0
56 ARA Parking	0	0	210	0	0	0	0
57 ARA Other	111,200	990	147	0	714	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	199	0	0	0	0
63 TIRZ	18,426	164	16	0	0	0	0
64 HR Health Benefits	0	0	1,622	0	0	0	0



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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
65 HR Long Term Disability	0	0	1	0	0	0	0
66 HPW Bldg Insp	0	0	561	0	0	0	0
67 HPW Stormwater	0	0	199	0	0	0	0
68 HPW DDSR	0	0	428	0	0	0	0
69 HPW Water & Sewer	0	0	2,174	0	0	0	0
70 HPW Houston Transtar	0	0	26	0	0	0	0
71 HPW Other	22,304	198	385	0	3,716	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	201	0	0	0	0
94 HITS Other	0	0	431	0	0	0	0
95 Legal Other	0	0	6	0	0	0	0
96 Other	0	0	0	0	0	0	0
<b>Total</b>	<b>\$ 11,860,185</b>	<b>\$ 364,469</b>	<b>\$ 22,714</b>	<b>\$ 0</b>	<b>\$ 332,198</b>	<b>\$ 0</b>	<b>\$ 0</b>

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	0	0	20,576
04 Finance Director Office	0	1,742,851	848,385	0	2,612,783
05 Finance Financial Plg & Analys	0	0	0	0	48,920
06 Finance City Council	0	0	0	0	15,774
07 Finance Reporting & Ops	0	0	0	0	53,374
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	0	0	28,232
10 Finance Perform Mgmt	0	0	0	0	6,573
11 Finance Strategic Purchasing	0	0	0	0	118,557
12 ARA Director Office	0	1,042,794	210,035	0	1,268,890
13 ARA Financial Svcs	0	0	0	0	19,747
14 ARA Operations	0	0	426,170	0	691,872
15 ARA Payroll Services	0	0	0	0	115,429
20 Office Business Opportunity	0	530,484	0	0	623,743
21 Mayor	0	61,341	0	0	164,301
22 Human Resources	0	1,246,763	0	0	1,365,785
23 Legal	0	0	0	0	317,653
24 City Controller's Office	0	0	0	0	164,166
25 Health Administration	0	0	0	0	143,110
26 Planning & Dev Admin	0	1,387,756	0	0	1,414,181
28 CIP Sal Rec HPW	0	0	0	0	39
29 HPD Police Records	0	0	0	0	246,548
30 General Services	0	342,373	0	0	797,573
31 HEC	0	0	0	0	69
33 Finance Public Fin	0	0	0	0	17,760
34 Finance Treasury	0	0	0	0	12,697
35 ARA Regulatory	0	0	0	0	9,857
36 City Secretary	0	0	0	0	23,311
37 City Council	0	0	67,260	0	301,421
38 Police	0	0	0	0	2,728,141
39 Dept of Neighborhoods	0	0	0	0	255,365
40 Fire	0	0	0	0	520,358
41 Municipal Court	0	213,330	0	0	989,838
42 Solid Waste	0	583,192	0	0	1,872,002
43 Houston Airport System (HAS)	0	0	0	0	1,410
44 Housing & Community Dev	0	0	0	0	1,943
45 Library	0	0	0	0	1,334,016
46 Parks & Recreation	0	0	0	0	1,754,038
47 Health Department	0	0	0	0	1,010,430
48 Convention & Entertainment	0	0	0	0	17
49 Fleet Management	0	0	0	0	1,889
50 Planning & Dev Other	0	0	0	0	44,337
51 Planning & Dev Spec Rev	0	0	0	0	84
52 General Debt	0	0	0	0	82
53 Finance Other	0	0	0	0	526
54 ARA Insurance	0	0	0	0	17
55 ARA BARC	0	0	0	0	153
56 ARA Parking	0	0	0	0	210
57 ARA Other	0	0	0	0	113,051
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	0	0	77
60 Legal Wkr Comp	0	0	0	0	11
61 Mayor Cable TV	0	0	0	0	25
62 Mayor Other	0	0	0	0	199
63 TIRZ	0	0	0	0	18,606
64 HR Health Benefits	0	0	0	0	1,622

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
65 HR Long Term Disability	0	0	0	0	1
66 HPW Bldg Insp	0	0	0	0	561
67 HPW Stormwater	0	0	0	0	199
68 HPW DDSR	0	0	0	0	428
69 HPW Water & Sewer	0	0	0	0	2,174
70 HPW Houston Transtar	0	0	0	0	26
71 HPW Other	0	0	0	0	26,603
72 Houston Permit Center	0	0	0	0	82
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	0	0	18
75 CIP S/R Engrg	0	0	0	0	18
76 CIP S/R Constr	0	0	0	0	22
77 CIP S/R Eng/Const	0	0	0	0	24
78 CIP S/R Geo/Env	0	0	0	0	9
79 CIP S/R Other	0	0	0	0	95
80 CIP S/R GSD	0	0	0	0	14
91 Hurricane Ike Aid & Recovery	0	0	0	0	0
92 ARRA Reimbursement Fund	0	0	0	0	0
93 HR-W.C.	0	0	0	0	201
94 HITS Other	0	1,276,797	0	0	1,277,228
95 Legal Other	0	0	0	0	6
96 Other	0	98,145	0	0	98,145
<b>Total</b>	<b>\$ 0</b>	<b>\$ 8,525,826</b>	<b>\$ 1,551,850</b>	<b>\$ 0</b>	<b>\$ 22,657,242</b>
	=====	=====	=====	=====	=====

## **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 2CFR 200 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	614,359	0	614,359
Salary % Split		.00%	100.00%
Benefits	291,404	0	291,404
Subtotal - Personnel Costs	905,762	0	905,762
Services & Supplies Cost			
Supplies	7,338	0	7,338
Temp Personnel Svcs	0	0	0
Application Svcs	566,470	0	566,470
Intfd HR Client Svcs	84,629	0	84,629
Other Svcs	409,704	0	409,704
Subtotal - Services & Supplies	1,068,141	0	1,068,141
Department Cost Total	1,973,903	0	1,973,903
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	1,973,903	0	1,973,903
General Admin Distribution		0	0
Grand Total	\$ 1,973,903		\$ 1,973,903
	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	42	21,012
3 Memberships	187	0	187
3 Consulting Services	21	0	21
3 Other Misc	326	1	327
3 Walker Rent	1,739,390	3,461	1,742,851
3 Dept Specific	846,700	1,685	848,385
Subtotal - Non-Dept-Gen Gov	2,607,594	5,189	2,612,783
5 Financial Plg & Analysis	0	2,317	2,317
Subtotal - Fin Plg & Analysis	0	2,317	2,317
7 Gen Acctng	0	1,492	1,492
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	1,028	1,028
7 Fin Operations	0	168	168
Subtotal - Fin Reporting & Ops	0	2,688	2,688
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	122	122
9 Trust Funds Mgmt (TFM)	0	167	167
Subtotal - Fin Grants	0	289	289
10 Perf Mgmt Svcs	0	149	149
Subtotal - Fin Perform Mgmt	0	149	149
11 Purchasing	0	538	538
Subtotal - Fin SPD	0	538	538
14 Mailroom	0	19,541	19,541
14 Records	0	245	245
14 3-1-1 Svcs	0	10,736	10,736
Subtotal - ARA Operations	0	30,522	30,522
15 Payroll Svcs	0	1,381	1,381
Subtotal - ARA Payroll Svcs	0	1,381	1,381
17 Enterprise Appl	0	0	0
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Client Svcs	0	0	0
18 NW Data	0	0	0
18 NW Voice	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	523	523
20 Contract Compliance	0	11,593	11,593
20 Reporting & Analytics	0	1,828	1,828

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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
20 Dept Services	0	19,541	19,541
20 External Affairs & Outreach	0	275	275
Subtotal - OBO	0	33,760	33,760
21 City Mayor Admin	0	1,311	1,311
Subtotal - Mayor	0	1,311	1,311
22 Selection	0	6,279	6,279
22 Personnel Svcs	0	666	666
Subtotal - Human Resources	0	6,945	6,945
23 Legal Svcs	0	744,802	744,802
23 Inspector General	0	15,169	15,169
Subtotal - Legal	0	759,971	759,971
24 Controller Fin Svcs	0	6,795	6,795
Subtotal - City Controller's	0	6,795	6,795
30 Design & Const	0	0	0
30 Building Svcs	0	150,376	150,376
30 Utilities	0	60,712	60,712
30 Real Estate	0	17,820	17,820
Subtotal - General Services	0	228,908	228,908
Total Incoming	2,609,347	1,080,763	3,690,110
C. Total Allocated		\$ 5,664,013	\$ 5,664,013
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	\$ 462,672	\$ 0	\$ 462,672	\$ 109,101	\$ 571,773
06 Finance City Council	4.80	3.2520	149,049	0	149,049	35,147	184,196
07 Finance Reporting & Ops	16.20	10.9756	503,040	0	503,040	118,620	621,660
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	5.8266	267,046	0	267,046	62,971	330,017
10 Finance Perform Mgmt	2.00	1.3550	62,104	0	62,104	14,644	76,748
11 Finance Strategic Purchasing	36.10	24.4580	1,120,971	0	1,120,971	264,333	1,385,304
33 Finance Public Fin	5.40	3.6585	167,680	0	167,680	39,540	207,220
34 Finance Treasury	3.80	2.5745	117,997	0	117,997	27,825	145,822
53 Finance Other	55.80	37.8049	1,732,692	0	1,732,692	408,581	2,141,273
<b>Subtotal</b>	<b>147.60</b>	<b>100.0000</b>	<b>4,583,251</b>	<b>0</b>	<b>4,583,251</b>	<b>1,080,763</b>	<b>5,664,014</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$4,583,251</b>		<b>\$ 5,664,014</b>
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	571,773	571,773
06 Finance City Council	184,196	184,196
07 Finance Reporting & Ops	621,660	621,660
08 Finance Internal Controls	0	0
09 Finance Grants	330,017	330,017
10 Finance Perform Mgmt	76,748	76,748
11 Finance Strategic Purchasing	1,385,304	1,385,304
33 Finance Public Fin	207,220	207,220
34 Finance Treasury	145,822	145,822
53 Finance Other	2,141,273	2,141,273
Total	\$ 5,664,013 =====	\$ 5,664,013 =====

## **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 2CFR 200 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
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
Department Cost Total	1,933,114	0	1,933,114
Adjustments to Cost	<hr/>		<hr/>
Subtotal - Adjustments		0	0
Total Costs After Adjustments	1,933,114	0	1,933,114
General Admin Distribution		0	0
	<hr/>		<hr/>
Grand Total	\$ 1,933,114		\$ 1,933,114
	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	\$ 96	\$ 48,165
3 Memberships	428	1	429
3 Consulting Services	5	0	5
3 Other Misc	320	1	321
Subtotal - Non-Dept-Gen Gov	48,822	97	48,919
4 Finance Dept Admin	462,672	109,101	571,773
Subtotal - Fin Dir Office	462,672	109,101	571,773
5 Financial Plg & Analysis	0	540	540
Subtotal - Fin Plg & Analysis	0	540	540
7 Gen Acctng	0	348	348
7 Auditing Svcs	0	239	239
7 Fin Operations	0	164	164
Subtotal - Fin Reporting & Ops	0	751	751
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	119	119
9 Trust Funds Mgmt (TFM)	0	164	164
Subtotal - Fin Grants	0	283	283
10 Perf Mgmt Svcs	0	146	146
Subtotal - Fin Perform Mgmt	0	146	146
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	562	562
Subtotal - ARA Operations	0	562	562
15 Payroll Svcs	0	3,165	3,165
Subtotal - ARA Payroll Svcs	0	3,165	3,165
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	1,198	1,198
20 External Affairs & Outreach	0	631	631
Subtotal - OBO	0	1,829	1,829
21 City Mayor Admin	0	3,004	3,004
Subtotal - Mayor	0	3,004	3,004
22 Personnel Svcs	0	1,526	1,526
Subtotal - Human Resources	0	1,526	1,526
24 Controller Fin Svcs	0	1,583	1,583
Subtotal - City Controller's	0	1,583	1,583

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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
Total Incoming	511,494	122,588	634,082
C. Total Allocated		\$ 2,567,196	\$ 2,567,196
			100.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	\$ 63,361	\$ 0	\$ 63,361	\$ 0	\$ 63,361
04 Finance Dir Office	1,846	0.0948	2,317	0	2,317	0	2,317
05 Finance Financial Plg & Analys	430	0.0221	540	0	540	0	540
06 Finance City Council	617	0.0317	775	0	775	40	815
07 Finance Reporting & Ops	1,762	0.0905	2,212	0	2,212	114	2,326
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	713	0.0366	895	0	895	46	941
10 Finance Perform Mgmt	333	0.0171	418	0	418	22	440
11 Finance Strategic Purchasing	742	0.0381	931	0	931	48	979
12 ARA Director Office	4,323	0.2220	5,427	0	5,427	280	5,707
13 ARA Financial Svcs	402	0.0206	505	0	505	26	531
14 ARA Operations	4,351	0.2234	5,462	0	5,462	282	5,744
15 ARA Payroll Services	621	0.0319	780	0	780	40	820
20 Office Business Opportunity	4,690	0.2408	5,887	0	5,887	303	6,190
21 Mayor	5,189	0.2664	6,514	0	6,514	336	6,850
22 Human Resources	16,029	0.8231	20,121	0	20,121	1,037	21,158
23 Legal	5,926	0.3043	7,439	0	7,439	383	7,822
24 City Controller's Office	4,126	0.2119	5,179	0	5,179	267	5,446
25 Health Administration	18,284	0.9389	22,951	0	22,951	1,183	24,134
26 Planning & Dev Admin	1,531	0.0786	1,922	0	1,922	99	2,021
28 CIP Sal Rec HPW	3,319	0.1704	4,166	0	4,166	215	4,381
29 HPD Police Records	1,490	0.0765	1,870	0	1,870	96	1,966
30 General Services	36,046	1.8509	45,247	0	45,247	2,332	47,579
33 Finance Public Fin	416	0.0214	522	0	522	27	549
34 Finance Treasury	1,248	0.0641	1,567	0	1,567	81	1,648
35 ARA Regulatory	1,881	0.0966	2,361	0	2,361	122	2,483
36 City Secretary	1,511	0.0776	1,897	0	1,897	98	1,995
37 City Council	23,147	1.1886	29,056	0	29,056	1,498	30,554
38 Police	197,449	10.1387	247,852	0	247,852	12,775	260,627
39 Dept of Neighborhoods	9,356	0.4804	11,744	0	11,744	605	12,349
40 Fire	179,286	9.2061	225,052	0	225,052	11,600	236,652
41 Municipal Court	26,305	1.3507	33,020	0	33,020	1,702	34,722
42 Solid Waste	32,618	1.6749	40,944	0	40,944	2,110	43,054
43 Houston Airport System (HAS)	120,892	6.2076	151,752	0	151,752	7,822	159,574
44 Housing & Community Dev	76,633	3.9350	96,195	0	96,195	4,958	101,153
45 Library	17,283	0.8875	21,695	0	21,695	1,118	22,813
46 Parks & Recreation	90,422	4.6430	113,504	0	113,504	5,850	119,354
47 Health Department	190,071	9.7599	238,590	0	238,590	12,297	250,887
48 Convention & Entertainment	1,478	0.0759	1,855	0	1,855	96	1,951
49 Fleet Management	160,825	8.2581	201,879	0	201,879	10,405	212,284
50 Planning & Dev Other	3,091	0.1587	3,880	0	3,880	200	4,080
51 Planning & Dev Spec Rev	7,211	0.3703	9,052	0	9,052	467	9,519
52 General Debt	7,031	0.3610	8,826	0	8,826	455	9,281
53 Finance Other	15,097	0.7752	18,951	0	18,951	977	19,928
54 ARA Insurance	1,485	0.0763	1,864	0	1,864	96	1,960
55 ARA BARC	13,160	0.6757	16,519	0	16,519	851	17,370
56 ARA Parking	18,013	0.9249	22,611	0	22,611	1,165	23,776
57 ARA Other	12,655	0.6498	15,885	0	15,885	819	16,704
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	8,339	0	8,339	430	8,769
60 Legal Wkr Comp	910	0.0467	1,142	0	1,142	59	1,201
61 Mayor Cable TV	2,122	0.1090	2,664	0	2,664	137	2,801
62 Mayor Other	17,058	0.8759	21,412	0	21,412	1,104	22,516
63 TIRZ	1,356	0.0696	1,702	0	1,702	88	1,790
64 HR Health Benefits	139,100	7.1426	174,608	0	174,608	9,000	183,608
65 HR Long Term Disability	79	0.0041	99	0	99	5	104

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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
66 HPW Bldg Insp	48,065	2.4681	60,334	0	60,334	3,110	63,444
67 HPW Stormwater	17,081	0.8771	21,441	0	21,441	1,105	22,546
68 HPW DDSR	36,674	1.8832	46,036	0	46,036	2,373	48,409
69 HPW Water & Sewer	186,442	9.5735	234,035	0	234,035	12,063	246,098
70 HPW Houston Transtar	2,202	0.1131	2,764	0	2,764	142	2,906
71 HPW Other	32,992	1.6941	41,414	0	41,414	2,135	43,549
72 Houston Permit Center	7,040	0.3615	8,837	0	8,837	455	9,292
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	1,946	0	1,946	100	2,046
75 CIP S/R Engrg	1,589	0.0816	1,995	0	1,995	103	2,098
76 CIP S/R Constr	1,912	0.0982	2,400	0	2,400	124	2,524
77 CIP S/R Eng/Const	2,037	0.1046	2,557	0	2,557	132	2,689
78 CIP S/R Geo/Env	776	0.0398	974	0	974	50	1,024
79 CIP S/R Other	8,132	0.4176	10,208	0	10,208	526	10,734
80 CIP S/R GSD	1,211	0.0622	1,520	0	1,520	78	1,598
31 HEC	5,933	0.3047	7,447	0	7,447	384	7,831
91 Hurricane Ike Aid & Recovery	42	0.0022	53	0	53	3	56
92 ARRA Reimbursement Fund	25	0.0013	31	0	31	2	33
93 HR-W.C.	17,224	0.8844	21,621	0	21,621	1,114	22,735
94 HITS Other	36,943	1.8970	46,373	0	46,373	2,390	48,763
95 Legal Other	530	0.0272	665	0	665	34	699
Subtotal	1,947,478	100.0000	2,444,609	0	2,444,609	122,588	2,567,197
Direct Bills					0		0
Total	=====	=====	=====	=====	\$2,444,609	=====	\$ 2,567,197

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 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	63,361	63,361
04 Finance Dir Office	2,317	2,317
05 Finance Financial Plg & Analys	540	540
06 Finance City Council	815	815
07 Finance Reporting & Ops	2,326	2,326
08 Finance Internal Controls	0	0
09 Finance Grants	941	941
10 Finance Perform Mgmt	440	440
11 Finance Strategic Purchasing	979	979
12 ARA Director Office	5,707	5,707
13 ARA Financial Svcs	531	531
14 ARA Operations	5,744	5,744
15 ARA Payroll Services	820	820
20 Office Business Opportunity	6,190	6,190
21 Mayor	6,850	6,850
22 Human Resources	21,158	21,158
23 Legal	7,822	7,822
24 City Controller's Office	5,446	5,446
25 Health Administration	24,134	24,134
26 Planning & Dev Admin	2,021	2,021
28 CIP Sal Rec HPW	4,381	4,381
29 HPD Police Records	1,966	1,966
30 General Services	47,579	47,579
31 HEC	7,831	7,831
33 Finance Public Fin	549	549
34 Finance Treasury	1,648	1,648
35 ARA Regulatory	2,483	2,483
36 City Secretary	1,995	1,995
37 City Council	30,554	30,554
38 Police	260,627	260,627
39 Dept of Neighborhoods	12,349	12,349
40 Fire	236,652	236,652
41 Municipal Court	34,722	34,722
42 Solid Waste	43,054	43,054
43 Houston Airport System (HAS)	159,574	159,574
44 Housing & Community Dev	101,153	101,153
45 Library	22,813	22,813
46 Parks & Recreation	119,354	119,354
47 Health Department	250,887	250,887
48 Convention & Entertainment	1,951	1,951
49 Fleet Management	212,284	212,284
50 Planning & Dev Other	4,080	4,080
51 Planning & Dev Spec Rev	9,519	9,519
52 General Debt	9,281	9,281
53 Finance Other	19,928	19,928
54 ARA Insurance	1,960	1,960
55 ARA BARC	17,370	17,370
56 ARA Parking	23,776	23,776
57 ARA Other	16,704	16,704
58 IT Public Services	0	0
59 Legal Insurance	8,769	8,769
60 Legal Wkr Comp	1,201	1,201
61 Mayor Cable TV	2,801	2,801
62 Mayor Other	22,516	22,516
63 TIRZ	1,790	1,790
64 HR Health Benefits	183,608	183,608



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
65 HR Long Term Disability	104	104
66 HPW Bldg Insp	63,444	63,444
67 HPW Stormwater	22,546	22,546
68 HPW DDSR	48,409	48,409
69 HPW Water & Sewer	246,098	246,098
70 HPW Houston Transtar	2,906	2,906
71 HPW Other	43,549	43,549
72 Houston Permit Center	9,292	9,292
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	2,046	2,046
75 CIP S/R Engrg	2,098	2,098
76 CIP S/R Constr	2,524	2,524
77 CIP S/R Eng/Const	2,689	2,689
78 CIP S/R Geo/Env	1,024	1,024
79 CIP S/R Other	10,734	10,734
80 CIP S/R GSD	1,598	1,598
91 Hurricane Ike Aid & Recovery	56	56
92 ARRA Reimbursement Fund	33	33
93 HR-W.C.	22,735	22,735
94 HITS Other	48,763	48,763
95 Legal Other	699	699
<b>Total</b>	<b>\$ 2,567,198</b> =====	<b>\$ 2,567,198</b> =====

**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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:6 Finance City Council

Description	Amount	General Admin	Fin City Council Support
<b>Personnel Costs</b>			
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
<b>Services &amp; Supplies Cost</b>			
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
<b>Adjustments to Cost</b>			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	681,270	0	681,270
General Admin Distribution		0	0
Grand Total	\$ 681,270		\$ 681,270
	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$ 15,485	\$ 31	\$ 15,516
3 Memberships	138	0	138
3 Consulting Services	7	0	7
3 Other Misc	113	0	113
Subtotal - Non-Dept-Gen Gov	15,743	31	15,774
4 Finance Dept Admin	149,049	35,147	184,196
Subtotal - Fin Dir Office	149,049	35,147	184,196
5 Financial Plg & Analysis	775	40	815
Subtotal - Fin Plg & Analysis	775	40	815
7 Gen Acctng	0	499	499
7 Auditing Svcs	0	344	344
7 Fin Operations	0	58	58
Subtotal - Fin Reporting & Ops	0	901	901
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	0	42	42
9 Trust Funds Mgmt (TFM)	0	58	58
Subtotal - Fin Grants	0	100	100
10 Perf Mgmt Svcs	0	51	51
Subtotal - Fin Perform Mgmt	0	51	51
11 Purchasing	0	3,769	3,769
Subtotal - Fin SPD	0	3,769	3,769
14 Records	0	181	181
Subtotal - ARA Operations	0	181	181
15 Payroll Svcs	0	1,020	1,020
Subtotal - ARA Payroll Svcs	0	1,020	1,020
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	386	386
20 External Affairs & Outreach	0	203	203
Subtotal - OBO	0	589	589
21 City Mayor Admin	0	968	968
Subtotal - Mayor	0	968	968
22 Personnel Svcs	0	492	492
Subtotal - Human Resources	0	492	492
24 Controller Fin Svcs	0	2,271	2,271
Subtotal - City Controller's	0	2,271	2,271

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Total Incoming	165,567	45,560	211,127
C. Total Allocated		\$ 892,397	\$ 892,397
	=====	=====	=====
			100.00%

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Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 City Council	100	100.0000	\$ 846,837	\$ 0	\$ 846,837	\$ 45,560	\$ 892,397
Subtotal	100	100.0000	846,837	0	846,837	45,560	892,397
Direct Bills					0		0
Total					\$846,837		\$ 892,397
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
37 City Council	892,397	892,397
Total	\$ 892,397 =====	\$ 892,397 =====

## 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.



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A. Department Costs

Dept:7 Finance Reporting & Ops

Description	Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs					
Salaries	1,217,868	0	770,734	255,118	0
Salary % Split			63.29%	20.95%	
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
	=====	=====	=====	=====	=====

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A. Department Costs

Dept:7 Finance Reporting & Ops

Description	Amount	Auditing Svcs - Enterprise	Fin Operations
<b>Personnel Costs</b>			
Salaries	S1 1,217,868	0	192,016
Salary % Split			15.77%
Benefits	S 628,373	0	116,097
Subtotal - Personnel Costs	1,846,241	0	308,113
<b>Services &amp; Supplies Cost</b>			
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
<b>Adjustments to Cost</b>			
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 =====

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
3 Insurance Retirees	\$ 52,263	\$ 104	\$ 33,141	\$ 10,970	\$ 0	\$ 0	\$ 8,256
3 Memberships	465	1	295	98	0	0	73
3 Consulting Services	21	0	13	4	0	0	3
3 Other Misc	519	1	329	109	0	0	82
Subtotal - Non-Dept-Gen Gov	53,268	106	33,778	11,181	0	0	8,415
4 Finance Dept Admin	503,040	118,620	393,421	130,225	0	0	98,015
Subtotal - Fin Dir Office	503,040	118,620	393,421	130,225	0	0	98,015
5 Financial Plg & Analysis	2,212	114	1,472	487	0	0	367
Subtotal - Fin Plg & Analysis	2,212	114	1,472	487	0	0	367
7 Gen Acctng	0	1,424	901	298	0	0	225
7 Auditing Svcs	0	981	621	206	0	0	155
7 Fin Operations	0	267	169	56	0	0	42
Subtotal - Fin Reporting & Ops	0	2,672	1,691	560	0	0	421
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Cost Accounting	0	194	123	41	0	0	31
9 Trust Funds Mgmt (TFM)	0	266	168	56	0	0	42
Subtotal - Fin Grants	0	460	291	96	0	0	73
10 Perf Mgmt Svcs	0	237	150	50	0	0	37
Subtotal - Fin Perform Mgmt	0	237	150	50	0	0	37
11 Purchasing	0	2,154	1,363	451	0	0	340
Subtotal - Fin SPD	0	2,154	1,363	451	0	0	340
14 Records	0	611	387	128	0	0	96
Subtotal - ARA Operations	0	611	387	128	0	0	96
15 Payroll Svcs	0	3,441	2,178	721	0	0	543
Subtotal - ARA Payroll Svcs	0	3,441	2,178	721	0	0	543
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
20 Certification	0	1,302	824	273	0	0	205
20 External Affairs & Outreach	0	686	434	144	0	0	108
Subtotal - OBO	0	1,988	1,258	416	0	0	313
21 City Mayor Admin	0	3,266	2,067	684	0	0	515
Subtotal - Mayor	0	3,266	2,067	684	0	0	515
22 Personnel Svcs	0	1,659	1,050	348	0	0	262
Subtotal - Human Resources	0	1,659	1,050	348	0	0	262
24 Controller Fin Svcs	0	6,486	4,105	1,359	0	0	1,023
Subtotal - City Controller's	0	6,486	4,105	1,359	0	0	1,023

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Reporting & Ops

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
Total Incoming	558,520	141,814	443,210	146,705	0	0	110,419
C. Total Allocated		\$ 3,839,994	\$ 1,663,724	\$ 550,704	\$ 912,533	\$ 293,405	\$ 419,626
			43.33%	14.34%	23.76%	7.64%	10.93%

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	2.5919	\$ 40,795	\$ 0	\$ 40,795	\$ 0	\$ 40,795
04 Finance Dir Office	1,846	0.0948	1,492	0	1,492	0	1,492
05 Finance Financial Plg & Analys	430	0.0221	348	0	348	0	348
06 Finance City Council	617	0.0317	499	0	499	0	499
07 Finance Reporting & Ops	1,762	0.0905	1,424	0	1,424	0	1,424
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	713	0.0366	576	0	576	34	610
10 Finance Perform Mgmt	333	0.0171	269	0	269	16	285
11 Finance Strategic Purchasing	742	0.0381	600	0	600	35	635
12 ARA Director Office	4,323	0.2220	3,494	0	3,494	205	3,699
13 ARA Financial Svcs	402	0.0206	325	0	325	19	344
14 ARA Operations	4,351	0.2234	3,517	0	3,517	206	3,723
15 ARA Payroll Services	621	0.0319	502	0	502	29	531
20 Office Business Opportunity	4,690	0.2408	3,791	0	3,791	222	4,013
21 Mayor	5,189	0.2664	4,194	0	4,194	246	4,440
22 Human Resources	16,029	0.8231	12,955	0	12,955	760	13,715
23 Legal	5,926	0.3043	4,789	0	4,789	281	5,070
24 City Controller's Office	4,126	0.2119	3,335	0	3,335	196	3,531
25 Health Administration	18,284	0.9389	14,777	0	14,777	867	15,644
26 Planning & Dev Admin	1,531	0.0786	1,237	0	1,237	73	1,310
28 CIP Sal Rec HPW	3,319	0.1704	2,682	0	2,682	157	2,839
29 HPD Police Records	1,490	0.0765	1,204	0	1,204	71	1,275
30 General Services	36,046	1.8509	29,133	0	29,133	1,710	30,843
33 Finance Public Fin	416	0.0214	336	0	336	20	356
34 Finance Treasury	1,248	0.0641	1,009	0	1,009	59	1,068
35 ARA Regulatory	1,881	0.0966	1,520	0	1,520	89	1,609
36 City Secretary	1,511	0.0776	1,221	0	1,221	72	1,293
37 City Council	23,147	1.1886	18,708	0	18,708	1,098	19,806
38 Police	197,449	10.1387	159,581	0	159,581	9,364	168,945
39 Dept of Neighborhoods	9,356	0.4804	7,562	0	7,562	444	8,006
40 Fire	179,286	9.2061	144,901	0	144,901	8,503	153,404
41 Municipal Court	26,305	1.3507	21,260	0	21,260	1,248	22,508
42 Solid Waste	32,618	1.6749	26,362	0	26,362	1,547	27,909
43 Houston Airport System (HAS)	120,892	6.2076	97,706	0	97,706	5,734	103,440
44 Housing & Community Dev	76,633	3.9350	61,936	0	61,936	3,634	65,570
45 Library	17,283	0.8875	13,968	0	13,968	820	14,788
46 Parks & Recreation	90,422	4.6430	73,080	0	73,080	4,288	77,368
47 Health Department	190,071	9.7599	153,618	0	153,618	9,014	162,632
48 Convention & Entertainment	1,478	0.0759	1,195	0	1,195	70	1,265
49 Fleet Management	160,825	8.2581	129,981	0	129,981	7,627	137,608
50 Planning & Dev Other	3,091	0.1587	2,498	0	2,498	147	2,645
51 Planning & Dev Spec Rev	7,211	0.3703	5,828	0	5,828	342	6,170
52 General Debt	7,031	0.3610	5,683	0	5,683	333	6,016
53 Finance Other	15,097	0.7752	12,202	0	12,202	716	12,918
54 ARA Insurance	1,485	0.0763	1,200	0	1,200	70	1,270
55 ARA BARC	13,160	0.6757	10,636	0	10,636	624	11,260
56 ARA Parking	18,013	0.9249	14,558	0	14,558	854	15,412
57 ARA Other	12,655	0.6498	10,228	0	10,228	600	10,828
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	5,369	0	5,369	315	5,684
60 Legal Wkr Comp	910	0.0467	735	0	735	43	778
61 Mayor Cable TV	2,122	0.1090	1,715	0	1,715	101	1,816
62 Mayor Other	17,058	0.8759	13,786	0	13,786	809	14,595
63 TIRZ	1,356	0.0696	1,096	0	1,096	64	1,160
64 HR Health Benefits	139,100	7.1426	112,422	0	112,422	6,597	119,019
65 HR Long Term Disability	79	0.0041	64	0	64	4	68

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Gen Acctng Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 HPW Bldg Insp	48,065	2.4681	38,847	0	38,847	2,280	41,127
67 HPW Stormwater	17,081	0.8771	13,805	0	13,805	810	14,615
68 HPW DDSR	36,674	1.8832	29,640	0	29,640	1,739	31,379
69 HPW Water & Sewer	186,442	9.5735	150,685	0	150,685	8,842	159,527
70 HPW Houston Transtar	2,202	0.1131	1,780	0	1,780	104	1,884
71 HPW Other	32,992	1.6941	26,665	0	26,665	1,565	28,230
72 Houston Permit Center	7,040	0.3615	5,690	0	5,690	334	6,024
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	1,253	0	1,253	74	1,327
75 CIP S/R Engrg	1,589	0.0816	1,284	0	1,284	75	1,359
76 CIP S/R Constr	1,912	0.0982	1,545	0	1,545	91	1,636
77 CIP S/R Eng/Const	2,037	0.1046	1,646	0	1,646	97	1,743
78 CIP S/R Geo/Env	776	0.0398	627	0	627	37	664
79 CIP S/R Other	8,132	0.4176	6,572	0	6,572	386	6,958
80 CIP S/R GSD	1,211	0.0622	979	0	979	57	1,036
31 HEC	5,933	0.3047	4,795	0	4,795	281	5,076
91 Hurricane Ike Aid & Recovery	42	0.0022	34	0	34	2	36
92 ARRA Reimbursement Fund	25	0.0013	20	0	20	1	21
93 HR-W.C.	17,224	0.8844	13,921	0	13,921	817	14,738
94 HITS Other	36,943	1.8970	29,858	0	29,858	1,752	31,610
95 Legal Other	530	0.0272	428	0	428	25	453
Subtotal	1,947,478	100.0000	1,573,976	0	1,573,976	89,748	1,663,724
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,573,976	=====	\$ 1,663,724

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

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Fixed Assets Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	26.00	1.0660	\$ 5,554	\$ 0	\$ 5,554	\$ 317	\$ 5,871
21 Mayor	13.00	0.5330	2,777	0	2,777	158	2,935
22 Human Resources	2.00	0.0820	427	0	427	24	451
23 Legal	13.00	0.5330	2,777	0	2,777	158	2,935
24 City Controller's Office	5.00	0.2050	1,068	0	1,068	61	1,129
25 Health Administration	162.00	6.6421	34,605	0	34,605	1,973	36,578
26 Planning & Dev Admin	6.00	0.2460	1,282	0	1,282	73	1,355
30 General Services	48.00	1.9680	10,253	0	10,253	585	10,838
31 HEC	3.00	0.1230	641	0	641	37	678
37 City Council	53.00	2.1730	11,321	0	11,321	646	11,967
38 Police	835.00	34.2353	178,365	0	178,365	10,170	188,535
39 Dept of Neighborhoods	17.00	0.6970	3,631	0	3,631	207	3,838
40 Fire	781.00	32.0213	166,830	0	166,830	9,513	176,343
42 Solid Waste	62.00	2.5420	13,244	0	13,244	755	13,999
44 Housing & Community Dev	1.00	0.0410	214	0	214	12	226
45 Library	83.00	3.4030	17,730	0	17,730	1,011	18,741
46 Parks & Recreation	256.00	10.4961	54,684	0	54,684	3,118	57,802
49 Fleet Management	57.00	2.3370	12,176	0	12,176	694	12,870
94 HITS Other	16.00	0.6560	3,418	0	3,418	195	3,613
<b>Subtotal</b>	<b>2,439</b>	<b>100.0000</b>	<b>520,997</b>	<b>0</b>	<b>520,997</b>	<b>29,707</b>	<b>550,704</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$520,997</b>		<b>\$ 550,704</b>

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

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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	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 Reporting & Ops	1,762	0.1075	981	0	981	0	981
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	713	0.0435	397	0	397	0	397
10 Finance Perform Mgmt	333	0.0203	185	0	185	0	185
11 Finance Strategic Purchasing	742	0.0453	413	0	413	0	413
12 ARA Director Office	4,323	0.2638	2,407	0	2,407	0	2,407
13 ARA Financial Svcs	402	0.0245	224	0	224	0	224
14 ARA Operations	4,351	0.2655	2,423	0	2,423	0	2,423
15 ARA Payroll Services	621	0.0379	346	0	346	0	346
20 Office Business Opportunity	4,690	0.2862	2,612	0	2,612	0	2,612
21 Mayor	5,189	0.3167	2,890	0	2,890	0	2,890
22 Human Resources	16,029	0.9782	8,926	0	8,926	0	8,926
23 Legal	5,926	0.3616	3,300	0	3,300	0	3,300
24 City Controller's Office	4,126	0.2518	2,298	0	2,298	0	2,298
25 Health Administration	18,284	1.1158	10,182	0	10,182	0	10,182
26 Planning & Dev Admin	1,531	0.0934	853	0	853	0	853
28 CIP Sal Rec HPW	3,319	0.2025	1,848	0	1,848	0	1,848
29 HPD Police Records	1,490	0.0909	830	0	830	0	830
30 General Services	36,046	2.1997	20,073	0	20,073	0	20,073
33 Finance Public Fin	416	0.0254	232	0	232	0	232
34 Finance Treasury	1,248	0.0762	695	0	695	0	695
35 ARA Regulatory	1,881	0.1148	1,047	0	1,047	0	1,047
36 City Secretary	1,511	0.0922	841	0	841	0	841
37 City Council	23,147	1.4126	12,890	0	12,890	0	12,890
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
67 HPW Stormwater	17,081	1.0424	9,512	0	9,512	0	9,512



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Auditing Svcs Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
31 HEC	5,933	0.3621	3,304	0	3,304	0	3,304
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

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Auditing Svcs - Enterprise Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	49.77	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	100.00	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

