CITY OF HOUSTON, TEXAS

FY2026 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2024

CITY OF HOUSTON
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City of Houston, Texas
FY2026 Full Cost Allocation Plan
Based on Actual Expenditures For the Fiscal Year Ended June 30, 2024

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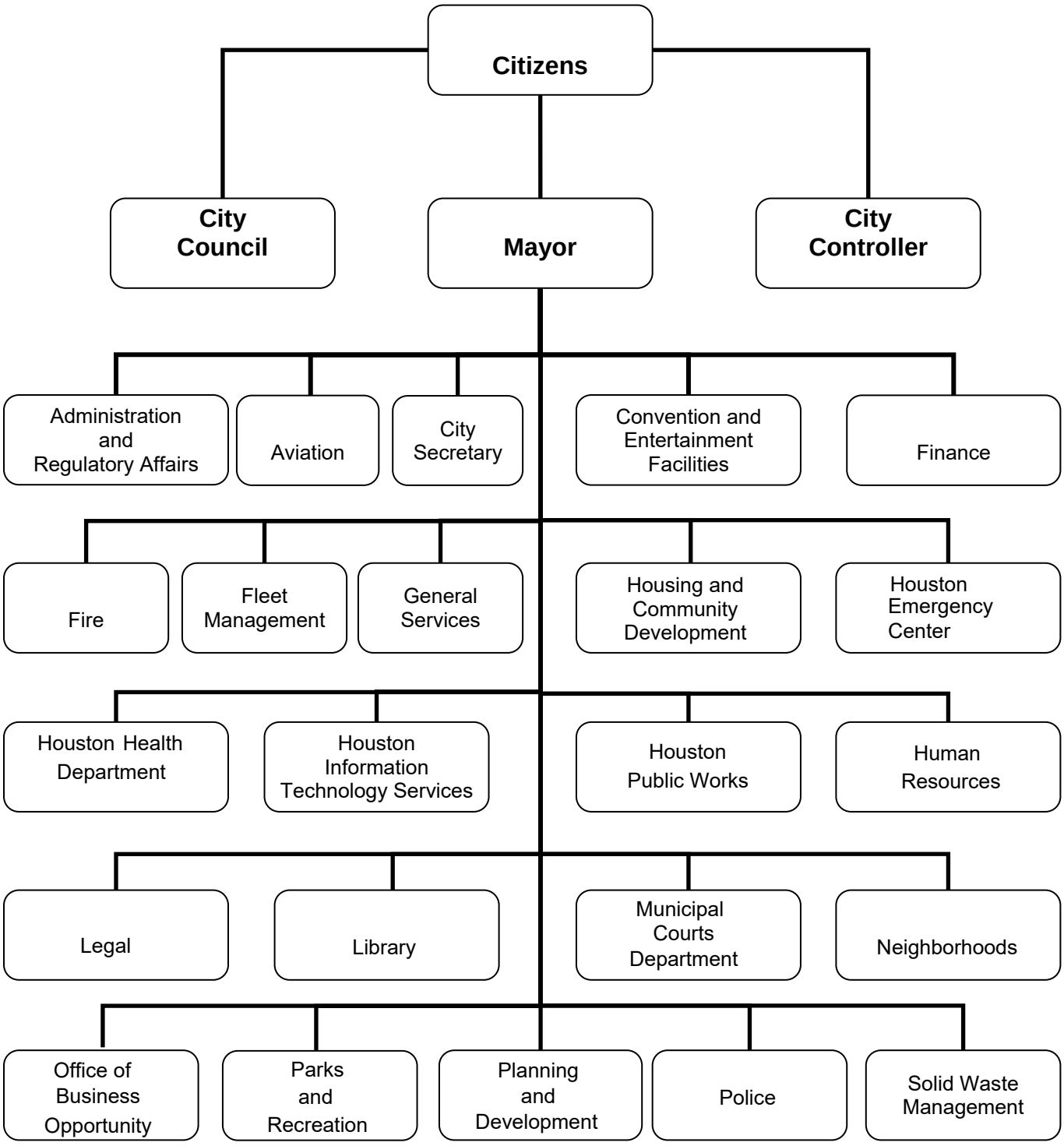
SECTION I – ORGANIZATION CHART

Organization Chart



SECTION II – OVERVIEW

City of Houston, Texas
FY2026 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2024

OVERVIEW

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

(a) "incurred for a common or joint purpose benefiting more than one cost objective, and

(b) "not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved."[1]

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

[1] 2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY2024 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

SECTION III – SUMMARY OF ALLOCATED COSTS AND ACFR RECONCILATION

City of Houston,Texas
FY 2026 Full Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2024

Department	Final GL	Personnel	Other Operating	Transfer	ACFR Adjustments*	Adjusted GL	CAFR	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	$ 997,782,866	$ 900,950,836	$ 94,552,272	$ 2,279,758	$ 21,709,329	$ 1,017,212,437	$ 1,017,212,437	$ 1,011,057,039	$ 6,155,398	
Dept of Neighborhoods (DON)	12,176,984	7,866,094	4,310,890	-	(3,520)	12,173,464	12,173,464	12,173,464		
Houston Fire Department (HFD)	568,422,439	500,205,745	68,103,420	113,274	17,059,431	585,368,596	585,368,596	585,368,596		
Houston Emergency Center (HEC)	2,001	1,841	160	-	-	2,001	2,001	2,001		
Municipal Courts Department	29,601,739	22,938,927	6,662,812	-	18,058	29,619,796	29,619,796	29,619,796		
Houston Public Works (HPW)	9,729,176	947,077	299,099	8,483,000		1,246,176	1,246,176	1,246,176		
Solid Waste Management	99,936,045	42,298,794	57,637,250	-	(32,457)	99,903,588	99,903,588	99,903,588		
General Services Department	46,420,907	12,878,779	33,542,128	-	(263,335)	46,157,572	46,157,572	(263,334)	43,507,259	2,913,647
Housing and Community Devp.	2,228,005	557,916	1,670,089	-	18,600	2,246,605	2,246,605	2,246,605		
Library	41,930,087	34,904,580	7,025,507	-	6,618,314	48,548,400	48,548,400	48,548,400		
Parks & Recreation	94,414,781	43,738,929	49,475,852	1,200,000	(7,303,254)	85,911,527	85,911,527	85,911,527		
Health & Human Services	55,656,252	36,874,364	15,281,790	3,500,097	(106,456)	52,049,699	52,049,699	34,598,242	17,336,013	115,444
Mayor's Office	8,369,964	5,472,944	854,057	2,042,964	(8,484)	6,318,516	6,318,516	1,112,700	4,968,822	236,994
Business Opportunity	5,069,828	3,789,203	1,280,625	-	12,286	5,082,114	5,082,114	12,284	4,028,667	1,041,163
City Council	12,230,693	9,007,032	3,223,661		605,350	12,836,043	12,836,043	605,350	8,779,826	3,450,867
City Controller's Office	8,747,829	7,456,807	1,291,022	-	(133,615)	8,614,215	8,614,215	(133,614)	8,747,829	-
Finance	21,398,776	16,460,360	4,938,416		8,585	21,407,361	21,407,361	431,250	19,671,074	1,305,037
Admn. & Regulatory Affairs	25,349,876	16,492,116	4,063,974	4,793,787	62,047	20,618,136	20,618,136	4,699,403	15,106,088	812,645
Planning & Development	6,181,987	2,486,265	1,656,161	2,039,561	1,480	4,143,906	4,143,906	2,389,778	686,057	1,068,071
City Secretary	896,298	756,625	139,673	-	-	896,298	896,298	0	896,298	-
Human Resources Dept.	1,343,529	1,236,734	106,796	-	-	1,343,529	1,343,529	1,343,529		
Legal Department	17,744,052	16,247,330	1,496,722	-	(12,293)	17,731,759	17,731,759	(12,293)	17,254,034	490,018
Citywide General Government	294,758,871	11,860,765	136,262,147	146,635,959	45,933,096	194,056,008	194,056,008	142,319,561	51,736,447	
GRAND TOTAL	**2,360,392,984**	**1,695,430,060**	**493,874,524**	**171,088,400**	**84,183,161**	**2,273,487,747**	**2,273,487,747**	**2,063,180,049**	**198,873,812**	**11,433,886**
Cost Adjustment	Building Use								507,351	
Cost Adjustment	Equipment use								1,228,173	
Cost Adjustment	HPW General Fund Credit								(105,251)	
Unallocated Indirect fr disallow functions	Non-Dept								(1,070,477)	
Unallocated Indirect fr disallow functions	OBO								(63,593)	
Unallocated Indirect fr disallow functions	Gen Svcs								(1,612,581)	
Reconciling Item(s)	Citywide								(1,073,843)	
Summary Schedule Total									**196,683,591**	

SECTION IV – FY2026 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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Summary Schedule

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1	Building Depreciation	$ 0	$ 5,703	$ 1,562	$ 20,700	$ 0	$ 311	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	3,753	782,318	0	54,103	0	162,683	0	0	3,083
3	Non-Departmental-Gen Gov	972,457	729,355	17,499,836	303,528	3,615,205	864,686	5,065,133	97,138	49,457	1,374,263
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	96,673	50,580	289,223	13,409	204,257	32,056	53,900	162,300	88,123	25,932
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	55,110	0	45,092	0	37,536	125,477	36,793	45,732
8	Accounting & Finance Repo	127,156	257,471	378,616	203,372	266,703	41,734	91,695	303,634	114,988	61,506
9	Finance Disaster Recovery	5,938	13,256	144,320	2,030	77,710	4,244	19,087	48,258	29,158	6,053
10	Finance Grants	0	2	87,460	3,747	5,882	598	70,335	12,870	349,492	481
11	Finance Perform Mgmt	4,668	10,423	113,471	1,596	61,099	3,337	15,007	37,943	22,926	4,759
12	Finance Treasury	428	0	315,739	3,886	181,369	9,447	31,893	0	711	13,381
13	Finance Strat Purchasing	114,781	505,920	745,193	101,537	162,459	43,264	383,192	1,281,132	520,046	285,186
14	ARA Director Office	0	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	0	0	0	155,046	0	0	0	0	0	0
16	ARA Operations	58,918	39,334	389,773	284,336	218,233	1,161,805	2,711,520	73,603	21,452	70,209
17	ARA Payroll Services	58,343	45,806	1,517,973	26,050	950,450	62,539	100,777	3,009-	57,694	113,440
18	ARA Regulatory	287	0	210,743	2,594	121,057	6,305	21,287	0	475	8,931
19	Office Business Opport	96,735	133,840	1,096,494	31,384	642,114	51,628	105,915	387,888	63,293	101,650
20	Mayor	83,991	65,942	2,185,309	37,503	1,368,290	90,033	145,081	447,504	83,058	163,311
21	Legal	150,644	308,307	595,523	584,867	436,529	7,536,798	219,994	408,222	97,945	207,599
22	City Secretary	10,152	22,666	246,761	3,471	132,870	7,256	32,635	82,513	49,856	10,349
23	City Council	157,806	352,324	3,835,723	53,955	2,065,364	112,795	507,282	1,282,608	774,979	160,876
24	City Controller's Office	309,712	188,606	1,257,784	46,116	824,915	108,651	213,967	620,164	344,462	94,750
25	Health Administration	0	0	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27	HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29	HPD Police Records	0	0	1,702	0	11,062	0	0	0	0	0
30	General Services	5,709	515,287	18,847,540	62,873	7,870,829	206,088	91,014	0	61,839	7,604,455
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$2,254,398	$3,248,575	$50,598,173	$1,942,000	$19,315,592	$10,343,575	$10,079,933	$5,368,245	$2,766,747	$10,355,946

Summary Schedule

	Department	Parks & Recreation	Health Department	Fleet Management	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking
1	Building Depreciation	$ 0	$ 0	$ 12,427	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	53,300	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	2,042,193	1,695,725	26,278	38,905	4,246	0	20,394	391	8,265	5,330
4	Finance Dir Office	0	0	0	0	0	0	1,839,780	0	0	0
5	Finance FP&A	127,145	259,314	214,645	3,871	9,667	8,229	20,128	2,089	18,484	23,495
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	61,654	12,582	0	0	0	0	0	0	0	0
8	Accounting & Finance Repo	225,687	337,604	290,339	5,039	12,585	10,714	26,205	2,719	24,065	30,587
9	Finance Disaster Recovery	15,728	25,940	13,938	529	1,250	0	1,407	3,720	1,972	1,616
10	Finance Grants	4,111	244,564	0	0	0	0	4,889	0	0	0
11	Finance Perform Mgmt	12,366	20,395	10,959	416	983	0	1,106	2,925	1,549	1,271
12	Finance Treasury	29,748	11,039	0	762	0	0	135	0	0	0
13	Finance Strat Purchasing	344,343	543,002	1,669,621	28,253	26,488	0	8,829	7,063	39,732	51,210
14	ARA Director Office	0	0	0	0	0	0	0	98,107	2,077,914	704,187
15	ARA Financial Svcs	0	0	0	0	0	0	0	12,934	273,928	176,670
16	ARA Operations	198,934	201,900	32,143	859	2,052	0	2,229	188	3,993	239,013
17	ARA Payroll Services	162,991	306,902	84,093	5,695	13,587	0	14,761	1,248	26,449	17,058
18	ARA Regulatory	19,856	7,368	0	509	0	0	90	0	0	0
19	Office Business Opport	158,813	284,850	277,567	3,639	8,683	0	9,432	799	16,902	10,900
20	Mayor	234,646	441,822	121,062	8,197	19,560	0	21,250	1,797	38,077	24,558
21	Legal	666,135	194,222	21,681	0	144,751	0	0	0	0	12,542
22	City Secretary	26,892	44,352	23,831	904	2,137	0	2,405	6,359	3,370	2,765
23	City Council	418,008	689,427	370,442	14,050	33,219	0	37,396	98,853	52,386	42,974
24	City Controller's Office	428,056	856,968	689,633	13,161	32,687	25,040	64,931	16,091	61,405	75,723
25	Health Administration	0	18,078,974	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	803,444	840,181	0	0	0	0	0
27	HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29	HPD Police Records	0	0	0	0	0	0	0	0	0	0
30	General Services	420,167	8,007,803	222,563	0	0	0	0	0	5,166	34,279
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$5,650,773	$32,264,753	$4,081,222	$928,233	$1,152,076	$43,983	$2,075,367	$255,283	$2,653,657	$1,454,178

Summary Schedule

	Department	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disabilty	HPW Bldg Insp
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	96,096	0	4,457	156	1,124	4,183	17,961	3,099	0	45,658
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	14,953	0	9,752	1,533	2,452	21,033	1,328	168,419	81	64,650
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8	Accounting & Finance Repo	19,467	0	12,696	1,996	3,192	27,383	1,730	219,266	106	84,169
9	Finance Disaster Recovery	1,278	0	3,238	43	456	5,232	0	55,205	136	10,680
10	Finance Grants	1,162	0	0	0	0	27,217	0	0	0	0
11	Finance Perform Mgmt	1,005	0	2,546	34	359	4,114	0	43,405	107	8,397
12	Finance Treasury	1,480	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	25,605	0	27,371	0	10,596	174,820	0	66,220	1,766	75,932
14	ARA Director Office	649,470	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	85,619	0	0	0	37,248	138,645	15,261	0	0	0
16	ARA Operations	1,248	0	2,153	76	3,340	2,021	223	1,497	0	117,820
17	ARA Payroll Services	8,267	0	14,261	499	3,596	13,387	1,473	9,915	0	56,892
18	ARA Regulatory	988	0	0	0	0	0	0	0	0	0
19	Office Business Opport	5,282	0	9,113	319	2,299	8,555	942	6,336	0	93,368
20	Mayor	11,901	0	20,530	719	5,178	192,432	2,121	14,275	0	210,340
21	Legal	0	0	0	0	0	0	0	0	0	34,222
22	City Secretary	2,185	0	5,537	73	780	8,945	0	94,391	233	18,260
23	City Council	33,966	0	86,058	1,132	12,122	139,051	0	1,467,248	3,616	283,833
24	City Controller's Office	48,846	0	38,150	4,775	8,655	77,694	4,041	656,966	602	224,676
25	Health Administration	0	0	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27	HPW Admin Indirect	0	0	0	0	0	0	0	0	0	398,299
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29	HPD Police Records	0	0	0	0	0	0	0	0	0	0
30	General Services	0	0	0	0	76,399	0	0	0	0	0
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$1,008,818	$0	$235,862	$11,355	$167,796	$844,712	$45,080	$2,806,242	$6,647	$1,727,196

Summary Schedule

	Department	HPW Stormwater	HPW DDSR	HPW Water & Sewer	HPW Houston Transtar	HPW Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	22,080	31,180	157,945	594	24,488	1,896	0	3,762	3,200	2,950
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	22,382	46,335	239,392	2,942	49,329	7,960	0	1,605	1,569	2,050
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	160,225	0	0	0	0	0	0	0
8	Accounting & Finance Repo	29,140	60,323	319,369	3,830	64,223	10,363	0	2,089	2,044	2,669
9	Finance Disaster Recovery	5,395	10,526	83,123	413	6,259	1,177	0	841	789	841
10	Finance Grants	0	0	0	0	39,683	0	0	0	0	0
11	Finance Perform Mgmt	4,242	8,276	65,355	324	4,921	926	0	661	620	661
12	Finance Treasury	0	0	0	0	398	0	0	0	0	0
13	Finance Strat Purchasing	85,644	382,309	913,832	14,127	72,401	61,805	0	7,947	0	7,063
14	ARA Director Office	0	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16	ARA Operations	18,572	382,788	1,726,518	286	727	917	0	1,818	1,546	1,426
17	ARA Payroll Services	26,101	83,611	202,313	723	2,797	6,069	0	12,038	10,240	9,441
18	ARA Regulatory	0	0	0	0	265	0	0	0	0	0
19	Office Business Opport	45,152	63,761	322,989	1,213	1,787	3,880	0	7,693	6,543	6,033
20	Mayor	101,718	143,643	727,633	2,732	4,027	8,736	0	17,331	14,741	13,591
21	Legal	0	0	189,274	0	1,074,507	0	0	78,299	0	0
22	City Secretary	9,224	17,997	142,124	705	10,702	2,013	0	1,438	1,349	1,438
23	City Council	143,387	279,752	2,209,216	10,955	166,359	31,296	0	22,344	20,973	22,343
24	City Controller's Office	82,227	168,541	945,994	10,030	166,488	27,304	0	7,085	6,841	8,439
25	Health Administration	0	0	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27	HPW Admin Indirect	195,619	314,129	1,979,630	8,738	86,529	26,109	0	32,307	28,446	27,699
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	151,537-	128,901-	118,840-
29	HPD Police Records	0	0	0	0	0	0	0	0	0	0
30	General Services	639	941	41,610	17,183	8,016	9,485	0	0	0	0
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	105,251-	0	0	0	0	0	0	0
	Tot.Current Allocations	$791,522	$1,994,112	$10,321,291	$74,795	$1,783,906	$199,936	$0	$45,721	$30,000	$12,196

Summary Schedule

	Department	CIP S/R Eng/Const	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	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	1,741	1,108	7,914	3,457	0	0	0	0	0	0
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	2,645	841	12,409	2,445	0	0	0	0	0	0
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8	Accounting & Finance Repo	3,443	1,095	16,155	3,183	0	0	0	0	0	0
9	Finance Disaster Recovery	590	212	2,211	878	0	0	0	0	0	0
10	Finance Grants	0	0	0	0	0	0	0	0	0	0
11	Finance Perform Mgmt	464	167	1,738	691	0	0	0	0	0	0
12	Finance Treasury	0	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	2,649	0	20,308	0	0	0	0	0	0	0
14	ARA Director Office	0	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16	ARA Operations	841	536	3,824	1,671	0	0	0	0	0	0
17	ARA Payroll Services	5,570	3,547	25,326	11,064	0	0	0	0	0	0
18	ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19	Office Business Opport	3,559	2,267	16,183	7,070	0	0	0	0	0	0
20	Mayor	8,018	5,106	36,459	15,928	0	0	0	0	0	0
21	Legal	0	0	0	0	0	0	0	0	0	0
22	City Secretary	1,010	362	3,780	1,502	0	0	0	0	0	0
23	City Council	15,700	5,623	58,746	23,359	0	0	0	0	0	0
24	City Controller's Office	9,595	3,111	43,545	9,739	0	0	0	0	0	0
25	Health Administration	0	0	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27	HPW Admin Indirect	17,576	9,047	73,721	0	0	0	0	0	0	0
28	CIP Sal Rec HPW	70,110-	44,644-	318,794-	0	0	0	0	0	0	0
29	HPD Police Records	0	0	0	0	0	0	0	0	0	0
30	General Services	0	0	0	0	0	0	0	0	0	0
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$3,291	$11,622	$3,525	$80,987	$0	$0	$0	$0	$0	$0

Summary Schedule

	Department	HEC-Gen Svcs Dept	HEC-Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	HR-W.C.	Legal Other	Convention & Entertainmen	Other
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 590
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	0	0	0	0	0	0	3,949	0	0	54,964
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	0	0	0	0	34	25	19,252	295	1,696	0
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	0	0	0	0	0	0	12,548	0
8	Accounting & Finance Repo	0	0	0	0	44	32	25,065	385	56,869	0
9	Finance Disaster Recovery	0	0	0	0	0	0	4,578	57	14	0
10	Finance Grants	0	0	0	0	0	0	0	796	0	0
11	Finance Perform Mgmt	0	0	0	0	0	0	3,600	45	11	0
12	Finance Treasury	0	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	0	0	0	0	0	0	16,775	0	883	0
14	ARA Director Office	0	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16	ARA Operations	0	0	0	0	0	0	1,908	0	0	434,366
17	ARA Payroll Services	0	0	0	0	0	0	12,638	0	0	0
18	ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19	Office Business Opport	0	0	0	0	0	0	8,076	0	0	0
20	Mayor	0	0	0	0	0	0	18,194	0	0	0
21	Legal	0	0	0	0	0	0	0	0	0	394,720
22	City Secretary	0	0	0	0	0	0	7,828	98	23	0
23	City Council	0	0	0	0	0	0	121,674	1,536	370	0
24	City Controller's Office	0	0	0	0	102	77	70,565	1,051	5,198	0
25	Health Administration	0	0	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27	HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29	HPD Police Records	0	0	0	0	0	0	0	0	0	6,468,939
30	General Services	0	0	0	0	0	0	0	0	0	2,036
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$0	$0	$0	$0	$180	$134	$314,102	$4,263	$77,612	$7,355,615

Summary Schedule

	Department	2nd Allocation Orphans	Total
1	Building Depreciation	$ 0	$ 41,293
2	Equipment Depreciation	0	1,059,240
3	Non-Departmental-Gen Gov	0	34,906,747
4	Finance Dir Office	0	1,839,780
5	Finance FP&A	0	2,400,927
6	Finance City Council	0	0
7	Finance Public Fin	0	592,749
8	Accounting & Finance Repo	0	3,782,745
9	Finance Disaster Recovery	0	610,326
10	Finance Grants	0	853,289
11	Finance Perform Mgmt	0	479,868
12	Finance Treasury	0	600,416
13	Finance Strat Purchasing	0	8,829,304
14	ARA Director Office	0	3,529,678
15	ARA Financial Svcs	0	895,351
16	ARA Operations	0	8,416,616
17	ARA Payroll Services	0	4,082,615
18	ARA Regulatory	0	400,755
19	Office Business Opport	0	4,104,946
20	Mayor	0	7,156,344
21	Legal	0	13,356,781
22	City Secretary	0	1,043,541
23	City Council	0	16,221,126
24	City Controller's Office	0	8,903,159
25	Health Administration	0	18,078,974
26	Planning & Dev Admin	0	1,643,625
27	HPW Admin Indirect	0	3,197,849
28	CIP Sal Rec HPW	0	832,826-
29	HPD Police Records	0	6,481,703
30	General Services	0	44,111,921
31	HEC	0	0
32	HPW General Fund Credit	0	105,251-
	Tot.Current Allocations	$0	$196,683,591

BUILDING DEPRECIATION
FUNCTION AND ALLOCATION BASIS

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2024. 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.

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Building Depreciation	P	507,351	0	271,077	235,778	496
Subtotal - Services & Supplies		507,351	0	271,077	235,778	496
Department Cost Total		507,351	0	271,077	235,778	496
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		507,351	0	271,077	235,778	496
General Admin Distribution		0	0	0	0	0
Grand Total		$ 507,351		$ 271,077	$ 235,778	$ 496

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

City 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
20	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
34	HITS	1,595	2.0576	5,578	0	5,578	0	5,578
35	Police	440	0.5676	1,539	0	1,539	0	1,539
36	Dept of Neighborhoods	3,023	3.8997	10,571	0	10,571	0	10,571
92	Other	0	0.0000	0	0	0	0	0
	Subtotal	77,519	100.0000	271,078	0	271,078	0	271,078
	Direct Bills					0		0
	Total					$271,078		$271,078

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

City Hall Annex Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	1,130	0.8694	$ 2,050	$ 0	$ 2,050	$ 0	$ 2,050
20	Mayor	8,889	6.8388	16,124	0	16,124	0	16,124
21	Legal	63,910	49.1695	115,931	0	115,931	0	115,931
22	City Secretary	5,540	4.2622	10,049	0	10,049	0	10,049
23	City Council	19,707	15.1617	35,748	0	35,748	0	35,748
30	General Services	18,043	13.8815	32,729	0	32,729	0	32,729
34	HITS	0	0.0000	0	0	0	0	0
36	Dept of Neighborhoods	5,584	4.2961	10,129	0	10,129	0	10,129
45	Fleet Management	6,851	5.2709	12,427	0	12,427	0	12,427
92	Other	325	0.2500	590	0	590	0	590
	Subtotal	129,979	100.0000	235,777	0	235,777	0	235,777
	Direct Bills					0		0
	Total					$235,777		$235,777

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

Muni Court Bldg Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	Legal	3,884	7.4684	$ 37	$ 0	$ 37	$ 0	$ 37
34	HITS	13,160	25.3048	125	0	125	0	125
35	Police	2,391	4.5975	23	0	23	0	23
38	Municipal Court	32,571	62.6293	311	0	311	0	311
	Subtotal	52,006	100.0000	496	0	496	0	496
	Direct Bills					0		0
	Total					$496		$496

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

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	2,050	0	2,050
20	Mayor	170,978	16,124	0	187,102
21	Legal	0	115,931	37	115,968
22	City Secretary	0	10,049	0	10,049
23	City Council	0	35,748	0	35,748
24	City Controller's Office	82,412	0	0	82,412
30	General Services	0	32,729	0	32,729
34	HITS	5,578	0	125	5,703
35	Police	1,539	0	23	1,562
36	Dept of Neighborhoods	10,571	10,129	0	20,700
38	Municipal Court	0	0	311	311
45	Fleet Management	0	12,427	0	12,427
92	Other	0	590	0	590
	Total	$ 271,078	$ 235,777	$ 496	$ 507,351

EQUIPMENT DEPRECIATION
FUNCTION AND ALLOCATION BASIS

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2024. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Deprec
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equip Use	P	1,228,173	0	1,228,173
Subtotal - Services & Supplies		1,228,173	0	1,228,173
Department Cost Total		1,228,173	0	1,228,173
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,228,173	0	1,228,173
General Admin Distribution			0	0
Grand Total		$ 1,228,173		$ 1,228,173

B. Incoming Costs-(Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

Equip Deprec Allocations

Dept:2 Equipment Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	75	0.0061	$ 75	$ 0	$ 75	$ 0	$ 75
23	City Council	127,071	10.3463	127,071	0	127,071	0	127,071
24	City Controller's Office	852	0.0694	852	0	852	0	852
25	Heath Administration	37,679	3.0679	37,679	0	37,679	0	37,679
28	CIP Sal Rec HPW	548	0.0446	548	0	548	0	548
30	General Services	2,708	0.2205	2,708	0	2,708	0	2,708
34	HITS	3,753	0.3056	3,753	0	3,753	0	3,753
35	Police	782,318	63.6977	782,318	0	782,318	0	782,318
37	Fire	54,103	4.4052	54,103	0	54,103	0	54,103
39	Solid Waste	162,683	13.2459	162,683	0	162,683	0	162,683
42	Library	3,083	0.2510	3,083	0	3,083	0	3,083
43	Park & Recreation	53,300	4.3398	53,300	0	53,300	0	53,300
	Subtotal	1,228,173	100.0000	1,228,173	0	1,228,173	0	1,228,173
	Direct Bills					0		0
	Total					$1,228,173		$1,228,173

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

Allocation Summary

Dept:2 Equipment Depreciation

	Department	Equip Deprec	Total
0	Direct Billed	$0	$0
14	ARA Director Office	75	75
23	City Council	127,071	127,071
24	City Controller's Office	852	852
25	Heath Administration	37,679	37,679
28	CIP Sal Rec HPW	548	548
30	General Services	2,708	2,708
34	HITS	3,753	3,753
35	Police	782,318	782,318
37	Fire	54,103	54,103
39	Solid Waste	162,683	162,683
42	Library	3,083	3,083
43	Park & Recreation	53,300	53,300
	Total	$ 1,228,173	$ 1,228,173

GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
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 at 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.

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Personnel Costs			0	0	0	0	0
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost			0	0	0	0	0
Advertising	P	645,278	0	0	0	0	0
Architectural Srvcs	P	6,626	0	0	0	0	0
Info Resource Srvcs	P	31,070	0	0	0	0	0
Non-Subrec Contract	P	27,248	0	0	0	0	0
Acctg & Auditing Svc	P	0	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	322	0	0	0	0	322
Health Ins RetCl	P	11,860,766	0	11,860,766	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
Mgt Consultant	P	1,382,693	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Misc.Support Svcs	P	42,302	0	0	0	0	0
Real Estate	P	5,726,361	0	0	0	0	0
Application Services	P	0	0	0	0	0	0
Intfd Prt Shop Svcs	P	0	0	0	0	0	0
Intfd Parking-HF	P	40,994	0	0	0	0	0
Ltd purpose	P	72,794,286	0	0	0	0	0

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	12,397,234	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	7,375,603	0	0	0	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	211,921	0	0	211,921	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	10,876-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	1,596,283	0	0	0	0	0
Metro Commut	P	268,215	0	0	0	0	0
Misc Other Svcs	P	9,177,154	0	0	0	0	0
Intfd Legal Service	P	22,544,430	0	0	0	0	0
Other IntfdSvcs	P	2,004,979	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	60,321,697	0	0	0	0	0
Transf - Spec Nonrecr	P	115,432	0	0	0	0	0
Transfer to Component	P	33,618,258	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,711,772	0	0	0	0	0
Transfer to CAP Proj	P	26,868,800	0	0	0	0	0
Travel- Non Training	P	348	0	0	0	0	0
Subtotal - Services & Supplies		294,759,196	0	11,860,766	211,921	0	322
Department Cost Total		294,759,196	0	11,860,766	211,921	0	322
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		294,759,196	0	11,860,766	211,921	0	322
General Admin Distribution			0	0	0	0	0
Grand Total		$ 294,759,196	0	$ 11,860,766	$ 211,921	0	$ 322

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Personnel Costs			0	0	0	0	0
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost			0	0	0	0	0
Advertising	P	645,278	0	0	0	0	0
Architectural Srvcs	P	6,626	0	0	0	0	0
Info Resource Srvcs	P	31,070	0	0	0	0	0
Non-Subrec Contract	P	27,248	0	0	0	0	0
Acctg & Auditing Svc	P	0	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	322	0	0	0	0	0
Health Ins RetCl	P	11,860,766	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
Mgt Consultant	P	1,382,693	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Misc.Support Svcs	P	42,302	42,302	0	0	0	0
Real Estate	P	5,726,361	0	0	0	0	5,133,408
Application Services	P	0	0	0	0	0	0
Intfd Prt Shop Svcs	P	0	0	0	0	0	0
Intfd Parking-HF	P	40,994	0	0	0	0	0
Ltd purpose	P	72,794,286	0	0	0	0	0

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	12,397,234	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	7,375,603	0	0	7,375,603	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	211,921	0	0	0	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	10,876-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	1,596,283	0	0	0	1,596,283	0
Metro Commut	P	268,215	268,215	0	0	0	0
Misc Other Svcs	P	9,177,154	0	0	0	0	0
Intfd Legal Service	P	22,544,430	0	22,544,430	0	0	0
Other IntfdSvcs	P	2,004,979	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	60,321,697	0	0	0	0	0
Transf - Spec Nonrecr	P	115,432	0	0	0	0	0
Transfer to Component	P	33,618,258	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	25,711,772	0	0	0	0	0
Transfer to CAP Proj	P	26,868,800	0	0	0	0	0
Travel- Non Training	P	348	0	0	0	0	0
Subtotal - Services & Supplies		294,759,196	310,517	22,544,430	7,375,603	1,596,283	5,133,408
Department Cost Total		294,759,196	310,517	22,544,430	7,375,603	1,596,283	5,133,408
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		294,759,196	310,517	22,544,430	7,375,603	1,596,283	5,133,408
General Admin Distribution			0	0	0	0	0
Grand Total		$ 294,759,196	$ 310,517	$ 22,544,430	$ 7,375,603	$ 1,596,283	$ 5,133,408

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs			0	0
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost			0	0
Advertising	P	645,278	0	645,278
Architectural Srvcs	P	6,626	0	6,626
Info Resource Srvcs	P	31,070	0	31,070
Non-Subrec Contract	P	27,248	0	27,248
Acctg & Auditing Svc	P	0	0	0
Print Shop Svcs	P	0	0	0
Pub & Printed Materi	P	0	0	0
Other Interest	P	322	0	0
Health Ins RetCl	P	11,860,766	0	0
Pension-Civilian	P	0	0	0
Pension-Legacy-Civil	P	0	0	0
Workers Comp-Civ Clm	P	0	0	0
Mgt Consultant	P	1,382,693	1,382,693	0
Banking Services	P	0	0	0
Misc.Support Svcs	P	42,302	0	0
Real Estate	P	5,726,361	592,953	0
Application Services	P	0	0	0
Intfd Prt Shop Svcs	P	0	0	0
Intfd Parking-HF	P	40,994	40,994	0
Ltd purpose	P	72,794,286	0	72,794,286

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Criminal Intell	P	0	0	0
Tax Appraisal	P	12,397,234	0	12,397,234
Tax Refunds	P	0	0	0
Mgmt Initiative/Cons	P	0	0	0
Elections	P	7,375,603	0	0
Contributions	P	0	0	0
Membership	P	211,921	0	0
Food Supplies	P	0	0	0
AudioVisual Supplies	P	0	0	0
Early Pymt Discount	P	10,876-	0	10,876-
Voice Svcs	P	0	0	0
Legal Svcs	P	1,596,283	0	0
Metro Commut	P	268,215	0	0
Misc Other Svcs	P	9,177,154	667,212	8,490,272
Intfd Legal Service	P	22,544,430	0	0
Other IntfdSvcs	P	2,004,979	0	2,004,979
Intfd Engr Services	P	0	0	0
Transfer to Spec Rev	P	60,321,697	0	60,321,697
Transf - Spec Nonrecr	P	115,432	0	115,432
Transfer to Component	P	33,618,258	0	33,618,258
Transfer to Ike Fund	P	0	0	0
Ch380 Trans Other Fd	P	25,711,772	0	25,711,772
Transfer to CAP Proj	P	26,868,800	0	26,868,800
Travel- Non Training	P	348	0	348
Subtotal - Services & Supplies		294,759,196	2,683,852	243,022,424
Department Cost Total		294,759,196	2,683,852	243,022,424
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		294,759,196	2,683,852	243,022,424
General Admin Distribution			0	0
Grand Total		$ 294,759,196	$ 2,683,852	$ 243,022,424
				not allocated