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 11,185	\$ 0	\$ 11,185	\$ 0	\$ 11,185
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 Reporting & Ops	3,139,657	0.0671	267	0	267	0	267
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0229	91	0	91	5	96
10 Finance Perform Mgmt	283,263	0.0061	24	0	24	1	25
11 Finance Strategic Purchasing	4,911,080	0.1050	417	0	417	24	441
12 ARA Director Office	2,152,634	0.0460	183	0	183	11	194
13 ARA Financial Svcs	1,055,686	0.0226	90	0	90	5	95
14 ARA Operations	6,989,158	0.1494	593	0	593	34	627
15 ARA Payroll Services	3,767,250	0.0805	320	0	320	19	339
20 Office Business Opportunity	3,724,374	0.0796	316	0	316	18	334
21 Mayor	4,953,084	0.1059	421	0	421	24	445
22 Human Resources	33,036,601	0.7061	2,805	0	2,805	163	2,968
23 Legal	15,337,845	0.3278	1,302	0	1,302	76	1,378
24 City Controller's Office	8,320,036	0.1778	706	0	706	41	747
25 Health Administration	16,060,820	0.3433	1,364	0	1,364	79	1,443
26 Planning & Dev Admin	1,914,838	0.0409	163	0	163	9	172
28 CIP Sal Rec HPW	6,243,438	0.1334	530	0	530	31	561
29 HPD Police Records	5,760,900	0.1231	489	0	489	28	517
30 General Services	155,707,486	3.3280	13,221	0	13,221	767	13,988
31 HEC	25,576,875	0.5467	2,172	0	2,172	126	2,298
33 Finance Public Fin	869,673	0.0186	74	0	74	4	78
34 Finance Treasury	1,747,584	0.0374	148	0	148	9	157
35 ARA Regulatory	315,169	0.0067	27	0	27	2	29
36 City Secretary	833,694	0.0178	71	0	71	4	75
37 City Council	10,165,259	0.2173	863	0	863	50	913
38 Police	983,583,486	21.0224	83,515	0	83,515	4,845	88,360
39 Dept of Neighborhoods	14,176,685	0.3030	1,204	0	1,204	70	1,274
40 Fire	529,063,443	11.3078	44,922	0	44,922	2,606	47,528
41 Municipal Court	30,120,813	0.6438	2,558	0	2,558	148	2,706
42 Solid Waste	101,090,370	2.1606	8,583	0	8,583	498	9,081
43 Houston Airport System (HAS)	316,792,789	6.7709	26,898	0	26,898	1,560	28,458
44 Housing & Community Dev	387,463,778	8.2814	32,899	0	32,899	1,909	34,808
45 Library	39,004,301	0.8336	3,312	0	3,312	192	3,504
46 Parks & Recreation	85,139,640	1.8197	7,229	0	7,229	419	7,648
47 Health Department	207,144,541	4.4273	17,588	0	17,588	1,020	18,608
48 Convention & Entertainment	116,284	0.0025	10	0	10	1	11
49 Fleet Management	93,776,195	2.0043	7,962	0	7,962	462	8,424
50 Planning & Dev Other	3,918,516	0.0838	333	0	333	19	352
51 Planning & Dev Spec Rev	7,861,144	0.1680	667	0	667	39	706
53 Finance Other	7,665,733	0.1638	651	0	651	38	689
54 ARA Insurance	22,007,547	0.4704	1,869	0	1,869	108	1,977
55 ARA BARC	12,556,905	0.2684	1,066	0	1,066	62	1,128
56 ARA Parking	10,281,450	0.2197	873	0	873	51	924
57 ARA Other	8,610,080	0.1840	731	0	731	42	773
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,543	0	1,543	90	1,633
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	17	312
62 Mayor Other	33,970,780	0.7261	2,884	0	2,884	167	3,051
64 HR Health Benefits	401,865,562	8.5892	34,122	0	34,122	1,980	36,102
65 HR Long Term Disability	6,061,534-	0.1296-	515-	0	515-	29.86-	545-
66 HPW Bldg Insp	69,491,708	1.4853	5,900	0	5,900	342	6,242

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Fin Operations Allocations

Dept:7 Finance Reporting & Ops

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 HPW Stormwater	36,665,356	0.7837	3,113	0	3,113	181	3,294
68 HPW DDSR	73,625,555	1.5736	6,251	0	6,251	363	6,614
69 HPW Water & Sewer	502,972,241	10.7501	42,707	0	42,707	2,478	45,185
70 HPW Houston Transtar	2,370,550	0.0507	201	0	201	12	213
71 HPW Other	51,292,559	1.0963	4,355	0	4,355	253	4,608
72 Houston Permit Center	10,784,934	0.2305	916	0	916	53	969
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	27	491
75 CIP S/R Engrg	7,845,273	0.1677	666	0	666	39	705
76 CIP S/R Constr	8,620,413	0.1842	732	0	732	42	774
77 CIP S/R Eng/Const	3,753,805	0.0802	319	0	319	18	337
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	45	818
80 CIP S/R GSD	5,042,424	0.1078	428	0	428	25	453
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	3,160	0	3,160	183	3,343
94 HITS Other	90,927,216	1.9434	7,721	0	7,721	448	8,169
95 Legal Other	204,449	0.0044	17	0	17	1	18
<b>Subtotal</b>	<b>4,678,748,169</b>	<b>100.0000</b>	<b>397,266</b>	<b>0</b>	<b>397,266</b>	<b>22,360</b>	<b>419,626</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$397,266</b>		<b>\$ 419,626</b>
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	
03 Non-Departmental-Gen Gov	40,795	0	28,109	0	11,185	80,089
04 Finance Dir Office	1,492	0	1,028	0	168	2,688
05 Finance Financial Plg & Analys	348	0	239	0	164	751
06 Finance City Council	499	0	344	0	58	901
07 Finance Reporting & Ops	1,424	0	981	0	267	2,672
08 Finance Internal Controls	0	0	0	0	0	0
09 Finance Grants	610	0	397	0	96	1,103
10 Finance Perform Mgmt	285	0	185	0	25	495
11 Finance Strategic Purchasing	635	0	413	0	441	1,489
12 ARA Director Office	3,699	5,871	2,407	0	194	12,171
13 ARA Financial Svcs	344	0	224	0	95	663
14 ARA Operations	3,723	0	2,423	0	627	6,773
15 ARA Payroll Services	531	0	346	0	339	1,216
20 Office Business Opportunity	4,013	0	2,612	0	334	6,959
21 Mayor	4,440	2,935	2,890	0	445	10,710
22 Human Resources	13,715	451	8,926	0	2,968	26,060
23 Legal	5,070	2,935	3,300	0	1,378	12,683
24 City Controller's Office	3,531	1,129	2,298	0	747	7,705
25 Health Administration	15,644	36,578	10,182	0	1,443	63,847
26 Planning & Dev Admin	1,310	1,355	853	0	172	3,690
28 CIP Sal Rec HPW	2,839	0	1,848	0	561	5,248
29 HPD Police Records	1,275	0	830	0	517	2,622
30 General Services	30,843	10,838	20,073	0	13,988	75,742
31 HEC	5,076	678	3,304	0	2,298	11,356
33 Finance Public Fin	356	0	232	0	78	666
34 Finance Treasury	1,068	0	695	0	157	1,920
35 ARA Regulatory	1,609	0	1,047	0	29	2,685
36 City Secretary	1,293	0	841	0	75	2,209
37 City Council	19,806	11,967	12,890	0	913	45,576
38 Police	168,945	188,535	109,955	0	88,360	555,795
39 Dept of Neighborhoods	8,006	3,838	5,210	0	1,274	18,328
40 Fire	153,404	176,343	99,840	0	47,528	477,115
41 Municipal Court	22,508	0	14,649	0	2,706	39,863
42 Solid Waste	27,909	13,999	18,164	0	9,081	69,153
43 Houston Airport System (HAS)	103,440	0	0	146,028	28,458	277,926
44 Housing & Community Dev	65,570	226	42,675	0	34,808	143,279
45 Library	14,788	18,741	9,624	0	3,504	46,657
46 Parks & Recreation	77,368	57,802	50,354	0	7,648	193,172
47 Health Department	162,632	0	105,846	0	18,608	287,086
48 Convention & Entertainment	1,265	0	0	48,735	11	50,011
49 Fleet Management	137,608	12,870	89,560	0	8,424	248,462
50 Planning & Dev Other	2,645	0	1,721	0	352	4,718
51 Planning & Dev Spec Rev	6,170	0	4,016	0	706	10,892
52 General Debt	6,016	0	3,915	0	0	9,931
53 Finance Other	12,918	0	8,407	0	689	22,014
54 ARA Insurance	1,270	0	827	0	1,977	4,074
55 ARA BARC	11,260	0	7,328	0	1,128	19,716
56 ARA Parking	15,412	0	10,031	0	924	26,367
57 ARA Other	10,828	0	7,047	0	773	18,648
58 IT Public Services	0	0	0	0	0	0
59 Legal Insurance	5,684	0	3,699	0	1,633	11,016
60 Legal Wkr Comp	778	0	507	0	21	1,306
61 Mayor Cable TV	1,816	0	1,182	0	312	3,310
62 Mayor Other	14,595	0	9,499	0	3,051	27,145
63 TIRZ	1,160	0	755	0	0	1,915
64 HR Health Benefits	119,019	0	77,461	0	36,102	232,582

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Allocation Summary

Dept:7 Finance Reporting & Ops

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
65 HR Long Term Disability	68	0	44	0	545-	433-
66 HPW Bldg Insp	41,127	0	26,766	0	6,242	74,135
67 HPW Stormwater	14,615	0	9,512	0	3,294	27,421
68 HPW DDSR	31,379	0	20,423	0	6,614	58,416
69 HPW Water & Sewer	159,527	0	0	98,643	45,185	303,355
70 HPW Houston Transtar	1,884	0	1,226	0	213	3,323
71 HPW Other	28,230	0	18,372	0	4,608	51,210
72 Houston Permit Center	6,024	0	3,920	0	969	10,913
73 CIP S/R Planning	0	0	0	0	0	0
74 CIP Sal Rec RE	1,327	0	863	0	491	2,681
75 CIP S/R Engrg	1,359	0	885	0	705	2,949
76 CIP S/R Constr	1,636	0	1,065	0	774	3,475
77 CIP S/R Eng/Const	1,743	0	1,134	0	337	3,214
78 CIP S/R Geo/Env	664	0	432	0	97	1,193
79 CIP S/R Other	6,958	0	4,529	0	818	12,305
80 CIP S/R GSD	1,036	0	674	0	453	2,163
91 Hurricane Ike Aid & Recovery	36	0	23	0	0	59
92 ARRA Reimbursement Fund	21	0	14	0	0	35
93 HR-W.C.	14,738	0	9,592	0	3,343	27,673
94 HITS Other	31,610	3,613	20,573	0	8,169	63,965
95 Legal Other	453	0	295	0	18	766
<b>Total</b>	<b>\$ 1,663,722</b>	<b>\$ 550,704</b>	<b>\$ 912,531</b>	<b>\$ 293,406</b>	<b>\$ 419,625</b>	<b>\$ 3,839,988</b>
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## **FINANCE – INTERNAL CONTROLS FUNCTION AND ALLOCATION BASIS**

The Internal Controls section within the Financial Reporting and Operations Division of the Finance Department provides internal control reviews for programs within various city departments and monitors the implementation of the Enterprise Risk Management project. Due to responsibilities as a result of Hurricane Harvey, these costs were moved to Financial Reporting and Operations. Costs are allocated based on General Fund operating expenditures.

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A. Department Costs

Dept:8 Finance Internal Controls

Description	Amount	General Admin	Internal Controls
<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
	=====	=====	=====



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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Internal Controls

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

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Internal Controls

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

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Internal Controls Allocations

Dept:8 Finance Internal Controls

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	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 Reporting & Ops	3,139,657	0.1565	0	0	0	0	0
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0534	0	0	0	0	0
10 Finance Perform Mgmt	283,263	0.0141	0	0	0	0	0
11 Finance Strategic Purchasing	4,911,080	0.2448	0	0	0	0	0
12 ARA Director Office	2,152,634	0.1073	0	0	0	0	0
13 ARA Financial Svcs	1,055,686	0.0526	0	0	0	0	0
14 ARA Operations	6,989,158	0.3484	0	0	0	0	0
15 ARA Payroll Services	3,767,250	0.1878	0	0	0	0	0
20 Office Business Opportunity	3,515,631	0.1753	0	0	0	0	0
21 Mayor	4,953,084	0.2469	0	0	0	0	0
22 Human Resources	2,710,726	0.1351	0	0	0	0	0
23 Legal	15,337,845	0.7646	0	0	0	0	0
24 City Controller's Office	8,320,036	0.4148	0	0	0	0	0
25 Health Administration	16,060,820	0.8007	0	0	0	0	0
26 Planning & Dev Admin	1,914,838	0.0955	0	0	0	0	0
29 HPD Police Records	5,760,900	0.2872	0	0	0	0	0
30 General Services	38,323,938	1.9105	0	0	0	0	0
33 Finance Public Fin	869,673	0.0434	0	0	0	0	0
34 Finance Treasury	1,747,584	0.0871	0	0	0	0	0
35 ARA Regulatory	315,169	0.0157	0	0	0	0	0
36 City Secretary	833,694	0.0416	0	0	0	0	0
37 City Council	10,165,259	0.5068	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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:8 Finance Internal Controls

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

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

The 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 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

A. Department Costs

Dept:9 Finance Grants

Description	Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
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	1,068,995	0	533,184	225,647	310,164
Services & Supplies Cost					
Supplies	499	0	351	148	0
Services	1,160	0	292	124	744
Subtotal - Services & Supplies	1,659	0	643	272	744
Department Cost Total	1,070,654	0	533,827	225,919	310,908
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	1,070,654	0	533,827	225,919	310,908
General Admin Distribution		0	0	0	0
Grand Total	\$ 1,070,654		\$ 533,827	\$ 225,919	\$ 310,908
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3 Insurance Retirees	\$ 27,745	\$ 55	\$ 13,912	\$ 5,888	\$ 8,000
3 Memberships	247	0	124	52	71
3 Consulting Services	8	0	4	2	2
3 Other Misc	177	0	89	38	51
Subtotal - Non-Dept-Gen Gov	28,177	56	14,129	5,979	8,125
4 Finance Dept Admin	267,046	62,971	165,153	69,894	94,970
Subtotal - Fin Dir Office	267,046	62,971	165,153	69,894	94,970
5 Financial Plg & Analysis	895	46	471	199	271
Subtotal - Fin Plg & Analysis	895	46	471	199	271
7 Gen Acctng	576	34	305	129	175
7 Auditing Svcs	397	0	199	84	114
7 Fin Operations	91	5	48	20	28
Subtotal - Fin Reporting & Ops	1,064	39	552	234	317
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Cost Accounting	0	66	33	14	19
9 Trust Funds Mgmt (TFM)	0	91	46	19	26
Subtotal - Fin Grants	0	157	79	33	45
10 Perf Mgmt Svcs	0	81	41	17	23
Subtotal - Fin Perform Mgmt	0	81	41	17	23
11 Purchasing	0	0	0	0	0
Subtotal - Fin SPD	0	0	0	0	0
14 Records	0	324	162	69	93
Subtotal - ARA Operations	0	324	162	69	93
15 Payroll Svcs	0	1,827	914	387	526
Subtotal - ARA Payroll Svcs	0	1,827	914	387	526
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
20 Certification	0	691	346	146	199
20 External Affairs & Outreach	0	364	182	77	105
Subtotal - OBO	0	1,055	528	223	304
21 City Mayor Admin	0	1,734	868	367	499
Subtotal - Mayor	0	1,734	868	367	499
22 Personnel Svcs	0	881	441	187	254
Subtotal - Human Resources	0	881	441	187	254
24 Controller Fin Svcs	0	2,624	1,313	556	755
Subtotal - City Controller's	0	2,624	1,313	556	755

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Total Incoming	297,182	71,796	184,650	78,145	106,182
C. Total Allocated		\$ 1,439,632	\$ 718,477	\$ 304,064	\$ 417,090
			49.91%	21.12%	28.97%



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Grants Mgmt Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	7,987,912	1.1891	\$ 8,116	\$ 0	\$ 8,116	\$ 0	\$ 8,116
20 Office Business Opportunity	5,000	0.0007	5	0	5	0	5
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	389,240	0.0579	395	0	395	21	416
24 City Controller's Office	0	0.0000	0	0	0	0	0
30 General Services	1,741-	0.0003-	2-	0	2-	0.09-	2-
38 Police	29,519,746	4.3943	29,993	0	29,993	1,598	31,591
39 Dept of Neighborhoods	2,644,027	0.3936	2,686	0	2,686	143	2,829
40 Fire	6,581,418	0.9797	6,687	0	6,687	356	7,043
41 Municipal Court	542,258	0.0807	551	0	551	29	580
42 Solid Waste	10,691,231	1.5915	10,863	0	10,863	579	11,442
43 Houston Airport System (HAS)	33,734,928	5.0217	34,276	0	34,276	1,826	36,102
44 Housing & Community Dev	381,905,652	56.8497	388,027	0	388,027	20,671	408,698
45 Library	60,842	0.0091	62	0	62	3	65
46 Parks & Recreation	1,783,739	0.2655	1,812	0	1,812	97	1,909
47 Health Department	147,994,824	22.0302	150,367	0	150,367	8,010	158,377
49 Fleet Management	0	0.0000	0	0	0	0	0
50 Planning & Dev Other	687,442	0.1023	698	0	698	37	735
53 Finance Other	1,043,178	0.1553	1,060	0	1,060	56	1,116
54 ARA Insurance	0	0.0000	0	0	0	0	0
57 ARA Other	349,345	0.0520	355	0	355	19	374
62 Mayor Other	16,231,965	2.4163	16,492	0	16,492	879	17,371
69 HPW Water & Sewer	156,349	0.0233	159	0	159	8	167
71 HPW Other	28,831,694	4.2918	29,294	0	29,294	1,561	30,855
31 HEC	8,500	0.0013	9	0	9	0	9
91 Hurricane Ike Aid & Recovery	480-	0.0001-	0	0	0	0.03-	0.03-
92 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
94 HITS Other	429,345	0.0639	436	0	436	23	459
95 Legal Other	204,301	0.0304	208	0	208	11	219
Subtotal	671,780,715	100.0000	682,549	0	682,549	35,928	718,477
Direct Bills					0		0
Total					\$682,549		\$ 718,477
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Basis Units: FY2022 Grant Funds expenditures  
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 8,133	\$ 0	\$ 8,133	\$ 0	\$ 8,133
04 Finance Dir Office	1,973,902	0.0422	122	0	122	0	122
05 Finance Financial Plg & Analys	1,933,115	0.0413	119	0	119	0	119
06 Finance City Council	681,269	0.0146	42	0	42	0	42
07 Finance Reporting & Ops	3,139,657	0.0671	194	0	194	0	194
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0229	66	0	66	0	66
10 Finance Perform Mgmt	283,263	0.0061	17	0	17	1	18
11 Finance Strategic Purchasing	4,911,080	0.1050	303	0	303	16	319
12 ARA Director Office	2,152,634	0.0460	133	0	133	7	140
13 ARA Financial Svcs	1,055,686	0.0226	65	0	65	4	69
14 ARA Operations	6,989,158	0.1494	432	0	432	23	455
15 ARA Payroll Services	3,767,250	0.0805	233	0	233	13	246
20 Office Business Opportunity	3,724,374	0.0796	230	0	230	12	242
21 Mayor	4,953,084	0.1059	306	0	306	17	323
22 Human Resources	33,036,601	0.7061	2,040	0	2,040	111	2,151
23 Legal	15,337,845	0.3278	947	0	947	51	998
24 City Controller's Office	8,320,036	0.1778	514	0	514	28	542
25 Health Administration	16,060,820	0.3433	992	0	992	54	1,046
26 Planning & Dev Admin	1,914,838	0.0409	118	0	118	6	124
28 CIP Sal Rec HPW	6,243,438	0.1334	385	0	385	21	406
29 HPD Police Records	5,760,900	0.1231	356	0	356	19	375
30 General Services	155,707,486	3.3280	9,613	0	9,613	522	10,135
33 Finance Public Fin	869,673	0.0186	54	0	54	3	57
34 Finance Treasury	1,747,584	0.0374	108	0	108	6	114
35 ARA Regulatory	315,169	0.0067	19	0	19	1	20
36 City Secretary	833,694	0.0178	51	0	51	3	54
37 City Council	10,165,259	0.2173	628	0	628	34	662
38 Police	983,583,486	21.0224	60,725	0	60,725	3,295	64,020
39 Dept of Neighborhoods	14,176,685	0.3030	875	0	875	47	922
40 Fire	529,063,443	11.3078	32,664	0	32,664	1,772	34,436
41 Municipal Court	30,120,813	0.6438	1,860	0	1,860	101	1,961
42 Solid Waste	101,090,370	2.1606	6,241	0	6,241	339	6,580
43 Houston Airport System (HAS)	316,792,789	6.7709	19,558	0	19,558	1,061	20,619
44 Housing & Community Dev	387,463,778	8.2814	23,921	0	23,921	1,298	25,219
45 Library	39,004,301	0.8336	2,408	0	2,408	131	2,539
46 Parks & Recreation	85,139,640	1.8197	5,256	0	5,256	285	5,541
47 Health Department	207,144,541	4.4273	12,789	0	12,789	694	13,483
48 Convention & Entertainment	116,284	0.0025	7	0	7	0	7
49 Fleet Management	93,776,195	2.0043	5,790	0	5,790	314	6,104
50 Planning & Dev Other	3,918,516	0.0838	242	0	242	13	255
51 Planning & Dev Spec Rev	7,861,144	0.1680	485	0	485	26	511
53 Finance Other	7,665,733	0.1638	473	0	473	26	499
54 ARA Insurance	22,007,547	0.4704	1,359	0	1,359	74	1,433
55 ARA BARC	12,556,905	0.2684	775	0	775	42	817
56 ARA Parking	10,281,450	0.2197	635	0	635	34	669
57 ARA Other	8,610,080	0.1840	532	0	532	29	561
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,122	0	1,122	61	1,183
60 Legal Wkr Comp	234,991	0.0050	15	0	15	1	16
61 Mayor Cable TV	3,468,618	0.0741	214	0	214	12	226
62 Mayor Other	33,970,780	0.7261	2,097	0	2,097	114	2,211
64 HR Health Benefits	401,865,562	8.5892	24,811	0	24,811	1,346	26,157
65 HR Long Term Disability	6,061,534-	0.1296-	374-	0	374-	20.31-	394-
66 HPW Bldg Insp	69,491,708	1.4853	4,290	0	4,290	233	4,523
67 HPW Stormwater	36,665,356	0.7837	2,264	0	2,264	123	2,387

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Cost Accounting Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 HPW DDSR	73,625,555	1.5736	4,546	0	4,546	247	4,793
69 HPW Water & Sewer	502,972,241	10.7501	31,053	0	31,053	1,685	32,738
70 HPW Houston Transtar	2,370,550	0.0507	146	0	146	8	154
71 HPW Other	51,292,559	1.0963	3,167	0	3,167	172	3,339
72 Houston Permit Center	10,784,934	0.2305	666	0	666	36	702
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	337	0	337	18	355
75 CIP S/R Engrg	7,845,273	0.1677	484	0	484	26	510
76 CIP S/R Constr	8,620,413	0.1842	532	0	532	29	561
77 CIP S/R Eng/Const	3,753,805	0.0802	232	0	232	13	245
78 CIP S/R Geo/Env	1,083,203	0.0232	67	0	67	4	71
79 CIP S/R Other	9,105,162	0.1946	562	0	562	31	593
80 CIP S/R GSD	5,042,424	0.1078	311	0	311	17	328
31 HEC	25,576,875	0.5467	1,579	0	1,579	86	1,665
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	2,298	0	2,298	125	2,423
94 HITS Other	90,927,216	1.9434	5,614	0	5,614	305	5,919
95 Legal Other	204,449	0.0044	13	0	13	1	14
<b>Subtotal</b>	<b>4,678,748,169</b>	<b>100.0000</b>	<b>288,861</b>	<b>0</b>	<b>288,861</b>	<b>15,203</b>	<b>304,064</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$288,861</b>		<b>\$ 304,064</b>
	=====	=====	=====	=====	=====	=====	=====

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

**CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN**

**FY2022  
5/23/2023**

Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 11,161	\$ 0	\$ 11,161	\$ 0	\$ 11,161
04 Finance Dir Office	1,973,902	0.0422	167	0	167	0	167
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 Reporting & Ops	3,139,657	0.0671	266	0	266	0	266
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0229	91	0	91	0	91
10 Finance Perform Mgmt	283,263	0.0061	24	0	24	1	25
11 Finance Strategic Purchasing	4,911,080	0.1050	416	0	416	22	438
12 ARA Director Office	2,152,634	0.0460	182	0	182	10	192
13 ARA Financial Svcs	1,055,686	0.0226	89	0	89	5	94
14 ARA Operations	6,989,158	0.1494	592	0	592	32	624
15 ARA Payroll Services	3,767,250	0.0805	319	0	319	17	336
20 Office Business Opportunity	3,724,374	0.0796	316	0	316	17	333
21 Mayor	4,953,084	0.1059	420	0	420	23	443
22 Human Resources	33,036,601	0.7061	2,799	0	2,799	150	2,949
23 Legal	15,337,845	0.3278	1,300	0	1,300	70	1,370
24 City Controller's Office	8,320,036	0.1778	705	0	705	38	743
25 Health Administration	16,060,820	0.3433	1,361	0	1,361	73	1,434
26 Planning & Dev Admin	1,914,838	0.0409	162	0	162	9	171
28 CIP Sal Rec HPW	6,243,438	0.1334	529	0	529	28	557
29 HPD Police Records	5,760,900	0.1231	488	0	488	26	514
30 General Services	155,707,486	3.3280	13,193	0	13,193	709	13,902
33 Finance Public Fin	869,673	0.0186	74	0	74	4	78
34 Finance Treasury	1,747,584	0.0374	148	0	148	8	156
35 ARA Regulatory	315,169	0.0067	27	0	27	1	28
36 City Secretary	833,694	0.0178	71	0	71	4	75
37 City Council	10,165,259	0.2173	861	0	861	46	907
38 Police	983,583,486	21.0224	83,339	0	83,339	4,478	87,817
39 Dept of Neighborhoods	14,176,685	0.3030	1,201	0	1,201	65	1,266
40 Fire	529,063,443	11.3078	44,827	0	44,827	2,409	47,236
41 Municipal Court	30,120,813	0.6438	2,552	0	2,552	137	2,689
42 Solid Waste	101,090,370	2.1606	8,565	0	8,565	460	9,025
43 Houston Airport System (HAS)	316,792,789	6.7709	26,842	0	26,842	1,442	28,284
44 Housing & Community Dev	387,463,778	8.2814	32,830	0	32,830	1,764	34,594
45 Library	39,004,301	0.8336	3,305	0	3,305	178	3,483
46 Parks & Recreation	85,139,640	1.8197	7,214	0	7,214	388	7,602
47 Health Department	207,144,541	4.4273	17,551	0	17,551	943	18,494
48 Convention & Entertainment	116,284	0.0025	10	0	10	1	11
49 Fleet Management	93,776,195	2.0043	7,946	0	7,946	427	8,373
50 Planning & Dev Other	3,918,516	0.0838	332	0	332	18	350
51 Planning & Dev Spec Rev	7,861,144	0.1680	666	0	666	36	702
53 Finance Other	7,665,733	0.1638	650	0	650	35	685
54 ARA Insurance	22,007,547	0.4704	1,865	0	1,865	100	1,965
55 ARA BARC	12,556,905	0.2684	1,064	0	1,064	57	1,121
56 ARA Parking	10,281,450	0.2197	871	0	871	47	918
57 ARA Other	8,610,080	0.1840	730	0	730	39	769
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,540	0	1,540	83	1,623
60 Legal Wkr Comp	234,991	0.0050	20	0	20	1	21
61 Mayor Cable TV	3,468,618	0.0741	294	0	294	16	310
62 Mayor Other	33,970,780	0.7261	2,878	0	2,878	155	3,033
64 HR Health Benefits	401,865,562	8.5892	34,050	0	34,050	1,829	35,879
65 HR Long Term Disability	6,061,534-	0.1296-	514-	0	514-	27.59-	542-
66 HPW Bldg Insp	69,491,708	1.4853	5,888	0	5,888	316	6,204
67 HPW Stormwater	36,665,356	0.7837	3,107	0	3,107	167	3,274

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 HPW DDSR	73,625,555	1.5736	6,238	0	6,238	335	6,573
69 HPW Water & Sewer	502,972,241	10.7501	42,617	0	42,617	2,290	44,907
70 HPW Houston Transtar	2,370,550	0.0507	201	0	201	11	212
71 HPW Other	51,292,559	1.0963	4,346	0	4,346	234	4,580
72 Houston Permit Center	10,784,934	0.2305	914	0	914	49	963
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	463	0	463	25	488
75 CIP S/R Engrg	7,845,273	0.1677	665	0	665	36	701
76 CIP S/R Constr	8,620,413	0.1842	730	0	730	39	769
77 CIP S/R Eng/Const	3,753,805	0.0802	318	0	318	17	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	771	0	771	41	812
80 CIP S/R GSD	5,042,424	0.1078	427	0	427	23	450
31 HEC	25,576,875	0.5467	2,167	0	2,167	116	2,283
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	3,154	0	3,154	169	3,323
94 HITS Other	90,927,216	1.9434	7,704	0	7,704	414	8,118
95 Legal Other	204,449	0.0044	17	0	17	1	18
<b>Subtotal</b>	<b>4,678,748,169</b>	<b>100.0000</b>	<b>396,430</b>	<b>0</b>	<b>396,430</b>	<b>20,660</b>	<b>417,090</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$396,430</b>		<b>\$ 417,090</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0 Direct Billed	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	8,116	8,133	11,161	27,410
04 Finance Dir Office	0	122	167	289
05 Finance Financial Plg & Analys	0	119	164	283
06 Finance City Council	0	42	58	100
07 Finance Reporting & Ops	0	194	266	460
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	66	91	157
10 Finance Perform Mgmt	0	18	25	43
11 Finance Strategic Purchasing	0	319	438	757
12 ARA Director Office	0	140	192	332
13 ARA Financial Svcs	0	69	94	163
14 ARA Operations	0	455	624	1,079
15 ARA Payroll Services	0	246	336	582
20 Office Business Opportunity	5	242	333	580
21 Mayor	0	323	443	766
22 Human Resources	416	2,151	2,949	5,516
23 Legal	0	998	1,370	2,368
24 City Controller's Office	0	542	743	1,285
25 Health Administration	0	1,046	1,434	2,480
26 Planning & Dev Admin	0	124	171	295
28 CIP Sal Rec HPW	0	406	557	963
29 HPD Police Records	0	375	514	889
30 General Services	2-	10,135	13,902	24,035
31 HEC	9	1,665	2,283	3,957
33 Finance Public Fin	0	57	78	135
34 Finance Treasury	0	114	156	270
35 ARA Regulatory	0	20	28	48
36 City Secretary	0	54	75	129
37 City Council	0	662	907	1,569
38 Police	31,591	64,020	87,817	183,428
39 Dept of Neighborhoods	2,829	922	1,266	5,017
40 Fire	7,043	34,436	47,236	88,715
41 Municipal Court	580	1,961	2,689	5,230
42 Solid Waste	11,442	6,580	9,025	27,047
43 Houston Airport System (HAS)	36,102	20,619	28,284	85,005
44 Housing & Community Dev	408,698	25,219	34,594	468,511
45 Library	65	2,539	3,483	6,087
46 Parks & Recreation	1,909	5,541	7,602	15,052
47 Health Department	158,377	13,483	18,494	190,354
48 Convention & Entertainment	0	7	11	18
49 Fleet Management	0	6,104	8,373	14,477
50 Planning & Dev Other	735	255	350	1,340
51 Planning & Dev Spec Rev	0	511	702	1,213
53 Finance Other	1,116	499	685	2,300
54 ARA Insurance	0	1,433	1,965	3,398
55 ARA BARC	0	817	1,121	1,938
56 ARA Parking	0	669	918	1,587
57 ARA Other	374	561	769	1,704
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	1,183	1,623	2,806
60 Legal Wkr Comp	0	16	21	37
61 Mayor Cable TV	0	226	310	536
62 Mayor Other	17,371	2,211	3,033	22,615
64 HR Health Benefits	0	26,157	35,879	62,036
65 HR Long Term Disability	0	394-	542-	936-
66 HPW Bldg Insp	0	4,523	6,204	10,727

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
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Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
67 HPW Stormwater	0	2,387	3,274	5,661
68 HPW DDSR	0	4,793	6,573	11,366
69 HPW Water & Sewer	167	32,738	44,907	77,812
70 HPW Houston Transtar	0	154	212	366
71 HPW Other	30,855	3,339	4,580	38,774
72 Houston Permit Center	0	702	963	1,665
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	355	488	843
75 CIP S/R Engrg	0	510	701	1,211
76 CIP S/R Constr	0	561	769	1,330
77 CIP S/R Eng/Const	0	245	335	580
78 CIP S/R Geo/Env	0	71	97	168
79 CIP S/R Other	0	593	812	1,405
80 CIP S/R GSD	0	328	450	778
91 Hurricane Ike Aid & Recovery	0	0	0	0
92 ARRA Reimbursement Fund	0	0	0	0
93 HR-W.C.	0	2,423	3,323	5,746
94 HITS Other	459	5,919	8,118	14,496
95 Legal Other	219	14	18	251
<b>Total</b>	<b>\$ 718,476</b>	<b>\$ 304,067</b>	<b>\$ 417,091</b>	<b>\$ 1,439,634</b>
	=====	=====	=====	=====

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

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



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:10 Finance Perform Mgmt

Description	Amount	General Admin	Perf Mgmt Svcs
Personnel Costs			
Salaries	192,254	0	192,254
Salary % Split		.00%	100.00%
Benefits	83,091	0	83,091
Subtotal - Personnel Costs	275,345	0	275,345
Services & Supplies Cost			
Supplies	0	0	0
Services	7,918	0	7,918
Other Intfd Services	0	0	0
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
Grand Total	\$ 283,263		\$ 283,263
	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$ 6,452	\$ 13	\$ 6,465
3 Memberships	57	0	57
3 Consulting Services	4	0	4
3 Other Misc	47	0	47
Subtotal - Non-Dept-Gen Gov	6,560	13	6,573
4 Finance Dept Admin	62,104	14,644	76,748
Subtotal - Fin Dir Office	62,104	14,644	76,748
5 Financial Plg & Analysis	418	22	440
Subtotal - Fin Plg & Analysis	418	22	440
7 Gen Acctng	269	16	285
7 Auditing Svcs	185	0	185
7 Fin Operations	24	1	25
Subtotal - Fin Reporting & Ops	478	17	495
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	17	1	18
9 Trust Funds Mgmt (TFM)	24	1	25
Subtotal - Fin Grants	41	2	43
10 Perf Mgmt Svcs	0	21	21
Subtotal - Fin Perform Mgmt	0	21	21
11 Purchasing	0	1,077	1,077
Subtotal - Fin SPD	0	1,077	1,077
14 Records	0	75	75
Subtotal - ARA Operations	0	75	75
15 Payroll Svcs	0	425	425
Subtotal - ARA Payroll Svcs	0	425	425
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	161	161
20 External Affairs & Outreach	0	85	85
Subtotal - OBO	0	246	246
21 City Mayor Admin	0	403	403
Subtotal - Mayor	0	403	403
22 Personnel Svcs	0	205	205
Subtotal - Human Resources	0	205	205
24 Controller Fin Svcs	0	1,226	1,226
Subtotal - City Controller's	0	1,226	1,226

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
Total Incoming	69,601	18,377	87,978
C. Total Allocated		\$ 371,241	\$ 371,241
			100.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	131,726,540	2.8154	\$ 9,935	\$ 0	\$ 9,935	\$ 0	\$ 9,935
04 Finance Dir Office	1,973,902	0.0422	149	0	149	0	149
05 Finance Financial Plg & Analys	1,933,115	0.0413	146	0	146	0	146
06 Finance City Council	681,269	0.0146	51	0	51	0	51
07 Finance Reporting & Ops	3,139,657	0.0671	237	0	237	0	237
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	1,070,655	0.0229	81	0	81	0	81
10 Finance Perform Mgmt	283,263	0.0061	21	0	21	0	21
11 Finance Strategic Purchasing	4,911,080	0.1050	370	0	370	20	390
12 ARA Director Office	2,152,634	0.0460	162	0	162	9	171
13 ARA Financial Svcs	1,055,686	0.0226	80	0	80	4	84
14 ARA Operations	6,989,158	0.1494	527	0	527	28	555
15 ARA Payroll Services	3,767,250	0.0805	284	0	284	15	299
20 Office Business Opportunity	3,724,374	0.0796	281	0	281	15	296
21 Mayor	4,953,084	0.1059	374	0	374	20	394
22 Human Resources	33,036,601	0.7061	2,492	0	2,492	134	2,626
23 Legal	15,337,845	0.3278	1,157	0	1,157	62	1,219
24 City Controller's Office	8,320,036	0.1778	627	0	627	34	661
25 Health Administration	16,060,820	0.3433	1,211	0	1,211	65	1,276
26 Planning & Dev Admin	1,914,838	0.0409	144	0	144	8	152
28 CIP Sal Rec HPW	6,243,438	0.1334	471	0	471	25	496
29 HPD Police Records	5,760,900	0.1231	434	0	434	23	457
30 General Services	155,707,486	3.3280	11,743	0	11,743	631	12,374
33 Finance Public Fin	869,673	0.0186	66	0	66	4	70
34 Finance Treasury	1,747,584	0.0374	132	0	132	7	139
35 ARA Regulatory	315,169	0.0067	24	0	24	1	25
36 City Secretary	833,694	0.0178	63	0	63	3	66
37 City Council	10,165,259	0.2173	767	0	767	41	808
38 Police	983,583,486	21.0224	74,180	0	74,180	3,983	78,163
39 Dept of Neighborhoods	14,176,685	0.3030	1,069	0	1,069	57	1,126
40 Fire	529,063,443	11.3078	39,901	0	39,901	2,142	42,043
41 Municipal Court	30,120,813	0.6438	2,272	0	2,272	122	2,394
42 Solid Waste	101,090,370	2.1606	7,624	0	7,624	409	8,033
43 Houston Airport System (HAS)	316,792,789	6.7709	23,892	0	23,892	1,283	25,175
44 Housing & Community Dev	387,463,778	8.2814	29,222	0	29,222	1,569	30,791
45 Library	39,004,301	0.8336	2,942	0	2,942	158	3,100
46 Parks & Recreation	85,139,640	1.8197	6,421	0	6,421	345	6,766
47 Health Department	207,144,541	4.4273	15,623	0	15,623	839	16,462
48 Convention & Entertainment	116,284	0.0025	9	0	9	0	9
49 Fleet Management	93,776,195	2.0043	7,072	0	7,072	380	7,452
50 Planning & Dev Other	3,918,516	0.0838	296	0	296	16	312
51 Planning & Dev Spec Rev	7,861,144	0.1680	593	0	593	32	625
53 Finance Other	7,665,733	0.1638	578	0	578	31	609
54 ARA Insurance	22,007,547	0.4704	1,660	0	1,660	89	1,749
55 ARA BARC	12,556,905	0.2684	947	0	947	51	998
56 ARA Parking	10,281,450	0.2197	775	0	775	42	817
57 ARA Other	8,610,080	0.1840	649	0	649	35	684
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	18,177,444	0.3885	1,371	0	1,371	74	1,445
60 Legal Wkr Comp	234,991	0.0050	18	0	18	1	19
61 Mayor Cable TV	3,468,618	0.0741	262	0	262	14	276
62 Mayor Other	33,970,780	0.7261	2,562	0	2,562	138	2,700
64 HR Health Benefits	401,865,562	8.5892	30,308	0	30,308	1,627	31,935
65 HR Long Term Disability	6,061,534-	0.1296-	457-	0	457-	24.55-	482-
66 HPW Bldg Insp	69,491,708	1.4853	5,241	0	5,241	281	5,522
67 HPW Stormwater	36,665,356	0.7837	2,765	0	2,765	148	2,913

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 HPW DDSR	73,625,555	1.5736	5,553	0	5,553	298	5,851
69 HPW Water & Sewer	502,972,241	10.7501	37,933	0	37,933	2,037	39,970
70 HPW Houston Transtar	2,370,550	0.0507	179	0	179	10	189
71 HPW Other	51,292,559	1.0963	3,868	0	3,868	208	4,076
72 Houston Permit Center	10,784,934	0.2305	813	0	813	44	857
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.1167	412	0	412	22	434
75 CIP S/R Engrg	7,845,273	0.1677	592	0	592	32	624
76 CIP S/R Constr	8,620,413	0.1842	650	0	650	35	685
77 CIP S/R Eng/Const	3,753,805	0.0802	283	0	283	15	298
78 CIP S/R Geo/Env	1,083,203	0.0232	82	0	82	4	86
79 CIP S/R Other	9,105,162	0.1946	687	0	687	37	724
80 CIP S/R GSD	5,042,424	0.1078	380	0	380	20	400
31 HEC	25,576,875	0.5467	1,929	0	1,929	104	2,033
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	2,807	0	2,807	151	2,958
94 HITS Other	90,927,216	1.9434	6,858	0	6,858	368	7,226
95 Legal Other	204,449	0.0044	15	0	15	1	16
<b>Subtotal</b>	<b>4,678,748,169</b>	<b>100.0000</b>	<b>352,865</b>	<b>0</b>	<b>352,865</b>	<b>18,377</b>	<b>371,242</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$352,865</b>		<b>\$ 371,242</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	9,935	9,935
04 Finance Dir Office	149	149
05 Finance Financial Plg & Analys	146	146
06 Finance City Council	51	51
07 Finance Reporting & Ops	237	237
08 Finance Internal Controls	0	0
09 Finance Grants	81	81
10 Finance Perform Mgmt	21	21
11 Finance Strategic Purchasing	390	390
12 ARA Director Office	171	171
13 ARA Financial Svcs	84	84
14 ARA Operations	555	555
15 ARA Payroll Services	299	299
20 Office Business Opportunity	296	296
21 Mayor	394	394
22 Human Resources	2,626	2,626
23 Legal	1,219	1,219
24 City Controller's Office	661	661
25 Health Administration	1,276	1,276
26 Planning & Dev Admin	152	152
28 CIP Sal Rec HPW	496	496
29 HPD Police Records	457	457
30 General Services	12,374	12,374
31 HEC	2,033	2,033
33 Finance Public Fin	70	70
34 Finance Treasury	139	139
35 ARA Regulatory	25	25
36 City Secretary	66	66
37 City Council	808	808
38 Police	78,163	78,163
39 Dept of Neighborhoods	1,126	1,126
40 Fire	42,043	42,043
41 Municipal Court	2,394	2,394
42 Solid Waste	8,033	8,033
43 Houston Airport System (HAS)	25,175	25,175
44 Housing & Community Dev	30,791	30,791
45 Library	3,100	3,100
46 Parks & Recreation	6,766	6,766
47 Health Department	16,462	16,462
48 Convention & Entertainment	9	9
49 Fleet Management	7,452	7,452
50 Planning & Dev Other	312	312
51 Planning & Dev Spec Rev	625	625
53 Finance Other	609	609
54 ARA Insurance	1,749	1,749
55 ARA BARC	998	998
56 ARA Parking	817	817
57 ARA Other	684	684
58 IT Public Services	0	0
59 Legal Insurance	1,445	1,445
60 Legal Wkr Comp	19	19
61 Mayor Cable TV	276	276
62 Mayor Other	2,700	2,700
64 HR Health Benefits	31,935	31,935
65 HR Long Term Disability	482-	482-
66 HPW Bldg Insp	5,522	5,522

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
67 HPW Stormwater	2,913	2,913
68 HPW DDSR	5,851	5,851
69 HPW Water & Sewer	39,970	39,970
70 HPW Houston Transtar	189	189
71 HPW Other	4,076	4,076
72 Houston Permit Center	857	857
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	434	434
75 CIP S/R Engrg	624	624
76 CIP S/R Constr	685	685
77 CIP S/R Eng/Const	298	298
78 CIP S/R Geo/Env	86	86
79 CIP S/R Other	724	724
80 CIP S/R GSD	400	400
91 Hurricane Ike Aid & Recovery	0	0
92 ARRA Reimbursement Fund	0	0
93 HR-W.C.	2,958	2,958
94 HITS Other	7,226	7,226
95 Legal Other	16	16
<b>Total</b>	<b>\$ 371,241</b> =====	<b>\$ 371,241</b> =====

## **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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:11 Finance Strategic Purchasing

Description	Amount	General Admin	Purchasing
<hr/>			
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	<hr/> 4,748,292	0	<hr/> 4,748,292
Services & Supplies Cost			
Supplies	S 15,789	0	15,789
Services	S 147,000	0	147,000
Subtotal - Services & Supplies	<hr/> 162,789	0	<hr/> 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		0	0
Grand Total	<hr/> \$ 4,911,081	<hr/> 0	<hr/> \$ 4,911,081
	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 116,463	\$ 232	\$ 116,695
3 Memberships	1,037	2	1,039
3 Consulting Services	9	0	9
3 Other Misc	812	2	814
Subtotal - Non-Dept-Gen Gov	118,321	236	118,557
4 Finance Dept Admin	1,120,971	264,333	1,385,304
Subtotal - Fin Dir Office	1,120,971	264,333	1,385,304
5 Financial Plg & Analysis	931	48	979
Subtotal - Fin Plg & Analysis	931	48	979
7 Gen Acctng	600	35	635
7 Auditing Svcs	413	0	413
7 Fin Operations	417	24	441
Subtotal - Fin Reporting & Ops	1,430	59	1,489
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	303	16	319
9 Trust Funds Mgmt (TFM)	416	22	438
Subtotal - Fin Grants	719	39	758
10 Perf Mgmt Svcs	370	20	390
Subtotal - Fin Perform Mgmt	370	20	390
11 Purchasing	0	1,615	1,615
Subtotal - Fin SPD	0	1,615	1,615
14 Records	0	1,362	1,362
Subtotal - ARA Operations	0	1,362	1,362
15 Payroll Svcs	0	7,669	7,669
Subtotal - ARA Payroll Svcs	0	7,669	7,669
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	2,902	2,902
20 Contract Compliance	0	52,169	52,169
20 Reporting & Analytics	0	0	0
20 Dept Services	0	11,167	11,167
20 External Affairs & Outreach	0	1,530	1,530
Subtotal - OBO	0	67,768	67,768
21 City Mayor Admin	0	7,279	7,279
Subtotal - Mayor	0	7,279	7,279
22 Personnel Svcs	0	3,697	3,697
Subtotal - Human Resources	0	3,697	3,697

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
24 Controller Fin Svcs	0	2,731	2,731
Subtotal - City Controller's	0	2,731	2,731
<hr/>			
Total Incoming	1,242,742	356,855	1,599,597
<hr/>			
C. Total Allocated		\$ 6,510,678	\$ 6,510,678
		=====	=====
			100.00%

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	67	0.5862	\$ 36,075	\$ 0	\$ 36,075	\$ 0	\$ 36,075
04 Finance Dir Office	1	0.0087	538	0	538	0	538
05 Finance Financial Plg & Analys	0	0.0000	0	0	0	0	0
06 Finance City Council	7	0.0612	3,769	0	3,769	0	3,769
07 Finance Reporting & Ops	4	0.0350	2,154	0	2,154	0	2,154
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	0	0.0000	0	0	0	0	0
10 Finance Perform Mgmt	2	0.0175	1,077	0	1,077	0	1,077
11 Finance Strategic Purchasing	3	0.0262	1,615	0	1,615	0	1,615
12 ARA Director Office	3	0.0262	1,615	0	1,615	94	1,709
14 ARA Operations	9	0.0787	4,846	0	4,846	283	5,129
15 ARA Payroll Services	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	9	0.0787	4,846	0	4,846	283	5,129
21 Mayor	5	0.0437	2,692	0	2,692	157	2,849
22 Human Resources	139	1.2162	74,843	0	74,843	4,372	79,215
23 Legal	9	0.0787	4,846	0	4,846	283	5,129
24 City Controller's Office	33	0.2887	17,768	0	17,768	1,038	18,806
25 Health Administration	23	0.2012	12,384	0	12,384	723	13,107
26 Planning & Dev Admin	1	0.0087	538	0	538	31	569
28 CIP Sal Rec HPW	17	0.1487	9,153	0	9,153	535	9,688
29 HPD Police Records	1	0.0087	538	0	538	31	569
30 General Services	1,074	9.3971	578,284	0	578,284	33,783	612,067
33 Finance Public Fin	0	0.0000	0	0	0	0	0
34 Finance Treasury	3	0.0262	1,615	0	1,615	94	1,709
36 City Secretary	0	0.0000	0	0	0	0	0
37 City Council	6	0.0525	3,231	0	3,231	189	3,420
38 Police	930	8.1372	500,749	0	500,749	29,253	530,002
39 Dept of Neighborhoods	137	1.1987	73,766	0	73,766	4,309	78,075
40 Fire	142	1.2425	76,458	0	76,458	4,467	80,925
41 Municipal Court	110	0.9625	59,228	0	59,228	3,460	62,688
42 Solid Waste	439	3.8411	236,375	0	236,375	13,809	250,184
43 Houston Airport System (HAS)	1,531	13.3957	824,351	0	824,351	48,157	872,508
44 Housing & Community Dev	1,067	9.3359	574,515	0	574,515	33,562	608,077
45 Library	190	1.6624	102,303	0	102,303	5,976	108,279
46 Parks & Recreation	458	4.0073	246,605	0	246,605	14,406	261,011
47 Health Department	697	6.0985	375,292	0	375,292	21,924	397,216
48 Convention & Entertainment	1	0.0087	538	0	538	31	569
49 Fleet Management	903	7.9010	486,211	0	486,211	28,404	514,615
50 Planning & Dev Other	21	0.1837	11,307	0	11,307	661	11,968
51 Planning & Dev Spec Rev	24	0.2100	12,923	0	12,923	755	13,678
52 General Debt	0	0.0000	0	0	0	0	0
53 Finance Other	18	0.1575	9,692	0	9,692	566	10,258
54 ARA Insurance	8	0.0700	4,307	0	4,307	252	4,559
55 ARA BARC	47	0.4112	25,307	0	25,307	1,478	26,785
56 ARA Parking	100	0.8750	53,844	0	53,844	3,145	56,989
57 ARA Other	15	0.1312	8,077	0	8,077	472	8,549
59 Legal Insurance	41	0.3587	22,076	0	22,076	1,290	23,366
61 Mayor Cable TV	14	0.1225	7,538	0	7,538	440	7,978
62 Mayor Other	257	2.2487	138,379	0	138,379	8,084	146,463
63 TIRZ	0	0.0000	0	0	0	0	0
64 HR Health Benefits	101	0.8837	54,382	0	54,382	3,177	57,559
65 HR Long Term Disability	5	0.0437	2,692	0	2,692	157	2,849
66 HPW Bldg Insp	110	0.9625	59,228	0	59,228	3,460	62,688
67 HPW Stormwater	175	1.5312	94,227	0	94,227	5,505	99,732
68 HPW DDSR	391	3.4211	210,530	0	210,530	12,299	222,829
69 HPW Water & Sewer	1,257	10.9983	676,818	0	676,818	39,539	716,357

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	23	0.2012	12,384	0	12,384	723	13,107
71 HPW Other	101	0.8837	54,382	0	54,382	3,177	57,559
72 Houston Permit Center	79	0.6912	42,537	0	42,537	2,485	45,022
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	8	0.0700	4,307	0	4,307	252	4,559
75 CIP S/R Engrg	2	0.0175	1,077	0	1,077	63	1,140
76 CIP S/R Constr	9	0.0787	4,846	0	4,846	283	5,129
77 CIP S/R Eng/Const	6	0.0525	3,231	0	3,231	189	3,420
78 CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
79 CIP S/R Other	4	0.0350	2,154	0	2,154	126	2,280
31 HEC	8	0.0700	4,307	0	4,307	252	4,559
93 HR-W.C.	28	0.2450	15,076	0	15,076	881	15,957
94 HITS Other	556	4.8648	299,372	0	299,372	17,489	316,861
95 Legal Other	0	0.0000	0	0	0	0	0
<b>Subtotal</b>	<b>11,429</b>	<b>100.0000</b>	<b>6,153,818</b>	<b>0</b>	<b>6,153,818</b>	<b>356,855</b>	<b>6,510,673</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$6,153,818</b>		<b>\$ 6,510,673</b>
	=====	=====	=====	=====	=====	=====	=====

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

Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	36,075	36,075
04 Finance Dir Office	538	538
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	3,769	3,769
07 Finance Reporting & Ops	2,154	2,154
08 Finance Internal Controls	0	0
09 Finance Grants	0	0
10 Finance Perform Mgmt	1,077	1,077
11 Finance Strategic Purchasing	1,615	1,615
12 ARA Director Office	1,709	1,709
14 ARA Operations	5,129	5,129
15 ARA Payroll Services	0	0
20 Office Business Opportunity	5,129	5,129
21 Mayor	2,849	2,849
22 Human Resources	79,215	79,215
23 Legal	5,129	5,129
24 City Controller's Office	18,806	18,806
25 Health Administration	13,107	13,107
26 Planning & Dev Admin	569	569
28 CIP Sal Rec HPW	9,688	9,688
29 HPD Police Records	569	569
30 General Services	612,067	612,067
31 HEC	4,559	4,559
33 Finance Public Fin	0	0
34 Finance Treasury	1,709	1,709
36 City Secretary	0	0
37 City Council	3,420	3,420
38 Police	530,002	530,002
39 Dept of Neighborhoods	78,075	78,075
40 Fire	80,925	80,925
41 Municipal Court	62,688	62,688
42 Solid Waste	250,184	250,184
43 Houston Airport System (HAS)	872,508	872,508
44 Housing & Community Dev	608,077	608,077
45 Library	108,279	108,279
46 Parks & Recreation	261,011	261,011
47 Health Department	397,216	397,216
48 Convention & Entertainment	569	569
49 Fleet Management	514,615	514,615
50 Planning & Dev Other	11,968	11,968
51 Planning & Dev Spec Rev	13,678	13,678
52 General Debt	0	0
53 Finance Other	10,258	10,258
54 ARA Insurance	4,559	4,559
55 ARA BARC	26,785	26,785
56 ARA Parking	56,989	56,989
57 ARA Other	8,549	8,549
59 Legal Insurance	23,366	23,366
61 Mayor Cable TV	7,978	7,978
62 Mayor Other	146,463	146,463
63 TIRZ	0	0
64 HR Health Benefits	57,559	57,559
65 HR Long Term Disability	2,849	2,849
66 HPW Bldg Insp	62,688	62,688
67 HPW Stormwater	99,732	99,732
68 HPW DDSR	222,829	222,829

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Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
69 HPW Water & Sewer	716,357	716,357
70 HPW Houston Transtar	13,107	13,107
71 HPW Other	57,559	57,559
72 Houston Permit Center	45,022	45,022
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	4,559	4,559
75 CIP S/R Engrg	1,140	1,140
76 CIP S/R Constr	5,129	5,129
77 CIP S/R Eng/Const	3,420	3,420
78 CIP S/R Geo/Env	0	0
79 CIP S/R Other	2,280	2,280
93 HR-W.C.	15,957	15,957
94 HITS Other	316,861	316,861
95 Legal Other	0	0
 Total	 \$ 6,510,672 =====	 \$ 6,510,672 =====

## **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 an implementation plan for the Department to best achieve the goals of the City of Houston for administrative and regulatory matters including but not limited to: regulatory permitting, regulation of utilities, oversight of the collection and management of ROW franchises, animal control, on-street parking, and 311; for strategic long-term planning for the Department; for the establishment of customer service goals and performance measurement for the Department; and for the implementation and monitoring of policies and procedures for the Department.

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



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A. Department Costs

Dept:12 ARA Director Office

Description	Amount	General Admin	ARA Dept Admin	ARA Non Parking
<hr/>				
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	<hr/> 792,019	<hr/> 0	<hr/> 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	<hr/> 1,360,618	<hr/> 0	<hr/> 33,779	<hr/> 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		0	0	0
Grand Total	<hr/> \$ 2,152,637	<hr/> 0	<hr/> \$ 825,798	<hr/> \$ 1,326,839
	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
1 Equip Deprec	\$ 300	\$ 0	\$ 300	\$ 0
Subtotal - Equipment Depn	300	0	300	0
3 Insurance Retirees	15,485	31	15,516	0
3 Memberships	138	0	138	0
3 Consulting Services	50	0	50	0
3 Other Misc	356	1	357	0
3 Walker Rent	1,040,723	2,071	1,042,794	0
3 Dept Specific	209,618	417	210,035	0
Subtotal - Non-Dept-Gen Gov	1,266,370	2,520	1,268,890	0
5 Financial Plg & Analysis	5,427	280	5,707	0
Subtotal - Fin Plg & Analysis	5,427	280	5,707	0
7 Gen Acctng	3,494	205	3,699	0
7 Fixed Assets	5,554	317	5,871	0
7 Auditing Svcs	2,407	0	2,407	0
7 Fin Operations	183	11	194	0
Subtotal - Fin Reporting & Ops	11,638	532	12,170	0
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	133	7	140	0
9 Trust Funds Mgmt (TFM)	182	10	192	0
Subtotal - Fin Grants	315	17	332	0
10 Perf Mgmt Svcs	162	9	171	0
Subtotal - Fin Perform Mgmt	162	9	171	0
11 Purchasing	1,615	94	1,709	0
Subtotal - Fin SPD	1,615	94	1,709	0
13 Budgeting & Accounting Support	0	4,424	4,424	0
13 Accounts Payable	0	6,324	6,324	0
Subtotal - ARA Financial Svcs	0	10,748	10,748	0
14 Mailroom	0	48,898	48,898	0
14 Property	0	2,215	2,215	0
14 Records	0	181	181	0
14 3-1-1 Svcs *	0	434,306	0	434,306
Subtotal - ARA Operations	0	485,600	51,294	434,306
15 Payroll Svcs	0	1,020	1,020	0
Subtotal - ARA Payroll Svcs	0	1,020	1,020	0
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
20 Certification	0	386	386	0
20 Contract Compliance	0	14,906	14,906	0
20 Reporting & Analytics	0	6,731	6,731	0
20 Dept Services	0	12,562	12,562	0
20 External Affairs & Outreach	0	203	203	0
Subtotal - OBO	0	34,788	34,788	0
21 City Mayor Admin	0	968	968	0
Subtotal - Mayor	0	968	968	0
22 Selection	0	9,347	9,347	0
22 Personnel Svcs	0	492	492	0
Subtotal - Human Resources	0	9,839	9,839	0
23 Legal Svcs *	0	446,590	0	446,590
23 Inspector General	0	41,748	41,748	0
Subtotal - Legal	0	488,338	41,748	446,590
24 Controller Fin Svcs	0	15,913	15,913	0
Subtotal - City Controller's	0	15,913	15,913	0
30 Building Svcs	0	283,521	283,521	0
30 Utilities	0	114,468	114,468	0
30 Real Estate	0	10,308	10,308	0
Subtotal - General Services	0	408,297	408,297	0
Total Incoming	1,285,827	1,458,963	1,863,894	880,896
C. Total Allocated		\$ 4,897,427	\$ 2,689,692	\$ 2,207,735
	=====	=====	=====	=====
			54.92%	45.08%

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ARA Dept Admin Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Financial Svcs	6.00	1.7996	\$ 38,002	\$ 0	\$ 38,002	\$ 10,403	\$ 48,405
14 ARA Operations	81.10	24.3251	513,656	0	513,656	140,616	654,272
15 ARA Payroll Services	35.20	10.5579	222,943	0	222,943	61,032	283,975
35 ARA Regulatory	3.00	0.8998	19,001	0	19,001	5,202	24,203
54 ARA Insurance	4.80	1.4397	30,401	0	30,401	8,323	38,724
55 ARA BARC	103.10	30.9238	652,995	0	652,995	178,760	831,755
56 ARA Parking	64.40	19.3161	407,884	0	407,884	111,660	519,544
57 ARA Other	35.80	10.7379	226,743	0	226,743	62,072	288,815
Subtotal	333.40	100.0000	2,111,625	0	2,111,625	578,067	2,689,692
Direct Bills					0		0
Total					\$2,111,625		\$ 2,689,692
	=====	=====	=====	=====	=====	=====	=====

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

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ARA Non-Parking Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Financial Svcs	6.00	2.2305	\$ 29,595	\$ 0	\$ 29,595	\$ 19,648	\$ 49,243
14 ARA Operations	81.10	30.1487	400,025	0	400,025	265,579	665,604
15 ARA Payroll Services	35.20	13.0855	173,624	0	173,624	115,270	288,894
35 ARA Regulatory	3.00	1.1152	14,797	0	14,797	9,824	24,621
54 ARA Insurance	4.80	1.7844	23,676	0	23,676	15,719	39,395
55 ARA BARC	103.10	38.3271	508,539	0	508,539	337,622	846,161
57 ARA Other	35.80	13.3086	176,583	0	176,583	117,234	293,817
Subtotal	269.00	100.0000	1,326,839	0	1,326,839	880,896	2,207,735
Direct Bills					0		0
Total					\$1,326,839		\$ 2,207,735

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

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Allocation Summary

Dept:12 ARA Director Office

Department	ARA Dept Admin	ARA Non Parking	Total
0 Direct Billed	\$0	\$0	\$0
13 ARA Financial Svcs	48,405	49,243	97,648
14 ARA Operations	654,272	665,604	1,319,876
15 ARA Payroll Services	283,975	288,894	572,869
35 ARA Regulatory	24,203	24,621	48,824
54 ARA Insurance	38,724	39,395	78,119
55 ARA BARC	831,755	846,161	1,677,916
56 ARA Parking	519,544	0	519,544
57 ARA Other	288,815	293,817	582,632
<b>Total</b>	<b>\$ 2,689,693</b> =====	<b>\$ 2,207,735</b> =====	<b>\$ 4,897,428</b> =====

## **ADMINISTRATION AND REGULATORY AFFAIRS - FINANCIAL SERVICES FUNCTION AND ALLOCATION BASIS**

The Financial Services Division provides services for the following departments:

- **Budgeting and Accounting** – Support for Administration and Regulatory Affairs (ARA) and Mayor's Office.
- **Accounts Payable Processing** – Invoice and payments for ARA, Mayor's Office and Department of Neighborhoods.

Costs are allocated based on the number of FTE positions in departments served.

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A. Department Costs

Dept:13 ARA Financial Svcs

Description	Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs				
Salaries	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 =====



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B. Incoming Costs-(Default Spread Salary%)

Dept:13 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$ 19,357	\$ 39	\$ 6,945	\$ 12,451
3 Memberships	172	0	62	111
3 Consulting Services	5	0	2	3
3 Other Misc	174	0	62	112
Subtotal - Non-Dept-Gen Gov	19,708	39	7,071	12,677
5 Financial Plg & Analysis	505	26	190	341
Subtotal - Fin Plg & Analysis	505	26	190	341
7 Gen Acctng	325	19	123	221
7 Auditing Svcs	224	0	80	144
7 Fin Operations	90	5	34	61
Subtotal - Fin Reporting & Ops	639	24	238	426
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	65	4	25	44
9 Trust Funds Mgmt (TFM)	89	5	34	60
Subtotal - Fin Grants	154	8	58	104
10 Perf Mgmt Svcs	80	4	30	54
Subtotal - Fin Perform Mgmt	80	4	30	54
12 ARA Dept Admin	38,002	10,403	17,332	31,073
12 ARA Non-Parking	29,595	19,648	17,632	31,611
Subtotal - ARA Dir Office	67,597	30,051	34,964	62,684
13 Budgeting & Accounting Support	0	5,530	1,980	3,550
13 Accounts Payable	0	7,905	2,830	5,075
Subtotal - ARA Financial Svcs	0	13,435	4,811	8,624
14 Records	0	226	81	145
Subtotal - ARA Operations	0	226	81	145
15 Payroll Svcs	0	1,275	457	818
Subtotal - ARA Payroll Svcs	0	1,275	457	818
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	0	482	173	309
20 External Affairs & Outreach	0	254	91	163
Subtotal - OBO	0	736	264	472
21 City Mayor Admin	0	1,210	433	777
Subtotal - Mayor	0	1,210	433	777
22 Personnel Svcs	0	615	220	395
Subtotal - Human Resources	0	615	220	395
24 Controller Fin Svcs	0	1,480	530	950

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B. Incoming Costs-(Default Spread Salary%)

Dept:13 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - City Controller's	0	1,480	530	950
Total Incoming	88,683	49,131	49,346	88,468
C. Total Allocated		\$ 1,193,500	\$ 427,347	\$ 766,153
			35.81%	64.19%

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Budgeting & Accounting Support Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	4.80	1.0796	\$ 4,424	\$ 0	\$ 4,424	\$ 0	\$ 4,424
13 ARA Financial Svcs	6.00	1.3495	5,530	0	5,530	0	5,530
14 ARA Operations	81.10	18.2411	74,744	0	74,744	3,289	78,033
15 ARA Payroll Services	35.20	7.9172	32,441	0	32,441	1,427	33,868
21 Mayor	31.30	7.0400	28,847	0	28,847	1,269	30,116
35 ARA Regulatory	3.00	0.6748	2,765	0	2,765	122	2,887
54 ARA Insurance	4.80	1.0796	4,424	0	4,424	195	4,619
55 ARA BARC	103.10	23.1894	95,020	0	95,020	4,181	99,201
56 ARA Parking	64.40	14.4849	59,353	0	59,353	2,612	61,965
57 ARA Other	35.80	8.0522	32,994	0	32,994	1,452	34,446
61 Mayor Cable TV	16.90	3.8012	15,575	0	15,575	685	16,260
62 Mayor Other	52.50	11.8084	48,385	0	48,385	2,129	50,514
63 TIRZ	5.70	1.2821	5,253	0	5,253	231	5,484
Subtotal	444.60	100.0000	409,755	0	409,755	17,592	427,347
Direct Bills	_____	_____	_____	_____	0	_____	0
Total	_____	_____	_____	_____	\$409,755	_____	\$ 427,347
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Accounts Payable Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	4.80	0.8608	\$ 6,324	\$ 0	\$ 6,324	\$ 0	\$ 6,324
13 ARA Financial Svcs	6.00	1.0760	7,905	0	7,905	0	7,905
14 ARA Operations	81.10	14.5445	106,846	0	106,846	4,678	111,524
15 ARA Payroll Services	35.20	6.3128	46,375	0	46,375	2,030	48,405
21 Mayor	31.30	5.6133	41,236	0	41,236	1,805	43,041
35 ARA Regulatory	3.00	0.5380	3,952	0	3,952	173	4,125
39 Dept of Neighborhoods	113.00	20.2654	148,873	0	148,873	6,517	155,390
54 ARA Insurance	4.80	0.8608	6,324	0	6,324	277	6,601
55 ARA BARC	103.10	18.4900	135,830	0	135,830	5,946	141,776
56 ARA Parking	64.40	11.5495	84,844	0	84,844	3,714	88,558
57 ARA Other	35.80	6.4204	47,165	0	47,165	2,065	49,230
61 Mayor Cable TV	16.90	3.0308	22,265	0	22,265	975	23,240
62 Mayor Other	52.50	9.4154	69,167	0	69,167	3,028	72,195
63 TIRZ	5.70	1.0222	7,510	0	7,510	329	7,839
Subtotal	557.60	100.0000	734,616	0	734,616	31,537	766,153
Direct Bills					0		0
Total					\$734,616		\$ 766,153
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:13 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
12 ARA Director Office	4,424	6,324	10,748
13 ARA Financial Svcs	5,530	7,905	13,435
14 ARA Operations	78,033	111,524	189,557
15 ARA Payroll Services	33,868	48,405	82,273
21 Mayor	30,116	43,041	73,157
35 ARA Regulatory	2,887	4,125	7,012
39 Dept of Neighborhoods	0	155,390	155,390
54 ARA Insurance	4,619	6,601	11,220
55 ARA BARC	99,201	141,776	240,977
56 ARA Parking	61,965	88,558	150,523
57 ARA Other	34,446	49,230	83,676
61 Mayor Cable TV	16,260	23,240	39,500
62 Mayor Other	50,514	72,195	122,709
63 TIRZ	5,484	7,839	13,323
 Total	 \$ 427,347 =====	 \$ 766,153 =====	 \$ 1,193,500 =====

## ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS FUNCTION AND ALLOCATION BASIS

The Operations Division provides various support services for many of the City departments. Responsibilities include providing 3-1-1 Call Center support for most City departments, Records Management services, mailroom services, and the disposition of all assets except real estate property. The identified activities and basis used for cost allocation are as follows:

- **Mailroom** – Costs associated with the mailroom are allocated based upon the number of FTE positions in departments served.
- **Property (Asset Disposition)** – Costs associated with the disposal of City property are allocated based on the percentage of net proceeds from sale of assets.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the total FTE in City departments.
- **3-1-1 Call Center** – Costs associated with the 3-1-1 call center are allocated based upon the number of contacts for each department.

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A. Department Costs

Dept:14 ARA Operations

Description	Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
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	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	417,126	0	28,931	34,546	39,336	314,315
Department Cost Total	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	6,989,158	0	327,386	525,566	642,308	5,493,900
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 6,989,158		\$ 327,386	\$ 525,566	\$ 642,308	\$ 5,493,900
	=====	=====	=====	=====	=====	=====

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

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$ 261,638	\$ 521	\$ 11,510	\$ 20,385	\$ 25,132	\$ 205,132
3 Memberships	2,330	5	103	182	224	1,827
3 Consulting Services	51	0	2	4	5	40
3 Other Misc	1,155	2	51	90	111	906
3 Walker Rent *	0	0	0	0	0	0
3 Dept Specific	425,324	846	0	0	0	426,170
Subtotal - Non-Dept-Gen Gov	690,498	1,374	11,665	20,660	25,472	634,074
5 Financial Plg & Analysis	5,462	282	252	447	551	4,494
Subtotal - Fin Plg & Analysis	5,462	282	252	447	551	4,494
7 Gen Acctng	3,517	206	163	290	357	2,913
7 Auditing Svcs	2,423	0	106	188	232	1,896
7 Fin Operations	593	34	28	49	60	491
Subtotal - Fin Reporting & Ops	6,533	241	297	527	649	5,300
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	432	23	20	35	44	356
9 Trust Funds Mgmt (TFM)	592	32	27	49	60	488
Subtotal - Fin Grants	1,024	55	47	84	103	844
10 Perf Mgmt Svcs	527	28	24	43	53	435
Subtotal - Fin Perform Mgmt	527	28	24	43	53	435
11 Purchasing	4,846	283	225	399	492	4,013
Subtotal - Fin SPD	4,846	283	225	399	492	4,013
12 ARA Dept Admin	513,656	140,616	28,725	50,874	62,723	511,949
12 ARA Non-Parking	400,025	265,579	29,223	51,756	63,810	520,816
Subtotal - ARA Dir Office	913,681	406,194	57,948	102,630	126,533	1,032,764
13 Budgeting & Accounting Support	74,744	3,289	3,426	6,068	7,481	61,058
13 Accounts Payable	106,846	4,678	4,896	8,672	10,691	87,264
Subtotal - ARA Financial Svcs	181,590	7,966	8,322	14,739	18,172	148,322
14 Records	0	3,059	134	238	293	2,394
Subtotal - ARA Operations	0	3,059	134	238	293	2,394
15 Payroll Svcs	0	17,228	756	1,340	1,652	13,480
Subtotal - ARA Payroll Service	0	17,228	756	1,340	1,652	13,480
17 Enterprise Appl *	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0
20 Certification	0	6,520	286	507	625	5,102
20 External Affairs & Outreach	0	3,437	151	267	330	2,689
Subtotal - OBO	0	9,957	437	774	955	7,791



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B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
21 City Mayor Admin	0	16,352	718	1,271	1,568	12,795
Subtotal - Mayor	0	16,352	718	1,271	1,568	12,795
22 Personnel Svcs	0	8,306	365	646	796	6,499
Subtotal - Human Resources	0	8,306	365	646	796	6,499
24 Controller Fin Svcs	0	16,016	703	1,245	1,535	12,532
Subtotal - City Controller's	0	16,016	703	1,245	1,535	12,532
30 Real Estate	0	10,291	452	800	987	8,052
Subtotal - General Services	0	10,291	452	800	987	8,052
Total Incoming	1,804,161	497,633	82,348	145,844	179,811	1,893,791
C. Total Allocated		\$ 9,290,952	\$ 409,734	\$ 671,410	\$ 822,119	\$ 7,387,691
			4.41%	7.23%	8.85%	79.51%

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Mailroom Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	154.10	5.0374	\$ 19,541	\$ 0	\$ 19,541	\$ 0	\$ 19,541
12 ARA Director Office	385.60	12.6050	48,898	0	48,898	0	48,898
20 Office Business Opportunity	44.00	1.4383	5,580	0	5,580	381	5,961
21 Mayor	61.10	1.9973	7,748	0	7,748	529	8,277
22 Human Resources	224.00	7.3224	28,405	0	28,405	1,939	30,344
23 Legal	151.90	4.9655	19,262	0	19,262	1,315	20,577
24 City Controller's Office	57.00	1.8633	7,228	0	7,228	494	7,722
26 Planning & Dev Admin	74.00	2.4190	9,384	0	9,384	641	10,025
27 HPW Admin Indirect	9.00	0.2942	1,141	0	1,141	78	1,219
28 CIP Sal Rec HPW	259.00	8.4665	32,844	0	32,844	2,242	35,086
30 General Services	169.90	5.5539	21,545	0	21,545	1,471	23,016
36 City Secretary	7.00	0.2288	888	0	888	61	949
37 City Council	72.00	2.3536	9,130	0	9,130	623	9,753
39 Dept of Neighborhoods	31.00	1.0134	3,931	0	3,931	268	4,199
42 Solid Waste	37.00	1.2095	4,692	0	4,692	320	5,012
49 Fleet Management	22.50	0.7355	2,853	0	2,853	195	3,048
61 Mayor Cable TV	19.00	0.6211	2,409	0	2,409	165	2,574
66 HPW Bldg Insp	588.00	19.2213	74,564	0	74,564	5,091	79,655
67 HPW Stormwater	45.00	1.4710	5,706	0	5,706	390	6,096
68 HPW DDSR	81.00	2.6478	10,272	0	10,272	701	10,973
69 HPW Water & Sewer	365.00	11.9316	46,285	0	46,285	3,160	49,445
71 HPW Other	5.00	0.1634	634	0	634	43	677
94 HITS Other	197.00	6.4398	24,981	0	24,981	1,706	26,687
Subtotal	3,059.10	100.0000	387,921	0	387,921	21,813	409,734
Direct Bills					0		0
Total					\$387,921		\$ 409,734
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Property Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	0.35	0.3500	\$ 2,215	\$ 0	\$ 2,215	\$ 0	\$ 2,215
27 HPW Admin Indirect	58.56	58.5600	370,556	0	370,556	22,701	393,257
30 General Services	0.71	0.7100	4,493	0	4,493	275	4,768
38 Police	9.05	9.0500	57,267	0	57,267	3,508	60,775
39 Dept of Neighborhoods	0.08	0.0800	506	0	506	31	537
40 Fire	2.21	2.2100	13,984	0	13,984	857	14,841
42 Solid Waste	14.27	14.2700	90,298	0	90,298	5,532	95,830
43 Houston Airport System (HAS)	0.77	0.7700	4,872	0	4,872	298	5,170
45 Library	0.19	0.1900	1,202	0	1,202	74	1,276
46 Parks & Recreation	2.07	2.0700	13,099	0	13,099	802	13,901
47 Health Department	0.43	0.4300	2,721	0	2,721	167	2,888
49 Fleet Management	11.12	11.1200	70,365	0	70,365	4,311	74,676
94 HITS Other	0.19	0.1900	1,202	0	1,202	74	1,276
Subtotal	100.00	100.0000	632,780	0	632,780	38,630	671,410
Direct Bills					0		0
Total					\$632,780		\$ 671,410
	=====	=====	=====	=====	=====	=====	=====