B. Incoming Costs-(Default Spread Salary%) Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3	Consulting Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Interest Costs	0	20	1	0	0	0	0
3	Other Misc	0	19,442	782	14	0	0	20
	Subtotal - Non-Dept-Gen Gov	0	19,462	783	14	0	0	20
5	Financial Plg & Analysis	0	77,554	3,121	56	0	0	82
	Subtotal - Fin Plg & Analysis	0	77,554	3,121	56	0	0	82
8	Gen Acctng	0	65,199	2,624	47	0	0	69
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	0	36,855	1,483	26	0	0	39
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	102,054	4,107	73	0	0	108
9	Disaster Recovery	0	17,903	720	13	0	0	19
	Subtotal - Fin Disaster Recovery	0	17,903	720	13	0	0	19
10	Grants Mgmt	0	6,436	259	5	0	0	7
10	Cost Accounting	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	0	6,436	259	5	0	0	7
11	Perf Mgmt Svcs	0	14,191	571	10	0	0	15
	Subtotal - Fin Perform Mgmt	0	14,191	571	10	0	0	15
12	Treasury	0	40,412	1,626	29	0	0	43
	Subtotal - Fin Treasury	0	40,412	1,626	29	0	0	43
13	Purchasing	0	65,521	2,636	47	0	0	69
	Subtotal - Fin SPD	0	65,521	2,636	47	0	0	69
18	Franchise	0	27,146	1,092	20	0	0	29
	Subtotal - ARA Regulatory	0	27,146	1,092	20	0	0	29
22	City Sec Svcs	0	30,789	1,239	22	0	0	32
	Subtotal - City Secretary	0	30,789	1,239	22	0	0	32
23	City Council Svcs	0	491,558	19,780	353	0	1	518
	Subtotal - City Council	0	491,558	19,780	353	0	1	518
24	Controller Fin Svcs	0	242,252	9,748	174	0	0	255
24	Controller Treasury	0	48,795	1,963	35	0	0	51
	Subtotal - City Controller's	0	291,047	11,711	209	0	0	306
30	Design & Const	0	114,642	4,613	82	0	0	121
	Subtotal - General Services	0	114,642	4,613	82	0	0	121
	Total Incoming	0	1,298,715	52,258	933	0	1	1,369
C.	Total Allocated		$ 296,057,911	$ 11,913,024	$ 212,854		$ 323	$ 311,886
				4.02%	0.07%		0.00%	0.11%

B. Incoming Costs-(Default Spread Salary%) Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Claims & Judge	Elections	Non-Dpt Legal	Walker Rent	Dept Specific
3	Consulting Services	$ 0	$ 0	$0	$0	$0	$0	$0
3	Interest Costs	0	20	2	1	0	0	0
3	Other Misc	0	19,442	1,487	486	105	339	177
	Subtotal - Non-Dept-Gen Gov	0	19,462	1,489	487	105	339	177
5	Financial Plg & Analysis	0	77,554	5,932	1,941	420	1,351	706
	Subtotal - Fin Plg & Analysis	0	77,554	5,932	1,941	420	1,351	706
8	Gen Acctng	0	65,199	4,987	1,631	353	1,135	594
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	0	36,855	2,819	922	200	642	336
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	102,054	7,806	2,553	553	1,777	930
9	Disaster Recovery	0	17,903	1,369	448	97	312	163
	Subtotal - Fin Disaster Recovery	0	17,903	1,369	448	97	312	163
10	Grants Mgmt	0	6,436	492	161	35	112	59
10	Cost Accounting	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	0	6,436	492	161	35	112	59
11	Perf Mgmt Svcs	0	14,191	1,085	355	77	247	129
	Subtotal - Fin Perform Mgmt	0	14,191	1,085	355	77	247	129
12	Treasury	0	40,412	3,091	1,011	219	704	368
	Subtotal - Fin Treasury	0	40,412	3,091	1,011	219	704	368
13	Purchasing	0	65,521	5,011	1,639	355	1,141	597
	Subtotal - Fin SPD	0	65,521	5,011	1,639	355	1,141	597
18	Franchise	0	27,146	2,076	679	147	473	247
	Subtotal - ARA Regulatory	0	27,146	2,076	679	147	473	247
22	City Sec Svcs	0	30,789	2,355	770	167	536	280
	Subtotal - City Secretary	0	30,789	2,355	770	167	536	280
23	City Council Svcs	0	491,558	37,596	12,300	2,662	8,561	4,476
	Subtotal - City Council	0	491,558	37,596	12,300	2,662	8,561	4,476
24	Controller Fin Svcs	0	242,252	18,528	6,062	1,312	4,219	2,206
24	Controller Treasury	0	48,795	3,732	1,221	264	850	444
	Subtotal - City Controller's	0	291,047	22,260	7,283	1,576	5,069	2,650
30	Design & Const	0	114,642	8,768	2,869	621	1,997	1,044
	Subtotal - General Services	0	114,642	8,768	2,869	621	1,997	1,044
	Total Incoming	0	1,298,715	99,330	32,496	7,034	22,619	11,826
C.	Total Allocated		$ 296,057,911	$ 22,643,760	$ 7,408,099	$ 1,603,317	$ 5,156,027	$ 2,695,678
				7.65%	2.50%	0.54%	1.74%	0.91%

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Gen Govt
3	Consulting Services	$ 0	$ 0	$0
3	Interest Costs	0	20	16
3	Other Misc	0	19,442	16,025
	Subtotal - Non-Dept-Gen Gov	0	19,462	16,041
5	Financial Plg & Analysis	0	77,554	63,925
	Subtotal - Fin Plg & Analysis	0	77,554	63,925
8	Gen Acctng	0	65,199	53,741
8	Fixed Assets	0	0	0
8	Auditing Svcs	0	36,855	30,378
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	102,054	84,119
9	Disaster Recovery	0	17,903	14,757
	Subtotal - Fin Disaster Recovery	0	17,903	14,757
10	Grants Mgmt	0	6,436	5,305
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	6,436	5,305
11	Perf Mgmt Svcs	0	14,191	11,697
	Subtotal - Fin Perform Mgmt	0	14,191	11,697
12	Treasury	0	40,412	33,310
	Subtotal - Fin Treasury	0	40,412	33,310
13	Purchasing	0	65,521	54,006
	Subtotal - Fin SPD	0	65,521	54,006
18	Franchise	0	27,146	22,375
	Subtotal - ARA Regulatory	0	27,146	22,375
22	City Sec Svcs	0	30,789	25,378
	Subtotal - City Secretary	0	30,789	25,378
23	City Council Svcs	0	491,558	405,171
	Subtotal - City Council	0	491,558	405,171
24	Controller Fin Svcs	0	242,252	199,678
24	Controller Treasury	0	48,795	40,220
	Subtotal - City Controller's	0	291,047	239,898
30	Design & Const	0	114,642	94,495
	Subtotal - General Services	0	114,642	94,495
	Total Incoming	0	1,298,715	1,070,477
C.	Total Allocated		$ 296,057,911	$ 244,027,957
				82.43%

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	6.70	0.1659	$ 19,675	$ 0	$ 19,675	$ 87	$ 19,762
05	Finance Financial Plg & Analys	12.60	0.3120	37,001	0	37,001	163	37,164
06	Finance City Council	5.00	0.1238	14,683	0	14,683	65	14,748
07	Finance Public Fin	4.00	0.0990	11,746	0	11,746	52	11,798
08	Accounting & Financial Reporti	14.80	0.3664	43,461	0	43,461	191	43,652
09	Finance Disaster Recovery	4.10	0.1015	12,040	0	12,040	53	12,093
10	Finance Grants	6.70	0.1659	19,675	0	19,675	87	19,762
11	Finance Rev Perform Mgmnt	2.40	0.0594	7,048	0	7,048	31	7,079
12	Finance Treasury	3.50	0.0867	10,278	0	10,278	45	10,323
13	Finance Strategic Purchasing	54.50	1.3493	160,043	0	160,043	705	160,748
14	ARA Director Office	6.90	0.1708	20,262	0	20,262	89	20,351
15	ARA Financial Services	5.80	0.1436	17,032	0	17,032	75	17,107
16	ARA Operations	79.90	1.9782	234,631	0	234,631	1,034	235,665
17	ARA Payroll Services	34.10	0.8443	100,137	0	100,137	441	100,578
18	ARA Regulatory	3.00	0.0743	8,810	0	8,810	39	8,849
19	Office Business Opportunity	34.40	0.8517	101,018	0	101,018	445	101,463
20	Mayor	29.10	0.7205	85,454	0	85,454	377	85,831
21	Legal	97.40	2.4115	286,021	0	286,021	1,260	287,281
22	City Secretary	7.80	0.1931	22,905	0	22,905	101	23,006
23	City Council	74.70	1.8495	219,361	0	219,361	966	220,327
24	City Controller's Office	51.50	1.2751	151,233	0	151,233	666	151,899
25	Health Administration	34.30	0.8492	100,724	0	100,724	444	101,168
26	Planning & Dev Admin	6.50	0.1609	19,088	0	19,088	84	19,172
29	HPD Police Records	74.80	1.8519	219,655	0	219,655	968	220,623
30	General Services	145.30	3.5974	426,682	0	426,682	1,880	428,562
33	Human Resources	50.50	1.2503	148,296	0	148,296	653	148,949
34	HITS	0.00	0.0000	0	0	0	0	0
35	Police	913.90	22.6269	2,683,722	0	2,683,722	11,824	2,695,546
36	Dept of Neighborhoods	77.00	1.9064	226,115	0	226,115	996	227,111
37	Fire	185.70	4.5977	545,319	0	545,319	2,403	547,722
38	Municipal Court	243.20	6.0213	714,171	0	714,171	3,147	717,318
39	Solid Waste	392.80	9.7252	1,153,481	0	1,153,481	5,082	1,158,563
41	Housing & Community Dev	0.30	0.0074	881	0	881	4	885
42	Library	449.30	11.1240	1,319,396	0	1,319,396	5,813	1,325,209
43	Parks & Recreation	559.20	13.8450	1,642,124	0	1,642,124	7,235	1,649,359
44	Health Department	304.50	7.5390	894,183	0	894,183	3,940	898,123
46	Planning & Dev Other	12.40	0.3070	36,413	0	36,413	160	36,573
49	Finance Other	5.30	0.1312	15,564	0	15,564	69	15,633
53	ARA Other	31.30	0.7749	91,914	0	91,914	405	92,319
54	IT Public Services	0.00	0.0000	0	0	0	0	0
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	5.90	0.1461	17,326	0	17,326	76	17,402
67	HPW Other	7.90	0.1956	23,199	0	23,199	102	23,301
	Subtotal	4,039	100.0000	11,860,767	0	11,860,767	52,258	11,913,025
	Direct Bills					0		0
	Total					$11,860,767		$ 11,913,025

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

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	6.70	0.0532	$ 113	$ 0	$ 113	$ 1	$ 114
05	Finance Financial Plg & Analys	12.60	0.1000	212	0	212	1	213
06	Finance City Council	5.00	0.0397	84	0	84	0	84
07	Finance Public Fin	4.00	0.0317	67	0	67	0	67
08	Accounting & Financial Reporti	14.80	0.1174	249	0	249	1	250
09	Finance Disaster Recovery	4.10	0.0325	69	0	69	0	69
10	Finance Grants	6.70	0.0532	113	0	113	1	114
11	Finance Rev Perform Mgmnt	2.40	0.0190	40	0	40	0	40
12	Finance Treasury	3.50	0.0278	59	0	59	0	59
13	Finance Strategic Purchasing	54.50	0.4324	916	0	916	4	920
14	ARA Director Office	6.90	0.0547	116	0	116	1	117
15	ARA Financial Services	5.80	0.0460	98	0	98	0	98
16	ARA Operations	79.90	0.6339	1,343	0	1,343	6	1,349
17	ARA Payroll Services	34.10	0.2705	573	0	573	3	576
18	ARA Regulatory	3.00	0.0238	50	0	50	0	50
19	Office Business Opportunity	34.40	0.2729	578	0	578	3	581
20	Mayor	29.10	0.2309	489	0	489	2	491
21	Legal	97.40	0.7727	1,638	0	1,638	7	1,645
22	City Secretary	7.80	0.0619	131	0	131	1	132
23	City Council	74.70	0.5926	1,256	0	1,256	6	1,262
24	City Controller's Office	51.50	0.4086	866	0	866	4	870
25	Health Administration	34.30	0.2721	577	0	577	3	580
26	Planning & Dev Admin	6.50	0.0516	109	0	109	0	109
29	HPD Police Records	74.80	0.5934	1,258	0	1,258	6	1,264
30	General Services	145.30	1.1528	2,443	0	2,443	11	2,454
33	Human Resources	50.50	0.4006	849	0	849	4	853
34	HITS	0.00	0.0000	0	0	0	0	0
35	Police	5,859.70	46.4886	98,519	0	98,519	434	98,953
36	Dept of Neighborhoods	77.00	0.6109	1,295	0	1,295	6	1,301
37	Fire	3,805.50	30.1914	63,982	0	63,982	282	64,264
38	Municipal Court	243.20	1.9295	4,089	0	4,089	18	4,107
39	Solid Waste	392.80	3.1163	6,604	0	6,604	29	6,633
41	Housing & Community Dev	0.30	0.0024	5	0	5	0	5
42	Library	449.30	3.5646	7,554	0	7,554	33	7,587
43	Parks & Recreation	559.20	4.4365	9,402	0	9,402	41	9,443
44	Health Department	304.50	2.4158	5,120	0	5,120	23	5,143
46	Planning & Dev Other	12.40	0.0984	208	0	208	1	209
49	Finance Other	5.30	0.0420	89	0	89	0	89
53	ARA Other	31.30	0.2483	526	0	526	2	528
54	IT Public Services	0.00	0.0000	0	0	0	0	0
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	5.90	0.0468	99	0	99	0	99
67	HPW Other	7.90	0.0627	133	0	133	1	134
	Subtotal	12,604.6	100.0000	211,921	0	211,921	933	212,854
	Direct Bills					0		0
	Total					$211,921		$ 212,854

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

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	67,560	3.0785	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,070	0.0943	0	0	0	0	0
05	Finance Financial Plg & Analys	693	0.0316	0	0	0	0	0
06	Finance City Council	590	0.0269	0	0	0	0	0
07	Finance Public Fin	633	0.0288	0	0	0	0	0
08	Accounting & Financial Reporti	1,701	0.0775	0	0	0	0	0
09	Finance Disaster Recovery	366	0.0167	0	0	0	0	0
10	Finance Grants	763	0.0348	0	0	0	0	0
11	Finance Rev Perform Mgmnt	430	0.0196	0	0	0	0	0
12	Finance Treasury	1,297	0.0591	0	0	0	0	0
13	Finance Strategic Purchasing	1,637	0.0746	0	0	0	0	0
14	ARA Director Office	3,059	0.1394	0	0	0	0	0
15	ARA Financial Services	462	0.0211	0	0	0	0	0
16	ARA Operations	4,899	0.2232	0	0	0	0	0
17	ARA Payroll Services	649	0.0296	0	0	0	0	0
18	ARA Regulatory	1,867	0.0851	0	0	0	0	0
19	Office Business Opportunity	6,518	0.2970	0	0	0	0	0
20	Mayor	5,736	0.2614	0	0	0	0	0
21	Legal	7,123	0.3246	0	0	0	0	0
22	City Secretary	1,766	0.0805	0	0	0	0	0
23	City Council	25,454	1.1599	0	0	0	0	0
24	City Controller's Office	5,510	0.2511	0	0	0	0	0
25	Health Administration	9,505	0.4331	0	0	0	0	0
26	Planning & Dev Admin	1,640	0.0747	0	0	0	0	0
28	CIP Sal Rec HPW	3,520	0.1604	0	0	0	0	0
29	HPD Police Records	1,446	0.0659	0	0	0	0	0
30	General Services	40,943	1.8657	0	0	0	0	0
31	HEC	6,011	0.2739	0	0	0	0	0
33	Human Resources	80,156	3.6525	0	0	0	0	0
34	HITS	41,938	1.9110	0	0	0	0	0
35	Police	239,807	10.9274	0	0	0	0	0
36	Dept of Neighborhoods	11,118	0.5066	0	0	0	0	0
37	Fire	169,358	7.7172	0	0	0	0	0
38	Municipal Court	26,579	1.2111	0	0	0	0	0
39	Solid Waste	44,691	2.0365	0	0	0	0	0
40	Houston Airport System (HAS)	134,569	6.1320	0	0	0	0	0
41	Housing & Community Dev	73,066	3.3294	0	0	0	0	0
42	Library	21,501	0.9797	0	0	0	0	0
43	Parks & Recreation	105,421	4.8038	0	0	0	0	0
44	Health Department	215,008	9.7973	0	0	0	0	0
45	Fleet Management	177,971	8.1097	0	0	0	0	0
46	Planning & Dev Other	3,209	0.1462	0	0	0	0	0
47	Planning & Dev Spec Rev	8,015	0.3652	0	0	0	0	0
48	General Debt	6,823	0.3109	0	0	0	0	0
49	Finance Other	16,689	0.7605	0	0	0	0	0
50	ARA Insurance	1,732	0.0789	0	0	0	0	0
51	ARA BARC	15,326	0.6984	0	0	0	0	0
52	ARA Parking	19,480	0.8877	0	0	0	0	0
53	ARA Other	12,398	0.5649	0	0	0	0	0
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	8,086	0.3685	0	0	0	0	0
56	Legal Wkr Comp	1,271	0.0579	0	0	0	0	0
57	Mayor Cable TV	2,033	0.0926	0	0	0	0	0
58	Mayor Other	17,439	0.7946	0	0	0	0	0
59	TIRZ	1,101	0.0502	0	0	0	0	0
60	HR Health Benefits	139,643	6.3632	0	0	0	0	0

Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61	HR Long Term Disability	67	0.0031	0	0	0	0	0
62	HPW Bldg Insp	53,604	2.4426	0	0	0	0	0
63	HPW Stormwater	18,558	0.8456	0	0	0	0	0
64	HPW DDSR	38,418	1.7506	0	0	0	0	0
65	HPW Water & Sewer	198,490	9.0447	0	0	0	0	0
66	HPW Houston Transtar	2,439	0.1111	0	0	0	0	0
67	HPW Other	40,901	1.8637	0	0	0	0	0
68	Houston Permit Center	6,600	0.3007	0	0	0	0	0
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	1,331	0.0607	0	0	0	0	0
71	CIP S/R Engrg	1,301	0.0593	0	0	0	0	0
72	CIP S/R Constr	1,700	0.0775	0	0	0	0	0
73	CIP S/R Eng/Const	2,193	0.0999	0	0	0	0	0
74	CIP S/R Geo/Env	697	0.0318	0	0	0	0	0
75	CIP S/R Other	10,289	0.4688	0	0	0	0	0
76	CIP S/R GSD	2,027	0.0924	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	28	0.0013	0	0	0	0	0
88	ARRA Reimbursement Fund	21	0.0010	0	0	0	0	0
89	HR-W.C.	15,963	0.7274	0	0	0	0	0
90	Legal Other	245	0.0112	0	0	0	0	0
91	Convention and Entertainment	1,406	0.0641	0	0	0	0	0
	Subtotal	2,194,554	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	136,262,148	6.2611	$ 20	$ 0	$ 20	$ 0	$ 20
04	Finance Dir Office	2,387,401	0.1097	0	0	0	0	0
05	Finance Financial Plg & Analys	2,186,998	0.1005	0	0	0	0	0
06	Finance City Council	898,285	0.0413	0	0	0	0	0
07	Finance Public Fin	519,574	0.0239	0	0	0	0	0
08	Accounting & Financial Reporti	3,630,149	0.1668	1	0	1	0	1
09	Finance Disaster Recovery	524,789	0.0241	0	0	0	0	0
10	Finance Grants	618,226	0.0284	0	0	0	0	0
11	Finance Rev Perform Mgmnt	437,956	0.0201	0	0	0	0	0
12	Finance Treasury	1,854,148	0.0852	0	0	0	0	0
13	Finance Strategic Purchasing	7,918,584	0.3639	1	0	1	0	1
14	ARA Director Office	2,707,460	0.1244	0	0	0	0	0
15	ARA Financial Services	1,144,220	0.0526	0	0	0	0	0
16	ARA Operations	7,480,786	0.3437	1	0	1	0	1
17	ARA Payroll Services	4,216,754	0.1938	1	0	1	0	1
18	ARA Regulatory	369,503	0.0170	0	0	0	0	0
19	Office Business Opportunity	5,069,828	0.2330	1	0	1	0	1
20	Mayor	5,205,821	0.2392	1	0	1	0	1
21	Legal	17,744,051	0.8153	3	0	3	0	3
22	City Secretary	896,298	0.0412	0	0	0	0	0
23	City Council	12,230,693	0.5620	2	0	2	0	2
24	City Controller's Office	8,747,829	0.4020	1	0	1	0	1
25	Health Administration	17,566,615	0.8072	3	0	3	0	3
26	Planning & Dev Admin	1,754,129	0.0806	0	0	0	0	0
29	HPD Police Records	6,155,398	0.2828	1	0	1	0	1
30	General Services	46,420,907	2.1330	7	0	7	0	7
31	HEC	2,001	0.0001	0	0	0	0	0
33	Human Resources	1,343,529	0.0617	0	0	0	0	0
34	HITS	0	0.0000	0	0	0	0	0
35	Police	989,347,710	45.4596	146	0	146	0	146
36	Dept of Neighborhoods	12,176,984	0.5595	2	0	2	0	2
37	Fire	568,309,165	26.1133	84	0	84	0	84
38	Municipal Court	29,601,739	1.3602	4	0	4	0	4
39	Solid Waste	99,936,045	4.5920	15	0	15	0	15
41	Housing & Community Dev	2,228,005	0.1024	0	0	0	0	0
42	Library	41,930,087	1.9266	6	0	6	0	6
43	Parks & Recreation	93,214,781	4.2831	14	0	14	0	14
44	Health Department	34,589,539	1.5894	5	0	5	0	5
45	Fleet Management	0	0.0000	0	0	0	0	0
46	Planning & Dev Other	2,388,297	0.1097	0	0	0	0	0
49	Finance Other	422,666	0.0194	0	0	0	0	0
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	4,637,365	0.2131	1	0	1	0	1
54	IT Public Services	0	0.0000	0	0	0	0	0
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
60	HR Health Benefits	0	0.0000	0	0	0	0	0
67	HPW Other	1,246,176	0.0573	0	0	0	0	0
	Subtotal	2,176,322,639	100.0000	320	0	320	1	321
	Direct Bills					0		0
	Total					$320		$ 321

Basis Units: FY2024 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

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	136,262,148	6.2611	$ 19,442	$ 0	$ 19,442	$ 0	$ 19,442
04	Finance Dir Office	2,387,401	0.1097	341	0	341	2	343
05	Finance Financial Plg & Analys	2,186,998	0.1005	312	0	312	1	313
06	Finance City Council	898,285	0.0413	128	0	128	1	129
07	Finance Public Fin	519,574	0.0239	74	0	74	0	74
08	Accounting & Financial Reporti	3,630,149	0.1668	518	0	518	2	520
09	Finance Disaster Recovery	524,789	0.0241	75	0	75	0	75
10	Finance Grants	618,226	0.0284	88	0	88	0	88
11	Finance Rev Perform Mgmnt	437,956	0.0201	62	0	62	0	62
12	Finance Treasury	1,854,148	0.0852	265	0	265	1	266
13	Finance Strategic Purchasing	7,918,584	0.3639	1,130	0	1,130	5	1,135
14	ARA Director Office	2,707,460	0.1244	386	0	386	2	388
15	ARA Financial Services	1,144,220	0.0526	163	0	163	1	164
16	ARA Operations	7,480,786	0.3437	1,067	0	1,067	5	1,072
17	ARA Payroll Services	4,216,754	0.1938	602	0	602	3	605
18	ARA Regulatory	369,503	0.0170	53	0	53	0	53
19	Office Business Opportunity	5,069,828	0.2330	723	0	723	3	726
20	Mayor	5,205,821	0.2392	743	0	743	3	746
21	Legal	17,744,051	0.8153	2,532	0	2,532	12	2,544
22	City Secretary	896,298	0.0412	128	0	128	1	129
23	City Council	12,230,693	0.5620	1,745	0	1,745	8	1,753
24	City Controller's Office	8,747,829	0.4020	1,248	0	1,248	6	1,254
25	Health Administration	17,566,615	0.8072	2,506	0	2,506	12	2,518
26	Planning & Dev Admin	1,754,129	0.0806	250	0	250	1	251
29	HPD Police Records	6,155,398	0.2828	878	0	878	4	882
30	General Services	46,420,907	2.1330	6,623	0	6,623	31	6,654
31	HEC	2,001	0.0001	0	0	0	0	0
33	Human Resources	1,343,529	0.0617	192	0	192	1	193
34	HITS	0	0.0000	0	0	0	0	0
35	Police	989,347,710	45.4596	141,160	0	141,160	664	141,824
36	Dept of Neighborhoods	12,176,984	0.5595	1,737	0	1,737	8	1,745
37	Fire	568,309,165	26.1133	81,086	0	81,086	381	81,467
38	Municipal Court	29,601,739	1.3602	4,224	0	4,224	20	4,244
39	Solid Waste	99,936,045	4.5920	14,259	0	14,259	67	14,326
41	Housing & Community Dev	2,228,005	0.1024	318	0	318	2	320
42	Library	41,930,087	1.9266	5,983	0	5,983	28	6,011
43	Parks & Recreation	93,214,781	4.2831	13,300	0	13,300	63	13,363
44	Health Department	34,589,539	1.5894	4,935	0	4,935	23	4,958
45	Fleet Management	0	0.0000	0	0	0	0	0
46	Planning & Dev Other	2,388,297	0.1097	341	0	341	2	343
49	Finance Other	422,666	0.0194	60	0	60	0	60
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	4,637,365	0.2131	662	0	662	3	665
54	IT Public Services	0	0.0000	0	0	0	0	0
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
60	HR Health Benefits	0	0.0000	0	0	0	0	0
67	HPW Other	1,246,176	0.0573	178	0	178	1	179
	Subtotal	2,176,322,639	100.0000	310,517	0	310,517	1,369	311,886
	Direct Bills					0		0
	Total					$310,517		$ 311,886

Basis Units: FY2024 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

Claims & Judge Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	83,904	3.7348	$ 841,983	$ 0	$ 841,983	$ 3,710	$ 845,693
30	General Services	51,195	2.2788	513,746	0	513,746	2,264	516,010
35	Police	1,397,817	62.2203	14,027,206	0	14,027,206	61,803	14,089,009
37	Fire	260,401	11.5911	2,613,145	0	2,613,145	11,513	2,624,658
39	Solid Waste	349,975	15.5782	3,512,027	0	3,512,027	15,474	3,527,501
41	Housing & Community Dev	2,998	0.1334	30,085	0	30,085	133	30,218
43	Parks & Recreation	31,657	1.4091	317,681	0	317,681	1,400	319,081
44	Health Department	68,615	3.0542	688,557	0	688,557	3,034	691,591
	Subtotal	2,246,562	100.0000	22,544,430	0	22,544,430	99,330	22,643,760
	Direct Bills					0		0
	Total					$22,544,430		$ 22,643,760

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

Elections Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20	Mayor	1	5.5556	$ 409,756	$ 0	$ 409,756	$ 1,805	$ 411,561
23	City Council	16	88.8889	6,556,092	0	6,556,092	28,885	6,584,977
24	City Controller's Office	1	5.5556	409,756	0	409,756	1,805	411,561
	Subtotal	18	100.0000	7,375,604	0	7,375,604	32,496	7,408,100
	Direct Bills					0		0
	Total					$7,375,604		$ 7,408,100

Basis Units: Number of elected officials
Source: City Charter

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 521	$ 0	$ 521	$ 2	$ 523
05	Finance Financial Plg & Analys	12.60	0.0613	979	0	979	4	983
06	Finance City Council	5.00	0.0243	389	0	389	2	391
07	Finance Public Fin	4.00	0.0195	311	0	311	1	312
08	Accounting & Financial Reporti	14.80	0.0720	1,150	0	1,150	5	1,155
09	Finance Disaster Recovery	4.10	0.0200	319	0	319	1	320
10	Finance Grants	6.70	0.0326	521	0	521	2	523
11	Finance Rev Perform Mgmnt	2.40	0.0117	186	0	186	1	187
12	Finance Treasury	3.50	0.0170	272	0	272	1	273
13	Finance Strategic Purchasing	54.50	0.2653	4,235	0	4,235	19	4,254
14	ARA Director Office	6.90	0.0336	536	0	536	2	538
15	ARA Financial Services	5.80	0.0282	451	0	451	2	453
16	ARA Operations	79.90	0.3889	6,209	0	6,209	27	6,236
17	ARA Payroll Services	34.10	0.1660	2,650	0	2,650	12	2,662
18	ARA Regulatory	3.00	0.0146	233	0	233	1	234
19	Office Business Opportunity	36.30	0.1767	2,821	0	2,821	12	2,833
20	Mayor	29.10	0.1417	2,261	0	2,261	10	2,271
21	Legal	97.40	0.4741	7,568	0	7,568	33	7,601
22	City Secretary	7.80	0.0380	606	0	606	3	609
23	City Council	74.70	0.3636	5,805	0	5,805	26	5,831
24	City Controller's Office	51.50	0.2507	4,002	0	4,002	18	4,020
25	Health Administration	34.30	0.1670	2,665	0	2,665	12	2,677
26	Planning & Dev Admin	6.50	0.0316	505	0	505	2	507
28	CIP Sal Rec HPW	55.60	0.2707	4,320	0	4,320	19	4,339
29	HPD Police Records	74.80	0.3641	5,812	0	5,812	26	5,838
30	General Services	213.30	1.0383	16,575	0	16,575	73	16,648
31	HEC	195.80	0.9531	15,215	0	15,215	67	15,282
33	Human Resources	233.60	1.1371	18,152	0	18,152	80	18,232
34	HITS	183.40	0.8928	14,251	0	14,251	63	14,314
35	Police	6,077.80	29.5860	472,277	0	472,277	2,081	474,358
36	Dept of Neighborhoods	104.30	0.5077	8,105	0	8,105	36	8,141
37	Fire	3,805.50	18.5247	295,707	0	295,707	1,303	297,010
38	Municipal Court	250.40	1.2189	19,457	0	19,457	86	19,543
39	Solid Waste	403.60	1.9642	31,354	0	31,354	138	31,492
40	Houston Airport System (HAS)	1,244.60	6.0586	96,712	0	96,712	426	97,138
41	Housing & Community Dev	231.00	1.1245	17,950	0	17,950	79	18,029
42	Library	454.20	2.2110	35,294	0	35,294	156	35,450
43	Parks & Recreation	652.60	3.1768	50,710	0	50,710	223	50,933
44	Health Department	1,228.80	5.9817	95,484	0	95,484	421	95,905
45	Fleet Management	336.70	1.6390	26,163	0	26,163	115	26,278
46	Planning & Dev Other	22.80	0.1110	1,772	0	1,772	8	1,780
47	Planning & Dev Spec Rev	54.40	0.2648	4,227	0	4,227	19	4,246
49	Finance Other	59.10	0.2877	4,592	0	4,592	20	4,612
50	ARA Insurance	5.00	0.0243	389	0	389	2	391
51	ARA BARC	105.90	0.5155	8,229	0	8,229	36	8,265
52	ARA Parking	68.30	0.3325	5,307	0	5,307	23	5,330
53	ARA Other	33.10	0.1611	2,572	0	2,572	11	2,583
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	4,437	0	4,437	20	4,457
56	Legal Wkr Comp	2.00	0.0097	155	0	155	1	156
57	Mayor Cable TV	14.40	0.0701	1,119	0	1,119	5	1,124
58	Mayor Other	53.60	0.2609	4,165	0	4,165	18	4,183
59	TIRZ	5.90	0.0287	458	0	458	2	460
60	HR Health Benefits	39.70	0.1933	3,085	0	3,085	14	3,099
62	HPW Bldg Insp	585.00	2.8477	45,458	0	45,458	200	45,658
63	HPW Stormwater	282.90	1.3771	21,983	0	21,983	97	22,080

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	31,043	0	31,043	137	31,180
65	HPW Water & Sewer	2,023.70	9.8511	157,252	0	157,252	693	157,945
66	HPW Houston Transtar	7.60	0.0370	591	0	591	3	594
67	HPW Other	11.20	0.0545	870	0	870	4	874
68	Houston Permit Center	24.30	0.1183	1,888	0	1,888	8	1,896
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	3,745	0	3,745	17	3,762
71	CIP S/R Engrg	41.00	0.1996	3,186	0	3,186	14	3,200
72	CIP S/R Constr	37.80	0.1840	2,937	0	2,937	13	2,950
73	CIP S/R Eng/Const	22.30	0.1086	1,733	0	1,733	8	1,741
74	CIP S/R Geo/Env	14.20	0.0691	1,103	0	1,103	5	1,108
75	CIP S/R Other	101.40	0.4936	7,879	0	7,879	35	7,914
76	CIP S/R GSD	44.30	0.2156	3,442	0	3,442	15	3,457
89	HR-W.C.	50.60	0.2463	3,932	0	3,932	17	3,949
	Subtotal	20,542.9	100.0000	1,596,282	0	1,596,282	7,034	1,603,316
	Direct Bills					0		0
	Total					$1,596,282		$ 1,603,316

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

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	18.9301	$ 971,761	$ 0	$ 971,761	$ 4,282	$ 976,043
14	ARA Director Office	22,950	11.3264	581,430	0	581,430	2,562	583,992
16	ARA Operations	10,820	5.3399	274,121	0	274,121	1,208	275,329
19	Office Business Opportunity	11,675	5.7619	295,782	0	295,782	1,303	297,085
20	Mayor	1,350	0.6663	34,202	0	34,202	151	34,353
26	Planning & Dev Admin	30,542	15.0732	773,771	0	773,771	3,409	777,180
30	General Services	7,535	3.7187	190,897	0	190,897	841	191,738
33	Human Resources	31,605	15.5979	800,702	0	800,702	3,528	804,230
34	HITS	28,100	13.8681	711,904	0	711,904	3,137	715,041
38	Municipal Court	4,695	2.3171	118,946	0	118,946	524	119,470
39	Solid Waste	12,835	6.3344	325,170	0	325,170	1,433	326,603
92	Other	2,160	1.0660	54,723	0	54,723	241	54,964
	Subtotal	202,624	100.0000	5,133,409	0	5,133,409	22,619	5,156,028
	Direct Bills					0		0
	Total					$5,133,409		$ 5,156,028

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

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	503,733	18.7690	$ 503,733	$ 0	$ 503,733	$ 2,220	$ 505,953
14	ARA Director Office	156,595	5.8347	156,595	0	156,595	690	157,285
16	ARA Operations	592,953	22.0934	592,953	0	592,953	2,613	595,566
19	Office Business Opportunity	671,878	25.0341	671,878	0	671,878	2,961	674,839
20	Mayor	713,884	26.5992	713,884	0	713,884	3,146	717,030
21	Legal	488	0.0182	488	0	488	2	490
23	City Council	44,321	1.6514	44,321	0	44,321	195	44,516
	Subtotal	2,683,852	100.0000	2,683,852	0	2,683,852	11,826	2,695,678
	Direct Bills					0		0
	Total					$2,683,852		$ 2,695,678