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

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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 245	\$ 0	\$ 245	\$ 0	\$ 245
05 Finance Financial Plg & Analys	14.90	0.0726	562	0	562	0	562
06 Finance City Council	4.80	0.0234	181	0	181	0	181
07 Finance Reporting & Ops	16.20	0.0789	611	0	611	0	611
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	324	0	324	0	324
10 Finance Perform Mgmt	2.00	0.0097	75	0	75	0	75
11 Finance Strategic Purchasing	36.10	0.1758	1,362	0	1,362	0	1,362
12 ARA Director Office	4.80	0.0234	181	0	181	0	181
13 ARA Financial Svcs	6.00	0.0292	226	0	226	0	226
14 ARA Operations	81.10	0.3950	3,059	0	3,059	0	3,059
15 ARA Payroll Services	35.20	0.1714	1,328	0	1,328	82	1,410
20 Office Business Opportunity	29.90	0.1456	1,128	0	1,128	70	1,198
21 Mayor	31.30	0.1524	1,181	0	1,181	73	1,254
22 Human Resources	205.20	0.9994	7,740	0	7,740	480	8,220
23 Legal	96.60	0.4705	3,644	0	3,644	226	3,870
24 City Controller's Office	49.90	0.2430	1,882	0	1,882	117	1,999
25 Health Administration	43.00	0.2094	1,622	0	1,622	101	1,723
26 Planning & Dev Admin	8.00	0.0390	302	0	302	19	321
28 CIP Sal Rec HPW	50.80	0.2474	1,916	0	1,916	119	2,035
29 HPD Police Records	75.30	0.3667	2,840	0	2,840	176	3,016
30 General Services	200.10	0.9745	7,548	0	7,548	468	8,016
33 Finance Public Fin	5.40	0.0263	204	0	204	13	217
34 Finance Treasury	3.80	0.0185	143	0	143	9	152
35 ARA Regulatory	3.00	0.0146	113	0	113	7	120
36 City Secretary	7.10	0.0346	268	0	268	17	285
37 City Council	71.20	0.3468	2,686	0	2,686	167	2,853
38 Police	6,062.90	29.5272	228,686	0	228,686	14,188	242,874
39 Dept of Neighborhoods	113.00	0.5503	4,262	0	4,262	264	4,526
40 Fire	3,853.70	18.7680	145,357	0	145,357	9,018	154,375
41 Municipal Court	244.20	1.1893	9,211	0	9,211	571	9,782
42 Solid Waste	394.00	1.9188	14,861	0	14,861	922	15,783
43 Houston Airport System (HAS)	1,116.00	5.4351	42,094	0	42,094	2,612	44,706
44 Housing & Community Dev	286.30	1.3943	10,799	0	10,799	670	11,469
45 Library	415.70	2.0245	15,680	0	15,680	973	16,653
46 Parks & Recreation	627.50	3.0560	23,669	0	23,669	1,468	25,137
47 Health Department	1,292.00	6.2922	48,733	0	48,733	3,023	51,756
49 Fleet Management	340.60	1.6588	12,847	0	12,847	797	13,644
50 Planning & Dev Other	24.70	0.1203	932	0	932	58	990
51 Planning & Dev Spec Rev	50.00	0.2435	1,886	0	1,886	117	2,003
53 Finance Other	55.80	0.2718	2,105	0	2,105	131	2,236
54 ARA Insurance	4.80	0.0234	181	0	181	11	192
55 ARA BARC	103.10	0.5021	3,889	0	3,889	241	4,130
56 ARA Parking	64.40	0.3136	2,429	0	2,429	151	2,580
57 ARA Other	35.80	0.1744	1,350	0	1,350	84	1,434
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	2,010	0	2,010	125	2,135
60 Legal Wkr Comp	2.00	0.0097	75	0	75	5	80
61 Mayor Cable TV	16.90	0.0823	637	0	637	40	677
62 Mayor Other	52.50	0.2557	1,980	0	1,980	123	2,103
63 TIRZ	5.70	0.0278	215	0	215	13	228
64 HR Health Benefits	39.50	0.1924	1,490	0	1,490	92	1,582
66 HPW Bldg Insp	583.10	2.8398	21,994	0	21,994	1,365	23,359
67 HPW Stormwater	304.90	1.4849	11,500	0	11,500	713	12,213
68 HPW DDSR	460.30	2.2417	17,362	0	17,362	1,077	18,439
69 HPW Water & Sewer	2,083.20	10.1455	78,576	0	78,576	4,875	83,451

CITY OF HOUSTON, TEXAS  
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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	324	0	324	20	344
71 HPW Other	6.90	0.0336	260	0	260	16	276
72 Houston Permit Center	19.50	0.0950	736	0	736	46	782
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,712	0	1,712	106	1,818
75 CIP S/R Engrg	58.80	0.2864	2,218	0	2,218	138	2,356
76 CIP S/R Constr	60.50	0.2946	2,282	0	2,282	142	2,424
77 CIP S/R Eng/Const	21.70	0.1057	819	0	819	51	870
78 CIP S/R Geo/Env	9.70	0.0472	366	0	366	23	389
79 CIP S/R Other	61.40	0.2990	2,316	0	2,316	144	2,460
80 CIP S/R GSD	38.80	0.1890	1,463	0	1,463	91	1,554
31 HEC	196.10	0.9550	7,397	0	7,397	459	7,856
93 HR-W.C.	44.80	0.2182	1,690	0	1,690	105	1,795
94 HITS Other	178.40	0.8688	6,729	0	6,729	417	7,146
Subtotal	20,533.30	100.0000	774,493	0	774,493	47,626	822,119
Direct Bills					0		0
Total	=====	=====	=====	=====	\$774,493	=====	\$ 822,119

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

CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
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3-1-1 Svcs Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	911	0.1534	\$ 10,736	\$ 0	\$ 10,736	\$ 0	\$ 10,736
12 ARA Director Office	36,852	6.2060	434,306	0	434,306	0	434,306
20 Office Business Opportunity	153	0.0258	1,803	0	1,803	107	1,910
21 Mayor	1,124	0.1893	13,246	0	13,246	787	14,033
22 Human Resources	986	0.1660	11,620	0	11,620	691	12,311
23 Legal	796	0.1340	9,381	0	9,381	558	9,939
24 City Controller's Office	270	0.0455	3,182	0	3,182	189	3,371
26 Planning & Dev Admin	2,960	0.4985	34,884	0	34,884	2,074	36,958
27 HPW Admin Indirect	44,089	7.4248	519,595	0	519,595	30,889	550,484
30 General Services	199	0.0335	2,345	0	2,345	139	2,484
36 City Secretary	493	0.0830	5,810	0	5,810	345	6,155
37 City Council	86	0.0145	1,014	0	1,014	60	1,074
38 Police	16,107	2.7125	189,823	0	189,823	11,285	201,108
39 Dept of Neighborhoods	19,994	3.3671	235,632	0	235,632	14,008	249,640
40 Fire	4,849	0.8166	57,146	0	57,146	3,397	60,543
41 Municipal Court	80,786	13.6047	952,075	0	952,075	56,599	1,008,674
42 Solid Waste	195,779	32.9700	2,307,284	0	2,307,284	137,163	2,444,447
43 Houston Airport System (HAS)	556	0.0936	6,553	0	6,553	390	6,943
44 Housing & Community Dev	1,030	0.1735	12,139	0	12,139	722	12,861
45 Library	3,232	0.5443	38,090	0	38,090	2,264	40,354
46 Parks & Recreation	8,941	1.5057	105,371	0	105,371	6,264	111,635
47 Health Department	26,599	4.4794	313,473	0	313,473	18,635	332,108
49 Fleet Management	703	0.1184	8,285	0	8,285	493	8,778
56 ARA Parking	18,745	3.1567	220,913	0	220,913	13,133	234,046
68 HPW DDSR	21,150	3.5618	249,256	0	249,256	14,818	264,074
69 HPW Water & Sewer	68,235	11.4911	804,159	0	804,159	47,805	851,964
31 HEC	790	0.1330	9,310	0	9,310	553	9,863
94 HITS Other	113	0.0190	1,332	0	1,332	79	1,411
96 Other	37,281	6.2783	439,362	0	439,362	26,119	465,481
<b>Subtotal</b>	<b>593,809</b>	<b>100.0000</b>	<b>6,998,125</b>	<b>0</b>	<b>6,998,125</b>	<b>389,566</b>	<b>7,387,691</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$6,998,125</b>		<b>\$ 7,387,691</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	19,541	0	245	10,736	30,522
05 Finance Financial Plg & Analys	0	0	562	0	562
06 Finance City Council	0	0	181	0	181
07 Finance Reporting & Ops	0	0	611	0	611
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	0	0	324	0	324
10 Finance Perform Mgmt	0	0	75	0	75
11 Finance Strategic Purchasing	0	0	1,362	0	1,362
12 ARA Director Office	48,898	2,215	181	434,306	485,600
13 ARA Financial Svcs	0	0	226	0	226
14 ARA Operations	0	0	3,059	0	3,059
15 ARA Payroll Services	0	0	1,410	0	1,410
20 Office Business Opportunity	5,961	0	1,198	1,910	9,069
21 Mayor	8,277	0	1,254	14,033	23,564
22 Human Resources	30,344	0	8,220	12,311	50,875
23 Legal	20,577	0	3,870	9,939	34,386
24 City Controller's Office	7,722	0	1,999	3,371	13,092
25 Health Administration	0	0	1,723	0	1,723
26 Planning & Dev Admin	10,025	0	321	36,958	47,304
27 HPW Admin Indirect	1,219	393,257	0	550,484	944,960
28 CIP Sal Rec HPW	35,086	0	2,035	0	37,121
29 HPD Police Records	0	0	3,016	0	3,016
30 General Services	23,016	4,768	8,016	2,484	38,284
31 HEC	0	0	7,856	9,863	17,719
33 Finance Public Fin	0	0	217	0	217
34 Finance Treasury	0	0	152	0	152
35 ARA Regulatory	0	0	120	0	120
36 City Secretary	949	0	285	6,155	7,389
37 City Council	9,753	0	2,853	1,074	13,680
38 Police	0	60,775	242,874	201,108	504,757
39 Dept of Neighborhoods	4,199	537	4,526	249,640	258,902
40 Fire	0	14,841	154,375	60,543	229,759
41 Municipal Court	0	0	9,782	1,008,674	1,018,456
42 Solid Waste	5,012	95,830	15,783	2,444,447	2,561,072
43 Houston Airport System (HAS)	0	5,170	44,706	6,943	56,819
44 Housing & Community Dev	0	0	11,469	12,861	24,330
45 Library	0	1,276	16,653	40,354	58,283
46 Parks & Recreation	0	13,901	25,137	111,635	150,673
47 Health Department	0	2,888	51,756	332,108	386,752
49 Fleet Management	3,048	74,676	13,644	8,778	100,146
50 Planning & Dev Other	0	0	990	0	990
51 Planning & Dev Spec Rev	0	0	2,003	0	2,003
53 Finance Other	0	0	2,236	0	2,236
54 ARA Insurance	0	0	192	0	192
55 ARA BARC	0	0	4,130	0	4,130
56 ARA Parking	0	0	2,580	234,046	236,626
57 ARA Other	0	0	1,434	0	1,434
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	0	0	2,135	0	2,135
60 Legal Wkr Comp	0	0	80	0	80
61 Mayor Cable TV	2,574	0	677	0	3,251
62 Mayor Other	0	0	2,103	0	2,103
63 TIRZ	0	0	228	0	228
64 HR Health Benefits	0	0	1,582	0	1,582
66 HPW Bldg Insp	79,655	0	23,359	0	103,014
67 HPW Stormwater	6,096	0	12,213	0	18,309

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
68 HPW DDSR	10,973	0	18,439	264,074	293,486
69 HPW Water & Sewer	49,445	0	83,451	851,964	984,860
70 HPW Houston Transtar	0	0	344	0	344
71 HPW Other	677	0	276	0	953
72 Houston Permit Center	0	0	782	0	782
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	0	0	1,818	0	1,818
75 CIP S/R Engrg	0	0	2,356	0	2,356
76 CIP S/R Constr	0	0	2,424	0	2,424
77 CIP S/R Eng/Const	0	0	870	0	870
78 CIP S/R Geo/Env	0	0	389	0	389
79 CIP S/R Other	0	0	2,460	0	2,460
80 CIP S/R GSD	0	0	1,554	0	1,554
93 HR-W.C.	0	0	1,795	0	1,795
94 HITS Other	26,687	1,276	7,146	1,411	36,520
96 Other	0	0	0	465,481	465,481
<b>Total</b>	<b>\$ 409,734</b>	<b>\$ 671,410</b>	<b>\$ 822,122</b>	<b>\$ 7,387,691</b>	<b>\$ 9,290,957</b>
	=====	=====	=====	=====	=====



**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 2CFR 200 COST ALLOCATION PLAN

FY2022  
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A. Department Costs

Dept:15 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	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	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 2CFR 200 COST ALLOCATION PLAN

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

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 113,559	\$ 226	\$ 113,785
3 Memberships	1,011	2	1,013
3 Consulting Services	7	0	7
3 Other Misc	623	1	624
Subtotal - Non-Dept-Gen Gov	115,200	229	115,429
5 Financial Plg & Analysis	780	40	820
Subtotal - Fin Plg & Analysis	780	40	820
7 Gen Acctng	502	29	531
7 Auditing Svcs	346	0	346
7 Fin Operations	320	19	339
Subtotal - Fin Reporting & Ops	1,168	48	1,216
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	233	13	246
9 Trust Funds Mgmt (TFM)	319	17	336
Subtotal - Fin Grants	552	30	582
10 Perf Mgmt Svcs	284	15	299
Subtotal - Fin Perform Mgmt	284	15	299
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
12 ARA Dept Admin	222,943	61,032	283,975
12 ARA Non-Parking	173,624	115,270	288,894
Subtotal - ARA Dir Office	396,567	176,301	572,868
13 Budgeting & Accounting Support	32,441	1,427	33,868
13 Accounts Payable	46,375	2,030	48,405
Subtotal - ARA Financial Svcs	78,816	3,458	82,274
14 Records	1,328	82	1,410
Subtotal - ARA Operations	1,328	82	1,410
15 Payroll Svcs	0	7,478	7,478
Subtotal - ARA Payroll Svcs	0	7,478	7,478
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	0	2,830	2,830
20 External Affairs & Outreach	0	1,492	1,492
Subtotal - OBO	0	4,322	4,322
21 City Mayor Admin	0	7,097	7,097
Subtotal - Mayor	0	7,097	7,097
22 Personnel Svcs	0	3,605	3,605

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - Human Resources	0	3,605	3,605
24 Controller Fin Svcs	0	2,286	2,286
Subtotal - City Controller's	0	2,286	2,286
Total Incoming	594,695	204,992	799,687
C. Total Allocated		\$ 4,566,939	\$ 4,566,939
			100.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 1,381	\$ 0	\$ 1,381	\$ 0	\$ 1,381
05 Finance Financial Plg & Analys	14.90	0.0726	3,165	0	3,165	0	3,165
06 Finance City Council	4.80	0.0234	1,020	0	1,020	0	1,020
07 Finance Reporting & Ops	16.20	0.0789	3,441	0	3,441	0	3,441
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	1,827	0	1,827	0	1,827
10 Finance Perform Mgmt	2.00	0.0097	425	0	425	0	425
11 Finance Strategic Purchasing	36.10	0.1758	7,669	0	7,669	0	7,669
12 ARA Director Office	4.80	0.0234	1,020	0	1,020	0	1,020
13 ARA Financial Svcs	6.00	0.0292	1,275	0	1,275	0	1,275
14 ARA Operations	81.10	0.3950	17,228	0	17,228	0	17,228
15 ARA Payroll Services	35.20	0.1714	7,478	0	7,478	0	7,478
20 Office Business Opportunity	29.90	0.1456	6,352	0	6,352	302	6,654
21 Mayor	31.30	0.1524	6,649	0	6,649	316	6,965
22 Human Resources	205.20	0.9994	43,591	0	43,591	2,070	45,661
23 Legal	96.60	0.4705	20,521	0	20,521	975	21,496
24 City Controller's Office	49.90	0.2430	10,600	0	10,600	503	11,103
25 Health Administration	43.00	0.2094	9,135	0	9,135	434	9,569
26 Planning & Dev Admin	8.00	0.0390	1,699	0	1,699	81	1,780
28 CIP Sal Rec HPW	50.80	0.2474	10,792	36,239-	25,447-	513	24,934-
29 HPD Police Records	75.30	0.3667	15,996	0	15,996	760	16,756
30 General Services	200.10	0.9745	42,508	0	42,508	2,019	44,527
33 Finance Public Fin	5.40	0.0263	1,147	0	1,147	54	1,201
34 Finance Treasury	3.80	0.0185	807	0	807	38	845
35 ARA Regulatory	3.00	0.0146	637	0	637	30	667
36 City Secretary	7.10	0.0346	1,508	0	1,508	72	1,580
37 City Council	71.20	0.3468	15,125	0	15,125	718	15,843
38 Police	6,062.90	29.5272	1,287,959	0	1,287,959	61,172	1,349,131
39 Dept of Neighborhoods	113.00	0.5503	24,005	0	24,005	1,140	25,145
40 Fire	3,853.70	18.7680	818,652	0	818,652	38,882	857,534
41 Municipal Court	244.20	1.1893	51,876	0	51,876	2,464	54,340
42 Solid Waste	394.00	1.9188	83,699	0	83,699	3,975	87,674
43 Houston Airport System (HAS)	1,116.00	5.4351	237,075	291,886-	54,811-	11,260	43,551-
44 Housing & Community Dev	286.30	1.3943	60,819	0	60,819	2,889	63,708
45 Library	415.70	2.0245	88,308	0	88,308	4,194	92,502
46 Parks & Recreation	627.50	3.0560	133,302	0	133,302	6,331	139,633
47 Health Department	1,292.00	6.2922	274,463	0	274,463	13,036	287,499
49 Fleet Management	340.60	1.6588	72,355	0	72,355	3,437	75,792
50 Planning & Dev Other	24.70	0.1203	5,247	0	5,247	249	5,496
51 Planning & Dev Spec Rev	50.00	0.2435	10,622	0	10,622	504	11,126
53 Finance Other	55.80	0.2718	11,854	0	11,854	563	12,417
54 ARA Insurance	4.80	0.0234	1,020	0	1,020	48	1,068
55 ARA BARC	103.10	0.5021	21,902	0	21,902	1,040	22,942
56 ARA Parking	64.40	0.3136	13,681	0	13,681	650	14,331
57 ARA Other	35.80	0.1744	7,605	0	7,605	361	7,966
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	11,323	0	11,323	538	11,861
60 Legal Wkr Comp	2.00	0.0097	425	0	425	20	445
61 Mayor Cable TV	16.90	0.0823	3,590	0	3,590	171	3,761
62 Mayor Other	52.50	0.2557	11,153	0	11,153	530	11,683
63 TIRZ	5.70	0.0278	1,211	0	1,211	58	1,269
64 HR Health Benefits	39.50	0.1924	8,391	0	8,391	399	8,790
66 HPW Bldg Insp	583.10	2.8398	123,870	73,889-	49,981	5,883	55,864
67 HPW Stormwater	304.90	1.4849	64,771	38,592-	26,179	3,076	29,255
68 HPW DDSR	460.30	2.2417	97,783	2,588-	95,195	4,644	99,839
69 HPW Water & Sewer	2,083.20	10.1455	442,540	255,318-	187,222	21,019	208,241

CITY OF HOUSTON, TEXAS  
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	1,827	0	1,827	87	1,914
71 HPW Other	6.90	0.0336	1,466	0	1,466	70	1,536
72 Houston Permit Center	19.50	0.0950	4,142	0	4,142	197	4,339
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	9,644	0	9,644	458	10,102
75 CIP S/R Engrg	58.80	0.2864	12,491	0	12,491	593	13,084
76 CIP S/R Constr	60.50	0.2946	12,852	0	12,852	610	13,462
77 CIP S/R Eng/Const	21.70	0.1057	4,610	0	4,610	219	4,829
78 CIP S/R Geo/Env	9.70	0.0472	2,061	0	2,061	98	2,159
79 CIP S/R Other	61.40	0.2990	13,043	0	13,043	620	13,663
80 CIP S/R GSD	38.80	0.1890	8,242	0	8,242	391	8,633
31 HEC	196.10	0.9550	41,658	0	41,658	1,979	43,637
93 HR-W.C.	44.80	0.2182	9,517	0	9,517	452	9,969
94 HITS Other	178.40	0.8688	37,898	0	37,898	1,800	39,698
<b>Subtotal</b>	<b>20,533.30</b>	<b>100.0000</b>	<b>4,361,948</b>	<b>698,512-</b>	<b>3,663,436</b>	<b>204,992</b>	<b>3,868,428</b>
<b>Direct Bills</b>					<b>698,512</b>		<b>698,512</b>
<b>Total</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>\$4,361,948</b>	<b>=====</b>	<b>\$ 4,566,940</b>

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

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 698,512	\$ 698,512
04 Finance Dir Office	1,381	1,381
05 Finance Financial Plg & Analys	3,165	3,165
06 Finance City Council	1,020	1,020
07 Finance Reporting & Ops	3,441	3,441
08 Finance Internal Controls	0	0
09 Finance Grants	1,827	1,827
10 Finance Perform Mgmt	425	425
11 Finance Strategic Purchasing	7,669	7,669
12 ARA Director Office	1,020	1,020
13 ARA Financial Svcs	1,275	1,275
14 ARA Operations	17,228	17,228
15 ARA Payroll Services	7,478	7,478
20 Office Business Opportunity	6,654	6,654
21 Mayor	6,965	6,965
22 Human Resources	45,661	45,661
23 Legal	21,496	21,496
24 City Controller's Office	11,103	11,103
25 Health Administration	9,569	9,569
26 Planning & Dev Admin	1,780	1,780
28 CIP Sal Rec HPW	24,934-	24,934-
29 HPD Police Records	16,756	16,756
30 General Services	44,527	44,527
31 HEC	43,637	43,637
33 Finance Public Fin	1,201	1,201
34 Finance Treasury	845	845
35 ARA Regulatory	667	667
36 City Secretary	1,580	1,580
37 City Council	15,843	15,843
38 Police	1,349,131	1,349,131
39 Dept of Neighborhoods	25,145	25,145
40 Fire	857,534	857,534
41 Municipal Court	54,340	54,340
42 Solid Waste	87,674	87,674
43 Houston Airport System (HAS)	43,551-	43,551-
44 Housing & Community Dev	63,708	63,708
45 Library	92,502	92,502
46 Parks & Recreation	139,633	139,633
47 Health Department	287,499	287,499
49 Fleet Management	75,792	75,792
50 Planning & Dev Other	5,496	5,496
51 Planning & Dev Spec Rev	11,126	11,126
53 Finance Other	12,417	12,417
54 ARA Insurance	1,068	1,068
55 ARA BARC	22,942	22,942
56 ARA Parking	14,331	14,331
57 ARA Other	7,966	7,966
58 IT Public Services	0	0
59 Legal Insurance	11,861	11,861
60 Legal Wkr Comp	445	445
61 Mayor Cable TV	3,761	3,761
62 Mayor Other	11,683	11,683
63 TIRZ	1,269	1,269
64 HR Health Benefits	8,790	8,790
66 HPW Bldg Insp	55,864	55,864
67 HPW Stormwater	29,255	29,255
68 HPW DDSR	99,839	99,839

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Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
69 HPW Water & Sewer	208,241	208,241
70 HPW Houston Transtar	1,914	1,914
71 HPW Other	1,536	1,536
72 Houston Permit Center	4,339	4,339
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	10,102	10,102
75 CIP S/R Engrg	13,084	13,084
76 CIP S/R Constr	13,462	13,462
77 CIP S/R Eng/Const	4,829	4,829
78 CIP S/R Geo/Env	2,159	2,159
79 CIP S/R Other	13,663	13,663
80 CIP S/R GSD	8,633	8,633
93 HR-W.C.	9,969	9,969
94 HITS Other	39,698	39,698
Total	\$ 4,566,940 =====	\$ 4,566,940 =====



**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.

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A. Department Costs

Dept:16 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:

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A. Department Costs

Dept:17 HITS EAS

Department	Amount	General Admin	Enterprise Appl	IT ERP
Personnel Costs				
Salaries	S1 0	0	0	0
Salary % Split		.00%	0.00	0.00
Benefits	P 0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Supplies	P 0	0	0	0
Services	P 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:

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A. Department Costs

Dept:18 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%	0.00	0.00	0.00	0.00
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.

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A. Department Costs

Dept:19 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.

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FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
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A. Department Costs

Dept:20 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		25.58%	29.30%	17.99%	3.92%
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 2CFR 200 COST ALLOCATION PLAN

FY2022  
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A. Department Costs

Dept:20 Office Business Opportunity

Description	Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
Personnel Costs					
Salaries	3,155,478	132,518	487,364	0	112,705
Salary % Split		4.20%	15.45%	.00%	3.57%
Benefits	0	0	0	0	0
Subtotal - Personnel Costs	3,155,478	132,518	487,364	0	112,705
Services & Supplies Cost					
Supplies	13,453	564	2,075	0	500
Services	355,073	15,464	56,872	0	0
HAS Costs	105,332	0	0	105,332	0
N-GF Svcs	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 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3 Insurance Retirees	\$ 91,622	\$ 182	\$ 36,142	\$ 22,193	\$ 4,831	\$ 5,180	\$ 19,052
3 Memberships	816	2	322	198	43	46	170
3 Consulting Services	55	0	22	13	3	3	11
3 Other Misc	581	1	229	141	31	33	121
3 Walker Rent	529,431	1,053	208,846	128,241	27,914	29,934	110,090
3 Dept Specific	0	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	622,505	1,239	245,562	150,786	32,821	35,197	129,444
5 Financial Plg & Analysis	5,887	303	2,437	1,497	326	349	1,285
Subtotal - Fin Plg & Analysis	5,887	303	2,437	1,497	326	349	1,285
7 Gen Acctng	3,791	222	1,580	970	211	226	833
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	2,612	0	1,028	631	137	147	542
7 Fin Operations	316	18	132	81	18	19	69
Subtotal - Fin Reporting & Ops	6,719	241	2,740	1,682	366	393	1,444
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	5	0	2	1	0	0	1
9 Cost Accounting	230	12	95	59	13	14	50
9 Trust Funds Mgmt (TFM)	316	17	131	80	18	19	69
Subtotal - Fin Grants	551	30	229	140	31	33	121
10 Perf Mgmt Svcs	281	15	117	72	16	17	61
Subtotal - Fin Perform Mgmt	281	15	117	72	16	17	61
11 Purchasing	4,846	283	2,019	1,240	270	289	1,064
Subtotal - Fin SPD	4,846	283	2,019	1,240	270	289	1,064
14 Mailroom	5,580	381	2,347	1,441	314	336	1,237
14 Records	1,128	70	472	290	63	68	249
14 3-1-1 Svcs	1,803	107	752	462	101	108	396
Subtotal - ARA Operations	8,511	558	3,570	2,192	477	512	1,882
15 Payroll Svcs	6,352	302	2,619	1,608	350	375	1,381
Subtotal - ARA Payroll Svcs	6,352	302	2,619	1,608	350	375	1,381
17 Enterprise Appl	0	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	0	0	0	0	0	0	0
18 NW Voice	0	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
20 Certification	0	2,404	946	581	127	136	499
20 Contract Compliance	0	2,484	978	600	131	140	516
20 Reporting & Analytics	0	45	18	11	2	3	9
20 External Affairs & Outreach	0	1,267	499	306	67	71	263
Subtotal - OBO	0	6,200	2,441	1,499	326	350	1,287
21 City Mayor Admin	0	6,029	2,374	1,457	317	340	1,251

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
Subtotal - Mayor	0	6,029	2,374	1,457	317	340	1,251
22 Selection	0	928	365	224	49	52	193
22 Personnel Svcs	0	3,062	1,205	740	161	173	635
Subtotal - Human Resources	0	3,990	1,571	965	210	225	828
23 Legal Svcs	0	41,686	16,411	10,077	2,193	2,352	8,651
23 Inspector General	0	15,169	5,972	3,667	798	856	3,148
Subtotal - Legal	0	56,855	22,383	13,744	2,992	3,208	11,799
24 Controller Fin Svcs	0	17,264	6,797	4,173	908	974	3,583
Subtotal - City Controller's	0	17,264	6,797	4,173	908	974	3,583
30 Real Estate	0	5,244	2,065	1,268	276	296	1,088
Subtotal - General Services	0	5,244	2,065	1,268	276	296	1,088
<b>Total Incoming</b>	<b>655,652</b>	<b>98,553</b>	<b>296,923</b>	<b>182,324</b>	<b>39,686</b>	<b>42,559</b>	<b>156,519</b>
<b>C. Total Allocated</b>		<b>\$ 4,478,579</b>	<b>\$ 1,689,459</b>	<b>\$ 1,037,402</b>	<b>\$ 225,806</b>	<b>\$ 242,153</b>	<b>\$ 890,572</b>
			37.72%	23.16%	5.04%	5.41%	19.89%

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3 Insurance Retirees	\$ 91,622	\$ 182	\$ 0	\$ 4,406
3 Memberships	816	2	0	39
3 Consulting Services	55	0	0	3
3 Other Misc	581	1	0	28
3 Walker Rent	529,431	1,053	0	25,459
3 Dept Specific	0	0	0	0
Subtotal - Non-Dept-Gen Gov	622,505	1,239	0	29,934
5 Financial Plg & Analysis	5,887	303	0	297
Subtotal - Fin Plg & Analysis	5,887	303	0	297
7 Gen Acctng	3,791	222	0	193
7 Fixed Assets	0	0	0	0
7 Auditing Svcs	2,612	0	0	125
7 Fin Operations	316	18	0	16
Subtotal - Fin Reporting & Ops	6,719	241	0	334
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Grants Mgmt	5	0	0	0
9 Cost Accounting	230	12	0	12
9 Trust Funds Mgmt (TFM)	316	17	0	16
Subtotal - Fin Grants	551	30	0	28
10 Perf Mgmt Svcs	281	15	0	14
Subtotal - Fin Perform Mgmt	281	15	0	14
11 Purchasing	4,846	283	0	246
Subtotal - Fin SPD	4,846	283	0	246
14 Mailroom	5,580	381	0	286
14 Records	1,128	70	0	57
14 3-1-1 Svcs	1,803	107	0	92
Subtotal - ARA Operations	8,511	558	0	435
15 Payroll Svcs	6,352	302	0	319
Subtotal - ARA Payroll Svcs	6,352	302	0	319
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	0	2,404	0	115
20 Contract Compliance	0	2,484	0	119
20 Reporting & Analytics	0	45	0	2
20 External Affairs & Outreach	0	1,267	0	61
Subtotal - OBO	0	6,200	0	298
21 City Mayor Admin	0	6,029	0	289

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
Subtotal - Mayor	0	6,029	0	289
22 Selection	0	928	0	45
22 Personnel Svcs	0	3,062	0	147
Subtotal - Human Resources	0	3,990	0	191
23 Legal Svcs	0	41,686	0	2,001
23 Inspector General	0	15,169	0	728
Subtotal - Legal	0	56,855	0	2,729
24 Controller Fin Svcs	0	17,264	0	829
Subtotal - City Controller's	0	17,264	0	829
30 Real Estate	0	5,244	0	252
Subtotal - General Services	0	5,244	0	252
<b>Total Incoming</b>	<b>655,652</b>	<b>98,553</b>	<b>0</b>	<b>36,195</b>
<b>C. Total Allocated</b>		<b>\$ 4,478,579</b>	<b>\$ 105,332</b>	<b>\$ 287,854</b>
			<b>2.35%</b>	<b>6.43%</b>



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Certification Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 523	\$ 0	\$ 523	\$ 0	\$ 523
05 Finance Financial Plg & Analys	14.90	0.0726	1,198	0	1,198	0	1,198
06 Finance City Council	4.80	0.0234	386	0	386	0	386
07 Finance Reporting & Ops	16.20	0.0789	1,302	0	1,302	0	1,302
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	691	0	691	0	691
10 Finance Perform Mgmt	2.00	0.0097	161	0	161	0	161
11 Finance Strategic Purchasing	36.10	0.1758	2,902	0	2,902	0	2,902
12 ARA Director Office	4.80	0.0234	386	0	386	0	386
13 ARA Financial Svcs	6.00	0.0292	482	0	482	0	482
14 ARA Operations	81.10	0.3950	6,520	0	6,520	0	6,520
15 ARA Payroll Services	35.20	0.1714	2,830	0	2,830	0	2,830
20 Office Business Opportunity	29.90	0.1456	2,404	0	2,404	0	2,404
21 Mayor	31.30	0.1524	2,516	0	2,516	60	2,576
22 Human Resources	205.20	0.9994	16,496	0	16,496	392	16,888
23 Legal	96.60	0.4705	7,766	0	7,766	185	7,951
24 City Controller's Office	49.90	0.2430	4,011	0	4,011	95	4,106
25 Health Administration	43.00	0.2094	3,457	0	3,457	82	3,539
26 Planning & Dev Admin	8.00	0.0390	643	0	643	15	658
28 CIP Sal Rec HPW	50.80	0.2474	4,084	0	4,084	97	4,181
29 HPD Police Records	75.30	0.3667	6,053	0	6,053	144	6,197
30 General Services	200.10	0.9745	16,086	0	16,086	383	16,469
33 Finance Public Fin	5.40	0.0263	434	0	434	10	444
34 Finance Treasury	3.80	0.0185	305	0	305	7	312
35 ARA Regulatory	3.00	0.0146	241	0	241	6	247
36 City Secretary	7.10	0.0346	571	0	571	14	585
37 City Council	71.20	0.3468	5,724	0	5,724	136	5,860
38 Police	6,062.90	29.5272	487,393	0	487,393	11,595	498,988
39 Dept of Neighborhoods	113.00	0.5503	9,084	0	9,084	216	9,300
40 Fire	3,853.70	18.7680	309,797	0	309,797	7,370	317,167
41 Municipal Court	244.20	1.1893	19,631	0	19,631	467	20,098
42 Solid Waste	394.00	1.9188	31,673	0	31,673	754	32,427
43 Houston Airport System (HAS)	1,116.00	5.4351	89,715	0	89,715	2,134	91,849
44 Housing & Community Dev	286.30	1.3943	23,015	0	23,015	548	23,563
45 Library	415.70	2.0245	33,418	0	33,418	795	34,213
46 Parks & Recreation	627.50	3.0560	50,444	0	50,444	1,200	51,644
47 Health Department	1,292.00	6.2922	103,863	0	103,863	2,471	106,334
49 Fleet Management	340.60	1.6588	27,381	0	27,381	651	28,032
50 Planning & Dev Other	24.70	0.1203	1,986	0	1,986	47	2,033
51 Planning & Dev Spec Rev	50.00	0.2435	4,019	0	4,019	96	4,115
53 Finance Other	55.80	0.2718	4,486	0	4,486	107	4,593
54 ARA Insurance	4.80	0.0234	386	0	386	9	395
55 ARA BARC	103.10	0.5021	8,288	0	8,288	197	8,485
56 ARA Parking	64.40	0.3136	5,177	0	5,177	123	5,300
57 ARA Other	35.80	0.1744	2,878	0	2,878	68	2,946
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	4,285	0	4,285	102	4,387
60 Legal Wkr Comp	2.00	0.0097	161	0	161	4	165
61 Mayor Cable TV	16.90	0.0823	1,359	0	1,359	32	1,391
62 Mayor Other	52.50	0.2557	4,220	0	4,220	100	4,320
63 TIRZ	5.70	0.0278	458	0	458	11	469
64 HR Health Benefits	39.50	0.1924	3,175	0	3,175	76	3,251
66 HPW Bldg Insp	583.10	2.8398	46,875	0	46,875	1,115	47,990
67 HPW Stormwater	304.90	1.4849	24,511	0	24,511	583	25,094
68 HPW DDSR	460.30	2.2417	37,003	0	37,003	880	37,883
69 HPW Water & Sewer	2,083.20	10.1455	167,467	0	167,467	3,984	171,451