Basis Units: Dollars expended per department
Source: Expenses

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	0	20	19,442	0	0
04	Finance Director Office	19,762	114	0	0	343	0	0
05	Finance Financial Plg & Analys	37,164	213	0	0	313	0	0
06	Finance City Council	14,748	84	0	0	129	0	0
07	Finance Public Fin	11,798	67	0	0	74	0	0
08	Accounting & Financial Reporti	43,652	250	0	1	520	0	0
09	Finance Disaster Recovery	12,093	69	0	0	75	0	0
10	Finance Grants	19,762	114	0	0	88	0	0
11	Finance Rev Perform Mgmnt	7,079	40	0	0	62	0	0
12	Finance Treasury	10,323	59	0	0	266	0	0
13	Finance Strategic Purchasing	160,748	920	0	1	1,135	0	0
14	ARA Director Office	20,351	117	0	0	388	845,693	0
15	ARA Financial Services	17,107	98	0	0	164	0	0
16	ARA Operations	235,665	1,349	0	1	1,072	0	0
17	ARA Payroll Services	100,578	576	0	1	605	0	0
18	ARA Regulatory	8,849	50	0	0	53	0	0
19	Office Business Opportunity	101,463	581	0	1	726	0	0
20	Mayor	85,831	491	0	1	746	0	411,561
21	Legal	287,281	1,645	0	3	2,544	0	0
22	City Secretary	23,006	132	0	0	129	0	0
23	City Council	220,327	1,262	0	2	1,753	0	6,584,977
24	City Controller's Office	151,899	870	0	1	1,254	0	411,561
25	Health Administration	101,168	580	0	3	2,518	0	0
26	Planning & Dev Admin	19,172	109	0	0	251	0	0
28	CIP Sal Rec HPW	0	0	0	0	0	0	0
29	HPD Police Records	220,623	1,264	0	1	882	0	0
30	General Services	428,562	2,454	0	7	6,654	516,010	0
31	HEC	0	0	0	0	0	0	0
33	Human Resources	148,949	853	0	0	193	0	0
34	HITS	0	0	0	0	0	0	0
35	Police	2,695,546	98,953	0	146	141,824	14,089,009	0
36	Dept of Neighborhoods	227,111	1,301	0	2	1,745	0	0
37	Fire	547,722	64,264	0	84	81,467	2,624,658	0
38	Municipal Court	717,318	4,107	0	4	4,244	0	0
39	Solid Waste	1,158,563	6,633	0	15	14,326	3,527,501	0
40	Houston Airport System (HAS)	0	0	0	0	0	0	0
41	Housing & Community Dev	885	5	0	0	320	30,218	0
42	Library	1,325,209	7,587	0	6	6,011	0	0
43	Parks & Recreation	1,649,359	9,443	0	14	13,363	319,081	0
44	Health Department	898,123	5,143	0	5	4,958	691,591	0
45	Fleet Management	0	0	0	0	0	0	0
46	Planning & Dev Other	36,573	209	0	0	343	0	0
47	Planning & Dev Spec Rev	0	0	0	0	0	0	0
48	General Debt	0	0	0	0	0	0	0
49	Finance Other	15,633	89	0	0	60	0	0
50	ARA Insurance	0	0	0	0	0	0	0
51	ARA BARC	0	0	0	0	0	0	0
52	ARA Parking	0	0	0	0	0	0	0
53	ARA Other	92,319	528	0	1	665	0	0
54	IT Public Services	0	0	0	0	0	0	0
55	Legal Insurance	0	0	0	0	0	0	0
56	Legal Wkr Comp	0	0	0	0	0	0	0
57	Mayor Cable TV	0	0	0	0	0	0	0
58	Mayor Other	0	0	0	0	0	0	0
59	TIRZ	17,402	99	0	0	0	0	0

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

	Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
60	HR Health Benefits	0	0	0	0	0	0	0
61	HR Long Term Disability	0	0	0	0	0	0	0
62	HPW Bldg Insp	0	0	0	0	0	0	0
63	HPW Stormwater	0	0	0	0	0	0	0
64	HPW DDSR	0	0	0	0	0	0	0
65	HPW Water & Sewer	0	0	0	0	0	0	0
66	HPW Houston Transtar	0	0	0	0	0	0	0
67	HPW Other	23,301	134	0	0	179	0	0
68	Houston Permit Center	0	0	0	0	0	0	0
69	CIP S/R Planning	0	0	0	0	0	0	0
70	CIP Sal Rec RE	0	0	0	0	0	0	0
71	CIP S/R Engrg	0	0	0	0	0	0	0
72	CIP S/R Constr	0	0	0	0	0	0	0
73	CIP S/R Eng/Const	0	0	0	0	0	0	0
74	CIP S/R Geo/Env	0	0	0	0	0	0	0
75	CIP S/R Other	0	0	0	0	0	0	0
76	CIP S/R GSD	0	0	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0	0	0	0	0	0
89	HR-W.C.	0	0	0	0	0	0	0
90	Legal Other	0	0	0	0	0	0	0
91	Convention and Entertainment	0	0	0	0	0	0	0
92	Other	0	0	0	0	0	0	0
	Total	$ 11,913,024	$ 212,856	$ 0	$ 320	$ 311,884	$ 22,643,761	$ 7,408,099

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	19,462
04	Finance Director Office	523	976,043	505,953	0	1,502,738
05	Finance Financial Plg & Analys	983	0	0	0	38,673
06	Finance City Council	391	0	0	0	15,352
07	Finance Public Fin	312	0	0	0	12,251
08	Accounting & Financial Reporti	1,155	0	0	0	45,578
09	Finance Disaster Recovery	320	0	0	0	12,557
10	Finance Grants	523	0	0	0	20,487
11	Finance Rev Perform Mgmnt	187	0	0	0	7,368
12	Finance Treasury	273	0	0	0	10,921
13	Finance Strategic Purchasing	4,254	0	0	0	167,058
14	ARA Director Office	538	583,992	157,285	0	1,608,364
15	ARA Financial Services	453	0	0	0	17,822
16	ARA Operations	6,236	275,329	595,566	0	1,115,218
17	ARA Payroll Services	2,662	0	0	0	104,422
18	ARA Regulatory	234	0	0	0	9,186
19	Office Business Opportunity	2,833	297,085	674,839	0	1,077,528
20	Mayor	2,271	34,353	717,030	0	1,252,284
21	Legal	7,601	0	490	0	299,564
22	City Secretary	609	0	0	0	23,876
23	City Council	5,831	0	44,516	0	6,858,668
24	City Controller's Office	4,020	0	0	0	569,605
25	Health Administration	2,677	0	0	0	106,946
26	Planning & Dev Admin	507	777,180	0	0	797,219
28	CIP Sal Rec HPW	4,339	0	0	0	4,339
29	HPD Police Records	5,838	0	0	0	228,608
30	General Services	16,648	191,738	0	0	1,162,073
31	HEC	15,282	0	0	0	15,282
33	Human Resources	18,232	804,230	0	0	972,457
34	HITS	14,314	715,041	0	0	729,355
35	Police	474,358	0	0	0	17,499,836
36	Dept of Neighborhoods	8,141	0	0	0	303,528
37	Fire	297,010	0	0	0	3,615,205
38	Municipal Court	19,543	119,470	0	0	864,686
39	Solid Waste	31,492	326,603	0	0	5,065,133
40	Houston Airport System (HAS)	97,138	0	0	0	97,138
41	Housing & Community Dev	18,029	0	0	0	49,457
42	Library	35,450	0	0	0	1,374,263
43	Parks & Recreation	50,933	0	0	0	2,042,193
44	Health Department	95,905	0	0	0	1,695,725
45	Fleet Management	26,278	0	0	0	26,278
46	Planning & Dev Other	1,780	0	0	0	38,905
47	Planning & Dev Spec Rev	4,246	0	0	0	4,246
48	General Debt	0	0	0	0	0
49	Finance Other	4,612	0	0	0	20,394
50	ARA Insurance	391	0	0	0	391
51	ARA BARC	8,265	0	0	0	8,265
52	ARA Parking	5,330	0	0	0	5,330
53	ARA Other	2,583	0	0	0	96,096
54	IT Public Services	0	0	0	0	0
55	Legal Insurance	4,457	0	0	0	4,457
56	Legal Wkr Comp	156	0	0	0	156
57	Mayor Cable TV	1,124	0	0	0	1,124
58	Mayor Other	4,183	0	0	0	4,183
59	TIRZ	460	0	0	0	17,961

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

	Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
60	HR Health Benefits	3,099	0	0	0	3,099
61	HR Long Term Disability	0	0	0	0	0
62	HPW Bldg Insp	45,658	0	0	0	45,658
63	HPW Stormwater	22,080	0	0	0	22,080
64	HPW DDSR	31,180	0	0	0	31,180
65	HPW Water & Sewer	157,945	0	0	0	157,945
66	HPW Houston Transtar	594	0	0	0	594
67	HPW Other	874	0	0	0	24,488
68	Houston Permit Center	1,896	0	0	0	1,896
69	CIP S/R Planning	0	0	0	0	0
70	CIP Sal Rec RE	3,762	0	0	0	3,762
71	CIP S/R Engrg	3,200	0	0	0	3,200
72	CIP S/R Constr	2,950	0	0	0	2,950
73	CIP S/R Eng/Const	1,741	0	0	0	1,741
74	CIP S/R Geo/Env	1,108	0	0	0	1,108
75	CIP S/R Other	7,914	0	0	0	7,914
76	CIP S/R GSD	3,457	0	0	0	3,457
87	Hurricane Ike Aid & Recovery	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0	0	0	0
89	HR-W.C.	3,949	0	0	0	3,949
90	Legal Other	0	0	0	0	0
91	Convention and Entertainment	0	0	0	0	0
92	Other	0	54,964	0	0	54,964
	Total	$ 1,603,317	$ 5,156,028	$ 2,695,679	$ 0	$ 52,010,196

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.

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
Personnel Costs				
Salaries	S1	801,725	0	801,725
Salary % Split			.00%	100.00%
Benefits	S	370,269	0	370,269
Subtotal - Personnel Costs		1,171,995	0	1,171,995
Services & Supplies Cost				
Supplies	S	16,317	0	16,317
Temp Personnel Svcs	S	0	0	0
Application Svcs	S	550,874	0	550,874
Intfd HR Client Svcs	S	0	0	0
Other Svcs	S	648,217	0	648,217
Subtotal - Services & Supplies		1,215,408	0	1,215,408
Department Cost Total		2,387,403	0	2,387,403
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,387,403	0	2,387,403
General Admin Distribution			0	0
Grand Total		$ 2,387,403		$ 2,387,403

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	2,050	0	2,050
	Subtotal - Building Depn	2,050	0	2,050
3	Insurance Retirees	19,675	87	19,762
3	Memberships	113	1	114
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	341	2	343
3	Claims & Judge	0	0	0
3	Non-Dept. Legal Svcs/Lobby	521	2	523
3	Walker Rent	971,761	4,282	976,043
3	Dept Specific	503,733	2,220	505,953
	Subtotal - Non-Dept-Gen Gov	1,496,144	6,593	1,502,737
5	Financial Plg & Analysis	0	2,376	2,376
	Subtotal - Fin Plg & Analysis	0	2,376	2,376
8	Gen Acctng	0	1,998	1,998
8	Fixed Assets	0	0	0
8	Auditing Svcs	0	1,129	1,129
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	3,127	3,127
9	Disaster Recovery	0	304	304
	Subtotal - Fin Disaster Recove	0	304	304
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	0	241	241
	Subtotal - Fin Perform Mgmt	0	241	241
12	Treasury	0	708	708
	Subtotal - Fin Treasury	0	708	708
13	Purchasing	0	5,806	5,806
	Subtotal - Fin SPD	0	5,806	5,806
16	Mailroom	0	24,532	24,532
16	Records	0	237	237
16	3-1-1 Svcs	0	7,793	7,793
	Subtotal - ARA Operations	0	32,562	32,562
17	Payroll Svcs	0	1,592	1,592
	Subtotal - ARA Payroll Svcs	0	1,592	1,592
18	Franchise	0	476	476
	Subtotal - ARA Regulatory	0	476	476
19	Certification	0	641	641
19	Contract Compliance	0	19,814	19,814
19	Reporting & Analytics	0	3,096	3,096
19	Dept Services	0	0	0

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

	Department	First Incoming	Second Incoming	Finance Dept Admin
19	External Affairs & Outreach	$ 0	$ 405	$ 405
	Subtotal - OBO	0	23,956	23,956
20	City Mayor Admin	0	1,720	1,720
20	Inter Gov Rel	0	268	268
	Subtotal - Mayor	0	1,988	1,988
21	Legal Svcs	0	924,636	924,636
21	Inspector General	0	4,923	4,923
	Subtotal - Legal	0	929,559	929,559
22	City Sec Svcs	0	523	523
	Subtotal - City Secretary	0	523	523
23	City Council Svcs	0	8,357	8,357
	Subtotal - City Council	0	8,357	8,357
24	Controller Fin Svcs	0	7,422	7,422
24	Controller Treasury	0	830	830
	Subtotal - City Controller's	0	8,252	8,252
30	Design & Const	0	0	0
30	Building Svcs	0	204,909	204,909
30	Utilities	0	67,075	67,075
30	Real Estate	0	5,362	5,362
	Subtotal - General Services	0	277,346	277,346
	Total Incoming	1,498,194	1,303,766	2,801,960
C.	Total Allocated		$ 5,189,363	$ 5,189,363
				100.00%

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	12.60	7.5585	$ 293,692	$ 0	$ 293,692	$ 98,545	$ 392,237
06	Finance City Council	5.00	2.9994	116,545	0	116,545	39,105	155,650
07	Finance Public Fin	4.00	2.3995	93,236	0	93,236	31,284	124,520
08	Accounting & Financial Reporti	14.80	8.8782	344,972	0	344,972	115,751	460,723
09	Finance Disaster Recovery	4.10	2.4595	95,567	0	95,567	32,066	127,633
10	Finance Grants	6.70	4.0192	156,170	0	156,170	52,401	208,571
11	Finance Rev Perform Mgmnt	2.40	1.4397	55,941	0	55,941	18,770	74,711
12	Finance Treasury	3.50	2.0996	81,581	0	81,581	27,374	108,955
13	Finance Strategic Purchasing	54.50	32.6935	1,270,336	0	1,270,336	426,246	1,696,582
49	Finance Other	59.10	35.4529	1,377,557	0	1,377,557	462,223	1,839,780
	Subtotal	166.70	100.0000	3,885,597	0	3,885,597	1,303,766	5,189,363
	Direct Bills					0		0
	Total					$3,885,597		$ 5,189,363

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

Allocation Summary

Dept:4 Finance Dir Office

	Department	Finance Dept Admin	Total
0	Direct Billed	$0	$0
05	Finance Financial Plg & Analys	392,237	392,237
06	Finance City Council	155,650	155,650
07	Finance Public Fin	124,520	124,520
08	Accounting & Financial Reporti	460,723	460,723
09	Finance Disaster Recovery	127,633	127,633
10	Finance Grants	208,571	208,571
11	Finance Rev Perform Mgmnt	74,711	74,711
12	Finance Treasury	108,955	108,955
13	Finance Strategic Purchasing	1,696,582	1,696,582
49	Finance Other	1,839,780	1,839,780
	Total	$ 5,189,362	$ 5,189,362

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.

A. Department Costs

Dept:5 Fin Plg & Analysis

Description		Amount	General Admin	Financial Plg & Analysis	
Personnel Costs					
Salaries	S1	1,362,806	0	1,362,806	
Salary % Split			.00%	100.00%	
Benefits	S	773,101	0	773,101	
Subtotal - Personnel Costs		2,135,907	0	2,135,907	
Services & Supplies Cost					
Supplies	S	6,408	0	6,408	
Services	S	44,682	0	44,682	0
Subtotal - Services & Supplies		51,090	0	51,090	
Department Cost Total		2,186,997	0	2,186,997	
Adjustments to Cost					
Subtotal - Adjustments			0	0	
Total Costs After Adjustments		2,186,997	0	2,186,997	
General Admin Distribution			0	0	
Grand Total		$ 2,186,997		$ 2,186,997	

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

	Department	First Incoming	Second Incoming	Financial Plg & Analysis
3	Insurance Retirees	$ 37,001	$ 163	$ 37,164
3	Memberships	212	1	213
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	312	1	313
3	Non-Dept. Legal Svcs/Lobby	979	4	983
	Subtotal - Non-Dept-Gen Gov	38,504	170	38,674
4	Finance Dept Admin	293,692	98,545	392,237
	Subtotal - Fin Dir Office	293,692	98,545	392,237
5	Financial Plg & Analysis	0	796	796
	Subtotal - Fin Plg & Analysis	0	796	796
8	Gen Acctng	0	669	669
8	Auditing Svcs	0	378	378
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	1,047	1,047
9	Disaster Recovery	0	279	279
	Subtotal - Fin Disaster Recove	0	279	279
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	0	221	221
	Subtotal - Fin Perform Mgmt	0	221	221
12	Treasury	0	649	649
	Subtotal - Fin Treasury	0	649	649
13	Purchasing	0	829	829
	Subtotal - Fin SPD	0	829	829
16	Records	0	446	446
	Subtotal - ARA Operations	0	446	446
17	Payroll Svcs	0	2,994	2,994
	Subtotal - ARA Payroll Svcs	0	2,994	2,994
18	Franchise	0	436	436
	Subtotal - ARA Regulatory	0	436	436
19	Certification	0	1,206	1,206
19	External Affairs & Outreach	0	761	761
	Subtotal - OBO	0	1,967	1,967
20	City Mayor Admin	0	3,234	3,234
20	Inter Gov Rel	0	505	505
	Subtotal - Mayor	0	3,739	3,739
22	City Sec Svcs	0	480	480
	Subtotal - City Secretary	0	480	480

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

	Department	First Incoming	Second Incoming	Financial Plg & Analysis
23	City Council Svcs	$ 0	$ 7,656	$ 7,656
	Subtotal - City Council	0	7,656	7,656
24	Controller Fin Svcs	0	2,485	2,485
24	Controller Treasury	0	760	760
	Subtotal - City Controller's	0	3,245	3,245
	Total Incoming	332,196	123,499	455,695
C.	Total Allocated		$ 2,642,692	$ 2,642,692
				100.00%

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	67,560	3.0785	$ 77,554	$ 0	$ 77,554	$ 0	$ 77,554
04	Finance Dir Office	2,070	0.0943	2,376	0	2,376	0	2,376
05	Finance Financial Plg & Analys	693	0.0316	796	0	796	0	796
06	Finance City Council	590	0.0269	677	0	677	34	711
07	Finance Public Fin	633	0.0288	727	0	727	37	764
08	Accounting & Financial Reporti	1,701	0.0775	1,953	0	1,953	99	2,052
09	Finance Disaster Recovery	366	0.0167	420	0	420	21	441
10	Finance Grants	763	0.0348	876	0	876	44	920
11	Finance Rev Perform Mgmnt	430	0.0196	494	0	494	25	519
12	Finance Treasury	1,297	0.0591	1,489	0	1,489	75	1,564
13	Finance Strategic Purchasing	1,637	0.0746	1,879	0	1,879	95	1,974
14	ARA Director Office	3,059	0.1394	3,512	0	3,512	178	3,690
15	ARA Financial Services	462	0.0211	530	0	530	27	557
16	ARA Operations	4,899	0.2232	5,624	0	5,624	285	5,909
17	ARA Payroll Services	649	0.0296	745	0	745	38	783
18	ARA Regulatory	1,867	0.0851	2,143	0	2,143	109	2,252
19	Office Business Opportunity	6,518	0.2970	7,482	0	7,482	379	7,861
20	Mayor	5,736	0.2614	6,585	0	6,585	333	6,918
21	Legal	7,123	0.3246	8,177	0	8,177	414	8,591
22	City Secretary	1,766	0.0805	2,027	0	2,027	103	2,130
23	City Council	25,454	1.1599	29,219	0	29,219	1,480	30,699
24	City Controller's Office	5,510	0.2511	6,325	0	6,325	320	6,645
25	Health Administration	9,505	0.4331	10,911	0	10,911	553	11,464
26	Planning & Dev Admin	1,640	0.0747	1,883	0	1,883	95	1,978
28	CIP Sal Rec HPW	3,520	0.1604	4,041	0	4,041	205	4,246
29	HPD Police Records	1,446	0.0659	1,660	0	1,660	84	1,744
30	General Services	40,943	1.8657	47,000	0	47,000	2,380	49,380
31	HEC	6,011	0.2739	6,900	0	6,900	349	7,249
33	Human Resources	80,156	3.6525	92,013	0	92,013	4,660	96,673
34	HITS	41,938	1.9110	48,142	0	48,142	2,438	50,580
35	Police	239,807	10.9274	275,281	0	275,281	13,942	289,223
36	Dept of Neighborhoods	11,118	0.5066	12,763	0	12,763	646	13,409
37	Fire	169,358	7.7172	194,411	0	194,411	9,846	204,257
38	Municipal Court	26,579	1.2111	30,511	0	30,511	1,545	32,056
39	Solid Waste	44,691	2.0365	51,302	0	51,302	2,598	53,900
40	Houston Airport System (HAS)	134,569	6.1320	154,476	0	154,476	7,824	162,300
41	Housing & Community Dev	73,066	3.3294	83,875	0	83,875	4,248	88,123
42	Library	21,501	0.9797	24,682	0	24,682	1,250	25,932
43	Parks & Recreation	105,421	4.8038	121,016	0	121,016	6,129	127,145
44	Health Department	215,008	9.7973	246,814	0	246,814	12,500	259,314
45	Fleet Management	177,971	8.1097	204,298	0	204,298	10,347	214,645
46	Planning & Dev Other	3,209	0.1462	3,684	0	3,684	187	3,871
47	Planning & Dev Spec Rev	8,015	0.3652	9,201	0	9,201	466	9,667
48	General Debt	6,823	0.3109	7,832	0	7,832	397	8,229
49	Finance Other	16,689	0.7605	19,158	0	19,158	970	20,128
50	ARA Insurance	1,732	0.0789	1,988	0	1,988	101	2,089
51	ARA BARC	15,326	0.6984	17,593	0	17,593	891	18,484
52	ARA Parking	19,480	0.8877	22,362	0	22,362	1,133	23,495
53	ARA Other	12,398	0.5649	14,232	0	14,232	721	14,953
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	8,086	0.3685	9,282	0	9,282	470	9,752
56	Legal Wkr Comp	1,271	0.0579	1,459	0	1,459	74	1,533
57	Mayor Cable TV	2,033	0.0926	2,334	0	2,334	118	2,452
58	Mayor Other	17,439	0.7946	20,019	0	20,019	1,014	21,033
59	TIRZ	1,101	0.0502	1,264	0	1,264	64	1,328
60	HR Health Benefits	139,643	6.3632	160,300	0	160,300	8,119	168,419

Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61	HR Long Term Disability	67	0.0031	77	0	77	4	81
62	HPW Bldg Insp	53,604	2.4426	61,534	0	61,534	3,116	64,650
63	HPW Stormwater	18,558	0.8456	21,303	0	21,303	1,079	22,382
64	HPW DDSR	38,418	1.7506	44,101	0	44,101	2,234	46,335
65	HPW Water & Sewer	198,490	9.0447	227,852	0	227,852	11,540	239,392
66	HPW Houston Transtar	2,439	0.1111	2,800	0	2,800	142	2,942
67	HPW Other	40,901	1.8637	46,951	0	46,951	2,378	49,329
68	Houston Permit Center	6,600	0.3007	7,576	0	7,576	384	7,960
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	1,331	0.0607	1,528	0	1,528	77	1,605
71	CIP S/R Engrg	1,301	0.0593	1,493	0	1,493	76	1,569
72	CIP S/R Constr	1,700	0.0775	1,951	0	1,951	99	2,050
73	CIP S/R Eng/Const	2,193	0.0999	2,517	0	2,517	128	2,645
74	CIP S/R Geo/Env	697	0.0318	800	0	800	41	841
75	CIP S/R Other	10,289	0.4688	11,811	0	11,811	598	12,409
76	CIP S/R GSD	2,027	0.0924	2,327	0	2,327	118	2,445
87	Hurricane Ike Aid & Recovery	28	0.0013	32	0	32	2	34
88	ARRA Reimbursement Fund	21	0.0010	24	0	24	1	25
89	HR-W.C.	15,963	0.7274	18,324	0	18,324	928	19,252
90	Legal Other	245	0.0112	281	0	281	14	295
91	Convention and Entertainment	1,406	0.0641	1,614	0	1,614	82	1,696
	Subtotal	2,194,554	100.0000	2,519,193	0	2,519,193	123,499	2,642,692
	Direct Bills					0		0
	Total					$2,519,193		$ 2,642,692

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

Allocation Summary

Dept:5 Fin Plg & Analysis

	Department	Financial Plg & Analysis	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	77,554	77,554
04	Finance Dir Office	2,376	2,376
05	Finance Financial Plg & Analys	796	796
06	Finance City Council	711	711
07	Finance Public Fin	764	764
08	Accounting & Financial Reporti	2,052	2,052
09	Finance Disaster Recovery	441	441
10	Finance Grants	920	920
11	Finance Rev Perform Mgmnt	519	519
12	Finance Treasury	1,564	1,564
13	Finance Strategic Purchasing	1,974	1,974
14	ARA Director Office	3,690	3,690
15	ARA Financial Services	557	557
16	ARA Operations	5,909	5,909
17	ARA Payroll Services	783	783
18	ARA Regulatory	2,252	2,252
19	Office Business Opportunity	7,861	7,861
20	Mayor	6,918	6,918
21	Legal	8,591	8,591
22	City Secretary	2,130	2,130
23	City Council	30,699	30,699
24	City Controller's Office	6,645	6,645
25	Health Administration	11,464	11,464
26	Planning & Dev Admin	1,978	1,978
28	CIP Sal Rec HPW	4,246	4,246
29	HPD Police Records	1,744	1,744
30	General Services	49,380	49,380
31	HEC	7,249	7,249
33	Human Resources	96,673	96,673
34	HITS	50,580	50,580
35	Police	289,223	289,223
36	Dept of Neighborhoods	13,409	13,409
37	Fire	204,257	204,257
38	Municipal Court	32,056	32,056
39	Solid Waste	53,900	53,900
40	Houston Airport System (HAS)	162,300	162,300
41	Housing & Community Dev	88,123	88,123
42	Library	25,932	25,932
43	Parks & Recreation	127,145	127,145
44	Health Department	259,314	259,314
45	Fleet Management	214,645	214,645
46	Planning & Dev Other	3,871	3,871
47	Planning & Dev Spec Rev	9,667	9,667
48	General Debt	8,229	8,229
49	Finance Other	20,128	20,128
50	ARA Insurance	2,089	2,089
51	ARA BARC	18,484	18,484
52	ARA Parking	23,495	23,495
53	ARA Other	14,953	14,953
54	IT Public Services	0	0
55	Legal Insurance	9,752	9,752
56	Legal Wkr Comp	1,533	1,533
57	Mayor Cable TV	2,452	2,452
58	Mayor Other	21,033	21,033
59	TIRZ	1,328	1,328
60	HR Health Benefits	168,419	168,419
61	HR Long Term Disability	81	81

Allocation Summary

Dept:5 Fin Plg & Analysis

	Department	Financial Plg & Analysis	Total
62	HPW Bldg Insp	64,650	64,650
63	HPW Stormwater	22,382	22,382
64	HPW DDSR	46,335	46,335
65	HPW Water & Sewer	239,392	239,392
66	HPW Houston Transtar	2,942	2,942
67	HPW Other	49,329	49,329
68	Houston Permit Center	7,960	7,960
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	1,605	1,605
71	CIP S/R Engrg	1,569	1,569
72	CIP S/R Constr	2,050	2,050
73	CIP S/R Eng/Const	2,645	2,645
74	CIP S/R Geo/Env	841	841
75	CIP S/R Other	12,409	12,409
76	CIP S/R GSD	2,445	2,445
87	Hurricane Ike Aid & Recovery	34	34
88	ARRA Reimbursement Fund	25	25
89	HR-W.C.	19,252	19,252
90	Legal Other	295	295
91	Convention and Entertainment	1,696	1,696
	Total	$ 2,642,694	$ 2,642,694

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.

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
Personnel Costs				
Salaries	S1	399,425	0	399,425
Salary % Split			.00%	100.00%
Benefits	S	189,570	0	189,570
Subtotal - Personnel Costs		588,995	0	588,995
Services & Supplies Cost				
Supplies	S	6,409	0	6,409
Services	S	46,374	0	46,374
Intfd HR Client Svcs	S	256,505	0	256,505
Subtotal - Services & Supplies		309,288	0	309,288
Department Cost Total		898,283	0	898,283
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		898,283	0	898,283
General Admin Distribution			0	0
Grand Total		$ 898,283		$ 898,283

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

	Department	First Incoming	Second Incoming	Fin City Council Support
3	Insurance Retirees	$ 14,683	$ 65	$ 14,748
3	Memberships	84	0	84
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	128	1	129
3	Non-Dept. Legal Svcs/Lobby	389	2	391
	Subtotal - Non-Dept-Gen Gov	15,284	67	15,351
4	Finance Dept Admin	116,545	39,105	155,650
	Subtotal - Fin Dir Office	116,545	39,105	155,650
5	Financial Plg & Analysis	677	34	711
	Subtotal - Fin Plg & Analysis	677	34	711
8	Gen Acctng	0	569	569
8	Auditing Svcs	0	322	322
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	891	891
9	Disaster Recovery	0	115	115
	Subtotal - Fin Disaster Recove	0	115	115
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	0	91	91
	Subtotal - Fin Perform Mgmt	0	91	91
12	Treasury	0	266	266
	Subtotal - Fin Treasury	0	266	266
13	Purchasing	0	7,465	7,465
	Subtotal - Fin SPD	0	7,465	7,465
16	Records	0	177	177
	Subtotal - ARA Operations	0	177	177
17	Payroll Svcs	0	1,188	1,188
	Subtotal - ARA Payroll Svcs	0	1,188	1,188
18	Franchise	0	179	179
	Subtotal - ARA Regulatory	0	179	179
19	Certification	0	479	479
19	External Affairs & Outreach	0	302	302
	Subtotal - OBO	0	781	781
20	City Mayor Admin	0	1,283	1,283
20	Inter Gov Rel	0	200	200
	Subtotal - Mayor	0	1,483	1,483
22	City Sec Svcs	0	197	197
	Subtotal - City Secretary	0	197	197

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

	Department	First Incoming	Second Incoming	Fin City Council Support
23	City Council Svcs	$ 0	$ 3,145	$ 3,145
	Subtotal - City Council	0	3,145	3,145
24	Controller Fin Svcs	0	2,116	2,116
24	Controller Treasury	0	312	312
	Subtotal - City Controller's	0	2,428	2,428
	Total Incoming	132,506	57,613	190,119
C.	Total Allocated		$ 1,088,402	$ 1,088,402
				100.00%

Fin City Council Support Allocations

Dept:6 Finance City Council

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	City Council	100	100.0000	$ 1,030,789	$ 0	$ 1,030,789	$ 57,613	$ 1,088,402
	Subtotal	100	100.0000	1,030,789	0	1,030,789	57,613	1,088,402
	Direct Bills					0		0
	Total					$1,030,789		$ 1,088,402

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

Allocation Summary

Dept:6 Finance City Council

	Department	Fin City Council Support	Total
0	Direct Billed	$0	$0
23	City Council	1,088,402	1,088,402
	Total	$ 1,088,402	$ 1,088,402

FINANCE – PUBLIC FINANCE
FUNCTION AND ALLOCATION BASIS

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

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

A. Department Costs

Dept:7 Finance Public Fin

Description		Amount	General Admin	Debt Svc	Capital Projects
Personnel Costs					
Salaries	S1	339,420	0	171,977	167,443
Salary % Split			.00%	50.67%	49.33%
Benefits	S	161,807	0	81,988	79,819
Subtotal - Personnel Costs		501,227	0	253,965	247,262
Services & Supplies Cost					
Supplies	S	2,413	0	1,222	1,190
Services	S	15,934	0	8,074	7,860
Deduct Direct Bill(Personnel)	P	0		0	0
Subtotal - Services & Supplies		18,347	0	9,296	9,050
Department Cost Total		519,574	0	263,261	256,312
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		519,574	0	263,261	256,312
Subtotal - Adjustments		0	0	0	0
Grand Total		$ 519,574	0	$ 263,261	$ 256,312

B. Incoming Costs-(Default Spread Salary%) Dept:7 Finance Public Fin

	Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3	Insurance Retirees	$ 11,746	$ 52	$ 5,978	$ 5,820
3	Memberships	67	0	34	33
3	Consulting Services	0	0	0	0
3	Interest Costs	0	0	0	0
3	Other Misc	74	0	38	37
3	Non-Dept. Legal Svcs/Lobby	311	1	158	154
	Subtotal - Non-Dept-Gen Gov	12,198	54	6,208	6,044
4	Finance Dept Admin	93,236	31,284	63,092	61,428
	Subtotal - Fin Dir Office	93,236	31,284	63,092	61,428
5	Financial Plg & Analysis	727	37	387	377
	Subtotal - Fin Plg & Analysis	727	37	387	377
8	Gen Acctng	0	611	310	301
8	Auditing Svcs	0	345	175	170
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	956	484	472
9	Disaster Recovery	0	66	33	33
	Subtotal - Fin Disaster Recove	0	66	33	33
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	0	53	27	26
	Subtotal - Fin Perform Mgmt	0	53	27	26
12	Treasury	0	154	78	76
	Subtotal - Fin Treasury	0	154	78	76
13	Purchasing	0	0	0	0
	Subtotal - Fin SPD	0	0	0	0
16	Records	0	142	72	70
	Subtotal - ARA Operations	0	142	72	70
17	Payroll Svcs	0	951	482	469
	Subtotal - ARA Payroll Svcs	0	951	482	469
18	Franchise	0	104	53	51
	Subtotal - ARA Regulatory	0	104	53	51
19	Certification	0	383	194	189
19	External Affairs & Outreach	0	242	123	119
	Subtotal - OBO	0	625	317	308
20	City Mayor Admin	0	1,027	520	507
20	Inter Gov Rel	0	160	81	79
	Subtotal - Mayor	0	1,187	601	586
22	City Sec Svcs	0	114	58	56
	Subtotal - City Secretary	0	114	58	56

B. Incoming Costs-(Default Spread Salary%) Dept:7 Finance Public Fin

	Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
23	City Council Svcs	$ 0	$ 1,819	$ 922	$ 897
	Subtotal - City Council	0	1,819	922	897
24	Controller Fin Svcs	0	2,270	1,150	1,120
24	Controller Treasury	0	181	92	89
	Subtotal - City Controller's	0	2,451	1,242	1,209
	Total Incoming	106,161	39,997	74,055	72,103
C.	Total Allocated		$ 665,732	$ 337,316	$ 328,415
				50.67%	49.33%

Debt Svc Allocations

Dept:7 Finance Public Fin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Police	5.52	5.5200	$ 17,501	$ 0	$ 17,501	$ 1,119	$ 18,620
37	Fire	2.55	2.5500	8,085	0	8,085	517	8,602
39	Solid Waste	0.31	0.3100	983	0	983	63	1,046
40	Houston Airport System (HAS)	26.38	26.3800	83,638	0	83,638	5,346	88,984
41	Housing & Community Dev	0.09	0.0900	285	0	285	18	303
42	Library	2.74	2.7400	8,687	0	8,687	555	9,242
43	Parks & Recreation	7.46	7.4600	23,652	0	23,652	1,512	25,164
44	Health Department	3.73	3.7300	11,826	0	11,826	756	12,582
65	HPW Water & Sewer	47.50	47.5000	150,599	0	150,599	9,626	160,225
91	Covention & Entertainment	3.72	3.7200	11,794	0	11,794	754	12,548
	Subtotal	100	100.0000	317,050	0	317,050	20,266	337,316
	Direct Bills					0		0
	Total					$317,050		$ 337,316

Basis Units: Percentage of effort
Source: Finance Department

Capital Projects Allocations

Dept:7 Finance Public Fin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25	Health Administration	11.111	11.1121	$ 34,301	$ 0	$ 34,301	$ 2,189	$ 36,490
27	HPW Admin Indirect	11.111	11.1121	34,301	0	34,301	2,189	36,490
35	Police	11.111	11.1121	34,301	0	34,301	2,189	36,490
37	Fire	11.111	11.1121	34,301	0	34,301	2,189	36,490
39	Solid Waste	11.111	11.1121	34,301	0	34,301	2,189	36,490
40	Houston Airport System (HAS)	11.112	11.1131	34,304	0	34,304	2,189	36,493
41	Housing & Community Dev	11.111	11.1121	34,301	0	34,301	2,189	36,490
42	Library	11.111	11.1121	34,301	0	34,301	2,189	36,490
43	Parks & Recreation	11.111	11.1121	34,301	0	34,301	2,189	36,490
	Subtotal	100	100.0000	308,712	0	308,712	19,703	328,415
	Direct Bills					0		0
	Total					$308,712		$ 328,415

Basis Units: Percentage of effort
Source: Finance Department

Allocation Summary

Dept:7 Finance Public Fin

	Department	Debt Svc	Capital Projects	Total
0	Direct Billed	$0	$0	$0
25	Health Administration	0	36,490	36,490
27	HPW Admin Indirect	0	36,490	36,490
35	Police	18,620	36,490	55,110
37	Fire	8,602	36,490	45,092
39	Solid Waste	1,046	36,490	37,536
40	Houston Airport System (HAS)	88,984	36,493	125,477
41	Housing & Community Dev	303	36,490	36,793
42	Library	9,242	36,490	45,732
43	Parks & Recreation	25,164	36,490	61,654
44	Health Department	12,582	0	12,582
65	HPW Water & Sewer	160,225	0	160,225
91	Covention & Entertainment	12,548	0	12,548
	Total	$ 337,316	$ 328,413	$ 665,729

FINANCE – ACCOUNTING AND FINANCIAL OPERATIONS
FUNCTION AND ALLOCATION BASIS

The Accounting and Financial Operations division within the inance Department is responsible for the oversight of accounting, financial operations, and fi ed 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.