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Certification Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	691	0	691	16	707
71 HPW Other	6.90	0.0336	555	0	555	13	568
72 Houston Permit Center	19.50	0.0950	1,568	0	1,568	37	1,605
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	3,650	0	3,650	87	3,737
75 CIP S/R Engrg	58.80	0.2864	4,727	0	4,727	112	4,839
76 CIP S/R Constr	60.50	0.2946	4,864	0	4,864	116	4,980
77 CIP S/R Eng/Const	21.70	0.1057	1,744	0	1,744	42	1,786
78 CIP S/R Geo/Env	9.70	0.0472	780	0	780	19	799
79 CIP S/R Other	61.40	0.2990	4,936	0	4,936	117	5,053
80 CIP S/R GSD	38.80	0.1890	3,119	0	3,119	74	3,193
31 HEC	196.10	0.9550	15,764	0	15,764	375	16,139
93 HR-W.C.	44.80	0.2182	3,601	0	3,601	86	3,687
94 HITS Other	178.40	0.8688	14,341	0	14,341	341	14,682
<b>Subtotal</b>	<b>20,533.30</b>	<b>100.0000</b>	<b>1,650,660</b>	<b>0</b>	<b>1,650,660</b>	<b>38,799</b>	<b>1,689,459</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$1,650,660</b>		<b>\$ 1,689,459</b>
	=====	=====	=====	=====	=====	=====	=====

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

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Contract Compliance Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	14	1.1438	\$ 11,593	\$ 0	\$ 11,593	\$ 0	\$ 11,593
11 Finance Strategic Purchasing	63	5.1471	52,169	0	52,169	0	52,169
12 ARA Director Office	18	1.4706	14,906	0	14,906	0	14,906
20 Office Business Opportunity	3	0.2451	2,484	0	2,484	0	2,484
21 Mayor	17	1.3889	14,077	0	14,077	360	14,437
22 Human Resources	26	2.1242	21,530	0	21,530	550	22,080
23 Legal	24	1.9608	19,874	0	19,874	508	20,382
24 City Controller's Office	2	0.1634	1,656	0	1,656	42	1,698
26 Planning & Dev Admin	2	0.1634	1,656	0	1,656	42	1,698
27 HPW Admin Indirect	742	60.6209	614,440	0	614,440	15,700	630,140
28 CIP Sal Rec HPW	0	0.0000	0	301,844-	301,844-	0	301,844-
30 General Services	151	12.3366	125,041	0	125,041	3,195	128,236
38 Police	41	3.3497	33,952	0	33,952	868	34,820
39 Dept of Neighborhoods	6	0.4902	4,969	0	4,969	127	5,096
40 Fire	1	0.0817	828	0	828	21	849
41 Municipal Court	6	0.4902	4,969	0	4,969	127	5,096
42 Solid Waste	24	1.9608	19,874	0	19,874	508	20,382
45 Library	1	0.0817	828	0	828	21	849
46 Parks & Recreation	17	1.3889	14,077	0	14,077	360	14,437
47 Health Department	11	0.8987	9,109	0	9,109	233	9,342
49 Fleet Management	24	1.9608	19,874	0	19,874	508	20,382
94 HITS Other	31	2.5327	25,671	0	25,671	656	26,327
Subtotal	1,224	100.0000	1,013,577	301,844-	711,733	23,825	735,558
Direct Bills					301,844		301,844
Total					\$1,013,577		\$ 1,037,402
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of contracts monitored  
 Source: OBO Report

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Reporting & Analytics Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	41	0.8285	\$ 1,828	\$ 0	\$ 1,828	\$ 0	\$ 1,828
12 ARA Director Office	151	3.0511	6,731	0	6,731	0	6,731
20 Office Business Opportunity	1	0.0202	45	0	45	0	45
21 Mayor	47	0.9497	2,095	0	2,095	51	2,146
22 Human Resources	60	1.2124	2,675	0	2,675	65	2,740
23 Legal	22	0.4445	981	0	981	24	1,005
24 City Controller's Office	24	0.4849	1,070	0	1,070	26	1,096
27 HPW Admin Indirect	1,615	32.6329	71,995	0	71,995	1,761	73,756
30 General Services	124	2.5056	5,528	0	5,528	135	5,663
37 City Council	2	0.0404	89	0	89	2	91
38 Police	250	5.0515	11,145	0	11,145	273	11,418
39 Dept of Neighborhoods	8	0.1616	357	0	357	9	366
40 Fire	140	2.8289	6,241	0	6,241	153	6,394
41 Municipal Court	73	1.4750	3,254	0	3,254	80	3,334
42 Solid Waste	71	1.4346	3,165	0	3,165	77	3,242
43 Houston Airport System (HAS)	975	19.7009	43,464	0	43,464	1,063	44,527
44 Housing & Community Dev	281	5.6779	12,527	0	12,527	306	12,833
45 Library	130	2.6268	5,795	0	5,795	142	5,937
46 Parks & Recreation	183	3.6977	8,158	0	8,158	199	8,357
47 Health Department	154	3.1117	6,865	0	6,865	168	7,033
49 Fleet Management	564	11.3962	25,142	0	25,142	615	25,757
50 Planning & Dev Other	13	0.2627	580	0	580	14	594
31 HEC	2	0.0404	89	0	89	2	91
94 HITS Other	18	0.3637	802	0	802	20	822
Subtotal	4,949	100.0000	220,621	0	220,621	5,185	225,805
Direct Bills					0		0
Total					\$220,621		\$ 225,805
	=====	=====	=====	=====	=====	=====	=====

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

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Dept Services Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	28	8.2596	\$ 19,541	\$ 0	\$ 19,541	\$ 0	\$ 19,541
11 Finance Strategic Purchasing	16	4.7198	11,167	0	11,167	0	11,167
12 ARA Director Office	18	5.3097	12,562	0	12,562	0	12,562
20 Office Business Opportunity	1	0.2950	698	0	698	0	698
21 Mayor	4	1.1799	2,792	0	2,792	81	2,873
22 Human Resources	1	0.2950	698	0	698	20	718
23 Legal	7	2.0649	4,885	0	4,885	141	5,026
27 HPW Admin Indirect	48	14.1593	33,500	0	33,500	967	34,467
30 General Services	7	2.0649	4,885	0	4,885	141	5,026
38 Police	34	10.0295	23,729	0	23,729	685	24,414
40 Fire	21	6.1947	14,656	0	14,656	423	15,079
41 Municipal Court	2	0.5900	1,396	0	1,396	40	1,436
42 Solid Waste	5	1.4749	3,490	0	3,490	101	3,591
43 Houston Airport System (HAS)	21	6.1947	14,656	0	14,656	423	15,079
44 Housing & Community Dev	6	1.7699	4,187	0	4,187	121	4,308
45 Library	9	2.6549	6,281	0	6,281	181	6,462
46 Parks & Recreation	2	0.5900	1,396	0	1,396	40	1,436
47 Health Department	63	18.5841	43,968	0	43,968	1,269	45,237
49 Fleet Management	15	4.4248	10,469	0	10,469	302	10,771
94 HITS Other	31	9.1445	21,635	0	21,635	625	22,260
<b>Subtotal</b>	<b>339</b>	<b>100.0000</b>	<b>236,591</b>	<b>0</b>	<b>236,591</b>	<b>5,562</b>	<b>242,153</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$236,591</b>		<b>\$ 242,153</b>
	=====	=====	=====	=====	=====	=====	=====

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

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External Affairs & Outreach Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 275	\$ 0	\$ 275	\$ 0	\$ 275
05 Finance Financial Plg & Analys	14.90	0.0726	631	0	631	0	631
06 Finance City Council	4.80	0.0234	203	0	203	0	203
07 Finance Reporting & Ops	16.20	0.0789	686	0	686	0	686
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	364	0	364	0	364
10 Finance Perform Mgmt	2.00	0.0097	85	0	85	0	85
11 Finance Strategic Purchasing	36.10	0.1758	1,530	0	1,530	0	1,530
12 ARA Director Office	4.80	0.0234	203	0	203	0	203
13 ARA Financial Svcs	6.00	0.0292	254	0	254	0	254
14 ARA Operations	81.10	0.3950	3,437	0	3,437	0	3,437
15 ARA Payroll Services	35.20	0.1714	1,492	0	1,492	0	1,492
20 Office Business Opportunity	29.90	0.1456	1,267	0	1,267	0	1,267
21 Mayor	31.30	0.1524	1,326	0	1,326	32	1,358
22 Human Resources	205.20	0.9994	8,696	0	8,696	207	8,903
23 Legal	96.60	0.4705	4,094	0	4,094	97	4,191
24 City Controller's Office	49.90	0.2430	2,115	0	2,115	50	2,165
25 Health Administration	43.00	0.2094	1,822	0	1,822	43	1,865
26 Planning & Dev Admin	8.00	0.0390	339	0	339	8	347
28 CIP Sal Rec HPW	50.80	0.2474	2,153	0	2,153	51	2,204
29 HPD Police Records	75.30	0.3667	3,191	0	3,191	76	3,267
30 General Services	200.10	0.9745	8,479	0	8,479	202	8,681
33 Finance Public Fin	5.40	0.0263	229	0	229	5	234
34 Finance Treasury	3.80	0.0185	161	0	161	4	165
35 ARA Regulatory	3.00	0.0146	127	0	127	3	130
36 City Secretary	7.10	0.0346	301	0	301	7	308
37 City Council	71.20	0.3468	3,017	0	3,017	72	3,089
38 Police	6,062.90	29.5272	256,921	0	256,921	6,113	263,034
39 Dept of Neighborhoods	113.00	0.5503	4,788	0	4,788	114	4,902
40 Fire	3,853.70	18.7680	163,304	0	163,304	3,885	167,189
41 Municipal Court	244.20	1.1893	10,348	0	10,348	246	10,594
42 Solid Waste	394.00	1.9188	16,696	0	16,696	397	17,093
43 Houston Airport System (HAS)	1,116.00	5.4351	47,292	0	47,292	1,125	48,417
44 Housing & Community Dev	286.30	1.3943	12,132	0	12,132	289	12,421
45 Library	415.70	2.0245	17,616	0	17,616	419	18,035
46 Parks & Recreation	627.50	3.0560	26,591	0	26,591	633	27,224
47 Health Department	1,292.00	6.2922	54,750	0	54,750	1,303	56,053
49 Fleet Management	340.60	1.6588	14,433	0	14,433	343	14,776
50 Planning & Dev Other	24.70	0.1203	1,047	0	1,047	25	1,072
51 Planning & Dev Spec Rev	50.00	0.2435	2,119	0	2,119	50	2,169
53 Finance Other	55.80	0.2718	2,365	0	2,365	56	2,421
54 ARA Insurance	4.80	0.0234	203	0	203	5	208
55 ARA BARC	103.10	0.5021	4,369	0	4,369	104	4,473
56 ARA Parking	64.40	0.3136	2,729	0	2,729	65	2,794
57 ARA Other	35.80	0.1744	1,517	0	1,517	36	1,553
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	2,259	0	2,259	54	2,313
60 Legal Wkr Comp	2.00	0.0097	85	0	85	2	87
61 Mayor Cable TV	16.90	0.0823	716	0	716	17	733
62 Mayor Other	52.50	0.2557	2,225	0	2,225	53	2,278
63 TIRZ	5.70	0.0278	242	0	242	6	248
64 HR Health Benefits	39.50	0.1924	1,674	0	1,674	40	1,714
66 HPW Bldg Insp	583.10	2.8398	24,709	0	24,709	588	25,297
67 HPW Stormwater	304.90	1.4849	12,920	0	12,920	307	13,227
68 HPW DDSR	460.30	2.2417	19,506	0	19,506	464	19,970
69 HPW Water & Sewer	2,083.20	10.1455	88,278	0	88,278	2,100	90,378

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External Affairs & Outreach Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	364	0	364	9	373
71 HPW Other	6.90	0.0336	292	0	292	7	299
72 Houston Permit Center	19.50	0.0950	826	0	826	20	846
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	1,924	0	1,924	46	1,970
75 CIP S/R Engrg	58.80	0.2864	2,492	0	2,492	59	2,551
76 CIP S/R Constr	60.50	0.2946	2,564	0	2,564	61	2,625
77 CIP S/R Eng/Const	21.70	0.1057	920	0	920	22	942
78 CIP S/R Geo/Env	9.70	0.0472	411	0	411	10	421
79 CIP S/R Other	61.40	0.2990	2,602	0	2,602	62	2,664
80 CIP S/R GSD	38.80	0.1890	1,644	0	1,644	39	1,683
31 HEC	196.10	0.9550	8,310	0	8,310	198	8,508
93 HR-W.C.	44.80	0.2182	1,898	0	1,898	45	1,943
94 HITS Other	178.40	0.8688	7,560	0	7,560	180	7,740
Subtotal	20,533.30	100.0000	870,118	0	870,118	20,454	890,572
Direct Bills					0		0
Total	=====	=====	=====	=====	\$870,118	=====	\$ 890,572

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

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HAS Services Allocations

Dept:20 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	100	100.0000	\$ 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



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Allocation Summary

Dept:20 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
0 Direct Billed	\$0	\$ 301,844	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	523	11,593	1,828	19,541	275	0	0
05 Finance Financial Plg & Analys	1,198	0	0	0	631	0	0
06 Finance City Council	386	0	0	0	203	0	0
07 Finance Reporting & Ops	1,302	0	0	0	686	0	0
08 Finance Internal Controls	0	0	0	0	0	0	0
09 Finance Grants	691	0	0	0	364	0	0
10 Finance Perform Mgmt	161	0	0	0	85	0	0
11 Finance Strategic Purchasing	2,902	52,169	0	11,167	1,530	0	0
12 ARA Director Office	386	14,906	6,731	12,562	203	0	0
13 ARA Financial Svcs	482	0	0	0	254	0	0
14 ARA Operations	6,520	0	0	0	3,437	0	0
15 ARA Payroll Services	2,830	0	0	0	1,492	0	0
20 Office Business Opportunity	2,404	2,484	45	698	1,267	0	0
21 Mayor	2,576	14,437	2,146	2,873	1,358	0	0
22 Human Resources	16,888	22,080	2,740	718	8,903	0	0
23 Legal	7,951	20,382	1,005	5,026	4,191	0	0
24 City Controller's Office	4,106	1,698	1,096	0	2,165	0	0
25 Health Administration	3,539	0	0	0	1,865	0	0
26 Planning & Dev Admin	658	1,698	0	0	347	0	0
27 HPW Admin Indirect	0	630,140	73,756	34,467	0	0	0
28 CIP Sal Rec HPW	4,181	301,844-	0	0	2,204	0	0
29 HPD Police Records	6,197	0	0	0	3,267	0	0
30 General Services	16,469	128,236	5,663	5,026	8,681	0	0
31 HEC	16,139	0	91	0	8,508	0	0
33 Finance Public Fin	444	0	0	0	234	0	0
34 Finance Treasury	312	0	0	0	165	0	0
35 ARA Regulatory	247	0	0	0	130	0	0
36 City Secretary	585	0	0	0	308	0	0
37 City Council	5,860	0	91	0	3,089	0	0
38 Police	498,988	34,820	11,418	24,414	263,034	0	0
39 Dept of Neighborhoods	9,300	5,096	366	0	4,902	0	0
40 Fire	317,167	849	6,394	15,079	167,189	0	0
41 Municipal Court	20,098	5,096	3,334	1,436	10,594	0	0
42 Solid Waste	32,427	20,382	3,242	3,591	17,093	0	0
43 Houston Airport System (HAS)	91,849	0	44,527	15,079	48,417	105,332	0
44 Housing & Community Dev	23,563	0	12,833	4,308	12,421	0	0
45 Library	34,213	849	5,937	6,462	18,035	0	0
46 Parks & Recreation	51,644	14,437	8,357	1,436	27,224	0	0
47 Health Department	106,334	9,342	7,033	45,237	56,053	0	0
49 Fleet Management	28,032	20,382	25,757	10,771	14,776	0	0
50 Planning & Dev Other	2,033	0	594	0	1,072	0	0
51 Planning & Dev Spec Rev	4,115	0	0	0	2,169	0	0
53 Finance Other	4,593	0	0	0	2,421	0	0
54 ARA Insurance	395	0	0	0	208	0	0
55 ARA BARC	8,485	0	0	0	4,473	0	0
56 ARA Parking	5,300	0	0	0	2,794	0	0
57 ARA Other	2,946	0	0	0	1,553	0	0
58 IT Public Services	0	0	0	0	0	0	0
59 Legal Insurance	4,387	0	0	0	2,313	0	0
60 Legal Wkr Comp	165	0	0	0	87	0	0
61 Mayor Cable TV	1,391	0	0	0	733	0	0
62 Mayor Other	4,320	0	0	0	2,278	0	0
63 TIRZ	469	0	0	0	248	0	0
64 HR Health Benefits	3,251	0	0	0	1,714	0	0
66 HPW Bldg Insp	47,990	0	0	0	25,297	0	0
67 HPW Stormwater	25,094	0	0	0	13,227	0	0

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
68 HPW DDSR	37,883	0	0	0	19,970	0	0
69 HPW Water & Sewer	171,451	0	0	0	90,378	0	0
70 HPW Houston Transtar	707	0	0	0	373	0	0
71 HPW Other	568	0	0	0	299	0	0
72 Houston Permit Center	1,605	0	0	0	846	0	0
73 CIP S/R Planning	0	0	0	0	0	0	0
74 CIP Sal Rec RE	3,737	0	0	0	1,970	0	0
75 CIP S/R Engrg	4,839	0	0	0	2,551	0	0
76 CIP S/R Constr	4,980	0	0	0	2,625	0	0
77 CIP S/R Eng/Const	1,786	0	0	0	942	0	0
78 CIP S/R Geo/Env	799	0	0	0	421	0	0
79 CIP S/R Other	5,053	0	0	0	2,664	0	0
80 CIP S/R GSD	3,193	0	0	0	1,683	0	0
93 HR-W.C.	3,687	0	0	0	1,943	0	0
94 HITS Other	14,682	26,327	822	22,260	7,740	0	0
<b>Total</b>	<b>\$ 1,689,456</b>	<b>\$ 1,037,403</b>	<b>\$ 225,806</b>	<b>\$ 242,151</b>	<b>\$ 890,572</b>	<b>\$ 105,332</b>	<b>\$ 0</b>

Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 301,844
04 Finance Dir Office	33,760
05 Finance Financial Plg & Analys	1,829
06 Finance City Council	589
07 Finance Reporting & Ops	1,988
08 Finance Internal Controls	0
09 Finance Grants	1,055
10 Finance Perform Mgmt	246
11 Finance Strategic Purchasing	67,768
12 ARA Director Office	34,788
13 ARA Financial Svcs	736
14 ARA Operations	9,957
15 ARA Payroll Services	4,322
20 Office Business Opportunity	6,898
21 Mayor	23,390
22 Human Resources	51,329
23 Legal	38,555
24 City Controller's Office	9,065
25 Health Administration	5,404
26 Planning & Dev Admin	2,703
27 HPW Admin Indirect	738,363
28 CIP Sal Rec HPW	295,459-
29 HPD Police Records	9,464
30 General Services	164,075
31 HEC	24,738
33 Finance Public Fin	678
34 Finance Treasury	477
35 ARA Regulatory	377
36 City Secretary	893
37 City Council	9,040
38 Police	832,674
39 Dept of Neighborhoods	19,664
40 Fire	506,678
41 Municipal Court	40,558
42 Solid Waste	76,735
43 Houston Airport System (HAS)	305,204
44 Housing & Community Dev	53,125
45 Library	65,496
46 Parks & Recreation	103,098
47 Health Department	223,999
49 Fleet Management	99,718
50 Planning & Dev Other	3,699
51 Planning & Dev Spec Rev	6,284
53 Finance Other	7,014
54 ARA Insurance	603
55 ARA BARC	12,958
56 ARA Parking	8,094
57 ARA Other	4,499
58 IT Public Services	0
59 Legal Insurance	6,700
60 Legal Wkr Comp	252
61 Mayor Cable TV	2,124
62 Mayor Other	6,598
63 TIRZ	717
64 HR Health Benefits	4,965
66 HPW Bldg Insp	73,287
67 HPW Stormwater	38,321

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Allocation Summary

Dept:20 Office Business Opportunity

Department	Total
68 HPW DDSR	57,853
69 HPW Water & Sewer	261,829
70 HPW Houston Transtar	1,080
71 HPW Other	867
72 Houston Permit Center	2,451
73 CIP S/R Planning	0
74 CIP Sal Rec RE	5,707
75 CIP S/R Engrg	7,390
76 CIP S/R Constr	7,605
77 CIP S/R Eng/Const	2,728
78 CIP S/R Geo/Env	1,220
79 CIP S/R Other	7,717
80 CIP S/R GSD	4,876
93 HR-W.C.	5,630
94 HITS Other	71,831
Total	\$ 4,190,720 =====

## **MAYOR'S OFFICE - EXECUTIVE FUNCTION AND ALLOCATION BASIS**

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

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

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A. Department Costs

Dept:21 Mayor

Department	Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
<b>Personnel Costs</b>						
Salaries	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	1,284,186	0	890,953	159,586	179,658	53,989
<b>Subtotal - Personnel Costs</b>	<b>3,986,556</b>	<b>0</b>	<b>2,884,098</b>	<b>373,429</b>	<b>531,873</b>	<b>197,156</b>
<b>Services &amp; Supplies Cost</b>						
Supplies	27,460	0	25,504	310	1,646	0
Services	939,074	0	911,774	10,031	16,622	644
Credit Direct Expense	197,800-	0	0	0	0	197,800-
<b>Subtotal - Services &amp; Supplies</b>	<b>768,734</b>	<b>0</b>	<b>937,278</b>	<b>10,341</b>	<b>18,267</b>	<b>197,156-</b>
<b>Department Cost Total</b>	<b>4,755,290</b>	<b>0</b>	<b>3,821,376</b>	<b>383,770</b>	<b>550,140</b>	<b>0</b>
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>4,755,290</b>	<b>0</b>	<b>3,821,376</b>	<b>383,770</b>	<b>550,140</b>	<b>0</b>
General Admin Distribution		0	0	0	0	0
<b>Grand Total</b>	<b>\$ 4,755,290</b>	<b>0</b>	<b>\$ 3,821,376</b>	<b>\$ 383,770</b>	<b>\$ 550,140</b>	<b>0</b>
	=====	=====	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
1 City Hall	\$ 170,978	\$ 0	\$ 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	201	74,624	8,006	13,187	5,360
3 Memberships	899	2	664	71	117	48
3 Consulting Services	60	0	44	5	8	3
3 Other Misc	819	2	605	65	107	43
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	102,755	205	75,938	8,147	13,419	5,455
5 Financial Plg & Analysis	6,514	336	5,052	542	893	363
Subtotal - Fin Plg & Analysis	6,514	336	5,052	542	893	363
7 Gen Acctng	4,194	246	3,275	351	579	235
7 Fixed Assets	2,777	158	2,165	232	383	156
7 Auditing Svcs	2,890	0	2,132	229	377	153
7 Fin Operations	421	24	329	35	58	24
Subtotal - Fin Reporting & Ops	10,282	429	7,900	848	1,396	567
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	306	17	238	26	42	17
9 Trust Funds Mgmt (TFM)	420	23	326	35	58	23
Subtotal - Fin Grants	726	39	564	61	100	41
10 Perf Mgmt Svcs	374	20	291	31	51	21
Subtotal - Fin Perform Mgmt	374	20	291	31	51	21
11 Purchasing	2,692	157	2,101	225	371	151
Subtotal - Fin SPD	2,692	157	2,101	225	371	151
13 Budgeting & Accounting Support	28,847	1,269	22,212	2,383	3,925	1,596
13 Accounts Payable	41,236	1,805	31,745	3,406	5,610	2,280
Subtotal - ARA Financial Svcs	70,083	3,075	53,958	5,789	9,535	3,876
14 Mailroom	7,748	529	6,105	655	1,079	439
14 Property	0	0	0	0	0	0
14 Records	1,181	73	925	99	163	66
14 3-1-1 Svcs	13,246	787	10,350	1,110	1,829	743
Subtotal - ARA Operations	22,175	1,390	17,380	1,865	3,071	1,248
15 Payroll Svcs	6,649	316	5,137	551	908	369
Subtotal - ARA Payroll Svcs	6,649	316	5,137	551	908	369
17 Enterprise Appl	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
18 Client Svcs	0	0	0	0	0	0
18 NW Data	0	0	0	0	0	0
18 NW Voice	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
19 IT Radio Svcs	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0
20 Certification	2,516	60	1,900	204	336	136
20 Contract Compliance	14,077	360	10,648	1,142	1,882	765
20 Reporting & Analytics	2,095	51	1,583	170	280	114
20 Dept Services	2,792	81	2,119	227	374	152
20 External Affairs & Outreach	1,326	32	1,001	107	177	72
Subtotal - OBO	22,806	583	17,251	1,851	3,048	1,239
21 City Mayor Admin	0	6,311	4,655	499	823	334
Subtotal - Mayor	0	6,311	4,655	499	823	334
22 Selection	0	2,212	1,631	175	288	117
22 Personnel Svcs	0	3,206	2,365	254	418	170
Subtotal - Human Resources	0	5,418	3,996	429	706	287
23 Legal Svcs	0	606,773	447,528	48,015	79,084	32,146
23 Inspector General	0	26,579	19,603	2,103	3,464	1,408
Subtotal - Legal	0	633,352	467,131	50,118	82,549	33,554
24 Controller Fin Svcs	0	19,100	14,087	1,511	2,489	1,012
Subtotal - City Controller's	0	19,100	14,087	1,511	2,489	1,012
30 Building Svcs	0	176,109	129,890	13,936	22,953	9,330
30 Utilities	0	87,743	64,715	6,943	11,436	4,648
30 Real Estate	0	21,230	15,658	1,680	2,767	1,125
Subtotal - General Services	0	285,082	210,263	22,559	37,156	15,103
<b>Total Incoming</b>	<b>432,179</b>	<b>955,812</b>	<b>1,023,718</b>	<b>109,834</b>	<b>180,905</b>	<b>73,533</b>
<b>C. Total Allocated</b>		<b>\$ 6,143,281</b>	<b>\$ 4,845,094</b>	<b>\$ 493,604</b>	<b>\$ 731,045</b>	<b>\$ 73,533</b>
			78.87%	8.03%	11.90%	1.20%



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City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 1,311	\$ 0	\$ 1,311	\$ 0	\$ 1,311
05 Finance Financial Plg & Analys	14.90	0.0726	3,004	0	3,004	0	3,004
06 Finance City Council	4.80	0.0234	968	0	968	0	968
07 Finance Reporting & Ops	16.20	0.0789	3,266	0	3,266	0	3,266
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	1,734	0	1,734	0	1,734
10 Finance Perform Mgmt	2.00	0.0097	403	0	403	0	403
11 Finance Strategic Purchasing	36.10	0.1758	7,279	0	7,279	0	7,279
12 ARA Director Office	4.80	0.0234	968	0	968	0	968
13 ARA Financial Svcs	6.00	0.0292	1,210	0	1,210	0	1,210
14 ARA Operations	81.10	0.3950	16,352	0	16,352	0	16,352
15 ARA Payroll Services	35.20	0.1714	7,097	0	7,097	0	7,097
20 Office Business Opportunity	29.90	0.1456	6,029	0	6,029	0	6,029
21 Mayor	31.30	0.1524	6,311	0	6,311	0	6,311
22 Human Resources	205.20	0.9994	41,374	0	41,374	7,142	48,516
23 Legal	96.60	0.4705	19,477	0	19,477	3,362	22,839
24 City Controller's Office	49.90	0.2430	10,061	0	10,061	1,737	11,798
25 Health Administration	43.00	0.2094	8,670	0	8,670	1,497	10,167
26 Planning & Dev Admin	8.00	0.0390	1,613	0	1,613	278	1,891
28 CIP Sal Rec HPW	50.80	0.2474	10,243	0	10,243	1,768	12,011
29 HPD Police Records	75.30	0.3667	15,183	0	15,183	2,621	17,804
30 General Services	200.10	0.9745	40,346	0	40,346	6,964	47,310
33 Finance Public Fin	5.40	0.0263	1,089	0	1,089	188	1,277
34 Finance Treasury	3.80	0.0185	766	0	766	132	898
35 ARA Regulatory	3.00	0.0146	605	0	605	104	709
36 City Secretary	7.10	0.0346	1,432	0	1,432	247	1,679
37 City Council	71.20	0.3468	14,356	0	14,356	2,478	16,834
38 Police	6,062.90	29.5272	1,222,463	0	1,222,463	211,007	1,433,470
39 Dept of Neighborhoods	113.00	0.5503	22,784	0	22,784	3,933	26,717
40 Fire	3,853.70	18.7680	777,022	0	777,022	134,120	911,142
41 Municipal Court	244.20	1.1893	49,238	0	49,238	8,499	57,737
42 Solid Waste	394.00	1.9188	79,442	0	79,442	13,712	93,154
43 Houston Airport System (HAS)	1,116.00	5.4351	225,019	0	225,019	38,840	263,859
44 Housing & Community Dev	286.30	1.3943	57,727	0	57,727	9,964	67,691
45 Library	415.70	2.0245	83,818	0	83,818	14,468	98,286
46 Parks & Recreation	627.50	3.0560	126,523	0	126,523	21,839	148,362
47 Health Department	1,292.00	6.2922	260,506	0	260,506	44,965	305,471
49 Fleet Management	340.60	1.6588	68,675	0	68,675	11,854	80,529
50 Planning & Dev Other	24.70	0.1203	4,980	0	4,980	860	5,840
51 Planning & Dev Spec Rev	50.00	0.2435	10,082	0	10,082	1,740	11,822
53 Finance Other	55.80	0.2718	11,251	0	11,251	1,942	13,193
54 ARA Insurance	4.80	0.0234	968	0	968	167	1,135
55 ARA BARC	103.10	0.5021	20,788	0	20,788	3,588	24,376
56 ARA Parking	64.40	0.3136	12,985	0	12,985	2,241	15,226
57 ARA Other	35.80	0.1744	7,218	0	7,218	1,246	8,464
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	10,747	0	10,747	1,855	12,602
60 Legal Wkr Comp	2.00	0.0097	403	0	403	70	473
61 Mayor Cable TV	16.90	0.0823	3,408	0	3,408	588	3,996
62 Mayor Other	52.50	0.2557	10,586	0	10,586	1,827	12,413
63 TIRZ	5.70	0.0278	1,149	0	1,149	198	1,347
64 HR Health Benefits	39.50	0.1924	7,964	0	7,964	1,375	9,339
66 HPW Bldg Insp	583.10	2.8398	117,570	0	117,570	20,294	137,864
67 HPW Stormwater	304.90	1.4849	61,477	0	61,477	10,611	72,088
68 HPW DDSR	460.30	2.2417	92,810	0	92,810	16,020	108,830
69 HPW Water & Sewer	2,083.20	10.1455	420,036	0	420,036	72,501	492,537

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City Mayor Admin Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	1,734	0	1,734	299	2,033
71 HPW Other	6.90	0.0336	1,391	0	1,391	240	1,631
72 Houston Permit Center	19.50	0.0950	3,932	0	3,932	679	4,611
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	9,154	0	9,154	1,580	10,734
75 CIP S/R Engrg	58.80	0.2864	11,856	0	11,856	2,046	13,902
76 CIP S/R Constr	60.50	0.2946	12,199	0	12,199	2,106	14,305
77 CIP S/R Eng/Const	21.70	0.1057	4,375	0	4,375	755	5,130
78 CIP S/R Geo/Env	9.70	0.0472	1,956	0	1,956	338	2,294
79 CIP S/R Other	61.40	0.2990	12,380	0	12,380	2,137	14,517
80 CIP S/R GSD	38.80	0.1890	7,823	0	7,823	1,350	9,173
31 HEC	196.10	0.9550	39,540	0	39,540	6,825	46,365
93 HR-W.C.	44.80	0.2182	9,033	0	9,033	1,559	10,592
94 HITS Other	178.40	0.8688	35,971	0	35,971	6,209	42,180
<b>Subtotal</b>	<b>20,533.30</b>	<b>100.0000</b>	<b>4,140,130</b>	<b>0</b>	<b>4,140,130</b>	<b>704,964</b>	<b>4,845,094</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$4,140,130</b>		<b>\$ 4,845,094</b>
	=====	=====	=====	=====	=====	=====	=====

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

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Agenda Office Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 City Council	100	100.0000	\$ 417,969	\$ 0	\$ 417,969	\$ 75,635	\$ 493,604
Subtotal	100	100.0000	417,969	0	417,969	75,635	493,604
Direct Bills					0		0
Total					\$417,969		\$ 493,604
	=====	=====	=====	=====	=====	=====	=====

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

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Inter Gov Rel Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000	\$ 606,468	\$ 0	\$ 606,468	\$ 124,577	\$ 731,045
Subtotal	100	100.0000	606,468	0	606,468	124,577	731,045
Direct Bills					0		0
Total					\$606,468		\$ 731,045
	=====	=====	=====	=====	=====	=====	=====

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

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Other Svcs Allocations

Dept:21 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Mayor Other	100	100.0000	\$ 22,896	\$ 0	\$ 22,896	\$ 50,637	\$ 73,533
Subtotal	100	100.0000	22,896	0	22,896	50,637	73,533
Direct Bills					0		0
Total					\$22,896		\$ 73,533
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept: 21 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	1,311	0	0	0	1,311
05 Finance Financial Plg & Analys	3,004	0	0	0	3,004
06 Finance City Council	968	0	0	0	968
07 Finance Reporting & Ops	3,266	0	0	0	3,266
08 Finance Internal Controls	0	0	0	0	0
09 Finance Grants	1,734	0	0	0	1,734
10 Finance Perform Mgmt	403	0	0	0	403
11 Finance Strategic Purchasing	7,279	0	0	0	7,279
12 ARA Director Office	968	0	0	0	968
13 ARA Financial Svcs	1,210	0	0	0	1,210
14 ARA Operations	16,352	0	0	0	16,352
15 ARA Payroll Services	7,097	0	0	0	7,097
20 Office Business Opportunity	6,029	0	0	0	6,029
21 Mayor	6,311	0	0	0	6,311
22 Human Resources	48,516	0	0	0	48,516
23 Legal	22,839	0	0	0	22,839
24 City Controller's Office	11,798	0	0	0	11,798
25 Health Administration	10,167	0	0	0	10,167
26 Planning & Dev Admin	1,891	0	0	0	1,891
28 CIP Sal Rec HPW	12,011	0	0	0	12,011
29 HPD Police Records	17,804	0	0	0	17,804
30 General Services	47,310	0	0	0	47,310
31 HEC	46,365	0	0	0	46,365
33 Finance Public Fin	1,277	0	0	0	1,277
34 Finance Treasury	898	0	0	0	898
35 ARA Regulatory	709	0	0	0	709
36 City Secretary	1,679	0	0	0	1,679
37 City Council	16,834	493,604	0	0	510,438
38 Police	1,433,470	0	0	0	1,433,470
39 Dept of Neighborhoods	26,717	0	0	0	26,717
40 Fire	911,142	0	0	0	911,142
41 Municipal Court	57,737	0	0	0	57,737
42 Solid Waste	93,154	0	0	0	93,154
43 Houston Airport System (HAS)	263,859	0	0	0	263,859
44 Housing & Community Dev	67,691	0	0	0	67,691
45 Library	98,286	0	0	0	98,286
46 Parks & Recreation	148,362	0	0	0	148,362
47 Health Department	305,471	0	0	0	305,471
49 Fleet Management	80,529	0	0	0	80,529
50 Planning & Dev Other	5,840	0	0	0	5,840
51 Planning & Dev Spec Rev	11,822	0	0	0	11,822
53 Finance Other	13,193	0	0	0	13,193
54 ARA Insurance	1,135	0	0	0	1,135
55 ARA BARC	24,376	0	0	0	24,376
56 ARA Parking	15,226	0	0	0	15,226
57 ARA Other	8,464	0	0	0	8,464
58 IT Public Services	0	0	0	0	0
59 Legal Insurance	12,602	0	0	0	12,602
60 Legal Wkr Comp	473	0	0	0	473
61 Mayor Cable TV	3,996	0	0	0	3,996
62 Mayor Other	12,413	0	731,045	73,533	816,991
63 TIRZ	1,347	0	0	0	1,347
64 HR Health Benefits	9,339	0	0	0	9,339
66 HPW Bldg Insp	137,864	0	0	0	137,864
67 HPW Stormwater	72,088	0	0	0	72,088
68 HPW DDSR	108,830	0	0	0	108,830

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Allocation Summary

Dept:21 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
69 HPW Water & Sewer	492,537	0	0	0	492,537
70 HPW Houston Transtar	2,033	0	0	0	2,033
71 HPW Other	1,631	0	0	0	1,631
72 Houston Permit Center	4,611	0	0	0	4,611
73 CIP S/R Planning	0	0	0	0	0
74 CIP Sal Rec RE	10,734	0	0	0	10,734
75 CIP S/R Engrg	13,902	0	0	0	13,902
76 CIP S/R Constr	14,305	0	0	0	14,305
77 CIP S/R Eng/Const	5,130	0	0	0	5,130
78 CIP S/R Geo/Env	2,294	0	0	0	2,294
79 CIP S/R Other	14,517	0	0	0	14,517
80 CIP S/R GSD	9,173	0	0	0	9,173
93 HR-W.C.	10,592	0	0	0	10,592
94 HITS Other	42,180	0	0	0	42,180
<b>Total</b>	<b>\$ 4,845,095</b> =====	<b>\$ 493,604</b> =====	<b>\$ 731,045</b> =====	<b>\$ 73,533</b> =====	<b>\$ 6,143,277</b> =====