A. Department Costs

Dept:8 Accounting & Financial Reporting

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs						
Salaries	S1	1,402,282	0	1,112,049	290,233	0
Salary % Split			.00%	79.30%	20.70%	.00%
Benefits	S	653,559	0	518,292	135,267	0
Subtotal - Personnel Costs		2,055,841	0	1,630,341	425,500	0
Services & Supplies Cost						
Supplies	P	14,225	0	11,282	2,944	0
Services	P	208,233	0	165,135	43,098	0
Audit	P	1,351,851	0	0	0	1,014,699
Subtotal - Services & Supplies		1,574,309	0	176,416	46,042	1,014,699
Department Cost Total		3,630,150	0	1,806,757	471,542	1,014,699
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		3,630,150	0	1,806,757	471,542	1,014,699
General Admin Distribution			0	0	0	0
Grand Total		$ 3,630,150		$ 1,806,757	$ 471,542	$ 1,014,699

A. Department Costs

Dept:8 Accounting & Financial Reporting

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	S1	1,402,282	0	0
Salary % Split			.00%	.00%
Benefits	S	653,559	0	0
Subtotal - Personnel Costs		2,055,841	0	0
Services & Supplies Cost				
Supplies	P	14,225	0	0
Services	P	208,233	0	0
Audit	P	1,351,851	337,152	0
Subtotal - Services & Supplies		1,574,309	337,152	0
Department Cost Total		3,630,150	337,152	0
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,630,150	337,152	0
General Admin Distribution			0	0
Grand Total		$ 3,630,150	$ 337,152	0

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Finance Reporting

	Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
3	Insurance Retirees	$ 43,461	$ 191	$ 34,618	$ 9,035	$ 0
3	Memberships	249	1	198	52	0
3	Consulting Services	0	0	0	0	0
3	Interest Costs	1	0	1	0	0
3	Other Misc	518	2	413	108	0
3	Non-Dept. Legal Svcs/Lobby	1,150	5	916	239	0
	Subtotal - Non-Dept-Gen Gov	45,379	200	36,146	9,434	0
4	Finance Dept Admin	344,972	115,751	365,366	95,357	0
	Subtotal - Fin Dir Office	344,972	115,751	365,366	95,357	0
5	Financial Plg & Analysis	1,953	99	1,627	425	0
	Subtotal - Fin Plg & Analysis	1,953	99	1,627	425	0
8	Gen Acctng	0	1,642	1,302	340	0
8	Auditing Svcs	0	928	736	192	0
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	2,570	2,038	532	0
9	Disaster Recovery	0	463	367	96	0
	Subtotal - Fin Disaster Recove	0	463	367	96	0
10	Cost Accounting	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0
11	Perf Mgmt Svcs	0	367	291	76	0
	Subtotal - Fin Perform Mgmt	0	367	291	76	0
12	Treasury	0	1,077	854	223	0
	Subtotal - Fin Treasury	0	1,077	854	223	0
13	Purchasing	0	6,635	5,262	1,373	0
	Subtotal - Fin SPD	0	6,635	5,262	1,373	0
16	Records	0	524	416	108	0
	Subtotal - ARA Operations	0	524	416	108	0
17	Payroll Svcs	0	3,517	2,789	728	0
	Subtotal - ARA Payroll Svcs	0	3,517	2,789	728	0
18	Franchise	0	723	573	150	0
	Subtotal - ARA Regulatory	0	723	573	150	0
19	Certification	0	1,417	1,124	293	0
19	External Affairs & Outreach	0	894	709	185	0
	Subtotal - OBO	0	2,311	1,833	478	0
20	City Mayor Admin	0	3,798	3,012	786	0
20	Inter Gov Rel	0	593	470	123	0
	Subtotal - Mayor	0	4,391	3,482	909	0
22	City Sec Svcs	0	796	631	165	0
	Subtotal - City Secretary	0	796	631	165	0

B. Incoming Costs-(Default Spread Salary%) Dept:8 Accounting & Finance Reporting

	Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
23	City Council Svcs	$ 0	$ 12,708	$ 10,078	$ 2,630	$ 0
	Subtotal - City Council	0	12,708	10,078	2,630	0
24	Controller Fin Svcs	0	6,099	4,837	1,262	0
24	Controller Treasury	0	1,261	1,000	261	0
	Subtotal - City Controller's	0	7,360	5,837	1,523	0
	Total Incoming	392,304	159,492	437,590	114,206	0
C.	Total Allocated		$ 4,181,946	$ 2,244,347	$ 585,748	$ 1,014,699
				53.67%	14.01%	24.26%

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Finance Reporting

	Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise	Fin Operations
3	Insurance Retirees	$ 43,461	$ 191	$ 0	$ 0
3	Memberships	249	1	0	0
3	Consulting Services	0	0	0	0
3	Interest Costs	1	0	0	0
3	Other Misc	518	2	0	0
3	Non-Dept. Legal Svcs/Lobby	1,150	5	0	0
	Subtotal - Non-Dept-Gen Gov	45,379	200	0	0
4	Finance Dept Admin	344,972	115,751	0	0
	Subtotal - Fin Dir Office	344,972	115,751	0	0
5	Financial Plg & Analysis	1,953	99	0	0
	Subtotal - Fin Plg & Analysis	1,953	99	0	0
8	Gen Acctng	0	1,642	0	0
8	Auditing Svcs	0	928	0	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	2,570	0	0
9	Disaster Recovery	0	463	0	0
	Subtotal - Fin Disaster Recove	0	463	0	0
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	0	367	0	0
	Subtotal - Fin Perform Mgmt	0	367	0	0
12	Treasury	0	1,077	0	0
	Subtotal - Fin Treasury	0	1,077	0	0
13	Purchasing	0	6,635	0	0
	Subtotal - Fin SPD	0	6,635	0	0
16	Records	0	524	0	0
	Subtotal - ARA Operations	0	524	0	0
17	Payroll Svcs	0	3,517	0	0
	Subtotal - ARA Payroll Svcs	0	3,517	0	0
18	Franchise	0	723	0	0
	Subtotal - ARA Regulatory	0	723	0	0
19	Certification	0	1,417	0	0
19	External Affairs & Outreach	0	894	0	0
	Subtotal - OBO	0	2,311	0	0
20	City Mayor Admin	0	3,798	0	0
20	Inter Gov Rel	0	593	0	0
	Subtotal - Mayor	0	4,391	0	0
22	City Sec Svcs	0	796	0	0
	Subtotal - City Secretary	0	796	0	0

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Finance Reporting

	Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise	Fin Operations
23	City Council Svcs	$ 0	$ 12,708	$ 0	$ 0
	Subtotal - City Council	0	12,708	0	0
24	Controller Fin Svcs	0	6,099	0	0
24	Controller Treasury	0	1,261	0	0
	Subtotal - City Controller's	0	7,360	0	0
	Total Incoming	392,304	159,492	0	0
C.	Total Allocated		$ 4,181,946	$ 337,152	$ 0
				8.06%	0.00%

Gen Acctng Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	67,560	3.0785	$ 65,199	$ 0	$ 65,199	$ 0	$ 65,199
04	Finance Dir Office	2,070	0.0943	1,998	0	1,998	0	1,998
05	Finance Financial Plg & Analys	693	0.0316	669	0	669	0	669
06	Finance City Council	590	0.0269	569	0	569	0	569
07	Finance Public Fin	633	0.0288	611	0	611	0	611
08	Accounting & Financial Reporti	1,701	0.0775	1,642	0	1,642	0	1,642
09	Finance Disaster Recovery	366	0.0167	353	0	353	22	375
10	Finance Grants	763	0.0348	736	0	736	45	781
11	Finance Rev Perform Mgmnt	430	0.0196	415	0	415	26	441
12	Finance Treasury	1,297	0.0591	1,252	0	1,252	77	1,329
13	Finance Strategic Purchasing	1,637	0.0746	1,580	0	1,580	98	1,678
14	ARA Director Office	3,059	0.1394	2,952	0	2,952	182	3,134
15	ARA Financial Services	462	0.0211	446	0	446	28	474
16	ARA Operations	4,899	0.2232	4,728	0	4,728	292	5,020
17	ARA Payroll Services	649	0.0296	626	0	626	39	665
18	ARA Regulatory	1,867	0.0851	1,802	0	1,802	111	1,913
19	Office Business Opportunity	6,518	0.2970	6,290	0	6,290	389	6,679
20	Mayor	5,736	0.2614	5,536	0	5,536	342	5,878
21	Legal	7,123	0.3246	6,874	0	6,874	425	7,299
22	City Secretary	1,766	0.0805	1,704	0	1,704	105	1,809
23	City Council	25,454	1.1599	24,565	0	24,565	1,518	26,083
24	City Controller's Office	5,510	0.2511	5,317	0	5,317	329	5,646
25	Health Administration	9,505	0.4331	9,173	0	9,173	567	9,740
26	Planning & Dev Admin	1,640	0.0747	1,583	0	1,583	98	1,681
28	CIP Sal Rec HPW	3,520	0.1604	3,397	0	3,397	210	3,607
29	HPD Police Records	1,446	0.0659	1,395	0	1,395	86	1,481
30	General Services	40,943	1.8657	39,512	0	39,512	2,441	41,953
31	HEC	6,011	0.2739	5,801	0	5,801	358	6,159
33	Human Resources	80,156	3.6525	77,355	0	77,355	4,779	82,134
34	HITS	41,938	1.9110	40,472	0	40,472	2,501	42,973
35	Police	239,807	10.9274	231,427	0	231,427	14,298	245,725
36	Dept of Neighborhoods	11,118	0.5066	10,729	0	10,729	663	11,392
37	Fire	169,358	7.7172	163,440	0	163,440	10,098	173,538
38	Municipal Court	26,579	1.2111	25,650	0	25,650	1,585	27,235
39	Solid Waste	44,691	2.0365	43,129	0	43,129	2,665	45,794
40	Houston Airport System (HAS)	134,569	6.1320	129,866	0	129,866	8,024	137,890
41	Housing & Community Dev	73,066	3.3294	70,513	0	70,513	4,357	74,870
42	Library	21,501	0.9797	20,750	0	20,750	1,282	22,032
43	Parks & Recreation	105,421	4.8038	101,737	0	101,737	6,286	108,023
44	Health Department	215,008	9.7973	207,495	0	207,495	12,820	220,315
45	Fleet Management	177,971	8.1097	171,752	0	171,752	10,611	182,363
46	Planning & Dev Other	3,209	0.1462	3,097	0	3,097	191	3,288
47	Planning & Dev Spec Rev	8,015	0.3652	7,735	0	7,735	478	8,213
48	General Debt	6,823	0.3109	6,585	0	6,585	407	6,992
49	Finance Other	16,689	0.7605	16,106	0	16,106	995	17,101
50	ARA Insurance	1,732	0.0789	1,671	0	1,671	103	1,774
51	ARA BARC	15,326	0.6984	14,790	0	14,790	914	15,704
52	ARA Parking	19,480	0.8877	18,799	0	18,799	1,161	19,960
53	ARA Other	12,398	0.5649	11,965	0	11,965	739	12,704
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	8,086	0.3685	7,803	0	7,803	482	8,285
56	Legal Wkr Comp	1,271	0.0579	1,227	0	1,227	76	1,303
57	Mayor Cable TV	2,033	0.0926	1,962	0	1,962	121	2,083
58	Mayor Other	17,439	0.7946	16,830	0	16,830	1,040	17,870
59	TIRZ	1,101	0.0502	1,063	0	1,063	66	1,129
60	HR Health Benefits	139,643	6.3632	134,763	0	134,763	8,326	143,089

Gen Acctng Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61	HR Long Term Disability	67	0.0031	65	0	65	4	69
62	HPW Bldg Insp	53,604	2.4426	51,731	0	51,731	3,196	54,927
63	HPW Stormwater	18,558	0.8456	17,909	0	17,909	1,107	19,016
64	HPW DDSR	38,418	1.7506	37,075	0	37,075	2,291	39,366
65	HPW Water & Sewer	198,490	9.0447	191,554	0	191,554	11,835	203,389
66	HPW Houston Transtar	2,439	0.1111	2,354	0	2,354	145	2,499
67	HPW Other	40,901	1.8637	39,472	0	39,472	2,439	41,911
68	Houston Permit Center	6,600	0.3007	6,369	0	6,369	394	6,763
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	1,331	0.0607	1,284	0	1,284	79	1,363
71	CIP S/R Engrg	1,301	0.0593	1,256	0	1,256	78	1,334
72	CIP S/R Constr	1,700	0.0775	1,641	0	1,641	101	1,742
73	CIP S/R Eng/Const	2,193	0.0999	2,116	0	2,116	131	2,247
74	CIP S/R Geo/Env	697	0.0318	673	0	673	42	715
75	CIP S/R Other	10,289	0.4688	9,929	0	9,929	613	10,542
76	CIP S/R GSD	2,027	0.0924	1,956	0	1,956	121	2,077
87	Hurricane Ike Aid & Recovery	28	0.0013	27	0	27	2	29
88	ARRA Reimbursement Fund	21	0.0010	20	0	20	1	21
89	HR-W.C.	15,963	0.7274	15,405	0	15,405	952	16,357
90	Legal Other	245	0.0112	236	0	236	15	251
91	Convention and Entertainment	1,406	0.0641	1,357	0	1,357	84	1,441
	Subtotal	2,194,554	100.0000	2,117,865	0	2,117,865	126,482	2,244,347
	Direct Bills					0		0
	Total					$2,117,865		$ 2,244,347

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

Fixed Assets Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	25	1.1067	$ 6,117	$ 0	$ 6,117	$ 365	$ 6,482
20	Mayor	9	0.3984	2,202	0	2,202	132	2,334
21	Legal	13	0.5755	3,181	0	3,181	190	3,371
23	City Council	59	2.6118	14,436	0	14,436	862	15,298
24	City Controller's Office	8	0.3541	1,957	0	1,957	117	2,074
25	Health Administration	160	7.0828	39,149	0	39,149	2,338	41,487
26	Planning & Dev Admin	6	0.2656	1,468	0	1,468	88	1,556
30	General Services	40	1.7707	9,787	0	9,787	585	10,372
31	HEC	2	0.0885	489	0	489	29	518
33	Human Resources	5	0.2213	1,223	0	1,223	73	1,296
34	HITS	739	32.7136	180,820	0	180,820	10,800	191,620
35	Police	8	0.3541	1,957	0	1,957	117	2,074
36	Dept of Neighborhoods	717	31.7397	175,437	0	175,437	10,478	185,915
37	Fire	3	0.1328	734	0	734	44	778
39	Solid Waste	83	3.6742	20,309	0	20,309	1,213	21,522
41	Housing & Community Dev	1	0.0443	245	0	245	15	260
42	Library	107	4.7366	26,181	0	26,181	1,564	27,745
43	Parks & Recreation	232	10.2700	56,766	0	56,766	3,390	60,156
45	Fleet Management	42	1.8592	10,277	0	10,277	614	10,891
	Subtotal	2,259	100.0000	552,735	0	552,735	33,013	585,748
	Direct Bills					0		0
	Total					$552,735		$ 585,748

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

Auditing Svcs Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	67,560	3.6321	$ 36,855	$ 0	$ 36,855	$ 0	$ 36,855
04	Finance Dir Office	2,070	0.1113	1,129	0	1,129	0	1,129
05	Finance Financial Plg & Analys	693	0.0373	378	0	378	0	378
06	Finance City Council	590	0.0317	322	0	322	0	322
07	Finance Public Fin	633	0.0340	345	0	345	0	345
08	Accounting & Financial Reporti	1,701	0.0914	928	0	928	0	928
09	Finance Disaster Recovery	366	0.0197	200	0	200	0	200
10	Finance Grants	763	0.0410	416	0	416	0	416
11	Finance Rev Perform Mgmnt	430	0.0231	235	0	235	0	235
12	Finance Treasury	1,297	0.0697	708	0	708	0	708
13	Finance Strategic Purchasing	1,637	0.0880	893	0	893	0	893
14	ARA Director Office	3,059	0.1645	1,669	0	1,669	0	1,669
15	ARA Financial Services	462	0.0248	252	0	252	0	252
16	ARA Operations	4,899	0.2634	2,672	0	2,672	0	2,672
17	ARA Payroll Services	649	0.0349	354	0	354	0	354
18	ARA Regulatory	1,867	0.1004	1,018	0	1,018	0	1,018
19	Office Business Opportunity	6,518	0.3504	3,556	0	3,556	0	3,556
20	Mayor	5,736	0.3084	3,129	0	3,129	0	3,129
21	Legal	7,123	0.3829	3,886	0	3,886	0	3,886
22	City Secretary	1,766	0.0949	963	0	963	0	963
23	City Council	25,454	1.3684	13,885	0	13,885	0	13,885
24	City Controller's Office	5,510	0.2962	3,006	0	3,006	0	3,006
25	Health Administration	9,505	0.5110	5,185	0	5,185	0	5,185
26	Planning & Dev Admin	1,640	0.0882	895	0	895	0	895
28	CIP Sal Rec HPW	3,520	0.1892	1,920	0	1,920	0	1,920
29	HPD Police Records	1,446	0.0777	789	0	789	0	789
30	General Services	40,943	2.2011	22,335	0	22,335	0	22,335
31	HEC	6,011	0.3232	3,279	0	3,279	0	3,279
33	Human Resources	80,156	4.3093	43,726	0	43,726	0	43,726
34	HITS	41,938	2.2546	22,878	0	22,878	0	22,878
35	Police	239,807	12.8922	130,817	0	130,817	0	130,817
36	Dept of Neighborhoods	11,118	0.5977	6,065	0	6,065	0	6,065
37	Fire	169,358	9.1048	92,387	0	92,387	0	92,387
38	Municipal Court	26,579	1.4289	14,499	0	14,499	0	14,499
39	Solid Waste	44,691	2.4026	24,379	0	24,379	0	24,379
41	Housing & Community Dev	73,066	3.9281	39,858	0	39,858	0	39,858
42	Library	21,501	1.1559	11,729	0	11,729	0	11,729
43	Parks & Recreation	105,421	5.6675	57,508	0	57,508	0	57,508
44	Health Department	215,008	11.5590	117,289	0	117,289	0	117,289
45	Fleet Management	177,971	9.5679	97,085	0	97,085	0	97,085
46	Planning & Dev Other	3,209	0.1725	1,751	0	1,751	0	1,751
47	Planning & Dev Spec Rev	8,015	0.4309	4,372	0	4,372	0	4,372
48	General Debt	6,823	0.3668	3,722	0	3,722	0	3,722
49	Finance Other	16,689	0.8972	9,104	0	9,104	0	9,104
50	ARA Insurance	1,732	0.0931	945	0	945	0	945
51	ARA BARC	15,326	0.8239	8,361	0	8,361	0	8,361
52	ARA Parking	19,480	1.0473	10,627	0	10,627	0	10,627
53	ARA Other	12,398	0.6665	6,763	0	6,763	0	6,763
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	8,086	0.4347	4,411	0	4,411	0	4,411
56	Legal Wkr Comp	1,271	0.0683	693	0	693	0	693
57	Mayor Cable TV	2,033	0.1093	1,109	0	1,109	0	1,109
58	Mayor Other	17,439	0.9375	9,513	0	9,513	0	9,513
59	TIRZ	1,101	0.0592	601	0	601	0	601
60	HR Health Benefits	139,643	7.5073	76,177	0	76,177	0	76,177
61	HR Long Term Disability	67	0.0036	37	0	37	0	37

Auditing Svcs Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62	HPW Bldg Insp	53,604	2.8818	29,242	0	29,242	0	29,242
63	HPW Stormwater	18,558	0.9977	10,124	0	10,124	0	10,124
64	HPW DDSR	38,418	2.0654	20,957	0	20,957	0	20,957
66	HPW Houston Transtar	2,439	0.1311	1,331	0	1,331	0	1,331
67	HPW Other	40,901	2.1989	22,312	0	22,312	0	22,312
68	Houston Permit Center	6,600	0.3548	3,600	0	3,600	0	3,600
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	1,331	0.0716	726	0	726	0	726
71	CIP S/R Engrg	1,301	0.0699	710	0	710	0	710
72	CIP S/R Constr	1,700	0.0914	927	0	927	0	927
73	CIP S/R Eng/Const	2,193	0.1179	1,196	0	1,196	0	1,196
74	CIP S/R Geo/Env	697	0.0375	380	0	380	0	380
75	CIP S/R Other	10,289	0.5531	5,613	0	5,613	0	5,613
76	CIP S/R GSD	2,027	0.1090	1,106	0	1,106	0	1,106
87	Hurricane Ike Aid & Recovery	28	0.0015	15	0	15	0	15
88	ARRA Reimbursement Fund	21	0.0011	11	0	11	0	11
89	HR-W.C.	15,963	0.8582	8,708	0	8,708	0	8,708
90	Legal Other	245	0.0132	134	0	134	0	134
	Subtotal	1,860,089	100.0000	1,014,700	0	1,014,700	0	1,014,700
	Direct Bills					0		0
	Total					$1,014,700		$ 1,014,700

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

Auditing Svcs - Enterprise Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	Houston Airport System (HAS)	49.16	49.1600	$ 165,744	$ 0	$ 165,744	$ 0	$ 165,744
65	HPW Water & Sewer	34.40	34.4000	115,980	0	115,980	0	115,980
91	Convention & Entertainment	16.44	16.4400	55,428	0	55,428	0	55,428
	Subtotal	100	100.0000	337,152	0	337,152	0	337,152
	Direct Bills					0		0
	Total					$337,152		$ 337,152

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

Acc & Fin Reporting Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,387,401	0.0480	0	0	0	0	0
05	Finance Financial Plg & Analys	2,186,998	0.0440	0	0	0	0	0
06	Finance City Council	898,285	0.0181	0	0	0	0	0
07	Finance Public Fin	519,574	0.0105	0	0	0	0	0
08	Accounting & Financial Reporti	3,630,149	0.0730	0	0	0	0	0
09	Finance Disaster Recovery	524,789	0.0106	0	0	0	0	0
10	Finance Grants	618,226	0.0124	0	0	0	0	0
11	Finance Rev Perform Mgmnt	437,956	0.0088	0	0	0	0	0
12	Finance Treasury	1,854,148	0.0373	0	0	0	0	0
13	Finance Strategic Purchasing	7,918,584	0.1593	0	0	0	0	0
14	ARA Director Office	2,707,460	0.0545	0	0	0	0	0
15	ARA Financial Services	1,144,220	0.0230	0	0	0	0	0
16	ARA Operations	7,480,786	0.1505	0	0	0	0	0
17	ARA Payroll Services	4,216,754	0.0848	0	0	0	0	0
18	ARA Regulatory	369,503	0.0074	0	0	0	0	0
19	Office Business Opportunity	5,352,043	0.1077	0	0	0	0	0
20	Mayor	5,205,821	0.1047	0	0	0	0	0
21	Legal	17,744,051	0.3569	0	0	0	0	0
22	City Secretary	896,298	0.0180	0	0	0	0	0
23	City Council	12,230,693	0.2460	0	0	0	0	0
24	City Controller's Office	8,747,829	0.1760	0	0	0	0	0
25	Health Administration	17,566,615	0.3534	0	0	0	0	0
26	Planning & Dev Admin	1,754,129	0.0353	0	0	0	0	0
28	CIP Sal Rec HPW	8,663,465	0.1743	0	0	0	0	0
29	HPD Police Records	6,155,398	0.1238	0	0	0	0	0
30	General Services	178,803,405	3.5966	0	0	0	0	0
31	HEC	29,360,004	0.5906	0	0	0	0	0
33	Human Resources	43,793,999	0.8809	0	0	0	0	0
34	HITS	97,776,191	1.9668	0	0	0	0	0
35	Police	1,064,480,505	21.4119	0	0	0	0	0
36	Dept of Neighborhoods	14,973,484	0.3012	0	0	0	0	0
37	Fire	573,174,936	11.5294	0	0	0	0	0
38	Municipal Court	31,302,472	0.6296	0	0	0	0	0
39	Solid Waste	140,779,715	2.8318	0	0	0	0	0
40	Houston Airport System (HAS)	355,946,297	7.1598	0	0	0	0	0
41	Housing & Community Dev	215,070,277	4.3261	0	0	0	0	0
42	Library	44,645,873	0.8980	0	0	0	0	0
43	Parks & Recreation	116,004,385	2.3334	0	0	0	0	0
44	Health Department	191,327,961	3.8485	0	0	0	0	0
45	Fleet Management	102,804,268	2.0679	0	0	0	0	0
46	Planning & Dev Other	3,899,193	0.0784	0	0	0	0	0
47	Planning & Dev Spec Rev	9,218,816	0.1854	0	0	0	0	0
49	Finance Other	10,377,900	0.2088	0	0	0	0	0
50	ARA Insurance	27,433,477	0.5518	0	0	0	0	0
51	ARA BARC	14,538,076	0.2924	0	0	0	0	0
52	ARA Parking	11,925,942	0.2399	0	0	0	0	0
53	ARA Other	9,426,245	0.1896	0	0	0	0	0
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	0	0	0	0	0
56	Legal Wkr Comp	314,294	0.0063	0	0	0	0	0
57	Mayor Cable TV	3,364,323	0.0677	0	0	0	0	0
58	Mayor Other	38,589,041	0.7762	0	0	0	0	0
60	HR Health Benefits	407,186,956	8.1905	0	0	0	0	0
61	HR Long Term Disability	1,003,574	0.0202	0	0	0	0	0
62	HPW Bldg Insp	78,768,697	1.5844	0	0	0	0	0

Acc & Fin Reporting Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	0	0	0	0	0
64	HPW DDSR	77,635,894	1.5616	0	0	0	0	0
65	HPW Water & Sewer	613,096,198	12.3324	0	0	0	0	0
66	HPW Houston Transtar	3,040,221	0.0612	0	0	0	0	0
67	HPW Other	46,167,643	0.9287	0	0	0	0	0
68	Houston Permit Center	8,685,166	0.1747	0	0	0	0	0
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	0	0	0	0	0
71	CIP S/R Engrg	5,820,423	0.1171	0	0	0	0	0
72	CIP S/R Constr	6,200,383	0.1247	0	0	0	0	0
73	CIP S/R Eng/Const	4,357,036	0.0876	0	0	0	0	0
74	CIP S/R Geo/Env	1,560,694	0.0314	0	0	0	0	0
75	CIP S/R Other	16,303,128	0.3279	0	0	0	0	0
76	CIP S/R GSD	6,482,293	0.1304	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	0	0	0	0	0
90	Legal Other	426,145	0.0086	0	0	0	0	0
91	Convention and Entertainment	102,460	0.0021	0	0	0	0	0
	Subtotal	4,971,439,044	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:8 Accounting & Financial Reporting

	Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Fin Operations	Total
0	Direct Billed	$0	$0	$0	$0	$0	
03	Non-Departmental-Gen Gov	65,199	0	36,855	0	0	102,054
04	Finance Dir Office	1,998	0	1,129	0	0	3,127
05	Finance Financial Plg & Analys	669	0	378	0	0	1,047
06	Finance City Council	569	0	322	0	0	891
07	Finance Public Fin	611	0	345	0	0	956
08	Accounting & Financial Reporti	1,642	0	928	0	0	2,570
09	Finance Disaster Recovery	375	0	200	0	0	575
10	Finance Grants	781	0	416	0	0	1,197
11	Finance Rev Perform Mgmnt	441	0	235	0	0	676
12	Finance Treasury	1,329	0	708	0	0	2,037
13	Finance Strategic Purchasing	1,678	0	893	0	0	2,571
14	ARA Director Office	3,134	6,482	1,669	0	0	11,285
15	ARA Financial Services	474	0	252	0	0	726
16	ARA Operations	5,020	0	2,672	0	0	7,692
17	ARA Payroll Services	665	0	354	0	0	1,019
18	ARA Regulatory	1,913	0	1,018	0	0	2,931
19	Office Business Opportunity	6,679	0	3,556	0	0	10,235
20	Mayor	5,878	2,334	3,129	0	0	11,341
21	Legal	7,299	3,371	3,886	0	0	14,556
22	City Secretary	1,809	0	963	0	0	2,772
23	City Council	26,083	15,298	13,885	0	0	55,266
24	City Controller's Office	5,646	2,074	3,006	0	0	10,726
25	Health Administration	9,740	41,487	5,185	0	0	56,412
26	Planning & Dev Admin	1,681	1,556	895	0	0	4,132
28	CIP Sal Rec HPW	3,607	0	1,920	0	0	5,527
29	HPD Police Records	1,481	0	789	0	0	2,270
30	General Services	41,953	10,372	22,335	0	0	74,660
31	HEC	6,159	518	3,279	0	0	9,956
33	Human Resources	82,134	1,296	43,726	0	0	127,156
34	HITS	42,973	191,620	22,878	0	0	257,471
35	Police	245,725	2,074	130,817	0	0	378,616
36	Dept of Neighborhoods	11,392	185,915	6,065	0	0	203,372
37	Fire	173,538	778	92,387	0	0	266,703
38	Municipal Court	27,235	0	14,499	0	0	41,734
39	Solid Waste	45,794	21,522	24,379	0	0	91,695
40	Houston Airport System (HAS)	137,890	0	0	165,744	0	303,634
41	Housing & Community Dev	74,870	260	39,858	0	0	114,988
42	Library	22,032	27,745	11,729	0	0	61,506
43	Parks & Recreation	108,023	60,156	57,508	0	0	225,687
44	Health Department	220,315	0	117,289	0	0	337,604
45	Fleet Management	182,363	10,891	97,085	0	0	290,339
46	Planning & Dev Other	3,288	0	1,751	0	0	5,039
47	Planning & Dev Spec Rev	8,213	0	4,372	0	0	12,585
48	General Debt	6,992	0	3,722	0	0	10,714
49	Finance Other	17,101	0	9,104	0	0	26,205
50	ARA Insurance	1,774	0	945	0	0	2,719
51	ARA BARC	15,704	0	8,361	0	0	24,065
52	ARA Parking	19,960	0	10,627	0	0	30,587
53	ARA Other	12,704	0	6,763	0	0	19,467
54	IT Public Services	0	0	0	0	0	0
55	Legal Insurance	8,285	0	4,411	0	0	12,696
56	Legal Wkr Comp	1,303	0	693	0	0	1,996
57	Mayor Cable TV	2,083	0	1,109	0	0	3,192
58	Mayor Other	17,870	0	9,513	0	0	27,383
59	TIRZ	1,129	0	601	0	0	1,730

Allocation Summary

Dept:8 Accounting & Financial Reporting

	Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Fin Operations	Total
60	HR Health Benefits	143,089	0	76,177	0	0	219,266
61	HR Long Term Disability	69	0	37	0	0	106
62	HPW Bldg Insp	54,927	0	29,242	0	0	84,169
63	HPW Stormwater	19,016	0	10,124	0	0	29,140
64	HPW DDSR	39,366	0	20,957	0	0	60,323
65	HPW Water & Sewer	203,389	0	0	115,980	0	319,369
66	HPW Houston Transtar	2,499	0	1,331	0	0	3,830
67	HPW Other	41,911	0	22,312	0	0	64,223
68	Houston Permit Center	6,763	0	3,600	0	0	10,363
69	CIP S/R Planning	0	0	0	0	0	0
70	CIP Sal Rec RE	1,363	0	726	0	0	2,089
71	CIP S/R Engrg	1,334	0	710	0	0	2,044
72	CIP S/R Constr	1,742	0	927	0	0	2,669
73	CIP S/R Eng/Const	2,247	0	1,196	0	0	3,443
74	CIP S/R Geo/Env	715	0	380	0	0	1,095
75	CIP S/R Other	10,542	0	5,613	0	0	16,155
76	CIP S/R GSD	2,077	0	1,106	0	0	3,183
87	Hurricane Ike Aid & Recovery	29	0	15	0	0	44
88	ARRA Reimbursement Fund	21	0	11	0	0	32
89	HR-W.C.	16,357	0	8,708	0	0	25,065
90	Legal Other	251	0	134	0	0	385
91	Convention and Entertainment	1,441	0	0	55,428	0	56,869
	Total	$ 2,244,351	$ 585,749	$ 1,014,700	$ 337,152	$ 0	$ 4,181,952

FINANCE – DISASTER RECOVERY
FUNCTION AND ALLOCATION BASIS

The Disaster Recovery section within the Accounting and Financial 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. Costs are allocated based on Citywide operating expenditures.

A. Department Costs

Dept:9 Finance Disaster Recovery

Description		Amount	General Admin	Internal Controls
Personnel Costs				
Salaries	S1	338,554	0	338,554
Salary % Split			.00%	100.00%
Benefits	S	186,234	0	186,234
Subtotal - Personnel Costs		524,789	0	524,789
Services & Supplies Cost				
Supplies	S	0	0	0
Services	S	0	0	0
Mgmt Consulting Svcs	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		524,789	0	524,789
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		524,789	0	524,789
General Admin Distribution			0	0
Grand Total		$ 524,789		$ 524,789

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Disaster Recovery

	Department	First Incoming	Second Incoming	Internal Controls
3	Insurance Retirees	$ 12,040	$ 53	$ 12,093
3	Memberships	69	0	69
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	75	0	75
3	Non-Dept. Legal Svcs/Lobby	319	1	320
	Subtotal - Non-Dept-Gen Gov	12,503	55	12,558
4	Finance Dept Admin	95,567	32,066	127,633
	Subtotal - Fin Dir Office	95,567	32,066	127,633
5	Financial Plg & Analysis	420	21	441
	Subtotal - Fin Plg & Analysis	420	21	441
8	Gen Acctng	353	22	375
8	Auditing Svcs	200	0	200
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	553	22	575
9	Disaster Recovery	0	67	67
	Subtotal - Fin Disaster Recove	0	67	67
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	0	53	53
	Subtotal - Fin Perform Mgmt	0	53	53
12	Treasury	0	156	156
	Subtotal - Fin Treasury	0	156	156
13	Purchasing	0	0	0
	Subtotal - Fin SPD	0	0	0
16	Records	0	145	145
	Subtotal - ARA Operations	0	145	145
17	Payroll Svcs	0	974	974
	Subtotal - ARA Payroll Svcs	0	974	974
18	Franchise	0	105	105
	Subtotal - ARA Regulatory	0	105	105
19	Certification	0	393	393
19	External Affairs & Outreach	0	248	248
	Subtotal - OBO	0	641	641
20	City Mayor Admin	0	1,052	1,052
20	Inter Gov Rel	0	164	164
	Subtotal - Mayor	0	1,216	1,216
22	City Sec Svcs	0	115	115
	Subtotal - City Secretary	0	115	115

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Disaster Recovery

	Department	First Incoming	Second Incoming	Internal Controls
23	City Council Svcs	$ 0	$ 1,837	$ 1,837
	Subtotal - City Council	0	1,837	1,837
24	Controller Fin Svcs	0	1,312	1,312
24	Controller Treasury	0	182	182
	Subtotal - City Controller's	0	1,494	1,494
	Total Incoming	109,043	38,967	148,010
C.	Total Allocated		$ 672,799	$ 672,799
				100.00%

Disaster Recovery Allocations

Dept:9 Finance Disaster Recovery

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 17,903	$ 0	$ 17,903	$ 0	$ 17,903
04	Finance Dir Office	2,387,401	0.0480	304	0	304	0	304
05	Finance Financial Plg & Analys	2,186,998	0.0440	279	0	279	0	279
06	Finance City Council	898,285	0.0181	115	0	115	0	115
07	Finance Public Fin	519,574	0.0105	66	0	66	0	66
08	Accounting & Financial Reporti	3,630,149	0.0730	463	0	463	0	463
09	Finance Disaster Recovery	524,789	0.0106	67	0	67	0	67
10	Finance Grants	618,226	0.0124	79	0	79	5	84
11	Finance Rev Perform Mgmnt	437,956	0.0088	56	0	56	4	60
12	Finance Treasury	1,854,148	0.0373	236	0	236	15	251
13	Finance Strategic Purchasing	7,918,584	0.1593	1,010	0	1,010	64	1,074
14	ARA Director Office	2,707,460	0.0545	345	0	345	22	367
15	ARA Financial Services	1,144,220	0.0230	146	0	146	9	155
16	ARA Operations	7,480,786	0.1505	954	0	954	60	1,014
17	ARA Payroll Services	4,216,754	0.0848	538	0	538	34	572
18	ARA Regulatory	369,503	0.0074	47	0	47	3	50
19	Office Business Opportunity	5,352,043	0.1077	682	0	682	43	725
20	Mayor	5,205,821	0.1047	664	0	664	42	706
21	Legal	17,744,051	0.3569	2,262	0	2,262	143	2,405
22	City Secretary	896,298	0.0180	114	0	114	7	121
23	City Council	12,230,693	0.2460	1,559	0	1,559	99	1,658
24	City Controller's Office	8,747,829	0.1760	1,115	0	1,115	71	1,186
25	Health Administration	17,566,615	0.3534	2,240	0	2,240	142	2,382
26	Planning & Dev Admin	1,754,129	0.0353	224	0	224	14	238
28	CIP Sal Rec HPW	8,663,465	0.1743	1,105	0	1,105	70	1,175
29	HPD Police Records	6,155,398	0.1238	785	0	785	50	835
30	General Services	178,803,405	3.5966	22,796	0	22,796	1,445	24,241
31	HEC	29,360,004	0.5906	3,743	0	3,743	237	3,980
33	Human Resources	43,793,999	0.8809	5,584	0	5,584	354	5,938
34	HITS	97,776,191	1.9668	12,466	0	12,466	790	13,256
35	Police	1,064,480,505	21.4119	135,716	0	135,716	8,604	144,320
36	Dept of Neighborhoods	14,973,484	0.3012	1,909	0	1,909	121	2,030
37	Fire	573,174,936	11.5294	73,077	0	73,077	4,633	77,710
38	Municipal Court	31,302,472	0.6296	3,991	0	3,991	253	4,244
39	Solid Waste	140,779,715	2.8318	17,949	0	17,949	1,138	19,087
40	Houston Airport System (HAS)	355,946,297	7.1598	45,381	0	45,381	2,877	48,258
41	Housing & Community Dev	215,070,277	4.3261	27,420	0	27,420	1,738	29,158
42	Library	44,645,873	0.8980	5,692	0	5,692	361	6,053
43	Parks & Recreation	116,004,385	2.3334	14,790	0	14,790	938	15,728
44	Health Department	191,327,961	3.8485	24,393	0	24,393	1,547	25,940
45	Fleet Management	102,804,268	2.0679	13,107	0	13,107	831	13,938
46	Planning & Dev Other	3,899,193	0.0784	497	0	497	32	529
47	Planning & Dev Spec Rev	9,218,816	0.1854	1,175	0	1,175	75	1,250
49	Finance Other	10,377,900	0.2088	1,323	0	1,323	84	1,407
50	ARA Insurance	27,433,477	0.5518	3,498	0	3,498	222	3,720
51	ARA BARC	14,538,076	0.2924	1,854	0	1,854	118	1,972
52	ARA Parking	11,925,942	0.2399	1,520	0	1,520	96	1,616
53	ARA Other	9,426,245	0.1896	1,202	0	1,202	76	1,278
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	3,045	0	3,045	193	3,238
56	Legal Wkr Comp	314,294	0.0063	40	0	40	3	43
57	Mayor Cable TV	3,364,323	0.0677	429	0	429	27	456
58	Mayor Other	38,589,041	0.7762	4,920	0	4,920	312	5,232
60	HR Health Benefits	407,186,956	8.1905	51,914	0	51,914	3,291	55,205
61	HR Long Term Disability	1,003,574	0.0202	128	0	128	8	136
62	HPW Bldg Insp	78,768,697	1.5844	10,043	0	10,043	637	10,680

Disaster Recovery Allocations

Dept:9 Finance Disaster Recovery

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	5,073	0	5,073	322	5,395
64	HPW DDSR	77,635,894	1.5616	9,898	0	9,898	628	10,526
65	HPW Water & Sewer	613,096,198	12.3324	78,167	0	78,167	4,956	83,123
66	HPW Houston Transtar	3,040,221	0.0612	388	0	388	25	413
67	HPW Other	46,167,643	0.9287	5,886	0	5,886	373	6,259
68	Houston Permit Center	8,685,166	0.1747	1,107	0	1,107	70	1,177
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	791	0	791	50	841
71	CIP S/R Engrg	5,820,423	0.1171	742	0	742	47	789
72	CIP S/R Constr	6,200,383	0.1247	791	0	791	50	841
73	CIP S/R Eng/Const	4,357,036	0.0876	555	0	555	35	590
74	CIP S/R Geo/Env	1,560,694	0.0314	199	0	199	13	212
75	CIP S/R Other	16,303,128	0.3279	2,079	0	2,079	132	2,211
76	CIP S/R GSD	6,482,293	0.1304	826	0	826	52	878
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	4,305	0	4,305	273	4,578
90	Legal Other	426,145	0.0086	54	0	54	3	57
91	Convention and Entertainment	102,460	0.0021	13	0	13	1	14
	Subtotal	4,971,439,044	100.0000	633,834	0	633,834	38,967	672,801
	Direct Bills					0		0
	Total					$633,834		$ 672,801

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:9 Finance Disaster Recovery

	Department	Internal Controls	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	17,903	17,903
04	Finance Dir Office	304	304
05	Finance Financial Plg & Analys	279	279
06	Finance City Council	115	115
07	Finance Public Fin	66	66
08	Accounting & Financial Reporti	463	463
09	Finance Disaster Recovery	67	67
10	Finance Grants	84	84
11	Finance Rev Perform Mgmnt	60	60
12	Finance Treasury	251	251
13	Finance Strategic Purchasing	1,074	1,074
14	ARA Director Office	367	367
15	ARA Financial Services	155	155
16	ARA Operations	1,014	1,014
17	ARA Payroll Services	572	572
18	ARA Regulatory	50	50
19	Office Business Opportunity	725	725
20	Mayor	706	706
21	Legal	2,405	2,405
22	City Secretary	121	121
23	City Council	1,658	1,658
24	City Controller's Office	1,186	1,186
25	Health Administration	2,382	2,382
26	Planning & Dev Admin	238	238
28	CIP Sal Rec HPW	1,175	1,175
29	HPD Police Records	835	835
30	General Services	24,241	24,241
31	HEC	3,980	3,980
33	Human Resources	5,938	5,938
34	HITS	13,256	13,256
35	Police	144,320	144,320
36	Dept of Neighborhoods	2,030	2,030
37	Fire	77,710	77,710
38	Municipal Court	4,244	4,244
39	Solid Waste	19,087	19,087
40	Houston Airport System (HAS)	48,258	48,258
41	Housing & Community Dev	29,158	29,158
42	Library	6,053	6,053
43	Parks & Recreation	15,728	15,728
44	Health Department	25,940	25,940
45	Fleet Management	13,938	13,938
46	Planning & Dev Other	529	529
47	Planning & Dev Spec Rev	1,250	1,250
49	Finance Other	1,407	1,407
50	ARA Insurance	3,720	3,720
51	ARA BARC	1,972	1,972
52	ARA Parking	1,616	1,616
53	ARA Other	1,278	1,278
54	IT Public Services	0	0
55	Legal Insurance	3,238	3,238
56	Legal Wkr Comp	43	43
57	Mayor Cable TV	456	456
58	Mayor Other	5,232	5,232
60	HR Health Benefits	55,205	55,205
61	HR Long Term Disability	136	136

Allocation Summary

Dept:9 Finance Disaster Recovery

	Department	Internal Controls	Total
62	HPW Bldg Insp	10,680	10,680
63	HPW Stormwater	5,395	5,395
64	HPW DDSR	10,526	10,526
65	HPW Water & Sewer	83,123	83,123
66	HPW Houston Transtar	413	413
67	HPW Other	6,259	6,259
68	Houston Permit Center	1,177	1,177
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	841	841
71	CIP S/R Engrg	789	789
72	CIP S/R Constr	841	841
73	CIP S/R Eng/Const	590	590
74	CIP S/R Geo/Env	212	212
75	CIP S/R Other	2,211	2,211
76	CIP S/R GSD	878	878
87	Hurricane Ike Aid & Recovery	0	0
88	ARRA Reimbursement Fund	0	0
89	HR-W.C.	4,578	4,578
90	Legal Other	57	57
91	Convention and Entertainment	14	14
	Total	$ 672,802	$ 672,802

FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT
FUNCTION AND ALLOCATION BASIS

Grants Management – Grants Management is tasked with directing and monitoring grant acquisition, management, and compliance procedures to ensure consistent use by City Departments and compliance with all applicable federal, state, and local regulations.

A. Department Costs

Dept:10 Finance Grants

Description		Amount	General Admin	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
Personnel Costs						
Salaries	S1	410,860	0	410,860	0	0
Salary % Split			.00%	100.00%	.00%	.00%
Benefits	P	207,365	0	207,365	0	0
Subtotal - Personnel Costs		618,225	0	618,225	0	0
Services & Supplies Cost						
Supplies	P	0	0	0	0	0
Services	P	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0
Department Cost Total		618,225	0	618,225	0	0
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		618,225	0	618,225	0	0
General Admin Distribution			0	0	0	0
Grand Total		$ 618,225		$ 618,225	0	0

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Grants

	Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3	Insurance Retirees	$ 19,675	$ 87	$ 19,762	$ 0	$ 0
3	Memberships	113	1	114	0	0
3	Consulting Services	0	0	0	0	0
3	Interest Costs	0	0	0	0	0
3	Other Misc	88	0	88	0	0
3	Non-Dept. Legal Svcs/Lobby	521	2	523	0	0
	Subtotal - Non-Dept-Gen Gov	20,397	90	20,487	0	0
4	Finance Dept Admin	156,170	52,401	208,571	0	0
	Subtotal - Fin Dir Office	156,170	52,401	208,571	0	0
5	Financial Plg & Analysis	876	44	920	0	0
	Subtotal - Fin Plg & Analysis	876	44	920	0	0
8	Gen Acctng	736	45	781	0	0
8	Auditing Svcs	416	0	416	0	0
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	1,152	45	1,197	0	0
9	Disaster Recovery	79	5	84	0	0
	Subtotal - Fin Disaster Recove	79	5	84	0	0
10	Cost Accounting	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0
11	Perf Mgmt Svcs	0	62	62	0	0
	Subtotal - Fin Perform Mgmt	0	62	62	0	0
12	Treasury	0	183	183	0	0
	Subtotal - Fin Treasury	0	183	183	0	0
13	Purchasing	0	0	0	0	0
	Subtotal - Fin SPD	0	0	0	0	0
16	Records	0	237	237	0	0
	Subtotal - ARA Operations	0	237	237	0	0
17	Payroll Svcs	0	1,592	1,592	0	0
	Subtotal - ARA Payroll Svcs	0	1,592	1,592	0	0
18	Franchise	0	123	123	0	0
	Subtotal - ARA Regulatory	0	123	123	0	0
19	Certification	0	641	641	0	0
19	External Affairs & Outreach	0	405	405	0	0
	Subtotal - OBO	0	1,046	1,046	0	0
20	City Mayor Admin	0	1,720	1,720	0	0
20	Inter Gov Rel	0	268	268	0	0
	Subtotal - Mayor	0	1,988	1,988	0	0
22	City Sec Svcs	0	136	136	0	0
	Subtotal - City Secretary	0	136	136	0	0

B. Incoming Costs-(Default Spread Salary%) Dept:10 Finance Grants

	Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
23	City Council Svcs	$ 0	$ 2,164	$ 2,164	$ 0	$ 0
	Subtotal - City Council	0	2,164	2,164	0	0
24	Controller Fin Svcs	0	2,736	2,736	0	0
24	Controller Treasury	0	215	215	0	0
	Subtotal - City Controller's	0	2,951	2,951	0	0
	Total Incoming	178,674	63,068	241,742	0	0
C.	Total Allocated		$ 859,967	$ 859,967		
				100.00%		

Grants Mgmt Allocations

Dept:10 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	3,691,243	0.8076	$ 6,436	$ 0	$ 6,436	$ 0	$ 6,436
19	Office Business Opportunity	31,446	0.0069	55	0	55	4	59
20	Mayor	0	0.0000	0	0	0	0	0
24	City Controller's Office	0	0.0000	0	0	0	0	0
30	General Services	0	0.0000	0	0	0	0	0
31	HEC	97,435	0.0213	170	0	170	14	184
33	Human Resources	0	0.0000	0	0	0	0	0
34	HITS	1,155	0.0003	2	0	2	0	2
35	Police	46,454,274	10.1641	80,998	0	80,998	6,462	87,460
36	Dept of Neighborhoods	1,989,999	0.4354	3,470	0	3,470	277	3,747
37	Fire	3,123,720	0.6835	5,447	0	5,447	435	5,882
38	Municipal Court	317,564	0.0695	554	0	554	44	598
39	Solid Waste	37,358,501	8.1740	65,138	0	65,138	5,197	70,335
40	Houston Airport System (HAS)	6,835,677	1.4956	11,919	0	11,919	951	12,870
41	Housing & Community Dev	185,632,126	40.6159	323,668	0	323,668	25,824	349,492
42	Library	255,166	0.0558	445	0	445	36	481
43	Parks & Recreation	2,183,617	0.4778	3,807	0	3,807	304	4,111
44	Health Department	129,899,695	28.4218	226,493	0	226,493	18,071	244,564
45	Fleet Management	0	0.0000	0	0	0	0	0
46	Planning & Dev Other	0	0.0000	0	0	0	0	0
49	Finance Other	2,596,984	0.5682	4,528	0	4,528	361	4,889
53	ARA Other	617,275	0.1351	1,076	0	1,076	86	1,162
58	Mayor Other	14,456,546	3.1631	25,206	0	25,206	2,011	27,217
65	HPW Water & Sewer	0	0.0000	0	0	0	0	0
67	HPW Other	21,077,717	4.6118	36,751	0	36,751	2,932	39,683
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
90	Legal Other	422,427	0.0924	737	0	737	59	796
	Subtotal	457,042,567	100.0000	796,900	0	796,900	63,067	859,967
	Direct Bills					0		0
	Total					$796,900		$ 859,967

Basis Units: FY2024 Grant Funds expenditures
Source: COH Expenditure Report

Cost Accounting Allocations

Dept:10 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,387,401	0.0480	0	0	0	0	0
05	Finance Financial Plg & Analys	2,186,998	0.0440	0	0	0	0	0
06	Finance City Council	898,285	0.0181	0	0	0	0	0
07	Finance Public Fin	519,574	0.0105	0	0	0	0	0
08	Accounting & Financial Reporti	3,630,149	0.0730	0	0	0	0	0
09	Finance Disaster Recovery	524,789	0.0106	0	0	0	0	0
10	Finance Grants	618,226	0.0124	0	0	0	0	0
11	Finance Rev Perform Mgmnt	437,956	0.0088	0	0	0	0	0
12	Finance Treasury	1,854,148	0.0373	0	0	0	0	0
13	Finance Strategic Purchasing	7,918,584	0.1593	0	0	0	0	0
14	ARA Director Office	2,707,460	0.0545	0	0	0	0	0
15	ARA Financial Services	1,144,220	0.0230	0	0	0	0	0
16	ARA Operations	7,480,786	0.1505	0	0	0	0	0
17	ARA Payroll Services	4,216,754	0.0848	0	0	0	0	0
18	ARA Regulatory	369,503	0.0074	0	0	0	0	0
19	Office Business Opportunity	5,352,043	0.1077	0	0	0	0	0
20	Mayor	5,205,821	0.1047	0	0	0	0	0
21	Legal	17,744,051	0.3569	0	0	0	0	0
22	City Secretary	896,298	0.0180	0	0	0	0	0
23	City Council	12,230,693	0.2460	0	0	0	0	0
24	City Controller's Office	8,747,829	0.1760	0	0	0	0	0
25	Health Administration	17,566,615	0.3534	0	0	0	0	0
26	Planning & Dev Admin	1,754,129	0.0353	0	0	0	0	0
28	CIP Sal Rec HPW	8,663,465	0.1743	0	0	0	0	0
29	HPD Police Records	6,155,398	0.1238	0	0	0	0	0
30	General Services	178,803,405	3.5966	0	0	0	0	0
31	HEC	29,360,004	0.5906	0	0	0	0	0
33	Human Resources	43,793,999	0.8809	0	0	0	0	0
34	HITS	97,776,191	1.9668	0	0	0	0	0
35	Police	1,064,480,505	21.4119	0	0	0	0	0
36	Dept of Neighborhoods	14,973,484	0.3012	0	0	0	0	0
37	Fire	573,174,936	11.5294	0	0	0	0	0
38	Municipal Court	31,302,472	0.6296	0	0	0	0	0
39	Solid Waste	140,779,715	2.8318	0	0	0	0	0
40	Houston Airport System (HAS)	355,946,297	7.1598	0	0	0	0	0
41	Housing & Community Dev	215,070,277	4.3261	0	0	0	0	0
42	Library	44,645,873	0.8980	0	0	0	0	0
43	Parks & Recreation	116,004,385	2.3334	0	0	0	0	0
44	Health Department	191,327,961	3.8485	0	0	0	0	0
45	Fleet Management	102,804,268	2.0679	0	0	0	0	0
46	Planning & Dev Other	3,899,193	0.0784	0	0	0	0	0
47	Planning & Dev Spec Rev	9,218,816	0.1854	0	0	0	0	0
49	Finance Other	10,377,900	0.2088	0	0	0	0	0
50	ARA Insurance	27,433,477	0.5518	0	0	0	0	0
51	ARA BARC	14,538,076	0.2924	0	0	0	0	0
52	ARA Parking	11,925,942	0.2399	0	0	0	0	0
53	ARA Other	9,426,245	0.1896	0	0	0	0	0
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	0	0	0	0	0
56	Legal Wkr Comp	314,294	0.0063	0	0	0	0	0
57	Mayor Cable TV	3,364,323	0.0677	0	0	0	0	0
58	Mayor Other	38,589,041	0.7762	0	0	0	0	0
60	HR Health Benefits	407,186,956	8.1905	0	0	0	0	0
61	HR Long Term Disability	1,003,574	0.0202	0	0	0	0	0
62	HPW Bldg Insp	78,768,697	1.5844	0	0	0	0	0

Cost Accounting Allocations

Dept:10 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	0	0	0	0	0
64	HPW DDSR	77,635,894	1.5616	0	0	0	0	0
65	HPW Water & Sewer	613,096,198	12.3324	0	0	0	0	0
66	HPW Houston Transtar	3,040,221	0.0612	0	0	0	0	0
67	HPW Other	46,167,643	0.9287	0	0	0	0	0
68	Houston Permit Center	8,685,166	0.1747	0	0	0	0	0
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	0	0	0	0	0
71	CIP S/R Engrg	5,820,423	0.1171	0	0	0	0	0
72	CIP S/R Constr	6,200,383	0.1247	0	0	0	0	0
73	CIP S/R Eng/Const	4,357,036	0.0876	0	0	0	0	0
74	CIP S/R Geo/Env	1,560,694	0.0314	0	0	0	0	0
75	CIP S/R Other	16,303,128	0.3279	0	0	0	0	0
76	CIP S/R GSD	6,482,293	0.1304	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	0	0	0	0	0
90	Legal Other	426,145	0.0086	0	0	0	0	0
91	Convention and Entertainment	102,460	0.0021	0	0	0	0	0
	Subtotal	4,971,439,044	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Trust Funds Mgmt (TFM) Allocations

Dept:10 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,387,401	0.0480	0	0	0	0	0
05	Finance Financial Plg & Analys	2,186,998	0.0440	0	0	0	0	0
06	Finance City Council	898,285	0.0181	0	0	0	0	0
07	Finance Public Fin	519,574	0.0105	0	0	0	0	0
08	Accounting & Financial Reporti	3,630,149	0.0730	0	0	0	0	0
09	Finance Disaster Recovery	524,789	0.0106	0	0	0	0	0
10	Finance Grants	618,226	0.0124	0	0	0	0	0
11	Finance Rev Perform Mgmnt	437,956	0.0088	0	0	0	0	0
12	Finance Treasury	1,854,148	0.0373	0	0	0	0	0
13	Finance Strategic Purchasing	7,918,584	0.1593	0	0	0	0	0
14	ARA Director Office	2,707,460	0.0545	0	0	0	0	0
15	ARA Financial Services	1,144,220	0.0230	0	0	0	0	0
16	ARA Operations	7,480,786	0.1505	0	0	0	0	0
17	ARA Payroll Services	4,216,754	0.0848	0	0	0	0	0
18	ARA Regulatory	369,503	0.0074	0	0	0	0	0
19	Office Business Opportunity	5,352,043	0.1077	0	0	0	0	0
20	Mayor	5,205,821	0.1047	0	0	0	0	0
21	Legal	17,744,051	0.3569	0	0	0	0	0
22	City Secretary	896,298	0.0180	0	0	0	0	0
23	City Council	12,230,693	0.2460	0	0	0	0	0
24	City Controller's Office	8,747,829	0.1760	0	0	0	0	0
25	Health Administration	17,566,615	0.3534	0	0	0	0	0
26	Planning & Dev Admin	1,754,129	0.0353	0	0	0	0	0
28	CIP Sal Rec HPW	8,663,465	0.1743	0	0	0	0	0
29	HPD Police Records	6,155,398	0.1238	0	0	0	0	0
30	General Services	178,803,405	3.5966	0	0	0	0	0
31	HEC	29,360,004	0.5906	0	0	0	0	0
33	Human Resources	43,793,999	0.8809	0	0	0	0	0
34	HITS	97,776,191	1.9668	0	0	0	0	0
35	Police	1,064,480,505	21.4119	0	0	0	0	0
36	Dept of Neighborhoods	14,973,484	0.3012	0	0	0	0	0
37	Fire	573,174,936	11.5294	0	0	0	0	0
38	Municipal Court	31,302,472	0.6296	0	0	0	0	0
39	Solid Waste	140,779,715	2.8318	0	0	0	0	0
40	Houston Airport System (HAS)	355,946,297	7.1598	0	0	0	0	0
41	Housing & Community Dev	215,070,277	4.3261	0	0	0	0	0
42	Library	44,645,873	0.8980	0	0	0	0	0
43	Parks & Recreation	116,004,385	2.3334	0	0	0	0	0
44	Health Department	191,327,961	3.8485	0	0	0	0	0
45	Fleet Management	102,804,268	2.0679	0	0	0	0	0
46	Planning & Dev Other	3,899,193	0.0784	0	0	0	0	0
47	Planning & Dev Spec Rev	9,218,816	0.1854	0	0	0	0	0
49	Finance Other	10,377,900	0.2088	0	0	0	0	0
50	ARA Insurance	27,433,477	0.5518	0	0	0	0	0
51	ARA BARC	14,538,076	0.2924	0	0	0	0	0
52	ARA Parking	11,925,942	0.2399	0	0	0	0	0
53	ARA Other	9,426,245	0.1896	0	0	0	0	0
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	0	0	0	0	0
56	Legal Wkr Comp	314,294	0.0063	0	0	0	0	0
57	Mayor Cable TV	3,364,323	0.0677	0	0	0	0	0
58	Mayor Other	38,589,041	0.7762	0	0	0	0	0
60	HR Health Benefits	407,186,956	8.1905	0	0	0	0	0
61	HR Long Term Disability	1,003,574	0.0202	0	0	0	0	0
62	HPW Bldg Insp	78,768,697	1.5844	0	0	0	0	0

Trust Funds Mgmt (TFM) Allocations

Dept:10 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	0	0	0	0	0
64	HPW DDSR	77,635,894	1.5616	0	0	0	0	0
65	HPW Water & Sewer	613,096,198	12.3324	0	0	0	0	0
66	HPW Houston Transtar	3,040,221	0.0612	0	0	0	0	0
67	HPW Other	46,167,643	0.9287	0	0	0	0	0
68	Houston Permit Center	8,685,166	0.1747	0	0	0	0	0
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	0	0	0	0	0
71	CIP S/R Engrg	5,820,423	0.1171	0	0	0	0	0
72	CIP S/R Constr	6,200,383	0.1247	0	0	0	0	0
73	CIP S/R Eng/Const	4,357,036	0.0876	0	0	0	0	0
74	CIP S/R Geo/Env	1,560,694	0.0314	0	0	0	0	0
75	CIP S/R Other	16,303,128	0.3279	0	0	0	0	0
76	CIP S/R GSD	6,482,293	0.1304	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	0	0	0	0	0
90	Legal Other	426,145	0.0086	0	0	0	0	0
91	Convention and Entertainment	102,460	0.0021	0	0	0	0	0
	Subtotal	4,971,439,044	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:10 Finance Grants

	Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0	Direct Billed	$0	$0	$0	$0
03	Non-Departmental-Gen Gov	6,436	0	0	6,436
04	Finance Dir Office	0	0	0	0
05	Finance Financial Plg & Analys	0	0	0	0
06	Finance City Council	0	0	0	0
07	Finance Public Fin	0	0	0	0
08	Accounting & Financial Reporti	0	0	0	0
09	Finance Disaster Recovery	0	0	0	0
10	Finance Grants	0	0	0	0
11	Finance Rev Perform Mgmnt	0	0	0	0
12	Finance Treasury	0	0	0	0
13	Finance Strategic Purchasing	0	0	0	0
14	ARA Director Office	0	0	0	0
15	ARA Financial Services	0	0	0	0
16	ARA Operations	0	0	0	0
17	ARA Payroll Services	0	0	0	0
18	ARA Regulatory	0	0	0	0
19	Office Business Opportunity	59	0	0	59
20	Mayor	0	0	0	0
21	Legal	0	0	0	0
22	City Secretary	0	0	0	0
23	City Council	0	0	0	0
24	City Controller's Office	0	0	0	0
25	Health Administration	0	0	0	0
26	Planning & Dev Admin	0	0	0	0
28	CIP Sal Rec HPW	0	0	0	0
29	HPD Police Records	0	0	0	0
30	General Services	0	0	0	0
31	HEC	184	0	0	184
33	Human Resources	0	0	0	0
34	HITS	2	0	0	2
35	Police	87,460	0	0	87,460
36	Dept of Neighborhoods	3,747	0	0	3,747
37	Fire	5,882	0	0	5,882
38	Municipal Court	598	0	0	598
39	Solid Waste	70,335	0	0	70,335
40	Houston Airport System (HAS)	12,870	0	0	12,870
41	Housing & Community Dev	349,492	0	0	349,492
42	Library	481	0	0	481
43	Parks & Recreation	4,111	0	0	4,111
44	Health Department	244,564	0	0	244,564
45	Fleet Management	0	0	0	0
46	Planning & Dev Other	0	0	0	0
47	Planning & Dev Spec Rev	0	0	0	0
49	Finance Other	4,889	0	0	4,889
50	ARA Insurance	0	0	0	0
51	ARA BARC	0	0	0	0
52	ARA Parking	0	0	0	0
53	ARA Other	1,162	0	0	1,162
54	IT Public Services	0	0	0	0
55	Legal Insurance	0	0	0	0
56	Legal Wkr Comp	0	0	0	0
57	Mayor Cable TV	0	0	0	0
58	Mayor Other	27,217	0	0	27,217
60	HR Health Benefits	0	0	0	0
61	HR Long Term Disability	0	0	0	0

Allocation Summary

Dept:10 Finance Grants

	Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
62	HPW Bldg Insp	0	0	0	0
63	HPW Stormwater	0	0	0	0
64	HPW DDSR	0	0	0	0
65	HPW Water & Sewer	0	0	0	0
66	HPW Houston Transtar	0	0	0	0
67	HPW Other	39,683	0	0	39,683
68	Houston Permit Center	0	0	0	0
69	CIP S/R Planning	0	0	0	0
70	CIP Sal Rec RE	0	0	0	0
71	CIP S/R Engrg	0	0	0	0
72	CIP S/R Constr	0	0	0	0
73	CIP S/R Eng/Const	0	0	0	0
74	CIP S/R Geo/Env	0	0	0	0
75	CIP S/R Other	0	0	0	0
76	CIP S/R GSD	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0	0	0
88	ARRA Reimbursement Fund	0	0	0	0
89	HR-W.C.	0	0	0	0
90	Legal Other	796	0	0	796
91	Convention and Entertainment	0	0	0	0
	Total	$ 859,968	$ 0	$ 0	$ 859,968

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.

A. Department Costs

Dept:11 Finance Perform Mgmt

Description		Amount	General Admin	Perf Mgmt Svcs
Personnel Costs				
Salaries	S1	269,592	0	269,592
Salary % Split			.00%	100.00%
Benefits	S	128,633	0	128,633
Subtotal - Personnel Costs		398,225	0	398,225
Services & Supplies Cost				
Supplies	S	4,054	0	4,054
Services	S	36,344	0	36,344
Other Intfd Services	S	666-	0	666-
Subtotal - Services & Supplies		39,732	0	39,732
Department Cost Total		437,957	0	437,957
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		437,957	0	437,957
General Admin Distribution			0	0
Grand Total		$ 437,957		$ 437,957

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

	Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3	Insurance Retirees	$ 7,048	$ 31	$ 7,079
3	Memberships	40	0	40
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	62	0	62
3	Non-Dept. Legal Svcs/Lobby	186	1	187
	Subtotal - Non-Dept-Gen Gov	7,336	32	7,368
4	Finance Dept Admin	55,941	18,770	74,711
	Subtotal - Fin Dir Office	55,941	18,770	74,711
5	Financial Plg & Analysis	494	25	519
	Subtotal - Fin Plg & Analysis	494	25	519
8	Gen Acctng	415	26	441
8	Auditing Svcs	235	0	235
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	650	26	676
9	Disaster Recovery	56	4	60
	Subtotal - Fin Disaster Recove	56	4	60
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	0	44	44
	Subtotal - Fin Perform Mgmt	0	44	44
12	Treasury	0	130	130
	Subtotal - Fin Treasury	0	130	130
13	Purchasing	0	2,488	2,488
	Subtotal - Fin SPD	0	2,488	2,488
16	Records	0	85	85
	Subtotal - ARA Operations	0	85	85
17	Payroll Svcs	0	570	570
	Subtotal - ARA Payroll Svcs	0	570	570
18	Franchise	0	87	87
	Subtotal - ARA Regulatory	0	87	87
19	Certification	0	230	230
19	External Affairs & Outreach	0	145	145
	Subtotal - OBO	0	375	375
20	City Mayor Admin	0	616	616
20	Inter Gov Rel	0	96	96
	Subtotal - Mayor	0	712	712
22	City Sec Svcs	0	96	96
	Subtotal - City Secretary	0	96	96

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

	Department	First Incoming	Second Incoming	Perf Mgmt Svcs
23	City Council Svcs	$ 0	$ 1,533	$ 1,533
	Subtotal - City Council	0	1,533	1,533
24	Controller Fin Svcs	0	1,542	1,542
24	Controller Treasury	0	152	152
	Subtotal - City Controller's	0	1,694	1,694
	Total Incoming	64,477	26,671	91,148
C.	Total Allocated		$ 529,105	$ 529,105
				100.00%

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 14,191	$ 0	$ 14,191	$ 0	$ 14,191
04	Finance Dir Office	2,387,401	0.0480	241	0	241	0	241
05	Finance Financial Plg & Analys	2,186,998	0.0440	221	0	221	0	221
06	Finance City Council	898,285	0.0181	91	0	91	0	91
07	Finance Public Fin	519,574	0.0105	53	0	53	0	53
08	Accounting & Financial Reporti	3,630,149	0.0730	367	0	367	0	367
09	Finance Disaster Recovery	524,789	0.0106	53	0	53	0	53
10	Finance Grants	618,226	0.0124	62	0	62	0	62
11	Finance Rev Perform Mgmnt	437,956	0.0088	44	0	44	0	44
12	Finance Treasury	1,854,148	0.0373	187	0	187	10	197
13	Finance Strategic Purchasing	7,918,584	0.1593	800	0	800	44	844
14	ARA Director Office	2,707,460	0.0545	274	0	274	15	289
15	ARA Financial Services	1,144,220	0.0230	116	0	116	6	122
16	ARA Operations	7,480,786	0.1505	756	0	756	41	797
17	ARA Payroll Services	4,216,754	0.0848	426	0	426	23	449
18	ARA Regulatory	369,503	0.0074	37	0	37	2	39
19	Office Business Opportunity	5,352,043	0.1077	541	0	541	30	571
20	Mayor	5,205,821	0.1047	526	0	526	29	555
21	Legal	17,744,051	0.3569	1,793	0	1,793	98	1,891
22	City Secretary	896,298	0.0180	91	0	91	5	96
23	City Council	12,230,693	0.2460	1,236	0	1,236	68	1,304
24	City Controller's Office	8,747,829	0.1760	884	0	884	48	932
25	Health Administration	17,566,615	0.3534	1,775	0	1,775	97	1,872
26	Planning & Dev Admin	1,754,129	0.0353	177	0	177	10	187
28	CIP Sal Rec HPW	8,663,465	0.1743	876	0	876	48	924
29	HPD Police Records	6,155,398	0.1238	622	0	622	34	656
30	General Services	178,803,405	3.5966	18,071	0	18,071	989	19,060
31	HEC	29,360,004	0.5906	2,967	0	2,967	162	3,129
33	Human Resources	43,793,999	0.8809	4,426	0	4,426	242	4,668
34	HITS	97,776,191	1.9668	9,882	0	9,882	541	10,423
35	Police	1,064,480,505	21.4119	107,581	0	107,581	5,890	113,471
36	Dept of Neighborhoods	14,973,484	0.3012	1,513	0	1,513	83	1,596
37	Fire	573,174,936	11.5294	57,927	0	57,927	3,172	61,099
38	Municipal Court	31,302,472	0.6296	3,164	0	3,164	173	3,337
39	Solid Waste	140,779,715	2.8318	14,228	0	14,228	779	15,007
40	Houston Airport System (HAS)	355,946,297	7.1598	35,973	0	35,973	1,970	37,943
41	Housing & Community Dev	215,070,277	4.3261	21,736	0	21,736	1,190	22,926
42	Library	44,645,873	0.8980	4,512	0	4,512	247	4,759
43	Parks & Recreation	116,004,385	2.3334	11,724	0	11,724	642	12,366
44	Health Department	191,327,961	3.8485	19,336	0	19,336	1,059	20,395
45	Fleet Management	102,804,268	2.0679	10,390	0	10,390	569	10,959
46	Planning & Dev Other	3,899,193	0.0784	394	0	394	22	416
47	Planning & Dev Spec Rev	9,218,816	0.1854	932	0	932	51	983
49	Finance Other	10,377,900	0.2088	1,049	0	1,049	57	1,106
50	ARA Insurance	27,433,477	0.5518	2,773	0	2,773	152	2,925
51	ARA BARC	14,538,076	0.2924	1,469	0	1,469	80	1,549
52	ARA Parking	11,925,942	0.2399	1,205	0	1,205	66	1,271
53	ARA Other	9,426,245	0.1896	953	0	953	52	1,005
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	2,414	0	2,414	132	2,546
56	Legal Wkr Comp	314,294	0.0063	32	0	32	2	34
57	Mayor Cable TV	3,364,323	0.0677	340	0	340	19	359
58	Mayor Other	38,589,041	0.7762	3,900	0	3,900	214	4,114
60	HR Health Benefits	407,186,956	8.1905	41,152	0	41,152	2,253	43,405
61	HR Long Term Disability	1,003,574	0.0202	101	0	101	6	107
62	HPW Bldg Insp	78,768,697	1.5844	7,961	0	7,961	436	8,397