## 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.



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A. Department Costs

Dept:22 Human Resources

Department	Amount	General Admin	Selection	Personnel Svcs	Non-GF
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>	<b>18,714,051</b>	<b>322,454</b>	<b>461,107</b>	<b>1,677,592</b>	<b>16,252,898</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>	<b>13,933,314</b>	<b>4,901</b>	<b>32,050</b>	<b>212,622</b>	<b>13,683,741</b>
<b>Department Cost Total</b>	<b>32,647,365</b>	<b>327,355</b>	<b>493,157</b>	<b>1,890,214</b>	<b>29,936,639</b>
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>	<b>32,647,365</b>	<b>327,355</b>	<b>493,157</b>	<b>1,890,214</b>	<b>29,936,639</b>
<b>General Admin Distribution</b>		<b>327,355-</b>	<b>8,178</b>	<b>34,811</b>	<b>284,366</b>
<b>Grand Total</b>	<b>\$ 32,647,365</b>		<b>\$ 501,335</b>	<b>\$ 1,925,025</b>	<b>\$ 30,221,005</b>
	=====	=====	=====	=====	=====
					not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:22 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Non-GF
2 Equip Deprec	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Equipment Depn	0	0	0	0	0
3 Insurance Retirees	117,108	233	2,931	12,478	101,931
3 Memberships	1,043	2	26	111	908
3 Consulting Services	187	0	5	20	163
3 Other Misc	448	1	11	48	390
3 Walker Rent	1,244,287	2,476	31,147	132,582	1,083,034
Subtotal - Non-Dept-Gen Gov	1,363,073	2,712	34,120	145,239	1,186,426
5 Financial Plg & Analysis	20,121	1,037	529	2,250	18,380
Subtotal - Fin Plg & Analysis	20,121	1,037	529	2,250	18,380
7 Gen Acctng	12,955	760	343	1,458	11,914
7 Fixed Assets	427	24	11	48	392
7 Auditing Svcs	8,926	0	223	949	7,754
7 Fin Operations	2,805	163	74	316	2,578
Subtotal - Fin Reporting & Ops	25,113	947	651	2,771	22,638
8 Internal Controls	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0
9 Grants Mgmt	395	21	10	44	361
9 Cost Accounting	2,040	111	54	229	1,868
9 Trust Funds Mgmt (TFM)	2,799	150	74	314	2,562
Subtotal - Fin Grants	5,234	282	138	587	4,792
10 Perf Mgmt Svcs	2,492	134	66	279	2,281
Subtotal - Fin Perform Mgmt	2,492	134	66	279	2,281
11 Purchasing	74,843	4,372	1,979	8,424	68,812
Subtotal - Fin SPD	74,843	4,372	1,979	8,424	68,812
14 Mailroom	28,405	1,939	758	3,227	26,359
14 Records	7,740	480	205	874	7,141
14 3-1-1 Svcs	11,620	691	308	1,309	10,694
Subtotal - ARA Operations	47,765	3,110	1,271	5,410	44,194
15 Payroll Svcs	43,591	2,070	1,141	4,856	39,665
Subtotal - ARA Payroll Service	43,591	2,070	1,141	4,856	39,665
17 Enterprise Appl	0	0	0	0	0
17 IT ERP	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0
18 Client Svcs	0	0	0	0	0
18 NW Data	0	0	0	0	0
18 NW Voice	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0
20 Certification	16,496	392	422	1,796	14,671
20 Contract Compliance	21,530	550	552	2,348	19,181
20 Reporting & Analytics	2,675	65	68	291	2,381
20 Dept Services	698	20	18	76	624

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B. Incoming Costs-(Default Spread Salary%)

Dept:22 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Non-GF
20 External Affairs & Outreach	8,696	207	222	947	7,734
Subtotal - OBO	50,095	1,235	1,282	5,458	44,589
21 City Mayor Admin	41,374	7,142	1,212	5,159	42,144
Subtotal - Mayor	41,374	7,142	1,212	5,159	42,144
22 Selection	0	28,898	722	3,073	25,103
22 Personnel Svcs	0	21,016	525	2,235	18,256
Subtotal - Human Resources	0	49,914	1,247	5,308	43,359
23 Legal Svcs	0	91,679	2,290	9,749	79,639
23 Inspector General	0	26,579	664	2,826	23,089
Subtotal - Legal	0	118,258	2,954	12,576	102,728
24 Controller Fin Svcs	0	59,002	1,474	6,274	51,254
Subtotal - City Controller's	0	59,002	1,474	6,274	51,254
30 In-House Renov	0	0	0	0	0
30 Real Estate	0	12,324	308	1,311	10,706
Subtotal - General Services	0	12,324	308	1,311	10,706
Total Incoming	1,673,701	262,540	48,372	205,902	1,681,968
C. Total Allocated		\$ 34,583,606	\$ 549,707	\$ 2,130,927	\$ 31,902,973
			1.59%	6.16%	92.25%

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Selection Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	88	1.1561	\$ 6,279	\$ 0	\$ 6,279	\$ 0	\$ 6,279
12 ARA Director Office	131	1.7210	9,347	0	9,347	0	9,347
20 Office Business Opportunity	13	0.1708	928	0	928	0	928
21 Mayor	31	0.4073	2,212	0	2,212	0	2,212
22 Human Resources	405	5.3205	28,898	0	28,898	0	28,898
23 Legal	153	2.0100	10,917	0	10,917	144	11,061
24 City Controller's Office	10	0.1314	714	0	714	9	723
26 Planning & Dev Admin	10	0.1314	714	0	714	9	723
27 HPW Admin Indirect	1	0.0131	71	0	71	1	72
28 CIP Sal Rec HPW	104	1.3663	7,421	0	7,421	98	7,519
30 General Services	70	0.9196	4,995	0	4,995	66	5,061
37 City Council	32	0.4204	2,283	0	2,283	30	2,313
38 Police	1,692	22.2281	120,731	0	120,731	1,598	122,329
39 Dept of Neighborhoods	37	0.4861	2,640	0	2,640	35	2,675
40 Fire	793	10.4178	56,584	0	56,584	749	57,333
41 Municipal Court	34	0.4467	2,426	0	2,426	32	2,458
42 Solid Waste	98	1.2874	6,993	0	6,993	93	7,086
43 Houston Airport System (HAS)	362	4.7556	25,830	0	25,830	342	26,172
44 Housing & Community Dev	147	1.9312	10,489	0	10,489	139	10,628
45 Library	219	2.8770	15,627	0	15,627	207	15,834
46 Parks & Recreation	356	4.6768	25,402	0	25,402	336	25,738
47 Health Department	901	11.8366	64,290	0	64,290	851	65,141
49 Fleet Management	69	0.9065	4,923	0	4,923	65	4,988
50 Planning & Dev Other	5	0.0657	357	0	357	5	362
51 Planning & Dev Spec Rev	16	0.2102	1,142	0	1,142	15	1,157
66 HPW Bldg Insp	146	1.9180	10,418	0	10,418	138	10,556
67 HPW Stormwater	115	1.5108	8,206	0	8,206	109	8,315
68 HPW DDSR	177	2.3253	12,630	0	12,630	167	12,797
69 HPW Water & Sewer	1,230	16.1587	87,766	0	87,766	1,162	88,928
70 HPW Houston Transtar	1	0.0131	71	0	71	1	72
71 HPW Other	36	0.4729	2,569	0	2,569	34	2,603
31 HEC	80	1.0510	5,708	0	5,708	76	5,784
94 HITS Other	50	0.6569	3,568	0	3,568	47	3,615
Subtotal	7,612	100.0000	543,149	0	543,149	6,558	549,707
Direct Bills					0		0
Total					\$543,149		\$ 549,707
	=====	=====	=====	=====	=====	=====	=====

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

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Personnel Svcs Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.50	0.0317	\$ 666	\$ 0	\$ 666	\$ 0	\$ 666
05 Finance Financial Plg & Analys	14.90	0.0726	1,526	0	1,526	0	1,526
06 Finance City Council	4.80	0.0234	492	0	492	0	492
07 Finance Reporting & Ops	16.20	0.0789	1,659	0	1,659	0	1,659
08 Finance Internal Controls	0.00	0.0000	0	0	0	0	0
09 Finance Grants	8.60	0.0419	881	0	881	0	881
10 Finance Perform Mgmt	2.00	0.0097	205	0	205	0	205
11 Finance Strategic Purchasing	36.10	0.1758	3,697	0	3,697	0	3,697
12 ARA Director Office	4.80	0.0234	492	0	492	0	492
13 ARA Financial Svcs	6.00	0.0292	615	0	615	0	615
14 ARA Operations	81.10	0.3950	8,306	0	8,306	0	8,306
15 ARA Payroll Services	35.20	0.1714	3,605	0	3,605	0	3,605
20 Office Business Opportunity	29.90	0.1456	3,062	0	3,062	0	3,062
21 Mayor	31.30	0.1524	3,206	0	3,206	0	3,206
22 Human Resources	205.20	0.9994	21,016	0	21,016	0	21,016
23 Legal	96.60	0.4705	9,894	0	9,894	134	10,028
24 City Controller's Office	49.90	0.2430	5,111	0	5,111	69	5,180
25 Health Administration	43.00	0.2094	4,404	0	4,404	60	4,464
26 Planning & Dev Admin	8.00	0.0390	819	0	819	11	830
28 CIP Sal Rec HPW	50.80	0.2474	5,203	0	5,203	71	5,274
29 HPD Police Records	75.30	0.3667	7,712	0	7,712	105	7,817
30 General Services	200.10	0.9745	20,494	0	20,494	279	20,773
33 Finance Public Fin	5.40	0.0263	553	0	553	8	561
34 Finance Treasury	3.80	0.0185	389	0	389	5	394
35 ARA Regulatory	3.00	0.0146	307	0	307	4	311
36 City Secretary	7.10	0.0346	727	0	727	10	737
37 City Council	71.20	0.3468	7,292	0	7,292	99	7,391
38 Police	6,062.90	29.5272	620,959	0	620,959	8,441	629,400
39 Dept of Neighborhoods	113.00	0.5503	11,573	0	11,573	157	11,730
40 Fire	3,853.70	18.7680	394,694	0	394,694	5,365	400,059
41 Municipal Court	244.20	1.1893	25,011	0	25,011	340	25,351
42 Solid Waste	394.00	1.9188	40,353	0	40,353	549	40,902
43 Houston Airport System (HAS)	1,116.00	5.4351	114,300	0	114,300	1,554	115,854
44 Housing & Community Dev	286.30	1.3943	29,323	0	29,323	399	29,722
45 Library	415.70	2.0245	42,576	0	42,576	579	43,155
46 Parks & Recreation	627.50	3.0560	64,268	0	64,268	874	65,142
47 Health Department	1,292.00	6.2922	132,326	0	132,326	1,799	134,125
49 Fleet Management	340.60	1.6588	34,884	0	34,884	474	35,358
50 Planning & Dev Other	24.70	0.1203	2,530	0	2,530	34	2,564
51 Planning & Dev Spec Rev	50.00	0.2435	5,121	0	5,121	70	5,191
53 Finance Other	55.80	0.2718	5,715	0	5,715	78	5,793
54 ARA Insurance	4.80	0.0234	492	0	492	7	499
55 ARA BARC	103.10	0.5021	10,559	0	10,559	144	10,703
56 ARA Parking	64.40	0.3136	6,596	0	6,596	90	6,686
57 ARA Other	35.80	0.1744	3,667	0	3,667	50	3,717
58 IT Public Services	0.00	0.0000	0	0	0	0	0
59 Legal Insurance	53.30	0.2596	5,459	0	5,459	74	5,533
60 Legal Wkr Comp	2.00	0.0097	205	0	205	3	208
61 Mayor Cable TV	16.90	0.0823	1,731	0	1,731	24	1,755
62 Mayor Other	52.50	0.2557	5,377	0	5,377	73	5,450
63 TIRZ	5.70	0.0278	584	0	584	8	592
64 HR Health Benefits	39.50	0.1924	4,046	0	4,046	55	4,101
66 HPW Bldg Insp	583.10	2.8398	59,721	0	59,721	812	60,533
67 HPW Stormwater	304.90	1.4849	31,228	0	31,228	425	31,653
68 HPW DDSR	460.30	2.2417	47,144	0	47,144	641	47,785
69 HPW Water & Sewer	2,083.20	10.1455	213,360	0	213,360	2,900	216,260

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Personnel Svcs Allocations

Dept:22 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 HPW Houston Transtar	8.60	0.0419	881	0	881	12	893
71 HPW Other	6.90	0.0336	707	0	707	10	717
72 Houston Permit Center	19.50	0.0950	1,997	0	1,997	27	2,024
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	0.2211	4,650	0	4,650	63	4,713
75 CIP S/R Engrg	58.80	0.2864	6,022	0	6,022	82	6,104
76 CIP S/R Constr	60.50	0.2946	6,196	0	6,196	84	6,280
77 CIP S/R Eng/Const	21.70	0.1057	2,223	0	2,223	30	2,253
78 CIP S/R Geo/Env	9.70	0.0472	993	0	993	14	1,007
79 CIP S/R Other	61.40	0.2990	6,289	0	6,289	85	6,374
80 CIP S/R GSD	38.80	0.1890	3,974	0	3,974	54	4,028
31 HEC	196.10	0.9550	20,084	0	20,084	273	20,357
93 HR-W.C.	44.80	0.2182	4,588	0	4,588	62	4,650
94 HITS Other	178.40	0.8688	18,272	0	18,272	248	18,520
Subtotal	20,533.30	100.0000	2,103,011	0	2,103,011	27,916	2,130,927
Direct Bills					0		0
Total	=====	=====	=====	=====	\$2,103,011	=====	\$ 2,130,927

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

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Allocation Summary

Dept:22 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0
04 Finance Dir Office	6,279	666	0	6,945
05 Finance Financial Plg & Analys	0	1,526	0	1,526
06 Finance City Council	0	492	0	492
07 Finance Reporting & Ops	0	1,659	0	1,659
08 Finance Internal Controls	0	0	0	0
09 Finance Grants	0	881	0	881
10 Finance Perform Mgmt	0	205	0	205
11 Finance Strategic Purchasing	0	3,697	0	3,697
12 ARA Director Office	9,347	492	0	9,839
13 ARA Financial Svcs	0	615	0	615
14 ARA Operations	0	8,306	0	8,306
15 ARA Payroll Services	0	3,605	0	3,605
20 Office Business Opportunity	928	3,062	0	3,990
21 Mayor	2,212	3,206	0	5,418
22 Human Resources	28,898	21,016	0	49,914
23 Legal	11,061	10,028	0	21,089
24 City Controller's Office	723	5,180	0	5,903
25 Health Administration	0	4,464	0	4,464
26 Planning & Dev Admin	723	830	0	1,553
27 HPW Admin Indirect	72	0	0	72
28 CIP Sal Rec HPW	7,519	5,274	0	12,793
29 HPD Police Records	0	7,817	0	7,817
30 General Services	5,061	20,773	0	25,834
31 HEC	5,784	20,357	0	26,141
33 Finance Public Fin	0	561	0	561
34 Finance Treasury	0	394	0	394
35 ARA Regulatory	0	311	0	311
36 City Secretary	0	737	0	737
37 City Council	2,313	7,391	0	9,704
38 Police	122,329	629,400	0	751,729
39 Dept of Neighborhoods	2,675	11,730	0	14,405
40 Fire	57,333	400,059	0	457,392
41 Municipal Court	2,458	25,351	0	27,809
42 Solid Waste	7,086	40,902	0	47,988
43 Houston Airport System (HAS)	26,172	115,854	0	142,026
44 Housing & Community Dev	10,628	29,722	0	40,350
45 Library	15,834	43,155	0	58,989
46 Parks & Recreation	25,738	65,142	0	90,880
47 Health Department	65,141	134,125	0	199,266
49 Fleet Management	4,988	35,358	0	40,346
50 Planning & Dev Other	362	2,564	0	2,926
51 Planning & Dev Spec Rev	1,157	5,191	0	6,348
53 Finance Other	0	5,793	0	5,793
54 ARA Insurance	0	499	0	499
55 ARA BARC	0	10,703	0	10,703
56 ARA Parking	0	6,686	0	6,686
57 ARA Other	0	3,717	0	3,717
58 IT Public Services	0	0	0	0
59 Legal Insurance	0	5,533	0	5,533
60 Legal Wkr Comp	0	208	0	208
61 Mayor Cable TV	0	1,755	0	1,755
62 Mayor Other	0	5,450	0	5,450
63 TIRZ	0	592	0	592
64 HR Health Benefits	0	4,101	0	4,101
66 HPW Bldg Insp	10,556	60,533	0	71,089
67 HPW Stormwater	8,315	31,653	0	39,968

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Allocation Summary

Dept:22 Human Resources

Department	Selection	Personnel Svcs	Non-GF	Total
68 HPW DDSR	12,797	47,785	0	60,582
69 HPW Water & Sewer	88,928	216,260	0	305,188
70 HPW Houston Transtar	72	893	0	965
71 HPW Other	2,603	717	0	3,320
72 Houston Permit Center	0	2,024	0	2,024
73 CIP S/R Planning	0	0	0	0
74 CIP Sal Rec RE	0	4,713	0	4,713
75 CIP S/R Engrg	0	6,104	0	6,104
76 CIP S/R Constr	0	6,280	0	6,280
77 CIP S/R Eng/Const	0	2,253	0	2,253
78 CIP S/R Geo/Env	0	1,007	0	1,007
79 CIP S/R Other	0	6,374	0	6,374
80 CIP S/R GSD	0	4,028	0	4,028
93 HR-W.C.	0	4,650	0	4,650
94 HITS Other	3,615	18,520	0	22,135
<b>Total</b>	<b>\$ 549,707</b>	<b>\$ 2,130,929</b>	<b>\$ 0</b>	<b>\$ 2,680,636</b>
	=====	=====	=====	=====



## 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.

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A. Department Costs

Dept:23 Legal

Department	Amount	General Admin	Legal Svcs	Legal ChrgB	Inspector General	Other
<hr/>						
Personnel Costs						
Salaries	9,432,352	1,419,076	3,859,733	325,311	670,270	3,157,963
Salary % Split		15.04%	40.92%	3.45%	7.11%	33.48%
Benefits	4,478,886	661,004	1,863,174	139,942	290,348	1,524,415
Subtotal - Personnel Costs	13,911,238	2,080,080	5,722,907	465,253	960,618	4,682,378
<hr/>						
Services & Supplies Cost						
Supplies	78,309	78,309	0	0	0	0
Services	1,348,300	1,197,796	79,645	0	5,694	65,164
Subtotal - Services & Supplies	1,426,609	1,276,105	79,645	0	5,694	65,164
Department Cost Total	15,337,847	3,356,185	5,802,552	465,253	966,312	4,747,542
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	15,337,847	3,356,185	5,802,552	465,253	966,312	4,747,542
General Admin Distribution		3,356,185-	1,616,564	136,251	280,728	1,322,642
Grand Total	\$ 15,337,847		\$ 7,419,116	\$ 601,504	\$ 1,247,040	\$ 6,070,184
	=====	=====	=====	=====	=====	=====
						not allocated

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

Dept:23 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
1 City Hall Annex	\$ 116,078	\$ 0	\$ 55,911	\$ 4,712	\$ 9,709	\$ 45,745
1 Muni Court Bldg	37	0	18	2	3	15
Subtotal - Building Depn	116,115	0	55,929	4,714	9,712	45,760
3 Insurance Retirees	311,643	620	150,407	12,677	26,119	123,060
3 Memberships	2,775	6	1,339	113	233	1,096
3 Consulting Services	69	0	33	3	6	27
3 Other Misc	2,535	5	1,224	103	212	1,001
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	317,022	631	153,003	12,896	26,570	125,184
5 Financial Plg & Analysis	7,439	383	3,768	318	654	3,083
Subtotal - Fin Plg & Analysis	7,439	383	3,768	318	654	3,083
7 Gen Acctng	4,789	281	2,442	206	424	1,998
7 Fixed Assets	2,777	158	1,414	119	246	1,157
7 Auditing Svcs	3,300	0	1,590	134	276	1,301
7 Fin Operations	1,302	76	664	56	115	543
Subtotal - Fin Reporting & Ops	12,168	515	6,109	515	1,061	4,998
8 Internal Controls	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0
9 Cost Accounting	947	51	481	41	84	393
9 Trust Funds Mgmt (TFM)	1,300	70	660	56	115	540
Subtotal - Fin Grants	2,247	121	1,141	96	198	933
10 Perf Mgmt Svcs	1,157	62	587	49	102	480
Subtotal - Fin Perform Mgmt	1,157	62	587	49	102	480
11 Purchasing	4,846	283	2,471	208	429	2,021
Subtotal - Fin SPD	4,846	283	2,471	208	429	2,021
14 Mailroom	19,262	1,315	9,911	835	1,721	8,109
14 Records	3,644	226	1,864	157	324	1,525
14 3-1-1 Svcs	9,381	558	4,787	403	831	3,917
Subtotal - ARA Operations	32,287	2,099	16,563	1,396	2,876	13,551
15 Payroll Svcs	20,521	975	10,354	873	1,798	8,471
Subtotal - ARA Payroll Svcs	20,521	975	10,354	873	1,798	8,471
17 Enterprise Appl	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0
18 Client Svcs	0	0	0	0	0	0
18 NW Data	0	0	0	0	0	0
18 NW Voice	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0
20 Certification	7,766	185	3,830	323	665	3,133
20 Contract Compliance	19,874	508	9,817	827	1,705	8,032
20 Reporting & Analytics	981	24	484	41	84	396
20 Dept Services	4,885	141	2,421	204	420	1,981

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B. Incoming Costs-(Default Spread Salary%)

Dept:23 Legal

Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
20 External Affairs & Outreach	4,094	97	2,019	170	351	1,652
Subtotal - OBO	37,600	955	18,571	1,565	3,225	15,194
21 City Mayor Admin	19,477	3,362	11,001	927	1,910	9,001
Subtotal - Mayor	19,477	3,362	11,001	927	1,910	9,001
22 Selection	10,917	144	5,328	449	925	4,359
22 Personnel Svcs	9,894	134	4,830	407	839	3,952
Subtotal - Human Resources	20,811	279	10,158	856	1,764	8,311
23 Legal Svcs	0	420,354	202,471	17,065	35,160	165,658
23 Inspector General	0	0	0	0	0	0
Subtotal - Legal	0	420,354	202,471	17,065	35,160	165,658
24 Controller Fin Svcs	0	21,813	10,507	886	1,825	8,596
Subtotal - City Controller's	0	21,813	10,507	886	1,825	8,596
29 Records Mgt	0	55,804	26,879	2,265	4,668	21,992
Subtotal - HPD Police Records	0	55,804	26,879	2,265	4,668	21,992
30 Building Svcs	0	265,782	128,018	10,790	22,231	104,742
30 Utilities	0	107,305	51,685	4,356	8,976	42,288
30 Real Estate	0	40,852	19,677	1,658	3,417	16,099
Subtotal - General Services	0	413,939	199,381	16,804	34,624	163,130
<b>Total Incoming</b>	<b>591,690</b>	<b>921,575</b>	<b>728,890</b>	<b>61,433</b>	<b>126,577</b>	<b>596,364</b>
<b>C. Total Allocated</b>		<b>\$ 16,851,112</b>	<b>\$ 8,148,006</b>	<b>\$ 662,937</b>	<b>\$ 1,373,617</b>	<b>\$ 6,666,548</b>
			48.35%	3.93%	8.15%	39.56%

CITY OF HOUSTON, TEXAS  
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Legal Svcs Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5,110.00	9.6676	\$ 744,802	\$ 0	\$ 744,802	\$ 0	\$ 744,802
12 ARA Director Office	3,064.00	5.7968	446,590	0	446,590	0	446,590
20 Office Business Opportunity	286.00	0.5411	41,686	0	41,686	0	41,686
21 Mayor	4,163.00	7.8760	606,773	0	606,773	0	606,773
22 Human Resources	629.00	1.1900	91,679	0	91,679	0	91,679
23 Legal	2,884.00	5.4562	420,354	0	420,354	0	420,354
24 City Controller's Office	740.00	1.4000	107,858	0	107,858	8,945	116,803
25 Health Administration	4,571.00	8.6479	666,241	0	666,241	55,255	721,496
26 Planning & Dev Admin	1,614.00	3.0535	235,247	0	235,247	19,510	254,757
27 HPW Admin Indirect	3,318.00	6.2773	483,611	0	483,611	40,109	523,720
30 General Services	3,296.00	6.2357	480,405	0	480,405	39,843	520,248
36 City Secretary	1,123.00	2.1246	163,682	0	163,682	13,575	177,257
37 City Council	522.00	0.9876	76,084	0	76,084	6,310	82,394
38 Police	4,953.00	9.3706	721,919	0	721,919	59,873	781,792
39 Dept of Neighborhoods	996.00	1.8843	145,171	0	145,171	12,040	157,211
40 Fire	971.00	1.8370	141,527	0	141,527	11,738	153,265
41 Municipal Court	131.00	0.2478	19,094	0	19,094	1,584	20,678
42 Solid Waste	296.00	0.5600	43,143	0	43,143	3,578	46,721
43 Houston Airport System (HAS)	968.00	1.8314	141,090	0	141,090	11,701	152,791
44 Housing & Community Dev	548.00	1.0368	79,873	0	79,873	6,624	86,497
45 Library	402.00	0.7605	58,593	0	58,593	4,859	63,452
46 Parks & Recreation	2,675.00	5.0608	389,892	0	389,892	32,336	422,228
49 Fleet Management	241.00	0.4559	35,127	0	35,127	2,913	38,040
56 ARA Parking	171.00	0.3235	24,924	0	24,924	2,067	26,991
68 HPW DDSR	315.00	0.5959	45,913	0	45,913	3,808	49,721
69 HPW Water & Sewer	626.00	1.1843	91,242	0	91,242	7,567	98,809
71 HPW Other	5,559.00	10.5171	810,246	0	810,246	67,198	877,444
74 CIP Sal Rec RE	480.00	0.9081	69,962	0	69,962	5,802	75,764
94 HITS Other	955.00	1.8068	139,195	0	139,195	11,544	150,739
96 Other	1,250.00	2.3649	182,192	0	182,192	15,110	197,302
Subtotal	52,857.00	100.0000	7,704,115	0	7,704,115	443,891	8,148,006
Direct Bills					0		0
Total					\$7,704,115		\$ 8,148,006
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Legal Chargebacks Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
43 Houston Airport System (HAS)	119,536	25.6927	\$ 160,714	119,536-	\$ 41,178	\$ 9,612	\$ 50,790
51 Planning & Dev Spec Rev	304,753	65.5026	409,735	304,753-	104,982	24,507	129,489
69 HPW Water & Sewer	40,964	8.8047	55,075	40,964-	14,111	3,294	17,405
Subtotal	465,253	100.0000	625,524	465,253-	160,271	37,413	197,684
Direct Bills					465,253		465,253
Total					\$625,524		\$ 662,937

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

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Inspector General Allocations

Dept:23 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1.17	1.1700	\$ 15,169	\$ 0	\$ 15,169	\$ 0	\$ 15,169
12 ARA Director Office	3.22	3.2200	41,748	0	41,748	0	41,748
20 Office Business Opportunity	1.17	1.1700	15,169	0	15,169	0	15,169
21 Mayor	2.05	2.0500	26,579	0	26,579	0	26,579
22 Human Resources	2.05	2.0500	26,579	0	26,579	0	26,579
23 Legal	1.17	1.1700	15,169	0	15,169	0	15,169
24 City Controller's Office	0.58	0.5800	7,520	0	7,520	501	8,021
26 Planning & Dev Admin	0.29	0.2900	3,760	0	3,760	251	4,011
27 HPW Admin Indirect	26.00	26.0000	337,098	0	337,098	22,477	359,575
30 General Services	2.05	2.0500	26,579	0	26,579	1,772	28,351
37 City Council	0.29	0.2900	3,760	0	3,760	251	4,011
39 Dept of Neighborhoods	2.05	2.0500	26,579	0	26,579	1,772	28,351
40 Fire	10.53	10.5300	136,525	0	136,525	9,103	145,628
41 Municipal Court	0.88	0.8800	11,409	0	11,409	761	12,170
42 Solid Waste	5.56	5.5600	72,087	0	72,087	4,807	76,894
43 Houston Airport System (HAS)	7.60	7.6000	98,536	0	98,536	6,570	105,106
44 Housing & Community Dev	5.85	5.8500	75,847	0	75,847	5,057	80,904
45 Library	2.92	2.9200	37,859	0	37,859	2,524	40,383
46 Parks & Recreation	5.56	5.5600	72,087	0	72,087	4,807	76,894
47 Health Department	7.31	7.3100	94,776	0	94,776	6,319	101,095
49 Fleet Management	2.34	2.3400	30,339	0	30,339	2,023	32,362
69 HPW Water & Sewer	7.02	7.0200	91,017	0	91,017	6,069	97,086
31 HEC	2.34	2.3400	30,339	0	30,339	2,023	32,362
<b>Subtotal</b>	<b>100.00</b>	<b>100.0000</b>	<b>1,296,530</b>	<b>0</b>	<b>1,296,530</b>	<b>77,087</b>	<b>1,373,617</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$1,296,530</b>		<b>\$ 1,373,617</b>
	=====	=====	=====	=====	=====	=====	=====

Basis Units: % of complaints investigated  
Source: Complaint Report

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Allocation Summary

Dept:23 Legal

Department	Legal Svcs	HPW Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$ 465,253	\$0	\$0	\$ 465,253
04 Finance Dir Office	744,802	0	15,169	0	759,971
12 ARA Director Office	446,590	0	41,748	0	488,338
20 Office Business Opportunity	41,686	0	15,169	0	56,855
21 Mayor	606,773	0	26,579	0	633,352
22 Human Resources	91,679	0	26,579	0	118,258
23 Legal	420,354	0	15,169	0	435,523
24 City Controller's Office	116,803	0	8,021	0	124,824
25 Health Administration	721,496	0	0	0	721,496
26 Planning & Dev Admin	254,757	0	4,011	0	258,768
27 HPW Admin Indirect	523,720	0	359,575	0	883,295
30 General Services	520,248	0	28,351	0	548,599
31 HEC	0	0	32,362	0	32,362
36 City Secretary	177,257	0	0	0	177,257
37 City Council	82,394	0	4,011	0	86,405
38 Police	781,792	0	0	0	781,792
39 Dept of Neighborhoods	157,211	0	28,351	0	185,562
40 Fire	153,265	0	145,628	0	298,893
41 Municipal Court	20,678	0	12,170	0	32,848
42 Solid Waste	46,721	0	76,894	0	123,615
43 Houston Airport System (HAS)	152,791	50,790	105,106	0	308,687
44 Housing & Community Dev	86,497	0	80,904	0	167,401
45 Library	63,452	0	40,383	0	103,835
46 Parks & Recreation	422,228	0	76,894	0	499,122
47 Health Department	0	0	101,095	0	101,095
49 Fleet Management	38,040	0	32,362	0	70,402
51 Planning & Dev Spec Rev	0	129,489	0	0	129,489
56 ARA Parking	26,991	0	0	0	26,991
68 HPW DDSR	49,721	0	0	0	49,721
69 HPW Water & Sewer	98,809	17,405	97,086	0	213,300
71 HPW Other	877,444	0	0	0	877,444
74 CIP Sal Rec RE	75,764	0	0	0	75,764
94 HITS Other	150,739	0	0	0	150,739
96 Other	197,302	0	0	0	197,302
<b>Total</b>	<b>\$ 8,148,004</b>	<b>\$ 662,937</b>	<b>\$ 1,373,617</b>	<b>\$ 0</b>	<b>\$ 10,184,558</b>
	=====	=====	=====	=====	=====



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

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A. Department Costs

Dept:24 City Controllers Office

Department	Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs				
Salaries	S1 4,683,746	818,752	3,184,754	680,241
Salary % Split		17.48%	68.00%	14.52%
Benefits	P 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	P 16,705	7,817	7,616	1,272
Services	P 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
	=====	=====	=====	=====
				not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controllers Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$ 82,412	\$ 0	\$ 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	320	132,914	28,389
3 Memberships	1,434	3	1,184	253
3 Consulting Services	48	0	40	8
3 Other Misc	1,375	3	1,135	243
Subtotal - Non-Dept-Gen Gov	163,840	326	135,273	28,893
5 Financial Plg & Analysis	5,179	267	4,487	958
Subtotal - Fin Plg & Analysis	5,179	267	4,487	958
7 Gen Acctng	3,335	196	2,909	621
7 Fixed Assets	1,068	61	930	199
7 Auditing Svcs	2,298	0	1,894	404
7 Fin Operations	706	41	616	131
Subtotal - Fin Reporting & Ops	7,407	298	6,349	1,356
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	514	28	447	95
9 Trust Funds Mgmt (TFM)	705	38	612	131
Subtotal - Fin Grants	1,219	66	1,059	226
10 Perf Mgmt Svcs	627	34	544	116
Subtotal - Fin Perform Mgmt	627	34	544	116
11 Purchasing	17,768	1,038	15,496	3,310
Subtotal - Fin SPD	17,768	1,038	15,496	3,310
14 Mailroom	7,228	494	6,363	1,359
14 Records	1,882	117	1,647	352
14 3-1-1 Svcs	3,182	189	2,778	593
Subtotal - ARA Operations	12,292	799	10,787	2,304
15 Payroll Svcs	10,600	503	9,149	1,954
Subtotal - ARA Payroll Svcs	10,600	503	9,149	1,954
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	4,011	95	3,384	723
20 Contract Compliance	1,656	42	1,399	299
20 Reporting & Analytics	1,070	26	903	193

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B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controllers Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
20 External Affairs & Outreach	2,115	50	1,784	381
Subtotal - OBO	8,852	214	7,471	1,596
21 City Mayor Admin	10,061	1,737	9,721	2,076
Subtotal - Mayor	10,061	1,737	9,721	2,076
22 Selection	714	9	596	127
22 Personnel Svcs	5,111	69	4,269	912
Subtotal - Human Resources	5,825	79	4,865	1,039
23 Legal Svcs	107,858	8,945	96,246	20,557
Subtotal - Legal	107,858	8,945	96,246	20,557
24 Controller Fin Svcs	0	15,188	12,515	2,673
Subtotal - City Controller's	0	15,188	12,515	2,673
30 Building Svcs	0	21,719	17,896	3,823
30 Utilities	0	37,302	30,737	6,565
30 Real Estate	0	9,954	8,202	1,752
Subtotal - General Services	0	68,975	56,835	12,140
Total Incoming	433,940	98,469	438,705	93,704
C. Total Allocated		\$ 8,852,445	\$ 7,249,663	\$ 1,602,781
			81.89%	18.11%

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Controller Fin Svcs Allocations

Dept:24 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	50,476	2.5919	\$ 185,798	\$ 0	\$ 185,798	\$ 0	\$ 185,798
04 Finance Dir Office	1,846	0.0948	6,795	0	6,795	0	6,795
05 Finance Financial Plg & Analys	430	0.0221	1,583	0	1,583	0	1,583
06 Finance City Council	617	0.0317	2,271	0	2,271	0	2,271
07 Finance Reporting & Ops	1,762	0.0905	6,486	0	6,486	0	6,486
08 Finance Internal Controls	0	0.0000	0	0	0	0	0
09 Finance Grants	713	0.0366	2,624	0	2,624	0	2,624
10 Finance Perform Mgmt	333	0.0171	1,226	0	1,226	0	1,226
11 Finance Strategic Purchasing	742	0.0381	2,731	0	2,731	0	2,731
12 ARA Director Office	4,323	0.2220	15,913	0	15,913	0	15,913
13 ARA Financial Svcs	402	0.0206	1,480	0	1,480	0	1,480
14 ARA Operations	4,351	0.2234	16,016	0	16,016	0	16,016
15 ARA Payroll Services	621	0.0319	2,286	0	2,286	0	2,286
20 Office Business Opportunity	4,690	0.2408	17,264	0	17,264	0	17,264
21 Mayor	5,189	0.2664	19,100	0	19,100	0	19,100
22 Human Resources	16,029	0.8231	59,002	0	59,002	0	59,002
23 Legal	5,926	0.3043	21,813	0	21,813	0	21,813
24 City Controller's Office	4,126	0.2119	15,188	0	15,188	0	15,188
25 Health Administration	18,284	0.9389	67,302	0	67,302	804	68,106
26 Planning & Dev Admin	1,531	0.0786	5,635	0	5,635	67	5,702
28 CIP Sal Rec HPW	3,319	0.1704	12,217	0	12,217	146	12,363
29 HPD Police Records	1,490	0.0765	5,485	0	5,485	66	5,551
30 General Services	36,046	1.8509	132,683	0	132,683	1,585	134,268
33 Finance Public Fin	416	0.0214	1,531	0	1,531	18	1,549
34 Finance Treasury	1,248	0.0641	4,594	0	4,594	55	4,649
35 ARA Regulatory	1,881	0.0966	6,924	0	6,924	83	7,007
36 City Secretary	1,511	0.0776	5,562	0	5,562	66	5,628
37 City Council	23,147	1.1886	85,202	0	85,202	1,018	86,220
38 Police	197,449	10.1387	726,795	0	726,795	8,684	735,479
39 Dept of Neighborhoods	9,356	0.4804	34,439	0	34,439	411	34,850
40 Fire	179,286	9.2061	659,939	0	659,939	7,885	667,824
41 Municipal Court	26,305	1.3507	96,827	0	96,827	1,157	97,984
42 Solid Waste	32,618	1.6749	120,064	0	120,064	1,435	121,499
43 Houston Airport System (HAS)	120,892	6.2076	444,995	0	444,995	5,317	450,312
44 Housing & Community Dev	76,633	3.9350	282,081	0	282,081	3,370	285,451
45 Library	17,283	0.8875	63,617	0	63,617	760	64,377
46 Parks & Recreation	90,422	4.6430	332,837	0	332,837	3,977	336,814
47 Health Department	190,071	9.7599	699,638	0	699,638	8,359	707,997
48 Convention & Entertainment	1,478	0.0759	5,440	0	5,440	65	5,505
49 Fleet Management	160,825	8.2581	591,985	0	591,985	7,073	599,058
50 Planning & Dev Other	3,091	0.1587	11,378	0	11,378	136	11,514
51 Planning & Dev Spec Rev	7,211	0.3703	26,543	0	26,543	317	26,860
52 General Debt	7,031	0.3610	25,881	0	25,881	309	26,190
53 Finance Other	15,097	0.7752	55,571	0	55,571	664	56,235
54 ARA Insurance	1,485	0.0763	5,466	0	5,466	65	5,531
55 ARA BARC	13,160	0.6757	48,441	0	48,441	579	49,020
56 ARA Parking	18,013	0.9249	66,305	0	66,305	792	67,097
57 ARA Other	12,655	0.6498	46,582	0	46,582	557	47,139
58 IT Public Services	0	0.0000	0	0	0	0	0
59 Legal Insurance	6,643	0.3411	24,452	0	24,452	292	24,744
60 Legal Wkr Comp	910	0.0467	3,350	0	3,350	40	3,390
61 Mayor Cable TV	2,122	0.1090	7,811	0	7,811	93	7,904
62 Mayor Other	17,058	0.8759	62,789	0	62,789	750	63,539
63 TIRZ	1,356	0.0696	4,991	0	4,991	60	5,051
64 HR Health Benefits	139,100	7.1426	512,017	0	512,017	6,118	518,135
65 HR Long Term Disability	79	0.0041	291	0	291	3	294