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	4,022	0	4,022	220	4,242
64	HPW DDSR	77,635,894	1.5616	7,846	0	7,846	430	8,276
65	HPW Water & Sewer	613,096,198	12.3324	61,962	0	61,962	3,393	65,355
66	HPW Houston Transtar	3,040,221	0.0612	307	0	307	17	324
67	HPW Other	46,167,643	0.9287	4,666	0	4,666	255	4,921
68	Houston Permit Center	8,685,166	0.1747	878	0	878	48	926
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	627	0	627	34	661
71	CIP S/R Engrg	5,820,423	0.1171	588	0	588	32	620
72	CIP S/R Constr	6,200,383	0.1247	627	0	627	34	661
73	CIP S/R Eng/Const	4,357,036	0.0876	440	0	440	24	464
74	CIP S/R Geo/Env	1,560,694	0.0314	158	0	158	9	167
75	CIP S/R Other	16,303,128	0.3279	1,648	0	1,648	90	1,738
76	CIP S/R GSD	6,482,293	0.1304	655	0	655	36	691
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	3,413	0	3,413	187	3,600
90	Legal Other	426,145	0.0086	43	0	43	2	45
91	Convention and Entertainment	102,460	0.0021	10	0	10	1	11
	Subtotal	4,971,439,044	100.0000	502,435	0	502,435	26,670	529,105
	Direct Bills					0		0
	Total					$502,435		$ 529,105

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:11 Finance Perform Mgmt

	Department	Perf Mgmt Svcs	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	14,191	14,191
04	Finance Dir Office	241	241
05	Finance Financial Plg & Analys	221	221
06	Finance City Council	91	91
07	Finance Public Fin	53	53
08	Accounting & Financial Reporti	367	367
09	Finance Disaster Recovery	53	53
10	Finance Grants	62	62
11	Finance Rev Perform Mgmnt	44	44
12	Finance Treasury	197	197
13	Finance Strategic Purchasing	844	844
14	ARA Director Office	289	289
15	ARA Financial Services	122	122
16	ARA Operations	797	797
17	ARA Payroll Services	449	449
18	ARA Regulatory	39	39
19	Office Business Opportunity	571	571
20	Mayor	555	555
21	Legal	1,891	1,891
22	City Secretary	96	96
23	City Council	1,304	1,304
24	City Controller's Office	932	932
25	Health Administration	1,872	1,872
26	Planning & Dev Admin	187	187
28	CIP Sal Rec HPW	924	924
29	HPD Police Records	656	656
30	General Services	19,060	19,060
31	HEC	3,129	3,129
33	Human Resources	4,668	4,668
34	HITS	10,423	10,423
35	Police	113,471	113,471
36	Dept of Neighborhoods	1,596	1,596
37	Fire	61,099	61,099
38	Municipal Court	3,337	3,337
39	Solid Waste	15,007	15,007
40	Houston Airport System (HAS)	37,943	37,943
41	Housing & Community Dev	22,926	22,926
42	Library	4,759	4,759
43	Parks & Recreation	12,366	12,366
44	Health Department	20,395	20,395
45	Fleet Management	10,959	10,959
46	Planning & Dev Other	416	416
47	Planning & Dev Spec Rev	983	983
49	Finance Other	1,106	1,106
50	ARA Insurance	2,925	2,925
51	ARA BARC	1,549	1,549
52	ARA Parking	1,271	1,271
53	ARA Other	1,005	1,005
54	IT Public Services	0	0
55	Legal Insurance	2,546	2,546
56	Legal Wkr Comp	34	34
57	Mayor Cable TV	359	359
58	Mayor Other	4,114	4,114
60	HR Health Benefits	43,405	43,405
61	HR Long Term Disability	107	107

Allocation Summary

Dept:11 Finance Perform Mgmt

	Department	Perf Mgmt Svcs	Total
62	HPW Bldg Insp	8,397	8,397
63	HPW Stormwater	4,242	4,242
64	HPW DDSR	8,276	8,276
65	HPW Water & Sewer	65,355	65,355
66	HPW Houston Transtar	324	324
67	HPW Other	4,921	4,921
68	Houston Permit Center	926	926
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	661	661
71	CIP S/R Engrg	620	620
72	CIP S/R Constr	661	661
73	CIP S/R Eng/Const	464	464
74	CIP S/R Geo/Env	167	167
75	CIP S/R Other	1,738	1,738
76	CIP S/R GSD	691	691
87	Hurricane Ike Aid & Recovery	0	0
88	ARRA Reimbursement Fund	0	0
89	HR-W.C.	3,600	3,600
90	Legal Other	45	45
91	Convention and Entertainment	11	11
	Total	$ 529,105	$ 529,105

FINANCE – TREASURY
FUNCTION AND ALLOCATION BASIS

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

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

A. Department Costs

Dept:12 Finance Treasury

Description		Amount	General Admin	Treasury	Collections
Personnel Costs					
Salaries	S1	354,570	0	354,570	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	147,854	0	147,854	0
Subtotal - Personnel Costs		502,424	0	502,424	0
Services & Supplies Cost					
Supplies	P	4,828	0	4,828	0
Services	P	41,859	0	41,859	0
Billing & Collection	P	1,305,037	0	0	1,305,037
Subtotal - Services & Supplies		1,351,724	0	46,687	1,305,037
Department Cost Total		1,854,148	0	549,111	1,305,037
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,854,148	0	549,111	1,305,037
General Admin Distribution		0	0	0	0
Grand Total		$ 1,854,148	0	$ 549,111	$ 1,305,037
					not allocated

B. Incoming Costs-(Default Spread Salary%) Dept:12 Finance Treasury

	Department	First Incoming	Second Incoming	Treasury	Collections
3	Insurance Retirees	$ 10,278	$ 45	$ 10,323	$ 0
3	Memberships	59	0	59	0
3	Consulting Services	0	0	0	0
3	Interest Costs	0	0	0	0
3	Other Misc	265	1	266	0
3	Non-Dept. Legal Svcs/Lobby	272	1	273	0
	Subtotal - Non-Dept-Gen Gov	10,874	48	10,922	0
4	Finance Dept Admin	81,581	27,374	108,955	0
	Subtotal - Fin Dir Office	81,581	27,374	108,955	0
5	Financial Plg & Analysis	1,489	75	1,564	0
	Subtotal - Fin Plg & Analysis	1,489	75	1,564	0
8	Gen Acctng	1,252	77	1,329	0
8	Auditing Svcs	708	0	708	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	1,960	77	2,037	0
9	Disaster Recovery	236	15	251	0
	Subtotal - Fin Disaster Recove	236	15	251	0
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	187	10	197	0
	Subtotal - Fin Perform Mgmt	187	10	197	0
12	Treasury	0	550	550	0
	Subtotal - Fin Treasury	0	550	550	0
13	Purchasing	0	2,488	2,488	0
	Subtotal - Fin SPD	0	2,488	2,488	0
16	Records	0	124	124	0
	Subtotal - ARA Operations	0	124	124	0
17	Payroll Svcs	0	832	832	0
	Subtotal - ARA Payroll Svcs	0	832	832	0
18	Franchise	0	369	369	0
	Subtotal - ARA Regulatory	0	369	369	0
19	Certification	0	335	335	0
19	External Affairs & Outreach	0	211	211	0
	Subtotal - OBO	0	546	546	0
20	City Mayor Admin	0	898	898	0
20	Inter Gov Rel	0	140	140	0
	Subtotal - Mayor	0	1,038	1,038	0
22	City Sec Svcs	0	407	407	0
	Subtotal - City Secretary	0	407	407	0

B. Incoming Costs-(Default Spread Salary%) Dept:12 Finance Treasury

	Department	First Incoming	Second Incoming	Treasury	Collections
23	City Council Svcs	$ 0	$ 6,491	$ 6,491	$ 0
	Subtotal - City Council	0	6,491	6,491	0
24	Controller Fin Svcs	0	4,651	4,651	0
24	Controller Treasury	0	644	644	0
	Subtotal - City Controller's	0	5,295	5,295	0
	Total Incoming	96,327	45,740	142,067	0
C.	Total Allocated		$ 1,996,215	$ 691,178	$ 1,305,037
				34.62%	65.38%

Treasury Allocations

Dept:12 Finance Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	136,262,148	6.2611	$ 40,412	$ 0	$ 40,412	$ 0	$ 40,412
04	Finance Dir Office	2,387,401	0.1097	708	0	708	0	708
05	Finance Financial Plg & Analys	2,186,998	0.1005	649	0	649	0	649
06	Finance City Council	898,285	0.0413	266	0	266	0	266
07	Finance Public Fin	519,574	0.0239	154	0	154	0	154
08	Accounting & Financial Reporti	3,630,149	0.1668	1,077	0	1,077	0	1,077
09	Finance Disaster Recovery	524,789	0.0241	156	0	156	0	156
10	Finance Grants	618,226	0.0284	183	0	183	0	183
11	Finance Rev Perform Mgmnt	437,956	0.0201	130	0	130	0	130
12	Finance Treasury	1,854,148	0.0852	550	0	550	0	550
13	Finance Strategic Purchasing	7,918,584	0.3639	2,348	0	2,348	179	2,527
14	ARA Director Office	2,707,460	0.1244	803	0	803	61	864
15	ARA Financial Services	1,144,220	0.0526	339	0	339	26	365
16	ARA Operations	7,480,786	0.3437	2,219	0	2,219	169	2,388
17	ARA Payroll Services	4,216,754	0.1938	1,251	0	1,251	95	1,346
18	ARA Regulatory	369,503	0.0170	110	0	110	8	118
19	Office Business Opportunity	5,069,828	0.2330	1,504	0	1,504	114	1,618
20	Mayor	5,205,821	0.2392	1,544	0	1,544	117	1,661
21	Legal	17,744,051	0.8153	5,262	0	5,262	400	5,662
22	City Secretary	896,298	0.0412	266	0	266	20	286
23	City Council	12,230,693	0.5620	3,627	0	3,627	276	3,903
24	City Controller's Office	8,747,829	0.4020	2,594	0	2,594	197	2,791
25	Health Administration	17,566,615	0.8072	5,210	0	5,210	396	5,606
26	Planning & Dev Admin	1,754,129	0.0806	520	0	520	40	560
29	HPD Police Records	6,155,398	0.2828	1,826	0	1,826	139	1,965
30	General Services	46,420,907	2.1330	13,767	0	13,767	1,047	14,814
31	HEC	2,001	0.0001	1	0	1	0	1
33	Human Resources	1,343,529	0.0617	398	0	398	30	428
34	HITS	0	0.0000	0	0	0	0	0
35	Police	989,347,710	45.4596	293,414	0	293,414	22,325	315,739
36	Dept of Neighborhoods	12,176,984	0.5595	3,611	0	3,611	275	3,886
37	Fire	568,309,165	26.1133	168,545	0	168,545	12,824	181,369
38	Municipal Court	29,601,739	1.3602	8,779	0	8,779	668	9,447
39	Solid Waste	99,936,045	4.5920	29,638	0	29,638	2,255	31,893
41	Housing & Community Dev	2,228,005	0.1024	661	0	661	50	711
42	Library	41,930,087	1.9266	12,435	0	12,435	946	13,381
43	Parks & Recreation	93,214,781	4.2831	27,645	0	27,645	2,103	29,748
44	Health Department	34,589,539	1.5894	10,258	0	10,258	781	11,039
45	Fleet Management	0	0.0000	0	0	0	0	0
46	Planning & Dev Other	2,388,297	0.1097	708	0	708	54	762
49	Finance Other	422,666	0.0194	125	0	125	10	135
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	4,637,365	0.2131	1,375	0	1,375	105	1,480
54	IT Public Services	0	0.0000	0	0	0	0	0
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
60	HR Health Benefits	0	0.0000	0	0	0	0	0
67	HPW Other	1,246,176	0.0573	370	0	370	28	398
	Subtotal	2,176,322,639	100.0000	645,438	0	645,438	45,740	691,178
	Direct Bills					0		0
	Total					$645,438		$ 691,178

Basis Units: FY2024 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:12 Finance Treasury

	Department	Treasury	Collections	Total
0	Direct Billed	$0	$0	$0
03	Non-Departmental-Gen Gov	40,412	0	40,412
04	Finance Dir Office	708	0	708
05	Finance Financial Plg & Analys	649	0	649
06	Finance City Council	266	0	266
07	Finance Public Fin	154	0	154
08	Accounting & Financial Reporti	1,077	0	1,077
09	Finance Disaster Recovery	156	0	156
10	Finance Grants	183	0	183
11	Finance Rev Perform Mgmnt	130	0	130
12	Finance Treasury	550	0	550
13	Finance Strategic Purchasing	2,527	0	2,527
14	ARA Director Office	864	0	864
15	ARA Financial Services	365	0	365
16	ARA Operations	2,388	0	2,388
17	ARA Payroll Services	1,346	0	1,346
18	ARA Regulatory	118	0	118
19	Office Business Opportunity	1,618	0	1,618
20	Mayor	1,661	0	1,661
21	Legal	5,662	0	5,662
22	City Secretary	286	0	286
23	City Council	3,903	0	3,903
24	City Controller's Office	2,791	0	2,791
25	Health Administration	5,606	0	5,606
26	Planning & Dev Admin	560	0	560
29	HPD Police Records	1,965	0	1,965
30	General Services	14,814	0	14,814
31	HEC	1	0	1
33	Human Resources	428	0	428
34	HITS	0	0	0
35	Police	315,739	0	315,739
36	Dept of Neighborhoods	3,886	0	3,886
37	Fire	181,369	0	181,369
38	Municipal Court	9,447	0	9,447
39	Solid Waste	31,893	0	31,893
41	Housing & Community Dev	711	0	711
42	Library	13,381	0	13,381
43	Parks & Recreation	29,748	0	29,748
44	Health Department	11,039	0	11,039
45	Fleet Management	0	0	0
46	Planning & Dev Other	762	0	762
49	Finance Other	135	0	135
51	ARA BARC	0	0	0
53	ARA Other	1,480	0	1,480
54	IT Public Services	0	0	0
57	Mayor Cable TV	0	0	0
60	HR Health Benefits	0	0	0
67	HPW Other	398	0	398
	Total	$ 691,176	$ 0	$ 691,176

FINANCE DEPARTMENT – STRATEGIC PROCUREMENT DIVISION
FUNCTION AND ALLOCATION BASIS

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

- Develop a procurement strategy that is 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 in accordance with applicable laws, City policies and procedures through solicitations, awards and contract management, ensuring that client department needs are met in a timely compliant manner.

- 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.

A. Department Costs

Dept:13 Finance Strategic Purchasing

Description		Amount	General Admin	Purchasing	
Personnel Costs					
Salaries	S1	5,106,110	0	5,106,110	
Salary % Split			.00%	100.00%	
Benefits	S	2,439,833	0	2,439,833	
Subtotal - Personnel Costs		7,545,943	0	7,545,943	
Services & Supplies Cost					
Supplies	S	27,173	0	27,173	
Services	S	345,469	0	345,469	0
Subtotal - Services & Supplies		372,642	0	372,642	
Department Cost Total		7,918,585	0	7,918,585	
Adjustments to Cost					
Subtotal - Adjustments			0	0	
Total Costs After Adjustments		7,918,585	0	7,918,585	
General Admin Distribution			0	0	
Grand Total		$ 7,918,585		$ 7,918,585	

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

	Department	First Incoming	Second Incoming	Purchasing
3	Insurance Retirees	$ 160,043	$ 705	$ 160,748
3	Memberships	916	4	920
3	Consulting Services	0	0	0
3	Interest Costs	1	0	1
3	Other Misc	1,130	5	1,135
3	Non-Dept. Legal Svcs/Lobby	4,235	19	4,254
	Subtotal - Non-Dept-Gen Gov	166,325	733	167,058
4	Finance Dept Admin	1,270,336	426,246	1,696,582
	Subtotal - Fin Dir Office	1,270,336	426,246	1,696,582
5	Financial Plg & Analysis	1,879	95	1,974
	Subtotal - Fin Plg & Analysis	1,879	95	1,974
8	Gen Acctng	1,580	98	1,678
8	Auditing Svcs	893	0	893
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,473	98	2,571
9	Disaster Recovery	1,010	64	1,074
	Subtotal - Fin Disaster Recove	1,010	64	1,074
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	800	44	844
	Subtotal - Fin Perform Mgmt	800	44	844
12	Treasury	2,348	179	2,527
	Subtotal - Fin Treasury	2,348	179	2,527
13	Purchasing	0	5,806	5,806
	Subtotal - Fin SPD	0	5,806	5,806
16	Records	0	1,930	1,930
	Subtotal - ARA Operations	0	1,930	1,930
17	Payroll Svcs	0	12,952	12,952
	Subtotal - ARA Payroll Svcs	0	12,952	12,952
18	Franchise	0	1,578	1,578
	Subtotal - ARA Regulatory	0	1,578	1,578
19	Certification	0	5,218	5,218
19	Contract Compliance	0	84,917	84,917
19	Reporting & Analytics	0	0	0
19	Dept Services	0	864	864
19	External Affairs & Outreach	0	3,292	3,292
	Subtotal - OBO	0	94,291	94,291
20	City Mayor Admin	0	13,987	13,987
20	Inter Gov Rel	0	2,183	2,183
	Subtotal - Mayor	0	16,170	16,170

B. Incoming Costs-(Default Spread Salary%) Dept:13 Finance Strategic Purchasing

	Department	First Incoming	Second Incoming	Purchasing
22	City Sec Svcs	$ 0	$ 1,736	$ 1,736
	Subtotal - City Secretary	0	1,736	1,736
23	City Council Svcs	0	27,721	27,721
	Subtotal - City Council	0	27,721	27,721
24	Controller Fin Svcs	0	5,870	5,870
24	Controller Treasury	0	2,752	2,752
	Subtotal - City Controller's	0	8,622	8,622
	Total Incoming	1,445,171	598,265	2,043,436
C.	Total Allocated		$ 9,962,021	$ 9,962,021
				100.00%

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	79	0.6997	$ 65,521	$ 0	$ 65,521	$ 0	$ 65,521
04	Finance Dir Office	7	0.0620	5,806	0	5,806	0	5,806
05	Finance Financial Plg & Analys	1	0.0089	829	0	829	0	829
06	Finance City Council	9	0.0797	7,465	0	7,465	0	7,465
07	Finance Public Fin	0	0.0000	0	0	0	0	0
08	Accounting & Financial Reporti	8	0.0709	6,635	0	6,635	0	6,635
09	Finance Disaster Recovery	0	0.0000	0	0	0	0	0
10	Finance Grants	0	0.0000	0	0	0	0	0
11	Finance Rev Perform Mgmnt	3	0.0266	2,488	0	2,488	0	2,488
12	Finance Treasury	3	0.0266	2,488	0	2,488	0	2,488
13	Finance Strategic Purchasing	7	0.0620	5,806	0	5,806	0	5,806
14	ARA Director Office	9	0.0797	7,465	0	7,465	482	7,947
15	ARA Financial Services	2	0.0177	1,659	0	1,659	107	1,766
16	ARA Operations	11	0.0974	9,123	0	9,123	589	9,712
17	ARA Payroll Services	0	0.0000	0	0	0	0	0
19	Office Business Opportunity	16	0.1417	13,270	0	13,270	857	14,127
20	Mayor	16	0.1417	13,270	0	13,270	857	14,127
21	Legal	17	0.1506	14,100	0	14,100	910	15,010
22	City Secretary	0	0.0000	0	0	0	0	0
23	City Council	17	0.1506	14,100	0	14,100	910	15,010
24	City Controller's Office	43	0.3809	35,664	0	35,664	2,302	37,966
25	Health Administration	39	0.3454	32,346	0	32,346	2,088	34,434
26	Planning & Dev Admin	3	0.0266	2,488	0	2,488	161	2,649
28	CIP Sal Rec HPW	11	0.0974	9,123	0	9,123	589	9,712
29	HPD Police Records	1	0.0089	829	0	829	54	883
30	General Services	963	8.5297	798,698	0	798,698	51,564	850,262
31	HEC	25	0.2214	20,735	0	20,735	1,339	22,074
33	Human Resources	130	1.1515	107,820	0	107,820	6,961	114,781
34	HITS	573	5.0753	475,238	0	475,238	30,682	505,920
35	Police	844	7.4756	700,001	0	700,001	45,192	745,193
36	Dept of Neighborhoods	115	1.0186	95,379	0	95,379	6,158	101,537
37	Fire	184	1.6298	152,607	0	152,607	9,852	162,459
38	Municipal Court	49	0.4340	40,640	0	40,640	2,624	43,264
39	Solid Waste	434	3.8441	359,953	0	359,953	23,239	383,192
40	Houston Airport System (HAS)	1,451	12.8521	1,203,438	0	1,203,438	77,694	1,281,132
41	Housing & Community Dev	589	5.2170	488,508	0	488,508	31,538	520,046
42	Library	323	2.8609	267,891	0	267,891	17,295	285,186
43	Parks & Recreation	390	3.4544	323,460	0	323,460	20,883	344,343
44	Health Department	615	5.4473	510,072	0	510,072	32,930	543,002
45	Fleet Management	1,891	16.7493	1,568,367	0	1,568,367	101,254	1,669,621
46	Planning & Dev Other	32	0.2834	26,540	0	26,540	1,713	28,253
47	Planning & Dev Spec Rev	30	0.2657	24,882	0	24,882	1,606	26,488
48	General Debt	0	0.0000	0	0	0	0	0
49	Finance Other	10	0.0886	8,294	0	8,294	535	8,829
50	ARA Insurance	8	0.0709	6,635	0	6,635	428	7,063
51	ARA BARC	45	0.3986	37,322	0	37,322	2,410	39,732
52	ARA Parking	58	0.5137	48,104	0	48,104	3,106	51,210
53	ARA Other	29	0.2569	24,052	0	24,052	1,553	25,605
55	Legal Insurance	31	0.2746	25,711	0	25,711	1,660	27,371
57	Mayor Cable TV	12	0.1063	9,953	0	9,953	643	10,596
58	Mayor Other	198	1.7538	164,218	0	164,218	10,602	174,820
59	TIRZ	0	0.0000	0	0	0	0	0
60	HR Health Benefits	75	0.6643	62,204	0	62,204	4,016	66,220
61	HR Long Term Disability	2	0.0177	1,659	0	1,659	107	1,766
62	HPW Bldg Insp	86	0.7617	71,327	0	71,327	4,605	75,932
63	HPW Stormwater	97	0.8592	80,450	0	80,450	5,194	85,644

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	433	3.8353	359,124	0	359,124	23,185	382,309
65	HPW Water & Sewer	1,035	9.1674	858,413	0	858,413	55,419	913,832
66	HPW Houston Transtar	16	0.1417	13,270	0	13,270	857	14,127
67	HPW Other	82	0.7263	68,010	0	68,010	4,391	72,401
68	Houston Permit Center	70	0.6200	58,057	0	58,057	3,748	61,805
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	9	0.0797	7,465	0	7,465	482	7,947
71	CIP S/R Engrg	0	0.0000	0	0	0	0	0
72	CIP S/R Constr	8	0.0709	6,635	0	6,635	428	7,063
73	CIP S/R Eng/Const	3	0.0266	2,488	0	2,488	161	2,649
74	CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
75	CIP S/R Other	23	0.2037	19,076	0	19,076	1,232	20,308
89	HR-W.C.	19	0.1683	15,758	0	15,758	1,017	16,775
90	Legal Other	0	0.0000	0	0	0	0	0
91	Convention and Entertainment	1	0.0089	829	0	829	54	883
	Subtotal	11,290	100.0000	9,363,758	0	9,363,758	598,263	9,962,021
	Direct Bills					0		0
	Total					$9,363,758		$ 9,962,021

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

Allocation Summary

Dept:13 Finance Strategic Purchasing

	Department	Purchasing	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	65,521	65,521
04	Finance Dir Office	5,806	5,806
05	Finance Financial Plg & Analys	829	829
06	Finance City Council	7,465	7,465
07	Finance Public Fin	0	0
08	Accounting & Financial Reporti	6,635	6,635
09	Finance Disaster Recovery	0	0
10	Finance Grants	0	0
11	Finance Rev Perform Mgmnt	2,488	2,488
12	Finance Treasury	2,488	2,488
13	Finance Strategic Purchasing	5,806	5,806
14	ARA Director Office	7,947	7,947
15	ARA Financial Services	1,766	1,766
16	ARA Operations	9,712	9,712
17	ARA Payroll Services	0	0
19	Office Business Opportunity	14,127	14,127
20	Mayor	14,127	14,127
21	Legal	15,010	15,010
22	City Secretary	0	0
23	City Council	15,010	15,010
24	City Controller's Office	37,966	37,966
25	Health Administration	34,434	34,434
26	Planning & Dev Admin	2,649	2,649
28	CIP Sal Rec HPW	9,712	9,712
29	HPD Police Records	883	883
30	General Services	850,262	850,262
31	HEC	22,074	22,074
33	Human Resources	114,781	114,781
34	HITS	505,920	505,920
35	Police	745,193	745,193
36	Dept of Neighborhoods	101,537	101,537
37	Fire	162,459	162,459
38	Municipal Court	43,264	43,264
39	Solid Waste	383,192	383,192
40	Houston Airport System (HAS)	1,281,132	1,281,132
41	Housing & Community Dev	520,046	520,046
42	Library	285,186	285,186
43	Parks & Recreation	344,343	344,343
44	Health Department	543,002	543,002
45	Fleet Management	1,669,621	1,669,621
46	Planning & Dev Other	28,253	28,253
47	Planning & Dev Spec Rev	26,488	26,488
48	General Debt	0	0
49	Finance Other	8,829	8,829
50	ARA Insurance	7,063	7,063
51	ARA BARC	39,732	39,732
52	ARA Parking	51,210	51,210
53	ARA Other	25,605	25,605
55	Legal Insurance	27,371	27,371
57	Mayor Cable TV	10,596	10,596
58	Mayor Other	174,820	174,820
59	TIRZ	0	0
60	HR Health Benefits	66,220	66,220
61	HR Long Term Disability	1,766	1,766
62	HPW Bldg Insp	75,932	75,932

Allocation Summary

Dept:13 Finance Strategic Purchasing

	Department	Purchasing	Total
63	HPW Stormwater	85,644	85,644
64	HPW DDSR	382,309	382,309
65	HPW Water & Sewer	913,832	913,832
66	HPW Houston Transtar	14,127	14,127
67	HPW Other	72,401	72,401
68	Houston Permit Center	61,805	61,805
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	7,947	7,947
71	CIP S/R Engrg	0	0
72	CIP S/R Constr	7,063	7,063
73	CIP S/R Eng/Const	2,649	2,649
74	CIP S/R Geo/Env	0	0
75	CIP S/R Other	20,308	20,308
89	HR-W.C.	16,775	16,775
90	Legal Other	0	0
91	Convention and Entertainment	883	883
	Total	$ 9,962,021	$ 9,962,021

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

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

• **Department Administration** – Costs are allocated based on the number of FTE positions supported.

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

A. Department Costs

Dept:14 ARA Director Office

Description		Amount	General Admin	ARA Dept Admin	ARA Non Parking
Personnel Costs					
Salaries	S1	753,918	0	753,918	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	336,612	0	336,612	0
Subtotal - Personnel Costs		1,090,530	0	1,090,530	
Services & Supplies Cost					
Supplies	S	6,226	0	6,226	0
Services	S	1,610,705	0	406,573	1,204,132
Subtotal - Services & Supplies		1,616,931	0	412,799	1,204,132
Department Cost Total		2,707,461	0	1,503,329	1,204,132
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,707,461	0	1,503,329	1,204,132
General Admin Distribution			0	0	0
Grand Total		$ 2,707,461		$ 1,503,329	$ 1,204,132

B. Incoming Costs-(Default Spread Salary%) Dept:14 ARA Director Office

	Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
2	Equip Deprec	$ 75	$ 0	$ 75	$ 0
	Subtotal - Equipment Depn	75	0	75	0
3	Insurance Retirees	20,262	89	20,351	0
3	Memberships	116	1	117	0
3	Consulting Services	0	0	0	0
3	Interest Costs	0	0	0	0
3	Other Misc	386	2	388	0
3	Claims & Judge	841,983	3,710	845,693	0
3	Non-Dept. Legal Svcs/Lobby	536	2	538	0
3	Walker Rent	581,430	2,562	583,992	0
3	Dept Specific	156,595	690	157,285	0
	Subtotal - Non-Dept-Gen Gov	1,601,308	7,056	1,608,364	0
5	Financial Plg & Analysis	3,512	178	3,690	0
	Subtotal - Fin Plg & Analysis	3,512	178	3,690	0
8	Gen Acctng	2,952	182	3,134	0
8	Fixed Assets	6,117	365	6,482	0
8	Auditing Svcs	1,669	0	1,669	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,738	548	11,286	0
9	Disaster Recovery	345	22	367	0
	Subtotal - Fin Disaster Recove	345	22	367	0
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	274	15	289	0
	Subtotal - Fin Perform Mgmt	274	15	289	0
12	Treasury	803	61	864	0
	Subtotal - Fin Treasury	803	61	864	0
13	Purchasing	7,465	482	7,947	0
	Subtotal - Fin SPD	7,465	482	7,947	0
15	Budgeting & Accounting Support	0	7,239	7,239	0
15	Accounts Payable	0	9,784	9,784	0
	Subtotal - ARA Financial Svcs	0	17,023	17,023	0
16	Mailroom	0	55,389	55,389	0
16	Property	0	6,634	6,634	0
16	Records	0	244	244	0
16	3-1-1 Svcs *	0	513,990	0	513,990
	Subtotal - ARA Operations	0	576,257	62,267	513,990
17	Payroll Svcs	0	1,640	1,640	0
	Subtotal - ARA Payroll Svcs	0	1,640	1,640	0
18	Franchise	0	539	539	0
	Subtotal - ARA Regulatory	0	539	539	0

B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Director Office

	Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
19	Certification	$ 0	$ 661	$ 661	$ 0
19	Contract Compliance	0	32,551	32,551	0
19	Reporting & Analytics	0	7,813	7,813	0
19	Dept Services	0	10,367	10,367	0
19	External Affairs & Outreach	0	417	417	0
	Subtotal - OBO	0	51,809	51,809	0
24	City Mayor Admin	0	1,771	1,771	0
20	Inter Gov Rel	0	276	276	0
	Subtotal - Mayor	0	276	276	0
21	Legal Svcs *	0	766,122	0	766,122
21	Inspector General	0	29,217	29,217	0
	Subtotal - Legal	0	795,339	29,217	766,122
22	City Sec Svcs	0	594	594	0
	Subtotal - City Secretary	0	594	594	0
23	City Council Svcs	0	9,478	9,478	0
	Subtotal - City Council	0	9,478	9,478	0
24	Controller Fin Svcs	0	10,969	10,969	0
24	Controller Treasury	0	941	941	0
	Subtotal - City Controller's	0	13,681	13,681	0
30	Building Svcs	0	2,672	2,672	0
30	Utilities	0	126,464	126,464	0
30	Real Estate	0	3,082	3,082	0
	Subtotal - General Services	0	132,218	132,218	0
	Total Incoming	1,624,520	1,607,215	1,951,623	1,280,112
C.	Total Allocated		$ 5,939,196	$ 3,454,952	$ 2,484,244
				58.17%	41.83%

ARA Dept Admin Allocations

Dept:14 ARA Director Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	ARA Financial Services	5.80	1.7308	$ 54,138	$ 0	$ 54,138	$ 5,662	$ 59,800
16	ARA Operations	79.90	23.8436	745,793	0	745,793	77,993	823,786
17	ARA Payroll Services	34.10	10.1761	318,292	0	318,292	33,286	351,578
18	ARA Regulatory	3.00	0.8953	28,002	0	28,002	2,928	30,930
50	ARA Insurance	5.00	1.4921	46,670	0	46,670	4,881	51,551
51	ARA BARC	105.90	31.6025	988,479	0	988,479	103,373	1,091,852
52	ARA Parking	68.30	20.3820	637,517	0	637,517	66,670	704,187
53	ARA Other	33.10	9.8776	308,958	0	308,958	32,310	341,268
	Subtotal	335.10	100.0000	3,127,849	0	3,127,849	327,103	3,454,952
	Direct Bills					0		0
	Total					$3,127,849		$ 3,454,952

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

ARA Non-Parking Allocations

Dept:14 ARA Director Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	ARA Financial Services	5.80	2.1739	$ 26,177	$ 0	$ 26,177	$ 27,829	$ 54,006
16	ARA Operations	79.90	29.9475	360,608	0	360,608	383,362	743,970
17	ARA Payroll Services	34.10	12.7811	153,901	0	153,901	163,613	317,514
18	ARA Regulatory	3.00	1.1244	13,540	0	13,540	14,394	27,934
50	ARA Insurance	5.00	1.8741	22,566	0	22,566	23,990	46,556
51	ARA BARC	105.90	39.6927	477,952	0	477,952	508,110	986,062
53	ARA Other	33.10	12.4063	149,388	0	149,388	158,814	308,202
	Subtotal	266.80	100.0000	1,204,132	0	1,204,132	1,280,112	2,484,244
	Direct Bills					0		0
	Total					$1,204,132		$ 2,484,244

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

Allocation Summary

Dept:14 ARA Director Office

	Department	ARA Dept Admin	ARA Non Parking	Total
0	Direct Billed	$0	$0	$0
15	ARA Financial Services	59,800	54,006	113,806
16	ARA Operations	823,786	743,970	1,567,756
17	ARA Payroll Services	351,578	317,514	669,092
18	ARA Regulatory	30,930	27,934	58,864
50	ARA Insurance	51,551	46,556	98,107
51	ARA BARC	1,091,852	986,062	2,077,914
52	ARA Parking	704,187	0	704,187
53	ARA Other	341,268	308,202	649,470
	Total	$ 3,454,952	$ 2,484,244	$ 5,939,196

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.

A. Department Costs

Dept:15 ARA Financial Svcs

Description		Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs					
Salaries	S1	531,815	0	199,304	332,511
Salary % Split			.00%	37.48%	62.52%
Salaries	S	241,903	0	90,656	151,247
Subtotal - Personnel Costs		773,718	0	289,960	483,758
Services & Supplies Cost					
Supplies	S	60	0	23	38
Services	S	370,443	0	138,827	231,615
Subtotal - Services & Supplies		370,503	0	138,850	231,653
Department Cost Total		1,144,221	0	428,809	715,411
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,144,221	0	428,809	715,411
General Admin Distribution			0	0	0
Grand Total		$ 1,144,221		$ 428,809	$ 715,411

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

	Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3	Insurance Retirees	$ 17,032	$ 75	$ 6,411	$ 10,696
3	Memberships	98	0	37	62
3	Consulting Services	0	0	0	0
3	Interest Costs	0	0	0	0
3	Other Misc	163	1	61	102
3	Non-Dept. Legal Svcs/Lobby	451	2	170	283
	Subtotal - Non-Dept-Gen Gov	17,744	78	6,679	11,143
5	Financial Plg & Analysis	530	27	209	348
	Subtotal - Fin Plg & Analysis	530	27	209	348
8	Gen Acctng	446	28	177	296
8	Auditing Svcs	252	0	94	158
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	698	28	272	454
9	Disaster Recovery	146	9	58	97
	Subtotal - Fin Disaster Recove	146	9	58	97
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	116	6	46	76
	Subtotal - Fin Perform Mgmt	116	6	46	76
12	Treasury	339	26	137	228
	Subtotal - Fin Treasury	339	26	137	228
13	Purchasing	1,659	107	662	1,104
	Subtotal - Fin SPD	1,659	107	662	1,104
14	ARA Dept Admin	54,138	5,662	22,411	37,389
14	ARA Non - Parking	26,177	27,829	20,239	33,766
	Subtotal - ARA Dir Office	80,315	33,490	42,650	71,155
15	Budgeting & Accounting Support	0	6,085	2,280	3,805
15	Accounts Payable	0	8,224	3,082	5,142
	Subtotal - ARA Financial Svcs	0	14,309	5,362	8,947
16	Records	0	205	77	128
	Subtotal - ARA Operations	0	205	77	128
17	Payroll Svcs	0	1,378	516	862
	Subtotal - ARA Payroll Svcs	0	1,378	516	862
18	Franchise	0	228	85	143
	Subtotal - ARA Regulatory	0	228	85	143
19	Certification	0	555	208	347
19	External Affairs & Outreach	0	350	131	219
	Subtotal - OBO	0	905	339	566
20	City Mayor Admin	0	1,489	558	931
20	Inter Gov Rel	0	232	87	145

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

	Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
	Subtotal - Mayor	$ 0	$ 1,721	$ 645	$ 1,076
22	City Sec Svcs	0	251	94	157
	Subtotal - City Secretary	0	251	94	157
23	City Council Svcs	0	4,006	1,501	2,505
	Subtotal - City Council	0	4,006	1,501	2,505
24	Controller Fin Svcs	0	1,657	621	1,036
24	Controller Treasury	0	398	149	249
	Subtotal - City Controller's	0	2,055	770	1,285
	Total Incoming	101,547	58,829	60,103	100,273
C.	Total Allocated		$ 1,304,597	$ 488,912	$ 815,685
				37.48%	62.52%

Budgeting & Accounting Support Allocations

Dept:15 ARA Financial Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	6.90	1.5506	$ 7,239	$ 0	$ 7,239	$ 0	$ 7,239
15	ARA Financial Services	5.80	1.3034	6,085	0	6,085	0	6,085
16	ARA Operations	79.90	17.9551	83,826	0	83,826	4,075	87,901
17	ARA Payroll Services	34.10	7.6629	35,776	0	35,776	1,739	37,515
18	ARA Regulatory	3.00	0.6742	3,147	0	3,147	153	3,300
20	Mayor	29.10	6.5393	30,530	0	30,530	1,484	32,014
50	ARA Insurance	5.00	1.1236	5,246	0	5,246	255	5,501
51	ARA BARC	105.90	23.7978	111,103	0	111,103	5,401	116,504
52	ARA Parking	68.30	15.3483	71,656	0	71,656	3,483	75,139
53	ARA Other	33.10	7.4382	34,726	0	34,726	1,688	36,414
57	Mayor Cable TV	14.40	3.2360	15,108	0	15,108	734	15,842
58	Mayor Other	53.60	12.0449	56,234	0	56,234	2,733	58,967
59	TIRZ	5.90	1.3258	6,190	0	6,190	301	6,491
	Subtotal	445.00	100.0000	466,866	0	466,866	22,046	488,912
	Direct Bills					0		0
	Total					$466,866		$ 488,912

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

Accounts Payable Allocations

Dept:15 ARA Financial Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	6.90	1.2561	$ 9,784	$ 0	$ 9,784	$ 0	$ 9,784
15	ARA Financial Services	5.80	1.0559	8,224	0	8,224	0	8,224
16	ARA Operations	79.90	14.5458	113,297	0	113,297	5,477	118,774
17	ARA Payroll Services	34.10	6.2079	48,353	0	48,353	2,338	50,691
18	ARA Regulatory	3.00	0.5461	4,254	0	4,254	206	4,460
20	Mayor	29.10	5.2977	41,264	0	41,264	1,995	43,259
36	Dept of Neighborhoods	104.30	18.9878	147,896	0	147,896	7,150	155,046
50	ARA Insurance	5.00	0.9102	7,090	0	7,090	343	7,433
51	ARA BARC	105.90	19.2791	150,165	0	150,165	7,259	157,424
52	ARA Parking	68.30	12.4340	96,849	0	96,849	4,682	101,531
53	ARA Other	33.10	6.0259	46,936	0	46,936	2,269	49,205
57	Mayor Cable TV	14.40	2.6215	20,419	0	20,419	987	21,406
58	Mayor Other	53.60	9.7579	76,004	0	76,004	3,674	79,678
59	TIRZ	5.90	1.0741	8,366	0	8,366	404	8,770
	Subtotal	549.30	100.0000	778,901	0	778,901	36,784	815,685
	Direct Bills					0		0
	Total					$778,901		$ 815,685

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

Allocation Summary

Dept:15 ARA Financial Svcs

	Department	Budgeting & Accounting Support	Accounts Payable	Total
0	Direct Billed	$0	$0	$0
14	ARA Director Office	7,239	9,784	17,023
15	ARA Financial Services	6,085	8,224	14,309
16	ARA Operations	87,901	118,774	206,675
17	ARA Payroll Services	37,515	50,691	88,206
18	ARA Regulatory	3,300	4,460	7,760
20	Mayor	32,014	43,259	75,273
36	Dept of Neighborhoods	0	155,046	155,046
50	ARA Insurance	5,501	7,433	12,934
51	ARA BARC	116,504	157,424	273,928
52	ARA Parking	75,139	101,531	176,670
53	ARA Other	36,414	49,205	85,619
57	Mayor Cable TV	15,842	21,406	37,248
58	Mayor Other	58,967	79,678	138,645
59	TIRZ	6,491	8,770	15,261
	Total	$ 488,912	$ 815,685	$ 1,304,597

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.

A. Department Costs

Dept:16 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
Personnel Costs							
Salaries	S1	4,582,899	0	219,187	330,451	365,141	3,668,120
Salary % Split			.00%	4.78%	7.21%	7.97%	80.04%
Benefits	P	2,363,000	0	120,336	171,623	170,456	1,900,585
Subtotal - Personnel Costs		6,945,899	0	339,523	502,074	535,597	5,568,705
Services & Supplies Cost							
Supplies	P	15,810	0	1,986	1,488	1,075	11,258
Services	P	519,085	0	26,367	61,605	43,693	387,417
Subtotal - Services & Supplies		534,895	0	28,353	63,093	44,769	398,675
Department Cost Total		7,480,794	0	367,876	565,167	580,366	5,967,380
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		7,480,794	0	367,876	565,167	580,366	5,967,380
General Admin Distribution			0	0	0	0	0
Grand Total		$ 7,480,794		$ 367,876	$ 565,167	$ 580,366	$ 5,967,380

B. Incoming Costs-(Default Spread Salary%) Dept:16 ARA Operations

	Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3	Insurance Retirees	$ 234,631	$ 1,034	$ 11,271	$ 16,993	$ 18,777	$ 188,624
3	Memberships	1,343	6	65	97	107	1,080
3	Consulting Services	0	0	0	0	0	0
3	Interest Costs	1	0	0	0	0	1
3	Other Misc	1,067	5	51	77	85	858
3	Non-Dept. Legal Svcs/Lobby	6,209	27	298	450	497	4,992
3	Walker Rent *	274,121	1,208	13,168	19,853	21,937	220,371
3	Dept Specific	592,953	2,613	0	0	0	595,566
	Subtotal - Non-Dept-Gen Gov	1,110,325	4,893	24,854	37,470	41,403	1,011,492
5	Financial Plg & Analysis	5,624	285	283	426	471	4,729
	Subtotal - Fin Plg & Analysis	5,624	285	283	426	471	4,729
8	Gen Acctng	4,728	292	240	362	400	4,018
8	Auditing Svcs	2,672	0	128	193	213	2,139
8	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	7,400	292	368	555	613	6,157
9	Disaster Recovery	954	60	49	73	81	812
	Subtotal - Fin Disaster Recove	954	60	49	73	81	812
10	Cost Accounting	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0
11	Perf Mgmt Svcs	756	41	38	58	64	638
	Subtotal - Fin Perform Mgmt	756	41	38	58	64	638
12	Treasury	2,219	169	114	172	190	1,911
	Subtotal - Fin Treasury	2,219	169	114	172	190	1,911
13	Purchasing	9,123	589	465	700	774	7,773
	Subtotal - Fin SPD	9,123	589	465	700	774	7,773
14	ARA Dept Admin	745,793	77,993	39,399	59,399	65,635	659,353
14	ARA Non - Parking	360,608	383,362	35,582	53,644	59,276	595,468
	Subtotal - ARA Dir Office	1,106,401	461,355	74,981	113,043	124,911	1,254,821
15	Budgeting & Accounting Support	83,826	4,075	4,204	6,338	7,003	70,355
15	Accounts Payable	113,297	5,477	5,681	8,564	9,463	95,066
	Subtotal - ARA Financial Svcs	197,123	9,552	9,885	14,902	16,467	165,421
16	Records	0	2,830	135	204	225	2,265
	Subtotal - ARA Operations	0	2,830	135	204	225	2,265
17	Payroll Svcs	0	18,989	908	1,369	1,513	15,199
	Subtotal - ARA Payroll Svcs	0	18,989	908	1,369	1,513	15,199
18	Franchise	0	1,490	71	107	119	1,193
	Subtotal - ARA Regulatory	0	1,490	71	107	119	1,193
19	Certification	0	7,650	366	552	610	6,123
19	External Affairs & Outreach	0	4,826	231	348	385	3,863
	Subtotal - OBO	0	12,476	597	900	994	9,986

B. Incoming Costs-(Default Spread Salary%) Dept:16 ARA Operations

	Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
20	City Mayor Admin	$ 0	$ 20,506	$ 981	$ 1,479	$ 1,634	$ 16,413
20	Inter Gov Rel	0	3,201	153	231	255	2,562
	Subtotal - Mayor	0	23,707	1,134	1,709	1,889	18,975
22	City Sec Svcs	0	1,640	78	118	131	1,313
	Subtotal - City Secretary	0	1,640	78	118	131	1,313
23	City Council Svcs	0	26,188	1,253	1,888	2,087	20,961
	Subtotal - City Council	0	26,188	1,253	1,888	2,087	20,961
24	Controller Fin Svcs	0	17,566	840	1,267	1,400	14,060
24	Controller Treasury	0	2,600	124	187	207	2,081
	Subtotal - City Controller's	0	20,166	964	1,454	1,607	16,141
30	Real Estate	0	3,099	148	223	247	2,480
	Subtotal - General Services	0	3,099	148	223	247	2,480
	Total Incoming	2,439,925	587,821	116,324	175,373	193,783	2,542,266
C.	Total Allocated		$ 10,508,540	$ 484,200	$ 740,540	$ 774,149	$ 8,509,646
				4.61%	7.05%	7.37%	80.98%

Mailroom Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	173.40	5.3774	$ 24,532	$ 0	$ 24,532	$ 0	$ 24,532
14	ARA Director Office	391.50	12.1410	55,389	0	55,389	0	55,389
19	Office Business Opportunity	47.00	1.4575	6,649	0	6,649	495	7,144
20	Mayor	62.70	1.9444	8,871	0	8,871	660	9,531
21	Legal	156.60	4.8564	22,156	0	22,156	1,648	23,804
22	City Secretary	8.00	0.2481	1,132	0	1,132	84	1,216
23	City Council	95.00	2.9461	13,440	0	13,440	1,000	14,440
24	City Controller's Office	53.90	1.6715	7,626	0	7,626	567	8,193
26	Planning & Dev Admin	79.80	2.4747	11,290	0	11,290	840	12,130
27	HPW Admin Indirect	9.00	0.2791	1,273	0	1,273	95	1,368
28	CIP Sal Rec HPW	291.00	9.0244	41,170	0	41,170	3,062	44,232
30	General Services	207.70	6.4411	29,385	0	29,385	2,186	31,571
33	Human Resources	237.00	7.3497	33,530	0	33,530	2,494	36,024
34	HITS	210.00	6.5124	29,710	0	29,710	2,210	31,920
36	Dept of Neighborhoods	32.00	0.9924	4,527	0	4,527	337	4,864
39	Solid Waste	41.00	1.2715	5,801	0	5,801	431	6,232
45	Fleet Management	21.60	0.6699	3,056	0	3,056	227	3,283
57	Mayor Cable TV	18.40	0.5706	2,603	0	2,603	194	2,797
62	HPW Bldg Insp	630.00	19.5373	89,131	0	89,131	6,630	95,761
63	HPW Stormwater	52.00	1.6126	7,357	0	7,357	547	7,904
64	HPW DDSR	64.00	1.9847	9,055	0	9,055	674	9,729
65	HPW Water & Sewer	341.00	10.5750	48,244	0	48,244	3,589	51,833
67	HPW Other	2.00	0.0620	283	0	283	21	304
	Subtotal	3,224.60	100.0000	456,210	0	456,210	27,990	484,200
	Direct Bills					0		0
	Total					$456,210		$ 484,200

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

Property Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	0.95	0.9500	$ 6,634	$ 0	$ 6,634	$ 0	$ 6,634
20	Mayor	0.00	0.0000	0	0	0	0	0
27	HPW Admin Indirect	75.10	75.1000	524,456	0	524,456	31,994	556,450
30	General Services	0.05	0.0500	349	0	349	21	370
31	HEC	0.00	0.0000	0	0	0	0	0
33	Human Resources	0.58	0.5800	4,050	0	4,050	247	4,297
34	HITS	0.03	0.0300	210	0	210	13	223
35	Police	10.22	10.2200	71,371	0	71,371	4,354	75,725
36	Dept of Neighborhoods	0.76	0.7600	5,307	0	5,307	324	5,631
37	Fire	2.21	2.2100	15,433	0	15,433	942	16,375
39	Solid Waste	2.77	2.7700	19,344	0	19,344	1,180	20,524
40	Houston Airport System (HAS)	3.33	3.3300	23,255	0	23,255	1,419	24,674
41	Housing & Community Dev	0.00	0.0000	0	0	0	0	0
42	Library	0.00	0.0000	0	0	0	0	0
43	Parks & Recreation	1.52	1.5200	10,615	0	10,615	648	11,263
44	Health Department	1.68	1.6800	11,732	0	11,732	716	12,448
45	Fleet Management	0.80	0.8000	5,587	0	5,587	341	5,928
91	Convention and Entertainment	0.00	0.0000	0	0	0	0	0
	Subtotal	100.00	100.0000	698,343	0	698,343	42,197	740,540
	Direct Bills					0		0
	Total					$698,343		$ 740,540

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

Records Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 237	$ 0	$ 237	$ 0	$ 237
05	Finance Financial Plg & Analys	12.60	0.0613	446	0	446	0	446
06	Finance City Council	5.00	0.0243	177	0	177	0	177
07	Finance Public Fin	4.00	0.0195	142	0	142	0	142
08	Accounting & Financial Reporti	14.80	0.0720	524	0	524	0	524
09	Finance Disaster Recovery	4.10	0.0200	145	0	145	0	145
10	Finance Grants	6.70	0.0326	237	0	237	0	237
11	Finance Rev Perform Mgmnt	2.40	0.0117	85	0	85	0	85
12	Finance Treasury	3.50	0.0170	124	0	124	0	124
13	Finance Strategic Purchasing	54.50	0.2653	1,930	0	1,930	0	1,930
14	ARA Director Office	6.90	0.0336	244	0	244	0	244
15	ARA Financial Services	5.80	0.0282	205	0	205	0	205
16	ARA Operations	79.90	0.3889	2,830	0	2,830	0	2,830
17	ARA Payroll Services	34.10	0.1660	1,208	0	1,208	78	1,286
18	ARA Regulatory	3.00	0.0146	106	0	106	7	113
19	Office Business Opportunity	36.30	0.1767	1,286	0	1,286	83	1,369
20	Mayor	29.10	0.1417	1,031	0	1,031	67	1,098
21	Legal	97.40	0.4741	3,449	0	3,449	223	3,672
22	City Secretary	7.80	0.0380	276	0	276	18	294
23	City Council	74.70	0.3636	2,645	0	2,645	171	2,816
24	City Controller's Office	51.50	0.2507	1,824	0	1,824	118	1,942
25	Health Administration	34.30	0.1670	1,215	0	1,215	79	1,294
26	Planning & Dev Admin	6.50	0.0316	230	0	230	15	245
28	CIP Sal Rec HPW	55.60	0.2707	1,969	0	1,969	127	2,096
29	HPD Police Records	74.80	0.3641	2,649	0	2,649	172	2,821
30	General Services	213.30	1.0383	7,554	0	7,554	489	8,043
31	HEC	195.80	0.9531	6,934	0	6,934	449	7,383
33	Human Resources	233.60	1.1371	8,273	0	8,273	536	8,809
34	HITS	183.40	0.8928	6,495	0	6,495	421	6,916
35	Police	6,077.80	29.5860	215,245	0	215,245	13,936	229,181
36	Dept of Neighborhoods	104.30	0.5077	3,694	0	3,694	239	3,933
37	Fire	3,805.50	18.5247	134,772	0	134,772	8,726	143,498
38	Municipal Court	250.40	1.2189	8,868	0	8,868	574	9,442
39	Solid Waste	403.60	1.9642	14,290	0	14,290	925	15,215
40	Houston Airport System (HAS)	1,244.60	6.0586	44,077	0	44,077	2,854	46,931
41	Housing & Community Dev	231.00	1.1245	8,181	0	8,181	530	8,711
42	Library	454.20	2.2110	16,085	0	16,085	1,041	17,126
43	Parks & Recreation	652.60	3.1768	23,112	0	23,112	1,496	24,608
44	Health Department	1,228.80	5.9817	43,518	0	43,518	2,818	46,336
45	Fleet Management	336.70	1.6390	11,924	0	11,924	772	12,696
46	Planning & Dev Other	22.80	0.1110	807	0	807	52	859
47	Planning & Dev Spec Rev	54.40	0.2648	1,927	0	1,927	125	2,052
49	Finance Other	59.10	0.2877	2,093	0	2,093	136	2,229
50	ARA Insurance	5.00	0.0243	177	0	177	11	188
51	ARA BARC	105.90	0.5155	3,750	0	3,750	243	3,993
52	ARA Parking	68.30	0.3325	2,419	0	2,419	157	2,576
53	ARA Other	33.10	0.1611	1,172	0	1,172	76	1,248
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	2,022	0	2,022	131	2,153
56	Legal Wkr Comp	2.00	0.0097	71	0	71	5	76
57	Mayor Cable TV	14.40	0.0701	510	0	510	33	543
58	Mayor Other	53.60	0.2609	1,898	0	1,898	123	2,021
59	TIRZ	5.90	0.0287	209	0	209	14	223
60	HR Health Benefits	39.70	0.1933	1,406	0	1,406	91	1,497
62	HPW Bldg Insp	585.00	2.8477	20,718	0	20,718	1,341	22,059
63	HPW Stormwater	282.90	1.3771	10,019	0	10,019	649	10,668

Records Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	14,148	0	14,148	916	15,064
65	HPW Water & Sewer	2,023.70	9.8511	71,669	0	71,669	4,640	76,309
66	HPW Houston Transtar	7.60	0.0370	269	0	269	17	286
67	HPW Other	11.20	0.0545	397	0	397	26	423
68	Houston Permit Center	24.30	0.1183	861	0	861	56	917
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	1,707	0	1,707	111	1,818
71	CIP S/R Engrg	41.00	0.1996	1,452	0	1,452	94	1,546
72	CIP S/R Constr	37.80	0.1840	1,339	0	1,339	87	1,426
73	CIP S/R Eng/Const	22.30	0.1086	790	0	790	51	841
74	CIP S/R Geo/Env	14.20	0.0691	503	0	503	33	536
75	CIP S/R Other	101.40	0.4936	3,591	0	3,591	233	3,824
76	CIP S/R GSD	44.30	0.2156	1,569	0	1,569	102	1,671
89	HR-W.C.	50.60	0.2463	1,792	0	1,792	116	1,908
	Subtotal	20,542.9	100.0000	727,521	0	727,521	46,628	774,149
	Direct Bills					0		0
	Total					$727,521		$ 774,149

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

3-1-1 Svcs Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	962	0.0970	$ 7,793	$ 0	$ 7,793	$ 0	$ 7,793
14	ARA Director Office	63,445	6.3940	513,990	0	513,990	0	513,990
19	Office Business Opportunity	310	0.0312	2,511	0	2,511	157	2,668
20	Mayor	1,513	0.1525	12,257	0	12,257	768	13,025
21	Legal	1,097	0.1106	8,887	0	8,887	557	9,444
22	City Secretary	582	0.0587	4,715	0	4,715	295	5,010
23	City Council	391	0.0394	3,168	0	3,168	198	3,366
24	City Controller's Office	312	0.0314	2,528	0	2,528	158	2,686
26	Planning & Dev Admin	4,140	0.4172	33,540	0	33,540	2,102	35,642
27	HPW Admin Indirect	75,502	7.6091	611,667	0	611,667	38,327	649,994
30	General Services	149	0.0150	1,207	0	1,207	76	1,283
31	HEC	955	0.0962	7,737	0	7,737	485	8,222
33	Human Resources	1,137	0.1146	9,211	0	9,211	577	9,788
34	HITS	32	0.0032	259	0	259	16	275
35	Police	9,858	0.9935	79,863	0	79,863	5,004	84,867
36	Dept of Neighborhoods	31,352	3.1597	253,993	0	253,993	15,915	269,908
37	Fire	6,779	0.6832	54,919	0	54,919	3,441	58,360
38	Municipal Court	133,856	13.4900	1,084,413	0	1,084,413	67,950	1,152,363
39	Solid Waste	310,089	31.2508	2,512,137	0	2,512,137	157,412	2,669,549
40	Houston Airport System (HAS)	232	0.0234	1,880	0	1,880	118	1,998
41	Housing & Community Dev	1,480	0.1492	11,990	0	11,990	751	12,741
42	Library	6,166	0.6214	49,953	0	49,953	3,130	53,083
43	Parks & Recreation	18,941	1.9089	153,448	0	153,448	9,615	163,063
44	Health Department	16,624	1.6754	134,677	0	134,677	8,439	143,116
45	Fleet Management	1,189	0.1198	9,632	0	9,632	604	10,236
52	ARA Parking	27,464	2.7678	222,495	0	222,495	13,942	236,437
64	HPW DDSR	41,584	4.1908	336,886	0	336,886	21,109	357,995
65	HPW Water & Sewer	185,664	18.7112	1,504,127	0	1,504,127	94,249	1,598,376
92	Other	50,455	5.0849	408,753	0	408,753	25,613	434,366
	Subtotal	992,260	100.0000	8,038,636	0	8,038,636	471,010	8,509,646
	Direct Bills					0		0
	Total					$8,038,636		$ 8,509,646

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

Allocation Summary

Dept:16 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0	Direct Billed	$0	$0	$0	$0	$0
04	Finance Dir Office	24,532	0	237	7,793	32,562
05	Finance Financial Plg & Analys	0	0	446	0	446
06	Finance City Council	0	0	177	0	177
07	Finance Public Fin	0	0	142	0	142
08	Accounting & Financial Reporti	0	0	524	0	524
09	Finance Disaster Recovery	0	0	145	0	145
10	Finance Grants	0	0	237	0	237
11	Finance Rev Perform Mgmnt	0	0	85	0	85
12	Finance Treasury	0	0	124	0	124
13	Finance Strategic Purchasing	0	0	1,930	0	1,930
14	ARA Director Office	55,389	6,634	244	513,990	576,257
15	ARA Financial Services	0	0	205	0	205
16	ARA Operations	0	0	2,830	0	2,830
17	ARA Payroll Services	0	0	1,286	0	1,286
18	ARA Regulatory	0	0	113	0	113
19	Office Business Opportunity	7,144	0	1,369	2,668	11,181
20	Mayor	9,531	0	1,098	13,025	23,654
21	Legal	23,804	0	3,672	9,444	36,920
22	City Secretary	1,216	0	294	5,010	6,520
23	City Council	14,440	0	2,816	3,366	20,622
24	City Controller's Office	8,193	0	1,942	2,686	12,821
25	Health Administration	0	0	1,294	0	1,294
26	Planning & Dev Admin	12,130	0	245	35,642	48,017
27	HPW Admin Indirect	1,368	556,450	0	649,994	1,207,812
28	CIP Sal Rec HPW	44,232	0	2,096	0	46,328
29	HPD Police Records	0	0	2,821	0	2,821
30	General Services	31,571	370	8,043	1,283	41,267
31	HEC	0	0	7,383	8,222	15,605
33	Human Resources	36,024	4,297	8,809	9,788	58,918
34	HITS	31,920	223	6,916	275	39,334
35	Police	0	75,725	229,181	84,867	389,773
36	Dept of Neighborhoods	4,864	5,631	3,933	269,908	284,336
37	Fire	0	16,375	143,498	58,360	218,233
38	Municipal Court	0	0	9,442	1,152,363	1,161,805
39	Solid Waste	6,232	20,524	15,215	2,669,549	2,711,520
40	Houston Airport System (HAS)	0	24,674	46,931	1,998	73,603
41	Housing & Community Dev	0	0	8,711	12,741	21,452
42	Library	0	0	17,126	53,083	70,209
43	Parks & Recreation	0	11,263	24,608	163,063	198,934
44	Health Department	0	12,448	46,336	143,116	201,900
45	Fleet Management	3,283	5,928	12,696	10,236	32,143
46	Planning & Dev Other	0	0	859	0	859
47	Planning & Dev Spec Rev	0	0	2,052	0	2,052
49	Finance Other	0	0	2,229	0	2,229
50	ARA Insurance	0	0	188	0	188
51	ARA BARC	0	0	3,993	0	3,993
52	ARA Parking	0	0	2,576	236,437	239,013
53	ARA Other	0	0	1,248	0	1,248
54	IT Public Services	0	0	0	0	0
55	Legal Insurance	0	0	2,153	0	2,153
56	Legal Wkr Comp	0	0	76	0	76
57	Mayor Cable TV	2,797	0	543	0	3,340
58	Mayor Other	0	0	2,021	0	2,021
59	TIRZ	0	0	223	0	223
60	HR Health Benefits	0	0	1,497	0	1,497

Allocation Summary

Dept:16 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Svcs	Total
62	HPW Bldg Insp	95,761	0	22,059	0	117,820
63	HPW Stormwater	7,904	0	10,668	0	18,572
64	HPW DDSR	9,729	0	15,064	357,995	382,788
65	HPW Water & Sewer	51,833	0	76,309	1,598,376	1,726,518
66	HPW Houston Transtar	0	0	286	0	286
67	HPW Other	304	0	423	0	727
68	Houston Permit Center	0	0	917	0	917
69	CIP S/R Planning	0	0	0	0	0
70	CIP Sal Rec RE	0	0	1,818	0	1,818
71	CIP S/R Engrg	0	0	1,546	0	1,546
72	CIP S/R Constr	0	0	1,426	0	1,426
73	CIP S/R Eng/Const	0	0	841	0	841
74	CIP S/R Geo/Env	0	0	536	0	536
75	CIP S/R Other	0	0	3,824	0	3,824
76	CIP S/R GSD	0	0	1,671	0	1,671
89	HR-W.C.	0	0	1,908	0	1,908
91	Convention and Entertainment	0	0	0	0	0
92	Other	0	0	0	434,366	434,366
	Total	$ 484,201	$ 740,542	$ 774,154	$ 8,509,644	$ 10,508,541

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.

A. Department Costs

Dept:17 ARA Payroll Services

Department		Amount	General Admin	Payroll Svcs	
Personnel Costs					
Salaries	S1	2,666,223	0	2,666,223	
Salary % Split			.00%	100.00%	
Benefits	S	1,510,560	0	1,510,560	
Subtotal - Personnel Costs		4,176,783	0	4,176,783	
Services & Supplies Cost					
Supplies	S	6,399	0	6,399	
Services	S	33,572	0	33,572	0
Subtotal - Services & Supplies		39,971	0	39,971	
Department Cost Total		4,216,754	0	4,216,754	
Adjustments to Cost					
Subtotal - Adjustments			0	0	
Total Costs After Adjustments		4,216,754	0	4,216,754	
General Admin Distribution			0	0	
Grand Total		$ 4,216,754		$ 4,216,754	

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

	Department	First Incoming	Second Incoming	Payroll Svcs
3	Insurance Retirees	$ 100,137	$ 441	$ 100,578
3	Memberships	573	3	576
3	Consulting Services	0	0	0
3	Interest Costs	1	0	1
3	Other Misc	602	3	605
3	Non-Dept. Legal Svcs/Lobby	2,650	12	2,662
	Subtotal - Non-Dept-Gen Gov	103,963	458	104,421
5	Financial Plg & Analysis	745	38	783
	Subtotal - Fin Plg & Analysis	745	38	783
8	Gen Acctng	626	39	665
8	Auditing Svcs	354	0	354
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	980	39	1,019
9	Disaster Recovery	538	34	572
	Subtotal - Fin Disaster Recove	538	34	572
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	426	23	449
	Subtotal - Fin Perform Mgmt	426	23	449
12	Treasury	1,251	95	1,346
	Subtotal - Fin Treasury	1,251	95	1,346
13	Purchasing	0	0	0
	Subtotal - Fin SPD	0	0	0
14	ARA Dept Admin	318,292	33,286	351,578
14	ARA Non - Parking	153,901	163,613	317,514
	Subtotal - ARA Dir Office	472,193	196,899	669,092
15	Budgeting & Accounting Support	35,776	1,739	37,515
15	Accounts Payable	48,353	2,338	50,691
	Subtotal - ARA Financial Svcs	84,129	4,077	88,206
16	Records	1,208	78	1,286
	Subtotal - ARA Operations	1,208	78	1,286
17	Payroll Svcs	0	8,104	8,104
	Subtotal - ARA Payroll Svcs	0	8,104	8,104
18	Franchise	0	840	840
	Subtotal - ARA Regulatory	0	840	840
19	Certification	0	3,265	3,265
19	External Affairs & Outreach	0	2,060	2,060
	Subtotal - OBO	0	5,325	5,325
20	City Mayor Admin	0	8,751	8,751
20	Inter Gov Rel	0	1,366	1,366

B. Incoming Costs-(Default Spread Salary%) Dept:17 ARA Payroll Services

	Department	First Incoming	Second Incoming	Payroll Svcs
	Subtotal - Mayor	$ 0	$ 10,117	$ 10,117
22	City Sec Svcs	0	925	925
	Subtotal - City Secretary	0	925	925
23	City Council Svcs	0	14,762	14,762
	Subtotal - City Council	0	14,762	14,762
24	Controller Fin Svcs	0	2,327	2,327
24	Controller Treasury	0	1,465	1,465
	Subtotal - City Controller's	0	3,792	3,792
	Total Incoming	665,433	245,606	911,039
C.	Total Allocated		$ 5,127,793	$ 5,127,793
				100.00%

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 1,592	$ 0	$ 1,592	$ 0	$ 1,592
05	Finance Financial Plg & Analys	12.60	0.0613	2,994	0	2,994	0	2,994
06	Finance City Council	5.00	0.0243	1,188	0	1,188	0	1,188
07	Finance Public Fin	4.00	0.0195	951	0	951	0	951
08	Accounting & Financial Reporti	14.80	0.0720	3,517	0	3,517	0	3,517
09	Finance Disaster Recovery	4.10	0.0200	974	0	974	0	974
10	Finance Grants	6.70	0.0326	1,592	0	1,592	0	1,592
11	Finance Rev Perform Mgmnt	2.40	0.0117	570	0	570	0	570
12	Finance Treasury	3.50	0.0170	832	0	832	0	832
13	Finance Strategic Purchasing	54.50	0.2653	12,952	0	12,952	0	12,952
14	ARA Director Office	6.90	0.0336	1,640	0	1,640	0	1,640
15	ARA Financial Services	5.80	0.0282	1,378	0	1,378	0	1,378
16	ARA Operations	79.90	0.3889	18,989	0	18,989	0	18,989
17	ARA Payroll Services	34.10	0.1660	8,104	0	8,104	0	8,104
18	ARA Regulatory	3.00	0.0146	713	0	713	36	749
19	Office Business Opportunity	36.30	0.1767	8,627	0	8,627	439	9,066
20	Mayor	29.10	0.1417	6,916	0	6,916	352	7,268
21	Legal	97.40	0.4741	23,148	0	23,148	1,178	24,326
22	City Secretary	7.80	0.0380	1,854	0	1,854	94	1,948
23	City Council	74.70	0.3636	17,753	0	17,753	904	18,657
24	City Controller's Office	51.50	0.2507	12,239	0	12,239	623	12,862
25	Health Administration	34.30	0.1670	8,152	0	8,152	415	8,567
26	Planning & Dev Admin	6.50	0.0316	1,545	0	1,545	79	1,624
28	CIP Sal Rec HPW	55.60	0.2707	13,214	44,555-	31,341-	673	30,668-
29	HPD Police Records	74.80	0.3641	17,777	0	17,777	905	18,682
30	General Services	213.30	1.0383	50,693	0	50,693	2,580	53,273
31	HEC	195.80	0.9531	46,534	0	46,534	2,369	48,903
33	Human Resources	233.60	1.1371	55,517	0	55,517	2,826	58,343
34	HITS	183.40	0.8928	43,587	0	43,587	2,219	45,806
35	Police	6,077.80	29.5860	1,444,446	0	1,444,446	73,527	1,517,973
36	Dept of Neighborhoods	104.30	0.5077	24,788	0	24,788	1,262	26,050
37	Fire	3,805.50	18.5247	904,412	0	904,412	46,038	950,450
38	Municipal Court	250.40	1.2189	59,510	0	59,510	3,029	62,539
39	Solid Waste	403.60	1.9642	95,896	0	95,896	4,881	100,777
40	Houston Airport System (HAS)	1,244.60	6.0586	295,791	313,857-	18,066-	15,057	3,009-
41	Housing & Community Dev	231.00	1.1245	54,899	0	54,899	2,795	57,694
42	Library	454.20	2.2110	107,945	0	107,945	5,495	113,440
43	Parks & Recreation	652.60	3.1768	155,096	0	155,096	7,895	162,991
44	Health Department	1,228.80	5.9817	292,036	0	292,036	14,866	306,902
45	Fleet Management	336.70	1.6390	80,020	0	80,020	4,073	84,093
46	Planning & Dev Other	22.80	0.1110	5,419	0	5,419	276	5,695
47	Planning & Dev Spec Rev	54.40	0.2648	12,929	0	12,929	658	13,587
49	Finance Other	59.10	0.2877	14,046	0	14,046	715	14,761
50	ARA Insurance	5.00	0.0243	1,188	0	1,188	60	1,248
51	ARA BARC	105.90	0.5155	25,168	0	25,168	1,281	26,449
52	ARA Parking	68.30	0.3325	16,232	0	16,232	826	17,058
53	ARA Other	33.10	0.1611	7,867	0	7,867	400	8,267
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	13,570	0	13,570	691	14,261
56	Legal Wkr Comp	2.00	0.0097	475	0	475	24	499
57	Mayor Cable TV	14.40	0.0701	3,422	0	3,422	174	3,596
58	Mayor Other	53.60	0.2609	12,739	0	12,739	648	13,387
59	TIRZ	5.90	0.0287	1,402	0	1,402	71	1,473
60	HR Health Benefits	39.70	0.1933	9,435	0	9,435	480	9,915
62	HPW Bldg Insp	585.00	2.8477	139,031	89,216-	49,815	7,077	56,892
63	HPW Stormwater	282.90	1.3771	67,234	44,555-	22,679	3,422	26,101