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Controller Fin Svcs Allocations

Dept:24 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 HPW Bldg Insp	48,065	2.4681	176,924	0	176,924	2,114	179,038
67 HPW Stormwater	17,081	0.8771	62,874	0	62,874	751	63,625
68 HPW DDSR	36,674	1.8832	134,994	0	134,994	1,613	136,607
69 HPW Water & Sewer	186,442	9.5735	686,279	0	686,279	8,200	694,479
70 HPW Houston Transtar	2,202	0.1131	8,105	0	8,105	97	8,202
71 HPW Other	32,992	1.6941	121,441	0	121,441	1,451	122,892
72 Houston Permit Center	7,040	0.3615	25,914	0	25,914	310	26,224
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	1,550	0.0796	5,705	0	5,705	68	5,773
75 CIP S/R Engrg	1,589	0.0816	5,849	0	5,849	70	5,919
76 CIP S/R Constr	1,912	0.0982	7,038	0	7,038	84	7,122
77 CIP S/R Eng/Const	2,037	0.1046	7,498	0	7,498	90	7,588
78 CIP S/R Geo/Env	776	0.0398	2,856	0	2,856	34	2,890
79 CIP S/R Other	8,132	0.4176	29,933	0	29,933	358	30,291
80 CIP S/R GSD	1,211	0.0622	4,458	0	4,458	53	4,511
31 HEC	5,933	0.3047	21,839	0	21,839	261	22,100
91 Hurricane Ike Aid & Recovery	42	0.0022	155	0	155	2	157
92 ARRA Reimbursement Fund	25	0.0013	92	0	92	1	93
93 HR-W.C.	17,224	0.8844	63,400	0	63,400	758	64,158
94 HITS Other	36,943	1.8970	135,984	0	135,984	1,625	137,609
95 Legal Other	530	0.0272	1,951	0	1,951	23	1,974
Subtotal	1,947,478	100.0000	7,168,525	0	7,168,525	81,138	7,249,663
Direct Bills					0		0
Total	=====	=====	=====	=====	\$7,168,525	=====	\$ 7,249,663

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

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	185,798	0	185,798
04 Finance Dir Office	6,795	0	6,795
05 Finance Financial Plg & Analys	1,583	0	1,583
06 Finance City Council	2,271	0	2,271
07 Finance Reporting & Ops	6,486	0	6,486
08 Finance Internal Controls	0	0	0
09 Finance Grants	2,624	0	2,624
10 Finance Perform Mgmt	1,226	0	1,226
11 Finance Strategic Purchasing	2,731	0	2,731
12 ARA Director Office	15,913	0	15,913
13 ARA Financial Svcs	1,480	0	1,480
14 ARA Operations	16,016	0	16,016
15 ARA Payroll Services	2,286	0	2,286
20 Office Business Opportunity	17,264	0	17,264
21 Mayor	19,100	0	19,100
22 Human Resources	59,002	0	59,002
23 Legal	21,813	0	21,813
24 City Controller's Office	15,188	0	15,188
25 Health Administration	68,106	0	68,106
26 Planning & Dev Admin	5,702	0	5,702
28 CIP Sal Rec HPW	12,363	0	12,363
29 HPD Police Records	5,551	0	5,551
30 General Services	134,268	0	134,268
31 HEC	22,100	0	22,100
33 Finance Public Fin	1,549	0	1,549
34 Finance Treasury	4,649	0	4,649
35 ARA Regulatory	7,007	0	7,007
36 City Secretary	5,628	0	5,628
37 City Council	86,220	0	86,220
38 Police	735,479	0	735,479
39 Dept of Neighborhoods	34,850	0	34,850
40 Fire	667,824	0	667,824
41 Municipal Court	97,984	0	97,984
42 Solid Waste	121,499	0	121,499
43 Houston Airport System (HAS)	450,312	0	450,312
44 Housing & Community Dev	285,451	0	285,451
45 Library	64,377	0	64,377
46 Parks & Recreation	336,814	0	336,814
47 Health Department	707,997	0	707,997
48 Convention & Entertainment	5,505	0	5,505
49 Fleet Management	599,058	0	599,058
50 Planning & Dev Other	11,514	0	11,514
51 Planning & Dev Spec Rev	26,860	0	26,860
52 General Debt	26,190	0	26,190
53 Finance Other	56,235	0	56,235
54 ARA Insurance	5,531	0	5,531
55 ARA BARC	49,020	0	49,020
56 ARA Parking	67,097	0	67,097
57 ARA Other	47,139	0	47,139
58 IT Public Services	0	0	0
59 Legal Insurance	24,744	0	24,744
60 Legal Wkr Comp	3,390	0	3,390
61 Mayor Cable TV	7,904	0	7,904
62 Mayor Other	63,539	0	63,539
63 TIRZ	5,051	0	5,051
64 HR Health Benefits	518,135	0	518,135

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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
65 HR Long Term Disability	294	0	294
66 HPW Bldg Insp	179,038	0	179,038
67 HPW Stormwater	63,625	0	63,625
68 HPW DDSR	136,607	0	136,607
69 HPW Water & Sewer	694,479	0	694,479
70 HPW Houston Transtar	8,202	0	8,202
71 HPW Other	122,892	0	122,892
72 Houston Permit Center	26,224	0	26,224
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	5,773	0	5,773
75 CIP S/R Engrg	5,919	0	5,919
76 CIP S/R Constr	7,122	0	7,122
77 CIP S/R Eng/Const	7,588	0	7,588
78 CIP S/R Geo/Env	2,890	0	2,890
79 CIP S/R Other	30,291	0	30,291
80 CIP S/R GSD	4,511	0	4,511
91 Hurricane Ike Aid & Recovery	157	0	157
92 ARRA Reimbursement Fund	93	0	93
93 HR-W.C.	64,158	0	64,158
94 HITS Other	137,609	0	137,609
95 Legal Other	1,974	0	1,974
<b>Total</b>	<b>\$ 7,249,664</b> =====	<b>\$ 0</b> =====	<b>\$ 7,249,664</b> =====



## **HOUSTON HEALTH DEPARTMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS**

The Houston Health Department promotes and protects the general health and well-being of the residents of Houston through the administration of programs and activities in accordance with applicable laws and regulations and best practice of public health. Administration costs are allocated directly through the General Fund.

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A. Department Costs

Dept:25 Health Administration

Department	Amount	General Admin	Health Admin
<b>Personnel Costs</b>			
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
<b>Services &amp; Supplies Cost</b>			
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
<b>Adjustments to Cost</b>			
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

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 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	276	138,999
3 Memberships	1,235	2	1,237
3 Consulting Services	213	0	213
3 Other Misc	2,655	6	2,661
Subtotal - Non-Dept-Gen Gov	142,826	285	143,111
5 Financial Plg & Analysis	22,951	1,183	24,134
Subtotal - Fin Plg & Analysis	22,951	1,183	24,134
7 Gen Acctng	14,777	867	15,644
7 Fixed Assets	34,605	1,973	36,578
7 Auditing Svcs	10,182	0	10,182
7 Fin Operations	1,364	79	1,443
Subtotal - Fin Reporting & Ops	60,928	2,919	63,847
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	992	54	1,046
9 Trust Funds Mgmt (TFM)	1,361	73	1,434
Subtotal - Fin Grants	2,353	127	2,480
10 Perf Mgmt Svcs	1,211	65	1,276
Subtotal - Fin Perform Mgmt	1,211	65	1,276
11 Purchasing	12,384	723	13,107
Subtotal - Fin SPD	12,384	723	13,107
14 Records	1,622	101	1,723
Subtotal - ARA Operations	1,622	101	1,723
15 Payroll Svcs	9,135	434	9,569
Subtotal - ARA Payroll Service	9,135	434	9,569
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Client Svcs	0	0	0
18 NW Data	0	0	0
18 NW Voice	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
19 IT Radio Svcs	0	0	0
Subtotal - HITS Radio	0	0	0
20 Certification	3,457	82	3,539
20 External Affairs & Outreach	1,822	43	1,865
Subtotal - OBO	5,279	126	5,405
21 City Mayor Admin	8,670	1,497	10,167
Subtotal - Mayor	8,670	1,497	10,167

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
22 Personnel Svcs	4,404	60	4,464
Subtotal - Human Resources	4,404	60	4,464
23 Legal Svcs	666,241	55,255	721,496
Subtotal - Legal	666,241	55,255	721,496
24 Controller Fin Svcs	67,302	804	68,106
Subtotal - City Controller's	67,302	804	68,106
30 Real Estate	0	239,261	239,261
Subtotal - General Services	0	239,261	239,261
Total Incoming	1,036,285	302,839	1,339,124
C. Total Allocated		\$ 17,294,576	\$ 17,294,576
	=====	=====	=====
			100.00%

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Health Admin Allocations

Dept:25 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Department	100	100.0000	\$ 16,991,737	\$ 0	\$ 16,991,737	\$ 302,839	\$ 17,294,576
Subtotal	100	100.0000	16,991,737	0	16,991,737	302,839	17,294,576
Direct Bills					0		0
Total					\$16,991,737		\$ 17,294,576
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:25 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
47 Health Department	17,294,576	17,294,576
Total	\$ 17,294,576 =====	\$ 17,294,576 =====

## **PLANNING AND DEVELOPMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS**

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

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A. Department Costs

Dept:26 Planning & Dev Admin

Department	Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
<b>Personnel Costs</b>				
Salaries	S1 790,498	0	395,249	395,249
Salary % Split		.00%	50.00%	50.00%
Benefits	S 383,352	0	191,676	191,676
Subtotal - Personnel Costs	1,173,850	0	586,925	586,925
<b>Services &amp; Supplies Cost</b>				
Supplies	S 6,172	0	3,086	3,086
Services	S 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
<b>Adjustments to Cost</b>				
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 =====



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B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3 Insurance Retirees	\$ 25,809	\$ 51	\$ 12,930	\$ 12,930
3 Memberships	230	0	115	115
3 Consulting Services	18	0	9	9
3 Other Misc	316	1	158	158
3 Walker Rent	1,385,000	2,756	693,878	693,878
Subtotal - Non-Dept-Gen Gov	1,411,373	2,808	707,091	707,091
5 Financial Plg & Analysis	1,922	99	1,011	1,011
Subtotal - Fin Plg & Analysis	1,922	99	1,011	1,011
7 Gen Acctng	1,237	73	655	655
7 Fixed Assets	1,282	73	678	678
7 Auditing Svcs	853	0	427	427
7 Fin Operations	163	9	86	86
Subtotal - Fin Reporting & Ops	3,535	155	1,845	1,845
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Cost Accounting	118	6	62	62
9 Trust Funds Mgmt (TFM)	162	9	85	85
Subtotal - Fin Grants	280	15	148	148
10 Perf Mgmt Svcs	144	8	76	76
Subtotal - Fin Perform Mgmt	144	8	76	76
11 Purchasing	538	31	285	285
Subtotal - Fin SPD	538	31	285	285
14 Mailroom	9,384	641	5,012	5,012
14 Records	302	19	160	160
14 3-1-1 Svcs	34,884	2,074	18,479	18,479
Subtotal - ARA Operations	44,570	2,733	23,652	23,652
15 Payroll Svcs	1,699	81	890	890
Subtotal - ARA Payroll Svcs	1,699	81	890	890
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Certification	643	15	329	329
20 Contract Compliance	1,656	42	849	849
20 External Affairs & Outreach	339	8	174	174
Subtotal - OBO	2,638	66	1,352	1,352
21 City Mayor Admin	1,613	278	946	946
Subtotal - Mayor	1,613	278	946	946

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin- FTEs	Planning Admin- Expenditures
22 Selection	714	9	362	362
22 Personnel Svcs	819	11	415	415
Subtotal - Human Resources	1,533	21	777	777
23 Legal Svcs *	235,247	19,510	127,379	127,379
23 Inspector General	0	0	0	0
Subtotal - Legal	235,247	19,510	127,379	127,379
24 Controller Fin Svcs	5,635	67	2,851	2,851
Subtotal - City Controller's	5,635	67	2,851	2,851
30 Real Estate	0	13,718	6,859	6,859
Subtotal - General Services	0	13,718	6,859	6,859
Total Incoming	1,710,727	39,591	875,159	875,159
C. Total Allocated		\$ 3,665,158	\$ 1,832,579	\$ 1,832,579
			50.00%	50.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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Planning Admin - FTEs Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	24.70	33.0656	\$ 599,408	\$ 0	\$ 599,408	\$ 6,545	\$ 605,953
51 Planning & Dev Spec Rev	50.00	66.9344	1,213,376	0	1,213,376	13,250	1,226,626
Subtotal	74.70	100.0000	1,812,784	0	1,812,784	19,795	1,832,579
Direct Bills					0		0
Total					\$1,812,784		\$ 1,832,579
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FTEs  
 COH FTE Report

CITY OF HOUSTON, TEXAS  
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FY2022  
 5/23/2023

Planning Admin - Expenditures Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Planning & Dev Other	3,918,516	33.2651	\$ 603,024	\$ 0	\$ 603,024	\$ 6,585	\$ 609,609
51 Planning & Dev Spec Rev	7,861,144	66.7349	1,209,759	1,265,741-	55,982-	13,211	42,771-
Subtotal	11,779,660	100.0000	1,812,783	1,265,741-	547,042	19,796	566,838
Direct Bills					1,265,741		1,265,741
Total	=====	=====	=====	=====	\$1,812,783	=====	\$ 1,832,579

Basis Units: Planning & Dev FY2022 Expenditures  
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:26 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	605,953	609,609	1,215,562
51 Planning & Dev Spec Rev	1,226,626	42,771-	1,183,855
Total	\$ 1,832,579 =====	\$ 1,832,579 =====	\$ 3,665,158 =====

## **HOUSTON PUBLIC WORKS - ADMINISTRATION FUNCTION AND ALLOCATION BASIS**

The responsibilities of Houston Public Works – Administration are distributed among the various HPW Divisions and funds it supports. The direct costs of Houston Public Works Director are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Houston Public Works – Administration are being allocated. To calculate and allocate in a more equitable manner, fifty percent of the total departmental costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of FTE positions in the HPW divisions and funds administered by the Houston Public Works Administration.

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:27 HPW Admin Indirect

Department	Amount	General Admin	Admin Exp	Admin FTE
<hr/>				
Personnel Costs				
Salaries	0	0	0	0
Salary % Split		.00%	.00%	.00%
Benefits	0	0	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Subtotal - Services & Supplies	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 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	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Custom%)

Dept:27 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14 Mailroom	\$ 1,141	\$ 78	\$ 609	\$ 609
14 Property	370,556	22,701	196,628	196,628
14 3-1-1 Svcs	519,595	30,889	275,242	275,242
Subtotal - ARA Operations	891,292	53,668	472,480	472,480
17 Enterprise Appl	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
Subtotal - HITS EIS	0	0	0	0
20 Contract Compliance	614,440	15,700	315,070	315,070
20 Reporting & Analytics	71,995	1,761	36,878	36,878
20 Dept Services	33,500	967	17,234	17,234
Subtotal - OBO	719,935	18,427	369,181	369,181
22 Selection	71	1	36	36
Subtotal - Human Resources	71	1	36	36
23 Legal Svcs *	483,611	40,109	261,860	261,860
23 Inspector General	337,098	22,477	179,787	179,787
Subtotal - Legal	820,709	62,586	441,647	441,647
29 Records Mgmt	0	16,898	8,449	8,449
Subtotal - HPD Police Records	0	16,898	8,449	8,449
30 In-House Renov	0	0	0	0
30 Real Estate	0	77,479	38,740	38,740
Subtotal - General Services	0	77,479	38,740	38,740
Total Incoming	2,432,007	229,059	1,330,533	1,330,533
C. Total Allocated		\$ 2,661,066	\$ 1,330,533	\$ 1,330,533
	=====	=====	=====	=====
			50.00%	50.00%



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Admin Exp Allocations

Dept:27 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 CIP Sal Rec HPW	6,243,438	0.7910	\$ 9,619	\$ 0	\$ 9,619	\$ 906	\$ 10,525
66 HPW Bldg Insp	69,491,708	8.8041	107,058	0	107,058	10,083	117,141
67 HPW Stormwater	36,665,356	4.6452	56,486	0	56,486	5,320	61,806
68 HPW DDSR	73,625,555	9.3278	113,426	0	113,426	10,683	124,109
69 HPW Water & Sewer	502,972,241	63.7227	774,870	0	774,870	72,981	847,851
70 HPW Houston Transtar	2,370,550	0.3003	3,652	0	3,652	344	3,996
71 HPW Other	51,292,559	6.4984	79,020	0	79,020	7,443	86,463
72 Houston Permit Center	10,784,934	1.3664	16,615	0	16,615	1,565	18,180
73 CIP S/R Planning	0	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	5,460,337	0.6918	8,412	0	8,412	792	9,204
75 CIP S/R Engrg	7,845,273	0.9939	12,086	0	12,086	1,138	13,224
76 CIP S/R Constr	8,620,413	1.0921	13,280	0	13,280	1,251	14,531
77 CIP S/R Eng/Const	3,753,805	0.4756	5,783	0	5,783	545	6,328
78 CIP S/R Geo/Env	1,083,203	0.1372	1,669	0	1,669	157	1,826
79 CIP S/R Other	9,105,162	1.1536	14,027	0	14,027	1,321	15,348
<b>Subtotal</b>	<b>789,314,534</b>	<b>100.0000</b>	<b>1,216,003</b>	<b>0</b>	<b>1,216,003</b>	<b>114,529</b>	<b>1,330,532</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$1,216,003</b>		<b>\$ 1,330,532</b>
	=====	=====	=====	=====	=====	=====	=====

Basis Units: HPW FY2022 operating expenditures  
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Admin FTE Allocations

Dept:27 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 CIP Sal Rec HPW	50.80	1.3458	\$ 16,365	\$ 0	\$ 16,365	\$ 1,541	\$ 17,906
66 HPW Bldg Insp	583.10	15.4472	187,838	0	187,838	17,692	205,530
67 HPW Stormwater	304.90	8.0772	98,220	0	98,220	9,251	107,471
68 HPW DDSR	460.30	12.1940	148,280	0	148,280	13,966	162,246
69 HPW Water & Sewer	2,083.20	55.1870	671,076	0	671,076	63,205	734,281
70 HPW Houston Transtar	8.60	0.2278	2,770	0	2,770	261	3,031
71 HPW Other	6.90	0.1828	2,223	0	2,223	209	2,432
72 Houston Permit Center	19.50	0.5166	6,282	0	6,282	592	6,874
73 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
74 CIP Sal Rec RE	45.40	1.2027	14,625	0	14,625	1,377	16,002
75 CIP S/R Engrg	58.80	1.5577	18,942	0	18,942	1,784	20,726
76 CIP S/R Constr	60.50	1.6027	19,489	0	19,489	1,836	21,325
77 CIP S/R Eng/Const	21.70	0.5749	6,990	0	6,990	658	7,648
78 CIP S/R Geo/Env	9.70	0.2570	3,125	0	3,125	294	3,419
79 CIP S/R Other	61.40	1.6266	19,779	0	19,779	1,863	21,642
<b>Subtotal</b>	<b>3,774.80</b>	<b>100.0000</b>	<b>1,216,004</b>	<b>0</b>	<b>1,216,004</b>	<b>114,529</b>	<b>1,330,533</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$1,216,004</b>		<b>\$ 1,330,533</b>
	=====	=====	=====	=====	=====	=====	=====

Basis Units: HPW FY2022 FTEs  
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:27 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
28 CIP Sal Rec HPW	10,525	17,906	28,431
66 HPW Bldg Insp	117,141	205,530	322,671
67 HPW Stormwater	61,806	107,471	169,277
68 HPW DDSR	124,109	162,246	286,355
69 HPW Water & Sewer	847,851	734,281	1,582,132
70 HPW Houston Transtar	3,996	3,031	7,027
71 HPW Other	86,463	2,432	88,895
72 Houston Permit Center	18,180	6,874	25,054
73 CIP S/R Planning	0	0	0
74 CIP Sal Rec RE	9,204	16,002	25,206
75 CIP S/R Engrg	13,224	20,726	33,950
76 CIP S/R Constr	14,531	21,325	35,856
77 CIP S/R Eng/Const	6,328	7,648	13,976
78 CIP S/R Geo/Env	1,826	3,419	5,245
79 CIP S/R Other	15,348	21,642	36,990
<b>Total</b>	<b>\$ 1,330,532</b> =====	<b>\$ 1,330,533</b> =====	<b>\$ 2,661,065</b> =====

## **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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:28 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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Custom%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 0	\$ 0	\$ 0
Subtotal - Equipment Depreciat	0	0	0
3 Consulting Services	39	0	39
Subtotal - Non-Dept-Gen Gov	39	0	39
5 Financial Plg & Analysis	4,166	215	4,381
Subtotal - Fin Plg & Analysis	4,166	215	4,381
7 Gen Acctng	2,682	157	2,839
7 Auditing Svcs	1,848	0	1,848
7 Fin Operations	530	31	561
Subtotal - Fin Reporting & Ops	5,060	188	5,248
9 Cost Accounting	385	21	406
9 Trust Funds Mgmt (TFM)	529	28	557
Subtotal - Finance Grants	914	49	963
10 Perf Mgmt Svcs	471	25	496
Subtotal - Fin Perform Mgmt	471	25	496
11 Purchasing	9,153	535	9,688
Subtotal - Finance SPD	9,153	535	9,688
14 Mailroom	32,844	2,242	35,086
14 Records	1,916	119	2,035
Subtotal - ARA Operations	34,760	2,361	37,121
15 Payroll Svcs	25,447-	513	24,934-
Subtotal - ARA Payroll Svcs	25,447-	513	24,934-
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	4,084	97	4,181
20 Contract Compliance	301,844-	0	301,844-
20 External Affairs & Outreach	2,153	51	2,204
Subtotal - OBO	295,607-	148	295,459-
21 City Mayor Admin	10,243	1,768	12,011
Subtotal - Mayor	10,243	1,768	12,011
22 Selection	7,421	98	7,519
22 Personnel Svcs	5,203	71	5,274
Subtotal - Human Resources	12,624	169	12,793
24 Controller Fin Svcs	12,217	146	12,363
Subtotal - City Control Office	12,217	146	12,363
27 Admin Exp	9,619	906	10,525
27 Admin FTE	16,365	1,541	17,906
Subtotal - HPW Admin Indirect	25,984	2,447	28,431

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

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

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	205,423-	8,565	196,859-
C. Total Allocated	=====	\$ 196,858	\$ 196,859 =====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

CIP Admin Svcs Allocations

Dept:28 CIP Sal Rec HPW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 CIP S/R Planning	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
74 CIP Sal Rec RE	45.40	17.6311	36,218-	0	36,218-	1,510	34,708-
75 CIP S/R Engrg	58.80	22.8350	46,908-	0	46,908-	1,956	44,952-
76 CIP S/R Constr	60.50	23.4951	48,264-	0	48,264-	2,012	46,252-
77 CIP S/R Eng/Const	21.70	8.4272	17,311-	0	17,311-	722	16,589-
78 CIP S/R Geo/Env	9.70	3.7670	7,738-	0	7,738-	323	7,415-
79 CIP S/R Other	61.40	23.8447	48,982-	0	48,982-	2,042	46,940-
Subtotal	257.50	100.0000	205,421-	0	205,421-	8,565	196,856-
Direct Bills					0		0
Total					\$205,421-		\$ 196,856
	=====	=====	=====	=====	=====	=====	=====

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



CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:28 CIP Sal Rec HPW

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
73 CIP S/R Planning	0	0
74 CIP Sal Rec RE	34,708-	34,708-
75 CIP S/R Engrg	44,952-	44,952-
76 CIP S/R Constr	46,252-	46,252-
77 CIP S/R Eng/Const	16,589-	16,589-
78 CIP S/R Geo/Env	7,415-	7,415-
79 CIP S/R Other	46,940-	46,940-
Total	\$ 196,856 =====	\$ 196,856 =====

**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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:29 HPD Police Records

Department	Amount	General Admin	Records Mgmt
<b>Personnel Costs</b>			
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	<u>5,748,506</u>	0	<u>5,748,506</u>
<b>Services &amp; Supplies Cost</b>			
Supplies	S 8,950	0	8,950
Services	S 3,446	0	3,446
Subtotal - Services & Supplies	<u>12,396</u>	0	<u>12,396</u>
Department Cost Total	5,760,902	0	5,760,902
<b>Adjustments to Cost</b>			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	5,760,902	0	5,760,902
General Admin Distribution		0	0
Grand Total	<u>\$ 5,760,902</u> =====	=====	<u>\$ 5,760,902</u> =====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 242,927	\$ 483	\$ 243,410
3 Memberships	2,163	4	2,167
3 Consulting Services	17	0	17
3 Other Misc	952	2	954
Subtotal - Non-Dept-Gen Gov	246,059	490	246,549
5 Financial Plg & Analysis	1,870	96	1,966
Subtotal - Fin Plg & Analysis	1,870	96	1,966
7 Gen Acctng	1,204	71	1,275
7 Auditing Svcs - General Fund	830	0	830
7 Fin Operations	489	28	517
Subtotal - Fin Reporting & Ops	2,523	99	2,622
8 Internal Controls	0	0	0
Subtotal - Fin Int Controls	0	0	0
9 Cost Accounting	356	19	375
9 Trust Funds Mgmt (TFM)	488	26	514
Subtotal - Fin Grants	844	46	890
10 Perf Mgmt Svcs	434	23	457
Subtotal - Fin Perform Mgmt	434	23	457
11 Purchasing	538	31	569
Subtotal - Fin SPD	538	31	569
14 Records	2,840	176	3,016
Subtotal - ARA Operations	2,840	176	3,016
15 Payroll Svcs	15,996	760	16,756
Subtotal - ARA Payroll Svcs	15,996	760	16,756
17 IT ERP	0	0	0
Subtotal - HITS EAS	0	0	0
18 Enterprise Optns	0	0	0
Subtotal - HITS EIS	0	0	0
20 Certification	6,053	144	6,197
20 External Affairs & Outreach	3,191	76	3,267
Subtotal - OBO	9,244	220	9,464
21 City Mayor Admin	15,183	2,621	17,804
Subtotal - Mayor	15,183	2,621	17,804
22 Personnel Svcs	7,712	105	7,817
Subtotal - Human Resources	7,712	105	7,817
24 Controller Fin Svcs	5,485	66	5,551
Subtotal - City Controller's	5,485	66	5,551
Total Incoming	308,728	4,732	313,460

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
C. Total Allocated		\$ 6,074,362	\$ 6,074,362
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Records Mgmt Allocations

Dept:29 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Legal	142	0.9194	\$ 55,804	\$ 0	\$ 55,804	\$ 0	\$ 55,804
27 HPW Admin Indirect	43	0.2784	16,898	0	16,898	0	16,898
38 Police	38	0.2460	14,933	0	14,933	12	14,945
40 Fire	26	0.1683	10,218	0	10,218	8	10,226
96 Other	15,196	98.3878	5,971,777	0	5,971,777	4,713	5,976,490
Subtotal	15,445	100.0000	6,069,630	0	6,069,630	4,732	6,074,362
Direct Bills					0		0
Total					\$6,069,630		\$ 6,074,362
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:29 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
23 Legal	55,804	55,804
27 HPW Admin Indirect	16,898	16,898
38 Police	14,945	14,945
40 Fire	10,226	10,226
96 Other	5,976,490	5,976,490
Total	\$ 6,074,363 =====	\$ 6,074,363 =====

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



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A. Department Costs

Dept:30 General Services

Description	Amount	General Admin	Design & Const	Building Svcs	Utilities
<b>Personnel Costs</b>					
Salaries	S1 10,422,433	992,918	109,760	5,546,714	0
Salary % Split		9.53%	1.05%	53.22%	.00%
Benefits	P 6,344,934	493,839	50,222	3,343,040	0
<b>Subtotal - Personnel Costs</b>	<b>16,767,367</b>	<b>1,486,757</b>	<b>159,982</b>	<b>8,889,754</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>	<b>137,922,116</b>	<b>210,583</b>	<b>161,029</b>	<b>14,093,374</b>	<b>10,295,459</b>
<b>Department Cost Total</b>	<b>154,689,483</b>	<b>1,697,340</b>	<b>321,011</b>	<b>22,983,128</b>	<b>10,295,459</b>
<b>Adjustments to Cost</b>					
N-GF Services	D 110,484,385-	0	0	0	0
<b>Subtotal - Adjustments</b>	<b>D 110,484,385-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>	<b>44,205,098</b>	<b>1,697,340</b>	<b>321,011</b>	<b>22,983,128</b>	<b>10,295,459</b>
<b>General Admin Distribution</b>		<b>1,697,340-</b>	<b>19,757</b>	<b>998,425</b>	<b>0</b>
<b>Grand Total</b>	<b>\$ 44,205,098</b> =====	<b>1,697,340-</b> =====	<b>\$ 340,768</b> =====	<b>\$ 23,981,553</b> =====	<b>\$ 10,295,459</b> =====

CITY OF HOUSTON, TEXAS  
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A. Department Costs

Dept:30 General Services

Description	Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs					
Salaries	S1 10,422,433	155,943	211,772	299,564	3,105,762
Salary % Split		1.50%	2.03%	2.87%	29.80%
Benefits	P 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	P 2,375,516	0	0	9,002	1,861,606
Services	P 26,080,216	0	1,303,853	520,826	0
N-GF Services	D 110,484,385	0	0	0	0
Credit direct Expenses	P 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	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	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

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	32,771	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	883	5,174	261,452	0	7,351	9,982
3 Memberships	3,950	8	46	2,328	0	65	89
3 Consulting Services	420	1	5	248	0	7	9
3 Other Misc	6,334	13	74	3,734	0	105	143
3 Walker Rent	341,693	680	3,985	201,394	0	5,662	7,689
Subtotal - Non-Dept-Gen Gov	795,988	1,585	9,284	469,155	0	13,190	17,912
5 Financial Plg & Analysis	45,247	2,332	554	27,987	0	787	1,069
Subtotal - Fin Plg & Analysis	45,247	2,332	554	27,987	0	787	1,069
7 Gen Acctng	29,133	1,710	359	18,142	0	510	693
7 Fixed Assets	10,253	585	126	6,375	0	179	243
7 Auditing Svcs	20,073	0	234	11,808	0	332	451
7 Fin Operations	13,221	767	163	8,228	0	231	314
Subtotal - Fin Reporting & Ops	72,680	3,061	882	44,553	0	1,253	1,701
8 Internal Controls	0	0	0	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0	0	0	0
9 Grants Mgmt	1.91-	0.09-	0.02-	1.18-	0	0.03-	0.04-
9 Cost Accounting	9,613	522	118	5,961	0	168	228
9 Trust Funds Mgmt (TFM)	13,193	709	162	8,177	0	230	312
Subtotal - Fin Grants	22,804	1,230	280	14,138	0	397	540
10 Perf Mgmt Svcs	11,743	631	144	7,278	0	205	278
Subtotal - Fin Perform Mgmt	11,743	631	144	7,278	0	205	278
11 Purchasing	578,284	33,783	7,124	360,035	0	10,122	13,746
Subtotal - Fin SPD	578,284	33,783	7,124	360,035	0	10,122	13,746
14 Mailroom	21,545	1,471	268	13,539	0	381	517
14 Property	4,493	275	56	2,805	0	79	107
14 Records	7,548	468	93	4,715	0	133	180
14 3-1-1 Svcs	2,345	139	29	1,461	0	41	56
Subtotal - ARA Operations	35,931	2,354	446	22,520	0	633	860
15 Payroll Svcs	42,508	2,019	518	26,192	0	736	1,000
Subtotal - ARA Payroll Svcs	42,508	2,019	518	26,192	0	736	1,000
17 Enterprise Appl	0	0	0	0	0	0	0
17 IT ERP	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs	0	0	0	0	0	0	0
18 NW Data	0	0	0	0	0	0	0
18 NW Voice	0	0	0	0	0	0	0
18 Enterprise Optns	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
19 IT Radio Svcs	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification	16,086	383	192	9,687	0	272	370
20 Contract Compliance	125,041	3,195	1,493	75,432	0	2,121	2,880
20 Reporting & Analytics	5,528	135	66	3,331	0	94	127
20 Dept Services	4,885	141	59	2,956	0	83	113
20 External Affairs & Outreach	8,479	202	101	5,106	0	144	195
Subtotal - OBO	160,019	4,056	1,910	96,513	0	2,713	3,685
21 City Mayor Admin	40,346	6,964	551	27,829	0	782	1,063
Subtotal - Mayor	40,346	6,964	551	27,829	0	782	1,063
22 Selection	4,995	66	59	2,977	0	84	114
22 Personnel Svcs	20,494	279	242	12,219	0	344	467
Subtotal - Human Resources	25,489	345	301	15,196	0	427	580
23 Legal Svcs	480,405	39,843	6,056	306,025	0	8,604	11,684
23 Inspector General	26,579	1,772	330	16,677	0	469	637
Subtotal - Legal	506,984	41,615	6,386	322,702	0	9,073	12,321
24 Controller Fin Svcs	132,683	1,585	1,563	78,981	0	2,221	3,015
Subtotal - City Controller's	132,683	1,585	1,563	78,981	0	2,221	3,015
30 Design & Const	0	1,747	20	1,028	0	29	39
30 Building Svcs	0	77,260	899	45,447	0	1,278	1,735
30 Utilities	0	259,629	3,022	152,721	0	4,294	5,831
30 In-House Renov	0	0	0	0	0	0	0
30 Real Estate	0	44,518	518	26,187	0	736	1,000
Subtotal - General Services	0	383,154	4,460	225,382	0	6,337	8,605
<b>Total Incoming</b>	<b>2,512,255</b>	<b>484,713</b>	<b>34,885</b>	<b>1,762,903</b>	<b>0</b>	<b>49,563</b>	<b>67,307</b>
<b>C. Total Allocated</b>	<b>\$ 47,202,066</b>	<b>\$ 375,653</b>	<b>\$ 25,744,456</b>	<b>\$ 10,295,459</b>	<b>\$ 473,602</b>	<b>\$ 1,718,456</b>	
			0.80%	54.54%	21.81%	1.00%	3.64%

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	32,771	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	883	14,120	146,395
3 Memberships	3,950	8	126	1,304
3 Consulting Services	420	1	13	139
3 Other Misc	6,334	13	202	2,091
3 Walker Rent	341,693	680	10,877	112,766
Subtotal - Non-Dept-Gen Gov	795,988	1,585	25,338	262,693
5 Financial Plg & Analysis	45,247	2,332	1,512	15,671
Subtotal - Fin Plg & Analysis	45,247	2,332	1,512	15,671
7 Gen Acctng	29,133	1,710	980	10,158
7 Fixed Assets	10,253	585	344	3,570
7 Auditing Svcs	20,073	0	638	6,611
7 Fin Operations	13,221	767	444	4,607
Subtotal - Fin Reporting & Ops	72,680	3,061	2,406	24,947
8 Internal Controls	0	0	0	0
Subtotal - Fin Int Controls	0	0	0	0
9 Grants Mgmt	1.91-	0.09-	0.06-	0.66-
9 Cost Accounting	9,613	522	322	3,338
9 Trust Funds Mgmt (TFM)	13,193	709	442	4,579
Subtotal - Fin Grants	22,804	1,230	764	7,916
10 Perf Mgmt Svcs	11,743	631	393	4,075
Subtotal - Fin Perform Mgmt	11,743	631	393	4,075
11 Purchasing	578,284	33,783	19,445	201,594
Subtotal - Fin SPD	578,284	33,783	19,445	201,594
14 Mailroom	21,545	1,471	731	7,581
14 Property	4,493	275	151	1,570
14 Records	7,548	468	255	2,640
14 3-1-1 Svcs	2,345	139	79	818
Subtotal - ARA Operations	35,931	2,354	1,216	12,610
15 Payroll Svcs	42,508	2,019	1,415	14,666
Subtotal - ARA Payroll Svcs	42,508	2,019	1,415	14,666
17 Enterprise Appl	0	0	0	0
17 IT ERP	0	0	0	0
Subtotal - HITS EAS	0	0	0	0
18 Client Svcs	0	0	0	0
18 NW Data	0	0	0	0
18 NW Voice	0	0	0	0
18 Enterprise Optns	0	0	0	0
Subtotal - HITS EIS	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 IT Radio Svcs	0	0	0	0
Subtotal - HITS Radio	0	0	0	0
20 Certification	16,086	383	523	5,424
20 Contract Compliance	125,041	3,195	4,074	42,237
20 Reporting & Analytics	5,528	135	180	1,865
20 Dept Services	4,885	141	160	1,655
20 External Affairs & Outreach	8,479	202	276	2,859
Subtotal - OBO	160,019	4,056	5,212	54,041
21 City Mayor Admin	40,346	6,964	1,503	15,582
Subtotal - Mayor	40,346	6,964	1,503	15,582
22 Selection	4,995	66	161	1,667
22 Personnel Svcs	20,494	279	660	6,842
Subtotal - Human Resources	25,489	345	821	8,509
23 Legal Svcs	480,405	39,843	16,528	171,352
23 Inspector General	26,579	1,772	901	9,338
Subtotal - Legal	506,984	41,615	17,428	180,690
24 Controller Fin Svcs	132,683	1,585	4,266	44,223
Subtotal - City Controller's	132,683	1,585	4,266	44,223
30 Design & Const	0	1,747	56	575
30 Building Svcs	0	77,260	2,454	25,447
30 Utilities	0	259,629	8,248	85,513
30 In-House Renov	0	0	0	0
30 Real Estate	0	44,518	1,414	14,663
Subtotal - General Services	0	383,154	12,172	126,198
Total Incoming	2,512,255	484,713	95,210	987,099
C. Total Allocated		\$ 47,202,066	\$ 149,133	\$ 8,445,307
	=====	=====	=====	=====
			0.32%	17.89%

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Design & Const Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	846,489	16.6458	\$ 61,591	\$ 0	\$ 61,591	\$ 0	\$ 61,591
30 General Services	24,013	0.4722	1,747	0	1,747	0	1,747
38 Police	836,316	16.4457	60,851	0	60,851	1,120	61,971
40 Fire	549,891	10.8133	40,010	0	40,010	736	40,746
42 Solid Waste	119,831	2.3564	8,719	0	8,719	160	8,879
45 Library	444,049	8.7320	32,309	0	32,309	594	32,903
46 Parks & Recreation	1,165,163	22.9123	84,778	0	84,778	1,560	86,338
47 Health Department	734,771	14.4489	53,462	0	53,462	984	54,446
69 HPW Water & Sewer	364,793	7.1735	26,543	0	26,543	488	27,031
Subtotal	5,085,316	100.0000	370,010	0	370,010	5,643	375,653
Direct Bills					0		0
Total					\$370,010		\$ 375,653
	=====	=====	=====	=====	=====	=====	=====

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

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Building Svcs Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	80,064	0.5907	\$ 150,376	\$ 0	\$ 150,376	\$ 0	\$ 150,376
12 ARA Director Office	150,954	1.1136	283,521	0	283,521	0	283,521
21 Mayor	93,765	0.6917	176,109	0	176,109	0	176,109
23 Legal	141,509	1.0439	265,782	0	265,782	0	265,782
24 City Controller's Office	11,564	0.0853	21,719	0	21,719	0	21,719
30 General Services	41,135	0.3035	77,260	0	77,260	0	77,260
36 City Secretary	342,386	2.5259	643,068	0	643,068	7,489	650,557
37 City Council	99,695	0.7355	187,247	0	187,247	2,180	189,427
38 Police	5,434,164	40.0891	10,206,429	0	10,206,429	118,854	10,325,283
39 Dept of Neighborhoods	17,966	0.1325	33,744	0	33,744	393	34,137
40 Fire	2,252,143	16.6146	4,229,968	0	4,229,968	49,258	4,279,226
41 Municipal Court	77,787	0.5739	146,099	0	146,099	1,701	147,800
45 Library	2,200,352	16.2325	4,132,694	0	4,132,694	48,125	4,180,819
46 Parks & Recreation	67,740	0.4997	127,229	0	127,229	1,482	128,711
47 Health Department	2,310,079	17.0420	4,338,783	0	4,338,783	50,525	4,389,308
49 Fleet Management	14,300	0.1055	26,858	0	26,858	313	27,171
61 Mayor Cable TV	21,946	0.1619	41,219	0	41,219	480	41,699
31 HEC	49,192	0.3629	92,392	0	92,392	1,076	93,468
94 HITS Other	148,460	1.0952	278,837	0	278,837	3,247	282,084
<b>Subtotal</b>	<b>13,555,201</b>	<b>100.0000</b>	<b>25,459,334</b>	<b>0</b>	<b>25,459,334</b>	<b>285,122</b>	<b>25,744,456</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$25,459,334</b>		<b>\$ 25,744,456</b>
	=====	=====	=====	=====	=====	=====	=====

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



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Utilities Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	79,242	0.5897	\$ 60,712	\$ 0	\$ 60,712	\$ 0	\$ 60,712
12 ARA Director Office	149,404	1.1118	114,468	0	114,468	0	114,468
21 Mayor	114,523	0.8523	87,743	0	87,743	0	87,743
23 Legal	140,055	1.0423	107,305	0	107,305	0	107,305
24 City Controller's Office	48,687	0.3623	37,302	0	37,302	0	37,302
30 General Services	338,869	2.5218	259,629	0	259,629	0	259,629
36 City Secretary	11,445	0.0852	8,769	0	8,769	0	8,769
37 City Council	40,713	0.3030	31,193	0	31,193	0	31,193
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
31 HEC	98,671	0.7343	75,598	0	75,598	0	75,598
94 HITS Other	146,935	1.0935	112,576	0	112,576	0	112,576
<b>Subtotal</b>	<b>13,437,680</b>	<b>100.0000</b>	<b>10,295,457</b>	<b>0</b>	<b>10,295,457</b>	<b>0</b>	<b>10,295,457</b>
<b>Direct Bills</b>					<b>0</b>		<b>0</b>
<b>Total</b>					<b>\$10,295,457</b>		<b>\$ 10,295,457</b>
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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In-House Renov Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	0	0.0000	0	0	0	0	0
12 ARA Director Office	0	0.0000	0	0	0	0	0
20 Office Business Opportunity	0	0.0000	0	0	0	0	0
21 Mayor	0	0.0000	0	0	0	0	0
22 Human Resources	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
27 HPW Admin Indirect	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
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
31 HEC	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	473,602	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 2CFR 200 COST ALLOCATION PLAN

FY2022  
5/23/2023

Real Estate Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	82,030	1.0436	\$ 17,820	\$ 0	\$ 17,820	\$ 0	\$ 17,820
12 ARA Director Office	47,452	0.6037	10,308	0	10,308	0	10,308
14 ARA Operations	47,372	0.6027	10,291	0	10,291	0	10,291
20 Office Business Opportunity	24,139	0.3071	5,244	0	5,244	0	5,244
21 Mayor	97,730	1.2433	21,230	0	21,230	0	21,230
22 Human Resources	56,733	0.7217	12,324	0	12,324	0	12,324
23 Legal	188,057	2.3924	40,852	0	40,852	0	40,852
24 City Controller's Office	45,820	0.5829	9,954	0	9,954	0	9,954
25 Health Administration	1,101,402	14.0118	239,261	0	239,261	0	239,261
26 Planning & Dev Admin	63,149	0.8034	13,718	0	13,718	0	13,718
27 HPW Admin Indirect	356,664	4.5374	77,479	0	77,479	0	77,479
30 General Services	204,931	2.6071	44,518	0	44,518	0	44,518
36 City Secretary	15,628	0.1988	3,395	0	3,395	31	3,426
37 City Council	55,593	0.7072	12,077	0	12,077	109	12,186
38 Police	2,620,934	33.3429	569,354	0	569,354	5,144	574,498
39 Dept of Neighborhoods	21,630	0.2752	4,699	0	4,699	42	4,741
40 Fire	1,103,024	14.0324	239,613	0	239,613	2,165	241,778
41 Municipal Court	98,397	1.2518	21,375	0	21,375	193	21,568
42 Solid Waste	26,538	0.3376	5,765	0	5,765	52	5,817
45 Library	909,722	11.5733	197,622	0	197,622	1,786	199,408
46 Parks & Recreation	32,453	0.4129	7,050	0	7,050	64	7,114
49 Fleet Management	383,991	4.8850	83,416	0	83,416	754	84,170
55 ARA BARC	57,919	0.7368	12,582	0	12,582	114	12,696
56 ARA Parking	11,400	0.1450	2,476	0	2,476	22	2,498
61 Mayor Cable TV	20,442	0.2601	4,441	0	4,441	40	4,481
31 HEC	41,591	0.5291	9,035	0	9,035	82	9,117
94 HITS Other	115,787	1.4730	25,153	0	25,153	227	25,380
96 Other	30,015	0.3818	6,520	0	6,520	59	6,579
Subtotal	7,860,543	100.0000	1,707,572	0	1,707,572	10,884	1,718,456
Direct Bills					0		0
Total					\$1,707,572		\$ 1,718,456

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

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Building Svcs Reimb Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Fleet Management	392,644	38.5700	\$ 51,581	\$ 0	\$ 51,581	\$ 5,939	\$ 57,520
56 ARA Parking	101,874	10.0072	13,383	0	13,383	1,541	14,924
69 HPW Water & Sewer	127,609	12.5352	16,764	0	16,764	1,930	18,694
70 HPW Houston Transtar	114,523	11.2498	15,045	0	15,045	1,732	16,777
72 Houston Permit Center	281,353	27.6377	36,961	0	36,961	4,256	41,217
Subtotal	1,018,003	100.0000	133,734	0	133,734	15,399	149,133
Direct Bills					0		0
Total					\$133,734		\$ 149,133
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar expenses/revenues  
 Source: GSD Report

CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:30 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non GF
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	61,591	0	0	0	0	0	0
04 Finance Dir Office	0	150,376	60,712	0	17,820	0	0
12 ARA Director Office	0	283,521	114,468	0	10,308	0	0
14 ARA Operations	0	0	0	0	10,291	0	0
20 Office Business Opportunity	0	0	0	0	5,244	0	0
21 Mayor	0	176,109	87,743	0	21,230	0	0
22 Human Resources	0	0	0	0	12,324	0	0
23 Legal	0	265,782	107,305	0	40,852	0	0
24 City Controller's Office	0	21,719	37,302	0	9,954	0	0
25 Health Administration	0	0	0	0	239,261	0	0
26 Planning & Dev Admin	0	0	0	0	13,718	0	0
27 HPW Admin Indirect	0	0	0	0	77,479	0	0
30 General Services	1,747	77,260	259,629	0	44,518	0	0
31 HEC	0	93,468	75,598	0	9,117	0	0
36 City Secretary	0	650,557	8,769	0	3,426	0	0
37 City Council	0	189,427	31,193	0	12,186	0	0
38 Police	61,971	10,325,283	4,120,689	0	574,498	0	0
39 Dept of Neighborhoods	0	34,137	13,623	0	4,741	0	0
40 Fire	40,746	4,279,226	1,707,784	0	241,778	0	0
41 Municipal Court	0	147,800	58,985	0	21,568	0	0
42 Solid Waste	8,879	0	0	0	5,817	0	0
45 Library	32,903	4,180,819	1,668,512	0	199,408	0	0
46 Parks & Recreation	86,338	128,711	51,367	0	7,114	0	0
47 Health Department	54,446	4,389,308	1,751,717	0	0	0	0
49 Fleet Management	0	27,171	10,843	0	84,170	57,520	0
55 ARA BARC	0	0	0	0	12,696	0	0
56 ARA Parking	0	0	0	0	2,498	14,924	0
61 Mayor Cable TV	0	41,699	16,642	0	4,481	0	0
69 HPW Water & Sewer	27,031	0	0	0	0	18,694	0
70 HPW Houston Transtar	0	0	0	0	0	16,777	0
72 Houston Permit Center	0	0	0	0	0	41,217	0
94 HITS Other	0	282,084	112,576	0	25,380	0	0
96 Other	0	0	0	0	6,579	0	0
<b>Total</b>	<b>\$ 375,652</b>	<b>\$ 25,744,457</b>	<b>\$ 10,295,457</b>	<b>\$ 0</b>	<b>\$ 1,718,456</b>	<b>\$ 149,132</b>	<b>\$ 0</b>
	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

Allocation Summary

Dept:30 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	61,591
04 Finance Dir Office	228,908
12 ARA Director Office	408,297
14 ARA Operations	10,291
20 Office Business Opportunity	5,244
21 Mayor	285,082
22 Human Resources	12,324
23 Legal	413,939
24 City Controller's Office	68,975
25 Health Administration	239,261
26 Planning & Dev Admin	13,718
27 HPW Admin Indirect	77,479
30 General Services	383,154
31 HEC	178,183
36 City Secretary	662,752
37 City Council	232,806
38 Police	15,082,441
39 Dept of Neighborhoods	52,501
40 Fire	6,269,534
41 Municipal Court	228,353
42 Solid Waste	14,696
45 Library	6,081,642
46 Parks & Recreation	273,530
47 Health Department	6,195,471
49 Fleet Management	179,704
55 ARA BARC	12,696
56 ARA Parking	17,422
61 Mayor Cable TV	62,822
69 HPW Water & Sewer	45,725
70 HPW Houston Transtar	16,777
72 Houston Permit Center	41,217
94 HITS Other	420,040
96 Other	6,579
<b>Total</b>	<b>\$ 38,283,154</b>
	=====

## **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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:31 HEC

Department	Amount	General Admin	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Personnel Costs							
Salaries	S 0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0	0
Adjustments to Cost	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 2CFR 200 COST ALLOCATION PLAN

FY2022  
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A. Department Costs

Dept:31 HEC

Department	Amount	Finance SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost	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 2CFR 200 COST ALLOCATION PLAN

FY2022  
 5/23/2023

A. Department Costs

Dept:31 HEC

Department	Amount	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost	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 2CFR 200 COST ALLOCATION PLAN

FY2022  
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A. Department Costs

Dept:31 HEC

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

CITY OF HOUSTON, TEXAS  
FY2024 2CFR 200 COST ALLOCATION PLAN

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

Dept:31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69	\$ 0
Subtotal - Non-Dept-Gen Gov	69	0	0	0	0	69	0
5 Financial Plg & Analysis	7,447	384	0	0	0	0	0
Subtotal - Fin Plg & Analysis	7,447	384	0	0	0	0	0
7 Gen Acctng *	4,795	281	0	0	0	0	0
7 Fixed Assets *	641	37	0	0	0	0	0
7 Auditing Svcs *	3,304	0	0	0	0	0	0
7 Fin Operations *	2,172	126	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,912	444	0	0	0	0	0
9 Grants Mgmt	9	0	0	0	0	0	0
9 Cost Accounting *	1,579	86	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,167	116	0	0	0	0	0
Subtotal - Fin Grants	3,755	203	0	0	0	0	0
10 Perf Mgmt Svcs *	1,929	104	0	0	0	0	0
Subtotal - Fin Perform Mgmt	1,929	104	0	0	0	0	0
11 Purchasing *	4,307	252	0	0	0	0	0
Subtotal - Fin SPD	4,307	252	0	0	0	0	0
14 Records *	7,397	459	0	0	0	0	0
14 3-1-1 Svcs *	9,310	553	0	0	0	0	9,863
Subtotal - ARA Operations	16,707	1,012	0	0	0	0	9,863
15 Payroll Svcs *	41,658	1,979	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,658	1,979	0	0	0	0	0
17 Enterprise Appl *	0	0	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	0	0	0	0	0	0	0
18 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
19 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification *	15,764	375	0	0	0	0	0
20 Reporting & Analytics	89	2	0	0	0	0	0
20 External Affairs & Outreach *	8,310	198	0	0	0	0	0
Subtotal - OBO	24,163	575	0	0	0	0	0
21 City Mayor Admin *	39,540	6,825	0	0	0	0	0
Subtotal - Mayor	39,540	6,825	0	0	0	0	0
22 Selection *	5,708	76	0	0	0	0	0
22 Personnel Svcs *	20,084	273	0	0	0	0	0
Subtotal - Human Resources	25,792	349	0	0	0	0	0
23 Legal Svcs *	0	0	0	0	0	0	0
23 Inspector General *	30,339	2,023	0	0	32,362	0	0

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Subtotal - Legal	30,339	2,023	0	0	32,362	0	0
24 Controller Fin Svcs *	21,839	261	0	0	0	0	0
Subtotal - City Controller's	21,839	261	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	92,392	1,076	93,468	0	0	0	0
30 Utilities *	75,598	0	75,598	0	0	0	0
30 Real Estate *	9,035	82	9,117	0	0	0	0
Subtotal - General Services	177,025	1,158	178,183	0	0	0	0
Total Incoming	<u>405,482</u>	<u>15,566</u>	<u>178,183</u>	<u>0</u>	<u>32,362</u>	<u>69</u>	<u>9,863</u>
C. Total Allocated		\$ 421,048	\$ 178,183	\$ 0	\$ 32,362	\$ 69	\$ 9,863
	=====	=====	=====	=====	=====	=====	=====
			42.32%		7.69%	0.02%	2.34%

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	69	0	0	0	0	0	0
5 Financial Plg & Analysis	7,447	384	0	0	0	7,831	0
Subtotal - Fin Plg & Analysis	7,447	384	0	0	0	7,831	0
7 Gen Acctng *	4,795	281	0	0	5,076	0	0
7 Fixed Assets *	641	37	0	0	678	0	0
7 Auditing Svcs *	3,304	0	0	0	3,304	0	0
7 Fin Operations *	2,172	126	0	0	2,298	0	0
Subtotal - Fin Reporting & Ops	10,912	444	0	0	11,356	0	0
9 Grants Mgmt	9	0	0	9	0	0	0
9 Cost Accounting *	1,579	86	0	0	1,665	0	0
9 Trust Funds Mgmt (TFM)	2,167	116	0	0	2,283	0	0
Subtotal - Fin Grants	3,755	203	0	9	3,948	0	0
10 Perf Mgmt Svcs *	1,929	104	0	0	2,033	0	0
Subtotal - Fin Perform Mgmt	1,929	104	0	0	2,033	0	0
11 Purchasing *	4,307	252	4,559	0	0	0	0
Subtotal - Fin SPD	4,307	252	4,559	0	0	0	0
14 Records *	7,397	459	0	0	0	0	0
14 3-1-1 Svcs *	9,310	553	0	0	0	0	0
Subtotal - ARA Operations	16,707	1,012	0	0	0	0	0
15 Payroll Svcs *	41,658	1,979	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,658	1,979	0	0	0	0	0
17 Enterprise Appl *	0	0	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	0	0	0	0	0	0	0
18 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
19 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification *	15,764	375	0	0	0	0	0
20 Reporting & Analytics	89	2	0	0	0	0	0
20 External Affairs & Outreach *	8,310	198	0	0	0	0	0
Subtotal - OBO	24,163	575	0	0	0	0	0
21 City Mayor Admin *	39,540	6,825	0	0	0	0	0
Subtotal - Mayor	39,540	6,825	0	0	0	0	0
22 Selection *	5,708	76	0	0	0	0	0
22 Personnel Svcs *	20,084	273	0	0	0	0	0
Subtotal - Human Resources	25,792	349	0	0	0	0	0
23 Legal Svcs *	0	0	0	0	0	0	0
23 Inspector General *	30,339	2,023	0	0	0	0	0

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

Dept:31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Subtotal - Legal	30,339	2,023	0	0	0	0	0
24 Controller Fin Svcs *	21,839	261	0	0	0	0	0
Subtotal - City Controller's	21,839	261	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	92,392	1,076	0	0	0	0	0
30 Utilities *	75,598	0	0	0	0	0	0
30 Real Estate *	9,035	82	0	0	0	0	0
Subtotal - General Services	177,025	1,158	0	0	0	0	0
Total Incoming	405,482	15,566	4,559	9	17,337	7,831	0
C. Total Allocated		\$ 421,048	\$ 4,559	\$ 9	\$ 17,337	\$ 7,831	\$ 0
	=====	=====	=====	=====	=====	=====	=====
			1.08%	0.00%	4.12%	1.86%	

CITY OF HOUSTON, TEXAS  
 FY2024 2CFR 200 COST ALLOCATION PLAN

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

Dept:31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	69	0	0	0	0	0	0
5 Financial Plg & Analysis	7,447	384	0	0	0	0	0
Subtotal - Fin Plg & Analysis	7,447	384	0	0	0	0	0
7 Gen Acctng *	4,795	281	0	0	0	0	0
7 Fixed Assets *	641	37	0	0	0	0	0
7 Auditing Svcs *	3,304	0	0	0	0	0	0
7 Fin Operations *	2,172	126	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,912	444	0	0	0	0	0
9 Grants Mgmt	9	0	0	0	0	0	0
9 Cost Accounting *	1,579	86	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,167	116	0	0	0	0	0
Subtotal - Fin Grants	3,755	203	0	0	0	0	0
10 Perf Mgmt Svcs *	1,929	104	0	0	0	0	0
Subtotal - Fin Perform Mgmt	1,929	104	0	0	0	0	0
11 Purchasing *	4,307	252	0	0	0	0	0
Subtotal - Fin SPD	4,307	252	0	0	0	0	0
14 Records *	7,397	459	0	0	0	0	0
14 3-1-1 Svcs *	9,310	553	0	0	0	0	0
Subtotal - ARA Operations	16,707	1,012	0	0	0	0	0
15 Payroll Svcs *	41,658	1,979	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,658	1,979	0	0	0	0	0
17 Enterprise Appl *	0	0	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	0	0	0	0	0	0	0
18 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
19 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification *	15,764	375	0	16,139	0	0	0
20 Reporting & Analytics	89	2	0	91	0	0	0
20 External Affairs & Outreach *	8,310	198	0	8,508	0	0	0
Subtotal - OBO	24,163	575	0	24,738	0	0	0
21 City Mayor Admin *	39,540	6,825	0	0	46,365	0	0
Subtotal - Mayor	39,540	6,825	0	0	46,365	0	0
22 Selection *	5,708	76	0	0	0	5,784	0
22 Personnel Svcs *	20,084	273	0	0	0	20,357	0
Subtotal - Human Resources	25,792	349	0	0	0	26,141	0
23 Legal Svcs *	0	0	0	0	0	0	0
23 Inspector General *	30,339	2,023	0	0	0	0	0



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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
Subtotal - Legal	30,339	2,023	0	0	0	0	0
24 Controller Fin Svcs *	21,839	261	0	0	0	0	0
Subtotal - City Controller's	21,839	261	0	0	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	92,392	1,076	0	0	0	0	0
30 Utilities *	75,598	0	0	0	0	0	0
30 Real Estate *	9,035	82	0	0	0	0	0
Subtotal - General Services	177,025	1,158	0	0	0	0	0
Total Incoming	<u>405,482</u>	<u>15,566</u>	<u>0</u>	<u>24,738</u>	<u>46,365</u>	<u>26,141</u>	<u>0</u>
C. Total Allocated		\$ 421,048	\$ 0	\$ 24,738	\$ 46,365	\$ 26,141	\$ 0
	=====	=====	=====	=====	=====	=====	=====
				5.88%	11.01%	6.21%	

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3 Consulting Services *	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal - Non-Dept-Gen Gov	69	0	0	0	0	0	0
5 Financial Plg & Analysis	7,447	384	0	0	0	0	0
Subtotal - Fin Plg & Analysis	7,447	384	0	0	0	0	0
7 Gen Acctng *	4,795	281	0	0	0	0	0
7 Fixed Assets *	641	37	0	0	0	0	0
7 Auditing Svcs *	3,304	0	0	0	0	0	0
7 Fin Operations *	2,172	126	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,912	444	0	0	0	0	0
9 Grants Mgmt	9	0	0	0	0	0	0
9 Cost Accounting *	1,579	86	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	2,167	116	0	0	0	0	0
Subtotal - Fin Grants	3,755	203	0	0	0	0	0
10 Perf Mgmt Svcs *	1,929	104	0	0	0	0	0
Subtotal - Fin Perform Mgmt	1,929	104	0	0	0	0	0
11 Purchasing *	4,307	252	0	0	0	0	0
Subtotal - Fin SPD	4,307	252	0	0	0	0	0
14 Records *	7,397	459	0	0	0	0	7,856
14 3-1-1 Svcs *	9,310	553	0	0	0	0	0
Subtotal - ARA Operations	16,707	1,012	0	0	0	0	7,856
15 Payroll Svcs *	41,658	1,979	0	0	0	43,637	0
Subtotal - ARA Payroll Svcs	41,658	1,979	0	0	0	43,637	0
17 Enterprise Appl *	0	0	0	0	0	0	0
17 IT ERP *	0	0	0	0	0	0	0
Subtotal - HITS EAS	0	0	0	0	0	0	0
18 Client Svcs *	0	0	0	0	0	0	0
18 NW Data *	0	0	0	0	0	0	0
18 NW Voice *	0	0	0	0	0	0	0
Subtotal - HITS EIS	0	0	0	0	0	0	0
19 IT Radio Svcs *	0	0	0	0	0	0	0
Subtotal - HITS Radio	0	0	0	0	0	0	0
20 Certification *	15,764	375	0	0	0	0	0
20 Reporting & Analytics	89	2	0	0	0	0	0
20 External Affairs & Outreach *	8,310	198	0	0	0	0	0
Subtotal - OBO	24,163	575	0	0	0	0	0
21 City Mayor Admin *	39,540	6,825	0	0	0	0	0
Subtotal - Mayor	39,540	6,825	0	0	0	0	0
22 Selection *	5,708	76	0	0	0	0	0
22 Personnel Svcs *	20,084	273	0	0	0	0	0
Subtotal - Human Resources	25,792	349	0	0	0	0	0
23 Legal Svcs *	0	0	0	0	0	0	0
23 Inspector General *	30,339	2,023	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
Subtotal - Legal	30,339	2,023	0	0	0	0	0
24 Controller Fin Svcs *	21,839	261	0	22,100	0	0	0
Subtotal - City Controller's	21,839	261	0	22,100	0	0	0
30 Design & Const	0	0	0	0	0	0	0
30 Building Svcs *	92,392	1,076	0	0	0	0	0
30 Utilities *	75,598	0	0	0	0	0	0
30 Real Estate *	9,035	82	0	0	0	0	0
Subtotal - General Services	177,025	1,158	0	0	0	0	0
Total Incoming	<u>405,482</u>	<u>15,566</u>	<u>0</u>	<u>22,100</u>	<u>0</u>	<u>43,637</u>	<u>7,856</u>
C. Total Allocated		\$ 421,048	\$ 0	\$ 22,100	\$ 0	\$ 43,637	\$ 7,856
	=====	=====	=====	=====	=====	=====	=====
				5.25%		10.36%	1.87%

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General Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-IT	28,269	21.4159	\$ 37,912	\$ 0	\$ 37,912	\$ 248	\$ 38,160
83 HEC-911 Network	41,591	31.5083	55,778	0	55,778	364	56,142
85 HEC-HFD	14,178	10.7409	19,014	0	19,014	124	19,138
86 HED-Harris County	6,171	4.6750	8,276	0	8,276	54	8,330
87 HEC-Genl Svcs Dept	13,552	10.2667	18,175	0	18,175	119	18,294
88 HEC-Homeland Security	2,977	2.2553	3,992	0	3,992	26	4,018
89 HEC-Off of Emg Mgmt	10,726	8.1258	14,385	0	14,385	94	14,479
90 HEC-HPD	14,536	11.0121	19,494	0	19,494	127	19,621
Subtotal	132,000	100.0000	177,026	0	177,026	1,157	178,183
Direct Bills					0		0
Total					\$177,026		\$ 178,183
	=====	=====	=====	=====	=====	=====	=====

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

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Legal 911 Allocations

Dept:31 HEC

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

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Legal OIG Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 325	\$ 0	\$ 325	\$ 22	\$ 347
83 HEC-911 Network	147.80	75.3697	22,866	0	22,866	1,525	24,391
84 HEC-Police Call Takers	35.90	18.3070	5,554	0	5,554	370	5,924
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,594	0	1,594	106	1,700
Subtotal	196.10	100.0000	30,339	0	30,339	2,023	32,362
Direct Bills					0		0
Total					\$30,339		\$ 32,362
	=====	=====	=====	=====	=====	=====	=====

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

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Citywide Gen Gov Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 1	\$ 0	\$ 1	\$ 0	\$ 1
82 HEC-IT	5,718,962	22.3599	15	0	15	0	15
83 HEC-911 Network	14,960,631	58.4928	40	0	40	1	41
84 HEC-Police Call Takers	3,046,990	11.9131	8	0	8	0	8
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	4	0	4	0	4
Subtotal	25,576,874	100.0000	68	0	68	1	69
Direct Bills					0		0
Total					\$68		\$ 69
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS  
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ARA 311 Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 100	\$ 0	\$ 100	\$ 6	\$ 106
83 HEC-911 Network	147.80	75.3697	7,017	0	7,017	417	7,434
84 HEC-Police Call Takers	35.90	18.3070	1,704	0	1,704	101	1,805
89 HEC-Off of Emg Mgmt	10.30	5.2524	489	0	489	29	518
Subtotal	196.10	100.0000	9,310	0	9,310	553	9,863
Direct Bills					0		0
Total					\$9,310		\$ 9,863
	=====	=====	=====	=====	=====	=====	=====

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



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Finance Strategic Purchasing Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 69	\$ 0	\$ 69	\$ 4	\$ 73
82 HEC-IT	5,718,962	22.3599	963	0	963	56	1,019
83 HEC-911 Network	14,960,631	58.4928	2,519	0	2,519	148	2,667
84 HEC-Police Call Takers	3,046,990	11.9131	513	0	513	30	543
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	242	0	242	14	256
Subtotal	25,576,874	100.0000	4,306	0	4,306	253	4,559
Direct Bills					0		0
Total					\$4,306		\$ 4,559
	=====	=====	=====	=====	=====	=====	=====

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

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Fin Grants Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	3.8708	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
82 HEC-IT	5,718,962	53.8699	5	0	5	0	5
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	0	9
Direct Bills					0		0
Total					\$9		\$ 9
	=====	=====	=====	=====	=====	=====	=====

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

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Fin Reporting & Ops Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 266	\$ 0	\$ 266	\$ 12	\$ 278
82 HEC-IT	5,718,962	22.3599	3,709	0	3,709	168	3,877
83 HEC-911 Network	14,960,631	58.4928	9,702	0	9,702	439	10,141
84 HEC-Police Call Takers	3,046,990	11.9131	1,976	0	1,976	89	2,065
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	933	0	933	42	975
Subtotal	25,576,874	100.0000	16,586	0	16,586	751	17,337
Direct Bills					0		0
Total					\$16,586		\$ 17,337
	=====	=====	=====	=====	=====	=====	=====

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

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Fin Plg & Analysis Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 120	\$ 0	\$ 120	\$ 6	\$ 126
82 HEC-IT	5,718,962	22.3599	1,665	0	1,665	86	1,751
83 HEC-911 Network	14,960,631	58.4928	4,356	0	4,356	225	4,581
84 HEC-Police Call Takers	3,046,990	11.9131	887	0	887	46	933
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	419	0	419	22	441
Subtotal	25,576,874	100.0000	7,447	0	7,447	384	7,831
Direct Bills					0		0
Total					\$7,447		\$ 7,831

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

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IT Admin & Apps Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	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

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IT Infrastructure Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	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:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 259	\$ 0	\$ 259	\$ 6	\$ 265
83 HEC-911 Network	147.80	75.3697	18,212	0	18,212	433	18,645
84 HEC-Police Call Takers	35.90	18.3070	4,424	0	4,424	105	4,529
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,269	0	1,269	30	1,299
Subtotal	196.10	100.0000	24,164	0	24,164	574	24,738
Direct Bills					0		0
Total					\$24,164		\$ 24,738
	=====	=====	=====	=====	=====	=====	=====

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

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Mayor's Office Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 635	\$ 0	\$ 635	\$ 110	\$ 745
82 HEC-IT	5,718,962	22.3599	8,841	0	8,841	1,526	10,367
83 HEC-911 Network	14,960,631	58.4928	23,128	0	23,128	3,993	27,121
84 HEC-Police Call Takers	3,046,990	11.9131	4,710	0	4,710	813	5,523
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	2,225	0	2,225	384	2,609
Subtotal	25,576,874	100.0000	39,539	0	39,539	6,826	46,365
Direct Bills					0		0
Total					\$39,539		\$ 46,365
	=====	=====	=====	=====	=====	=====	=====

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



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Human Resources Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 276	\$ 0	\$ 276	\$ 4	\$ 280
83 HEC-911 Network	147.80	75.3697	19,439	0	19,439	263	19,702
84 HEC-Police Call Takers	35.90	18.3070	4,722	0	4,722	64	4,786
89 HEC-Off of Emg Mgmt	10.30	5.2524	1,355	0	1,355	18	1,373
Subtotal	196.10	100.0000	25,792	0	25,792	349	26,141
Direct Bills					0		0
Total					\$25,792		\$ 26,141
	=====	=====	=====	=====	=====	=====	=====

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

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City Council Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	2.10	1.0709	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
83 HEC-911 Network	147.80	75.3697	0	0	0	0	0
84 HEC-Police Call Takers	35.90	18.3070	0	0	0	0	0
89 HEC-Off of Emg Mgmt	10.30	5.2524	0	0	0	0	0
Subtotal	196.10	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

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City Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	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: Number of HEC FTEs  
 Source: COH FTE Report

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City Controller Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 351	\$ 0	\$ 351	\$ 4	\$ 355
82 HEC-IT	5,718,962	22.3599	4,883	0	4,883	58	4,941
83 HEC-911 Network	14,960,631	58.4928	12,774	0	12,774	153	12,927
84 HEC-Police Call Takers	3,046,990	11.9131	2,602	0	2,602	31	2,633
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	1,229	0	1,229	15	1,244
Subtotal	25,576,874	100.0000	21,839	0	21,839	261	22,100
Direct Bills					0		0
Total					\$21,839		\$ 22,100
	=====	=====	=====	=====	=====	=====	=====

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

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Fin Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	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

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ARA Payroll Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	3.8708	\$ 1,613	\$ 0	\$ 1,613	\$ 77	\$ 1,690
82 HEC-IT	5,718,962	53.8699	22,441	0	22,441	1,066	23,507
83 HEC-911 Network	0	0.0000	0	0	0	0	0
84 HEC-Police Call Takers	3,046,990	28.7012	11,956	0	11,956	568	12,524
89 HEC-Off of Emg Mgmt	1,439,355	13.5580	5,648	0	5,648	268	5,916
Subtotal	10,616,243	100.0000	41,658	0	41,658	1,979	43,637
Direct Bills					0		0
Total					\$41,658		\$ 43,637
	=====	=====	=====	=====	=====	=====	=====

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

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ARA Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
81 HEC-Director	410,936	1.6067	\$ 119	\$ 0	\$ 119	\$ 7	\$ 126
82 HEC-IT	5,718,962	22.3599	1,654	0	1,654	103	1,757
83 HEC-911 Network	14,960,631	58.4928	4,327	0	4,327	268	4,595
84 HEC-Police Call Takers	3,046,990	11.9131	881	0	881	55	936
89 HEC-Off of Emg Mgmt	1,439,355	5.6276	416	0	416	26	442
Subtotal	25,576,874	100.0000	7,397	0	7,397	459	7,856
Direct Bills					0		0
Total					\$7,397		\$ 7,856

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

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Allocation Summary

Dept:31 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	ARA Purchasing	Fin Grants Acctg
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	0	0	347	1	106	73	0
82 HEC-IT	38,160	0	0	15	0	1,019	5
83 HEC-911 Network	56,142	0	24,391	41	7,434	2,667	0
84 HEC-Police Call Takers	0	0	5,924	8	1,805	543	3
85 HEC-HFD	19,138	0	0	0	0	0	0
86 HED-Harris County	8,330	0	0	0	0	0	0
87 HEC-Genl Svcs Dept	18,294	0	0	0	0	0	0
88 HEC-Homeland Security	4,018	0	0	0	0	0	0
89 HEC-Off of Emg Mgmt	14,479	0	1,700	4	518	256	1
90 HEC-HPD	19,621	0	0	0	0	0	0
<b>Total</b>	<b>\$178,183</b>	<b>\$0</b>	<b>\$32,362</b>	<b>\$69</b>	<b>\$9,863</b>	<b>\$4,559</b>	<b>\$9</b>



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Allocation Summary

Dept:31 HEC

Department	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	278	126	0	0	265	745	280	0
82 HEC-IT	3,877	1,751	0	0	0	10,367	0	0
83 HEC-911 Network	10,141	4,581	0	0	18,645	27,121	19,702	0
84 HEC-Police Call Takers	2,065	933	0	0	4,529	5,523	4,786	0
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	975	441	0	0	1,299	2,609	1,373	0
90 HEC-HPD	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$17,337</b>	<b>\$7,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,738</b>	<b>\$46,365</b>	<b>\$26,141</b>	<b>\$0</b>

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Allocation Summary

Dept:31 HEC

Department	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
81 HEC-Director	0	355	0	1,690	126	4,392
82 HEC-IT	0	4,941	0	23,507	1,757	85,399
83 HEC-911 Network	0	12,927	0	0	4,595	188,387
84 HEC-Police Call Takers	0	2,633	0	12,524	936	42,212
85 HEC-HFD	0	0	0	0	0	19,138
86 HED-Harris County	0	0	0	0	0	8,330
87 HEC-Genl Svcs Dept	0	0	0	0	0	18,294
88 HEC-Homeland Security	0	0	0	0	0	4,018
89 HEC-Off of Emg Mgmt	0	1,244	0	5,916	442	31,257
90 HEC-HPD	0	0	0	0	0	19,621
<b>Total</b>	<b>\$0</b>	<b>\$22,100</b>	<b>\$0</b>	<b>\$43,637</b>	<b>\$7,856</b>	<b>\$421,048</b>
	=====	=====	=====	=====	=====	=====

**HPW – GENERAL FUND CREDIT  
FUNCTION AND ALLOCATION BASIS**

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

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A. Department Costs

Dept:32 HPW General Fund Credit

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

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

Dept:32 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:32 HPW General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 HPW Water & Sewer	100	100.0000	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:32 HPW General Fund Credit

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