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	94,945	16,167-	78,778	4,833	83,611
65	HPW Water & Sewer	2,023.70	9.8511	480,951	303,120-	177,831	24,482	202,313
66	HPW Houston Transtar	7.60	0.0370	1,806	1,175-	631	92	723
67	HPW Other	11.20	0.0545	2,662	0	2,662	135	2,797
68	Houston Permit Center	24.30	0.1183	5,775	0	5,775	294	6,069
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	11,455	0	11,455	583	12,038
71	CIP S/R Engrg	41.00	0.1996	9,744	0	9,744	496	10,240
72	CIP S/R Constr	37.80	0.1840	8,984	0	8,984	457	9,441
73	CIP S/R Eng/Const	22.30	0.1086	5,300	0	5,300	270	5,570
74	CIP S/R Geo/Env	14.20	0.0691	3,375	0	3,375	172	3,547
75	CIP S/R Other	101.40	0.4936	24,099	0	24,099	1,227	25,326
76	CIP S/R GSD	44.30	0.2156	10,528	0	10,528	536	11,064
89	HR-W.C.	50.60	0.2463	12,026	0	12,026	612	12,638
	Subtotal	20,542.9	100.0000	4,882,188	812,645-	4,069,543	245,605	4,315,148
	Direct Bills					812,645		812,645
	Total					$4,882,188		$ 5,127,793

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

Allocation Summary

Dept:17 ARA Payroll Services

	Department	Payroll Svcs	Total
0	Direct Billed	$ 812,645	$ 812,645
04	Finance Dir Office	1,592	1,592
05	Finance Financial Plg & Analys	2,994	2,994
06	Finance City Council	1,188	1,188
07	Finance Public Fin	951	951
08	Accounting & Financial Reporti	3,517	3,517
09	Finance Disaster Recovery	974	974
10	Finance Grants	1,592	1,592
11	Finance Rev Perform Mgmnt	570	570
12	Finance Treasury	832	832
13	Finance Strategic Purchasing	12,952	12,952
14	ARA Director Office	1,640	1,640
15	ARA Financial Services	1,378	1,378
16	ARA Operations	18,989	18,989
17	ARA Payroll Services	8,104	8,104
18	ARA Regulatory	749	749
19	Office Business Opportunity	9,066	9,066
20	Mayor	7,268	7,268
21	Legal	24,326	24,326
22	City Secretary	1,948	1,948
23	City Council	18,657	18,657
24	City Controller's Office	12,862	12,862
25	Health Administration	8,567	8,567
26	Planning & Dev Admin	1,624	1,624
28	CIP Sal Rec HPW	30,668-	30,668-
29	HPD Police Records	18,682	18,682
30	General Services	53,273	53,273
31	HEC	48,903	48,903
33	Human Resources	58,343	58,343
34	HITS	45,806	45,806
35	Police	1,517,973	1,517,973
36	Dept of Neighborhoods	26,050	26,050
37	Fire	950,450	950,450
38	Municipal Court	62,539	62,539
39	Solid Waste	100,777	100,777
40	Houston Airport System (HAS)	3,009-	3,009-
41	Housing & Community Dev	57,694	57,694
42	Library	113,440	113,440
43	Parks & Recreation	162,991	162,991
44	Health Department	306,902	306,902
45	Fleet Management	84,093	84,093
46	Planning & Dev Other	5,695	5,695
47	Planning & Dev Spec Rev	13,587	13,587
49	Finance Other	14,761	14,761
50	ARA Insurance	1,248	1,248
51	ARA BARC	26,449	26,449
52	ARA Parking	17,058	17,058
53	ARA Other	8,267	8,267
54	IT Public Services	0	0
55	Legal Insurance	14,261	14,261
56	Legal Wkr Comp	499	499
57	Mayor Cable TV	3,596	3,596
58	Mayor Other	13,387	13,387
59	TIRZ	1,473	1,473
60	HR Health Benefits	9,915	9,915
62	HPW Bldg Insp	56,892	56,892

Allocation Summary

Dept:17 ARA Payroll Services

	Department	Payroll Svcs	Total
63	HPW Stormwater	26,101	26,101
64	HPW DDSR	83,611	83,611
65	HPW Water & Sewer	202,313	202,313
66	HPW Houston Transtar	723	723
67	HPW Other	2,797	2,797
68	Houston Permit Center	6,069	6,069
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	12,038	12,038
71	CIP S/R Engrg	10,240	10,240
72	CIP S/R Constr	9,441	9,441
73	CIP S/R Eng/Const	5,570	5,570
74	CIP S/R Geo/Env	3,547	3,547
75	CIP S/R Other	25,326	25,326
76	CIP S/R GSD	11,064	11,064
89	HR-W.C.	12,638	12,638
	Total	$ 5,127,790	$ 5,127,790

ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES FUNCTION AND ALLOCATION BASIS

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

A. Department Costs

Dept:18 ARA Regulatory

Department		Amount	General Admin	Franchise
Personnel Costs				
Salaries	S1	256,598	0	256,598
Salary % Split			.00%	100.00%
Benefits	P	107,561	0	107,561
Subtotal - Personnel Costs		364,159	0	364,159
Services & Supplies Cost				
Supplies	P	2,352	0	2,352
Services	P	2,992	0	2,992
Subtotal - Services & Supplies		5,344	0	5,344
Department Cost Total		369,503	0	369,503
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		369,503	0	369,503
General Admin Distribution		0	0	0
Grand Total		$ 369,503	0	$ 369,503

B. Incoming Costs-(Default Spread Salary%) Dept:18 ARA Regulatory

	Department	First Incoming	Second Incoming	Franchise
3	Insurance Retirees	$ 8,810	$ 39	$ 8,849
3	Memberships	50	0	50
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	53	0	53
3	Non-Dept. Legal Svcs/Lobby	233	1	234
	Subtotal - Non-Dept-Gen Gov	9,146	40	9,186
5	Financial Plg & Analysis	2,143	109	2,252
	Subtotal - Fin Plg & Analysis	2,143	109	2,252
8	Gen Acctng	1,802	111	1,913
8	Auditing Svcs	1,018	0	1,018
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,820	111	2,931
9	Disaster Recovery	47	3	50
	Subtotal - Fin Disaster Recove	47	3	50
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	37	2	39
	Subtotal - Fin Perform Mgmt	37	2	39
12	Treasury	110	8	118
	Subtotal - Fin Treasury	110	8	118
14	ARA Dept Admin	28,002	2,928	30,930
14	ARA Non - Parking	13,540	14,394	27,934
	Subtotal - ARA Dir Office	41,542	17,322	58,864
15	Budgeting & Accounting Support	3,147	153	3,300
15	Accounts Payable	4,254	206	4,460
	Subtotal - ARA Financial Svcs	7,401	359	7,760
16	Records	106	7	113
	Subtotal - ARA Operations	106	7	113
17	Payroll Svcs	713	36	749
	Subtotal - ARA Payroll Svcs	713	36	749
18	Franchise	0	74	74
	Subtotal - ARA Regulatory	0	74	74
19	Certification	0	287	287
19	External Affairs & Outreach	0	181	181
	Subtotal - OBO	0	468	468
20	City Mayor Admin	0	770	770
20	Inter Gov Rel	0	120	120
	Subtotal - Mayor	0	890	890
22	City Sec Svcs	0	81	81

B. Incoming Costs-(Default Spread Salary%) Dept:18 ARA Regulatory

	Department	First Incoming	Second Incoming	Franchise
	Subtotal - City Secretary	$ 0	$ 81	$ 81
23	City Council Svcs	0	1,294	1,294
	Subtotal - City Council	0	1,294	1,294
24	Controller Fin Svcs	0	6,695	6,695
24	Controller Treasury	0	128	128
	Subtotal - City Controller's	0	6,823	6,823
	Total Incoming	64,065	27,628	91,693
C. Total Allocated			$ 461,196	$ 461,196
				100.00%

Franchise Allocations

Dept:18 ARA Regulatory

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	136,262,148	6.2611	$ 27,146	$ 0	$ 27,146	$ 0	$ 27,146
04	Finance Dir Office	2,387,401	0.1097	476	0	476	0	476
05	Finance Financial Plg & Analys	2,186,998	0.1005	436	0	436	0	436
06	Finance City Council	898,285	0.0413	179	0	179	0	179
07	Finance Public Fin	519,574	0.0239	104	0	104	0	104
08	Accounting & Financial Reporti	3,630,149	0.1668	723	0	723	0	723
09	Finance Disaster Recovery	524,789	0.0241	105	0	105	0	105
10	Finance Grants	618,226	0.0284	123	0	123	0	123
11	Finance Rev Perform Mgmnt	437,956	0.0201	87	0	87	0	87
12	Finance Treasury	1,854,148	0.0852	369	0	369	0	369
13	Finance Strategic Purchasing	7,918,584	0.3639	1,578	0	1,578	0	1,578
14	ARA Director Office	2,707,460	0.1244	539	0	539	0	539
15	ARA Financial Services	1,144,220	0.0526	228	0	228	0	228
16	ARA Operations	7,480,786	0.3437	1,490	0	1,490	0	1,490
17	ARA Payroll Services	4,216,754	0.1938	840	0	840	0	840
18	ARA Regulatory	369,503	0.0170	74	0	74	0	74
19	Office Business Opportunity	5,069,828	0.2330	1,010	0	1,010	70	1,080
20	Mayor	5,205,821	0.2392	1,037	0	1,037	72	1,109
21	Legal	17,744,051	0.8153	3,535	0	3,535	245	3,780
22	City Secretary	896,298	0.0412	179	0	179	12	191
23	City Council	12,230,693	0.5620	2,437	0	2,437	169	2,606
24	City Controller's Office	8,747,829	0.4020	1,743	0	1,743	121	1,864
25	Health Administration	17,566,615	0.8072	3,500	0	3,500	242	3,742
26	Planning & Dev Admin	1,754,129	0.0806	349	0	349	24	373
29	HPD Police Records	6,155,398	0.2828	1,226	0	1,226	85	1,311
30	General Services	46,420,907	2.1330	9,248	0	9,248	640	9,888
31	HEC	2,001	0.0001	0	0	0	0	0
33	Human Resources	1,343,529	0.0617	268	0	268	19	287
34	HITS	0	0.0000	0	0	0	0	0
35	Police	989,347,710	45.4596	197,098	0	197,098	13,645	210,743
36	Dept of Neighborhoods	12,176,984	0.5595	2,426	0	2,426	168	2,594
37	Fire	568,309,165	26.1133	113,219	0	113,219	7,838	121,057
38	Municipal Court	29,601,739	1.3602	5,897	0	5,897	408	6,305
39	Solid Waste	99,936,045	4.5920	19,909	0	19,909	1,378	21,287
41	Housing & Community Dev	2,228,005	0.1024	444	0	444	31	475
42	Library	41,930,087	1.9266	8,353	0	8,353	578	8,931
43	Parks & Recreation	93,214,781	4.2831	18,570	0	18,570	1,286	19,856
44	Health Department	34,589,539	1.5894	6,891	0	6,891	477	7,368
45	Fleet Management	0	0.0000	0	0	0	0	0
46	Planning & Dev Other	2,388,297	0.1097	476	0	476	33	509
49	Finance Other	422,666	0.0194	84	0	84	6	90
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	4,637,365	0.2131	924	0	924	64	988
54	IT Public Services	0	0.0000	0	0	0	0	0
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
60	HR Health Benefits	0	0.0000	0	0	0	0	0
67	HPW Other	1,246,176	0.0573	248	0	248	17	265
	Subtotal	2,176,322,639	100.0000	433,568	0	433,568	27,628	461,196
	Direct Bills					0		0
	Total					$433,568		$ 461,196

Basis Units: FY2024 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:18 ARA Regulatory

	Department	Franchise	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	27,146	27,146
04	Finance Dir Office	476	476
05	Finance Financial Plg & Analys	436	436
06	Finance City Council	179	179
07	Finance Public Fin	104	104
08	Accounting & Financial Reporti	723	723
09	Finance Disaster Recovery	105	105
10	Finance Grants	123	123
11	Finance Rev Perform Mgmnt	87	87
12	Finance Treasury	369	369
13	Finance Strategic Purchasing	1,578	1,578
14	ARA Director Office	539	539
15	ARA Financial Services	228	228
16	ARA Operations	1,490	1,490
17	ARA Payroll Services	840	840
18	ARA Regulatory	74	74
19	Office Business Opportunity	1,080	1,080
20	Mayor	1,109	1,109
21	Legal	3,780	3,780
22	City Secretary	191	191
23	City Council	2,606	2,606
24	City Controller's Office	1,864	1,864
25	Health Administration	3,742	3,742
26	Planning & Dev Admin	373	373
29	HPD Police Records	1,311	1,311
30	General Services	9,888	9,888
31	HEC	0	0
33	Human Resources	287	287
34	HITS	0	0
35	Police	210,743	210,743
36	Dept of Neighborhoods	2,594	2,594
37	Fire	121,057	121,057
38	Municipal Court	6,305	6,305
39	Solid Waste	21,287	21,287
41	Housing & Community Dev	475	475
42	Library	8,931	8,931
43	Parks & Recreation	19,856	19,856
44	Health Department	7,368	7,368
45	Fleet Management	0	0
46	Planning & Dev Other	509	509
49	Finance Other	90	90
51	ARA BARC	0	0
53	ARA Other	988	988
54	IT Public Services	0	0
57	Mayor Cable TV	0	0
60	HR Health Benefits	0	0
67	HPW Other	265	265
	Total	$ 461,196	$ 461,196

OFFICE OF BUSINESS OPPORTUNITY FUNCTION AND ALLOCATION BASIS

The Office of Business Opportunity (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) and Persons with Disabilities Business Enterprises. OBO is also charged with ensuring that City departments and prime contractors identify and connect with certified companies for contracting opportunities on MWSDBE goal-oriented contracts. OBO also monitors those contracts to ensure the utilization of MWSDBEs and compliance with applicable labor standards requirements. The costs are allocated as follows:

• **Certification and Designations Division** - Administers the City's MWSDBE Certification Program and the Hire Houston First designations process. The costs of these functions are allocated based on the number of FTE positions.

• **Contract Compliance Division** - Enforces labor standards rules, as well as monitors MWSDBE utilization on contracts with goals. The Contract Compliance Division also ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month in a timely manner. Costs are allocated based on the number of contracts monitored per department.

• **Department Services Unit** - This Unit is responsible for assisting departments with setting MWSDBE goals on contracts, reviewing RCAs for compliance with MWSDBE and Hire Houston First requirements and training City departments on best practices for compliance with the programs OBO administers. Costs are allocated based on the number of tasks completed by each Procurement Specialist per department.

• **Reporting, Analytics & Technology Unit** - This area is responsible for reporting citywide MWSDBE participation on contracts, Hire Houston First related contracts and other reports that serve to provide analytics that can be used to strengthen the City's administration of its business development program. The Reporting, Analytics & Technology function within OBO is allocated based on the number of contracts awarded with MWSDBE requirements.

• **Pay or Play Program** - This area works under the Chief Financial Officer to develop and implement policies and procedures which will ensure adherence to the Pay or Play (POP) Program mandates, ensures the optimum efficiency and integrity of the program, train all departments citywide, and ensure audits are conducted.

• **External Affairs, Workforce Development, and Office of Business Opportunity Solutions Center (OBOSC) Division** - This Division’s objective is to raise program awareness, increase the number of companies seeking certification and develop Houston's workforce. The Division 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 and leads OBO's workforce development initiatives. These costs are allocated based on the number of FTE positions.

• **HAS Services** - OBO has the responsibilities of ensuring that contracts are procured, awarded, and administered in compliance with Federal regulations for the U.S. Department of Transportation's Disadvantaged Business Enterprise and Airport Concessionaire Business Enterprise Programs. Services are provided by the OBO Department Director based on a level of effort of 25%. The cost is directly allocated to HAS.

• **Non-General Fund** - The Non-General Fund expenses of OBO are not allocated within the plan. They are included for information purposes only.

A. Department Costs

Dept:19 Office Business Opportunity

Description		Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics
Personnel Costs						
Salaries	S1	3,877,908	733,183	979,026	1,055,311	136,828
Salary % Split			18.9,067%	25.2,462%	27.2,134%	0.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,877,908	733,183	979,026	1,055,311	136,828
Services & Supplies Cost						
Supplies	P	20,524	3,617	4,830	5,206	675
Services	P	1,241,561	244,718	326,774	352,236	45,670
HAS Costs	P	90,163	0	0	0	0
N-GF Svcs	P	121,888	0	0	0	0
Subtotal - Services & Supplies		1,474,136	248,335	331,604	357,442	46,345
Department Cost Total		5,352,044	981,518	1,310,630	1,412,753	183,173
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		5,352,044	981,518	1,310,630	1,412,753	183,173
General Admin Distribution			981,518-	305,569	329,379	42,706
Grand Total		$ 5,352,044		$ 1,616,199	$ 1,742,132	$ 225,879

A. Department Costs

Dept:19 Office Business Opportunity

Description		Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
Personnel Costs						
Salaries	S1	3,877,908	197,815	617,592	0	158,153
Salary % Split			5.1,011%	15.9,259%	0.0,000%	4.0,783%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,877,908	197,815	617,592	0	158,153
Services & Supplies Cost						
Supplies	P	20,524	976	3,047	0	2,173
Services	P	1,241,561	66,026	206,137	0	0
HAS Costs	P	90,163	0	0	90,163	0
N-GF Svcs	P	121,888	0	0	0	121,888
Subtotal - Services & Supplies		1,474,136	67,002	209,184	90,163	124,061
Department Cost Total		5,352,044	264,817	826,776	90,163	282,214
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		5,352,044	264,817	826,776	90,163	282,214
General Admin Distribution			61,741	192,760	0	49,363
Grand Total		$ 5,352,044	$ 326,558	$ 1,019,536	$ 90,163	$ 331,577
						not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

	Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3	Insurance Retirees	$ 101,018	$ 445	$ 31,588	$ 34,049	$ 4,415	$ 6,382	$ 19,926
3	Memberships	578	3	181	195	25	37	114
3	Consulting Services	0	0	0	0	0	0	0
3	Interest Costs	1	0	0	0	0	0	0
3	Other Misc	723	3	226	244	32	46	143
3	Non-Dept. Legal Svcs/Lobby	2,821	12	882	951	123	178	556
3	Walker Rent	295,782	1,303	92,489	99,696	12,926	18,688	58,345
3	Dept Specific	671,878	2,961	210,093	226,463	29,362	42,450	132,532
	Subtotal - Non-Dept-Gen Gov	1,072,801	4,727	335,459	361,598	46,884	67,781	211,616
5	Financial Plg & Analysis	7,482	379	2,447	2,638	342	494	1,544
	Subtotal - Fin Plg & Analysis	7,482	379	2,447	2,638	342	494	1,544
8	Gen Acctng	6,290	389	2,079	2,241	291	420	1,312
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	3,556	0	1,107	1,193	155	224	698
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,846	389	3,186	3,435	445	644	2,010
9	Disaster Recovery	682	43	226	243	32	46	142
	Subtotal - Fin Disaster Recove	682	43	226	243	32	46	142
10	Grants Mgmt	55	4	18	20	3	4	12
10	Cost Accounting	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	55	4	18	20	3	4	12
11	Perf Mgmt Svcs	541	30	178	191	25	36	112
	Subtotal - Fin Perform Mgmt	541	30	178	191	25	36	112
12	Treasury	1,504	114	504	543	70	102	318
	Subtotal - Fin Treasury	1,504	114	504	543	70	102	318
13	Purchasing	13,270	857	4,398	4,741	615	889	2,774
	Subtotal - Fin SPD	13,270	857	4,398	4,741	615	889	2,774
15	Budgeting & Accounting Support	0	0	0	0	0	0	0
15	Accounts Payable	0	0	0	0	0	0	0
	Subtotal - ARA Financial Svcs	0	0	0	0	0	0	0
16	Mailroom	6,649	495	2,224	2,397	311	449	1,403
16	Records	1,286	83	426	459	60	86	269
16	3-1-1 Svcs	2,511	157	831	895	116	168	524
	Subtotal - ARA Operations	10,446	735	3,481	3,752	487	703	2,196
17	Payroll Svcs	8,627	439	2,823	3,042	394	570	1,781
	Subtotal - ARA Payroll Svcs	8,627	439	2,823	3,042	394	570	1,781
18	Franchise	1,010	70	336	362	47	68	212
	Subtotal - ARA Regulatory	1,010	70	336	362	47	68	212
19	Certification	0	3,475	1,082	1,166	151	219	682
19	Contract Compliance	0	2,831	881	950	123	178	556
19	Reporting & Analytics	0	147	46	49	6	9	29
19	Dept. Services	0	1,728	538	580	75	109	339

B. Incoming Costs-(Default Spread Salary%) Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
19 External Affairs & Outreach	$ 0	$ 2,192	$ 682	$ 736	$ 95	$ 138	$ 430
Subtotal - OBO	0	10,373	3,229	3,481	451	653	2,037
20 City Mayor Admin	0	9,316	2,900	3,126	405	586	1,830
20 I Gov Relats	0	1,454	453	488	63	91	286
Subtotal - Mayor	0	10,770	3,353	3,614	469	677	2,115
21 Legal Svcs	0	52,895	16,467	17,751	2,301	3,327	10,388
21 Inspector General	0	9,686	3,015	3,250	421	609	1,902
Subtotal - Legal	0	62,581	19,483	21,001	2,723	3,937	12,290
22 City Sec Svcs	0	1,174	365	394	51	74	231
Subtotal - City Secretary	0	1,174	365	394	51	74	231
23 City Council Svcs	0	18,736	5,833	6,287	815	1,179	3,680
Subtotal - City Council	0	18,736	5,833	6,287	815	1,179	3,680
24 Controller Fin Svcs	0	23,372	7,276	7,843	1,017	1,470	4,590
24 Controller Treasury	0	1,860	579	624	81	117	365
Subtotal - City Controller's	0	25,232	7,855	8,467	1,098	1,587	4,955
30 Real Estate	0	1,568	488	526	68	99	308
Subtotal - General Services	0	1,568	488	526	68	99	308
Total Incoming	1,126,264	138,222	393,663	424,337	55,018	79,541	248,332
C. Total Allocated		$ 6,616,530	$ 2,009,862	$ 2,166,469	$ 280,897	$ 406,099	$ 1,267,868
			30.38%	32.74%	4.25%	6.14%	19.16%

B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

	Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3	Insurance Retirees	$ 101,018	$ 445	$ 0	$ 5,103
3	Memberships	578	3	0	29
3	Consulting Services	0	0	0	0
3	Interest Costs	1	0	0	0
3	Other Misc	723	3	0	37
3	Non-Dept. Legal Svcs/Lobby	2,821	12	0	143
3	Walker Rent	295,782	1,303	0	14,941
3	Dept Specific	671,878	2,961	0	33,939
	Subtotal - Non-Dept-Gen Gov	1,072,801	4,727	0	54,191
5	Financial Plg & Analysis	7,482	379	0	395
	Subtotal - Fin Plg & Analysis	7,482	379	0	395
8	Gen Acctng	6,290	389	0	336
8	Fixed Assets	0	0	0	0
8	Auditing Svcs	3,556	0	0	179
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,846	389	0	515
9	Disaster Recovery	682	43	0	36
	Subtotal - Fin Disaster Recove	682	43	0	36
10	Grants Mgmt	55	4	0	3
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	55	4	0	3
11	Perf Mgmt Svcs	541	30	0	29
	Subtotal - Fin Perform Mgmt	541	30	0	29
12	Treasury	1,504	114	0	81
	Subtotal - Fin Treasury	1,504	114	0	81
13	Purchasing	13,270	857	0	710
	Subtotal - Fin SPD	13,270	857	0	710
15	Budgeting & Accounting Support	0	0	0	0
15	Accounts Payable	0	0	0	0
	Subtotal - ARA Financial Svcs	0	0	0	0
16	Mailroom	6,649	495	0	359
16	Records	1,286	83	0	69
16	3-1-1 Svcs	2,511	157	0	134
	Subtotal - ARA Operations	10,446	735	0	562
17	Payroll Svcs	8,627	439	0	456
	Subtotal - ARA Payroll Svcs	8,627	439	0	456
18	Franchise	1,010	70	0	54
	Subtotal - ARA Regulatory	1,010	70	0	54
19	Certification	0	3,475	0	175
19	Contract Compliance	0	2,831	0	142
19	Reporting & Analytics	0	147	0	7
19	Dept. Services	0	1,728	0	87

B. Incoming Costs-(Default Spread Salary%) Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
19 External Affairs & Outreach	$ 0	$ 2,192	$ 0	$ 110
Subtotal - OBO	0	10,373	0	522
20 City Mayor Admin	0	9,316	0	469
20 I Gov Relats	0	1,454	0	73
Subtotal - Mayor	0	10,770	0	542
21 Legal Svcs	0	52,895	0	2,660
21 Inspector General	0	9,686	0	487
Subtotal - Legal	0	62,581	0	3,147
22 City Sec Svcs	0	1,174	0	59
Subtotal - City Secretary	0	1,174	0	59
23 City Council Svcs	0	18,736	0	942
Subtotal - City Council	0	18,736	0	942
24 Controller Fin Svcs	0	23,372	0	1,175
24 Controller Treasury	0	1,860	0	94
Subtotal - City Controller's	0	25,232	0	1,269
30 Real Estate	0	1,568	0	79
Subtotal - General Services	0	1,568	0	79
Total Incoming	1,126,264	138,222	0	63,593
C. Total Allocated		$ 6,616,530	$ 90,163	$ 395,170
			1.36%	5.97%

Certification Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 641	$ 0	$ 641	$ 0	$ 641
05	Finance Financial Plg & Analys	12.60	0.0613	1,206	0	1,206	0	1,206
06	Finance City Council	5.00	0.0243	479	0	479	0	479
07	Finance Public Fin	4.00	0.0195	383	0	383	0	383
08	Accounting & Financial Reporti	14.80	0.0720	1,417	0	1,417	0	1,417
09	Finance Disaster Recovery	4.10	0.0200	393	0	393	0	393
10	Finance Grants	6.70	0.0326	641	0	641	0	641
11	Finance Rev Perform Mgmnt	2.40	0.0117	230	0	230	0	230
12	Finance Treasury	3.50	0.0170	335	0	335	0	335
13	Finance Strategic Purchasing	54.50	0.2653	5,218	0	5,218	0	5,218
14	ARA Director Office	6.90	0.0336	661	0	661	0	661
15	ARA Financial Services	5.80	0.0282	555	0	555	0	555
16	ARA Operations	79.90	0.3889	7,650	0	7,650	0	7,650
17	ARA Payroll Services	34.10	0.1660	3,265	0	3,265	0	3,265
18	ARA Regulatory	3.00	0.0146	287	0	287	0	287
19	Office Business Opportunity	36.30	0.1767	3,475	0	3,475	0	3,475
20	Mayor	29.10	0.1417	2,786	0	2,786	62	2,848
21	Legal	97.40	0.4741	9,325	0	9,325	207	9,532
22	City Secretary	7.80	0.0380	747	0	747	17	764
23	City Council	74.70	0.3636	7,152	0	7,152	159	7,311
24	City Controller's Office	51.50	0.2507	4,931	0	4,931	109	5,040
25	Health Administration	34.30	0.1670	3,284	0	3,284	73	3,357
26	Planning & Dev Admin	6.50	0.0316	622	0	622	14	636
28	CIP Sal Rec HPW	55.60	0.2707	5,323	0	5,323	118	5,441
29	HPD Police Records	74.80	0.3641	7,162	0	7,162	159	7,321
30	General Services	213.30	1.0383	20,422	0	20,422	453	20,875
31	HEC	195.80	0.9531	18,746	0	18,746	416	19,162
33	Human Resources	233.60	1.1371	22,366	0	22,366	496	22,862
34	HITS	183.40	0.8928	17,559	0	17,559	390	17,949
35	Police	6,077.80	29.5860	581,907	0	581,907	12,908	594,815
36	Dept of Neighborhoods	104.30	0.5077	9,986	0	9,986	222	10,208
37	Fire	3,805.50	18.5247	364,350	0	364,350	8,082	372,432
38	Municipal Court	250.40	1.2189	23,974	0	23,974	532	24,506
39	Solid Waste	403.60	1.9642	38,632	0	38,632	857	39,489
40	Houston Airport System (HAS)	1,244.60	6.0586	119,162	0	119,162	2,643	121,805
41	Housing & Community Dev	231.00	1.1245	22,117	0	22,117	491	22,608
42	Library	454.20	2.2110	43,487	0	43,487	965	44,452
43	Parks & Recreation	652.60	3.1768	62,482	0	62,482	1,386	63,868
44	Health Department	1,228.80	5.9817	117,649	0	117,649	2,610	120,259
45	Fleet Management	336.70	1.6390	32,237	0	32,237	715	32,952
46	Planning & Dev Other	22.80	0.1110	2,183	0	2,183	48	2,231
47	Planning & Dev Spec Rev	54.40	0.2648	5,208	0	5,208	116	5,324
49	Finance Other	59.10	0.2877	5,658	0	5,658	126	5,784
50	ARA Insurance	5.00	0.0243	479	0	479	11	490
51	ARA BARC	105.90	0.5155	10,139	0	10,139	225	10,364
52	ARA Parking	68.30	0.3325	6,539	0	6,539	145	6,684
53	ARA Other	33.10	0.1611	3,169	0	3,169	70	3,239
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	5,467	0	5,467	121	5,588
56	Legal Wkr Comp	2.00	0.0097	191	0	191	4	195
57	Mayor Cable TV	14.40	0.0701	1,379	0	1,379	31	1,410
58	Mayor Other	53.60	0.2609	5,132	0	5,132	114	5,246
59	TIRZ	5.90	0.0287	565	0	565	13	578
60	HR Health Benefits	39.70	0.1933	3,801	0	3,801	84	3,885
62	HPW Bldg Insp	585.00	2.8477	56,010	0	56,010	1,242	57,252
63	HPW Stormwater	282.90	1.3771	27,086	0	27,086	601	27,687

Certification Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	38,249	0	38,249	848	39,097
65	HPW Water & Sewer	2,023.70	9.8511	193,755	0	193,755	4,298	198,053
66	HPW Houston Transtar	7.60	0.0370	728	0	728	16	744
67	HPW Other	11.20	0.0545	1,072	0	1,072	24	1,096
68	Houston Permit Center	24.30	0.1183	2,327	0	2,327	52	2,379
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	4,615	0	4,615	102	4,717
71	CIP S/R Engrg	41.00	0.1996	3,925	0	3,925	87	4,012
72	CIP S/R Constr	37.80	0.1840	3,619	0	3,619	80	3,699
73	CIP S/R Eng/Const	22.30	0.1086	2,135	0	2,135	47	2,182
74	CIP S/R Geo/Env	14.20	0.0691	1,360	0	1,360	30	1,390
75	CIP S/R Other	101.40	0.4936	9,708	0	9,708	215	9,923
76	CIP S/R GSD	44.30	0.2156	4,241	0	4,241	94	4,335
89	HR-W.C.	50.60	0.2463	4,845	0	4,845	107	4,952
	Subtotal	20,542.9	100.0000	1,966,829	0	1,966,829	43,033	2,009,862
	Direct Bills					0		0
	Total					$1,966,829		$ 2,009,862

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

Contract Compliance Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	14	0.9346	$ 19,814	$ 0	$ 19,814	$ 0	$ 19,814
13	Finance Strategic Purchasing	60	4.0053	84,917	0	84,917	0	84,917
14	ARA Director Office	23	1.5354	32,551	0	32,551	0	32,551
19	Office Business Opportunity	2	0.1335	2,831	0	2,831	0	2,831
20	Mayor	17	1.1348	24,060	0	24,060	564	24,624
21	Legal	39	2.6035	55,196	0	55,196	1,293	56,489
24	City Controller's Office	2	0.1335	2,831	0	2,831	66	2,897
26	Planning & Dev Admin	3	0.2003	4,246	0	4,246	99	4,345
27	HPW Administration Indirect	833	55.6075	1,178,926	0	1,178,926	27,618	1,206,544
28	CIP Sal Rec HPW	0	0.0000	0	991,800-	991,800-	0	991,800-
30	General Services	178	11.8825	251,919	0	251,919	5,902	257,821
33	Human Resources	34	2.2697	48,119	0	48,119	1,127	49,246
34	HITS	39	2.6035	55,196	0	55,196	1,293	56,489
35	Police	57	3.8051	80,671	0	80,671	1,890	82,561
36	Dept of Neighborhoods	10	0.6676	14,153	0	14,153	332	14,485
37	Fire	7	0.4673	9,907	0	9,907	232	10,139
38	Municipal Court	6	0.4005	8,492	0	8,492	199	8,691
39	Solid Waste	26	1.7356	36,797	0	36,797	862	37,659
40	Houston Airport System (HAS)	0	0.0000	0	0	0	0	0
41	Housing & Community Dev	0	0.0000	0	0	0	0	0
42	Library	8	0.5340	11,322	0	11,322	265	11,587
43	Parks & Recreation	30	2.0027	42,458	0	42,458	995	43,453
44	Health Department	36	2.4032	50,950	0	50,950	1,194	52,144
45	Fleet Management	74	4.9399	104,730	0	104,730	2,453	107,183
	Subtotal	1,498	100.0000	2,120,086	991,800-	1,128,286	46,383	1,174,669
	Direct Bills					991,800		991,800
	Total					$2,120,086		$2,120,086

Basis Units: Number of contracts monitored
Source: OBO Report

Reporting & Analytics Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	63	1.1262	$ 3,096	$ 0	$ 3,096	$ 0	$ 3,096
14	ARA Director Office	159	2.8423	7,813	0	7,813	0	7,813
19	Office Business Opportunity	3	0.0536	147	0	147	0	147
20	Mayor	25	0.4469	1,228	0	1,228	28	1,256
21	Legal	23	0.4112	1,130	0	1,130	26	1,156
23	City Council	2	0.0358	98	0	98	2	100
24	City Controller's Office	8	0.1430	393	0	393	9	402
26	Planning & Dev Admin	9	0.1609	442	0	442	10	452
27	HPW Administration Indirect	1,632	29.1741	80,195	0	80,195	1,829	82,024
30	General Services	174	3.1105	8,550	0	8,550	195	8,745
31	HEC	5	0.0894	246	0	246	6	252
33	Human Resources	80	1.4301	3,931	0	3,931	90	4,021
34	HITS	25	0.4469	1,228	0	1,228	28	1,256
35	Police	223	3.9864	10,958	0	10,958	250	11,208
36	Dept of Neighborhoods	5	0.0894	246	0	246	6	252
37	Fire	138	2.4669	6,781	0	6,781	155	6,936
38	Municipal Court	24	0.4290	1,179	0	1,179	27	1,206
39	Solid Waste	24	0.4290	1,179	0	1,179	27	1,206
40	Houston Airport System (HAS)	1,198	21.4158	58,868	0	58,868	1,342	60,210
41	Housing & Community Dev	473	8.4555	23,243	0	23,243	530	23,773
42	Library	209	3.7361	10,270	0	10,270	234	10,504
43	Parks & Recreation	135	2.4133	6,634	0	6,634	151	6,785
44	Health Department	183	3.2714	8,992	0	8,992	205	9,197
45	Fleet Management	774	13.8363	38,034	0	38,034	867	38,901
	Subtotal	5,594	100.0000	274,881	0	274,881	6,016	280,897
	Direct Bills					0		0
	Total					$274,881		$ 280,897

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

Dept Services Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	Finance Strategic Purchasing	1	0.2174	$ 864	$ 0	$ 864	$ 0	$ 864
14	ARA Director Office	12	2.6087	10,367	0	10,367	0	10,367
19	Office Business Opportunity	2	0.4348	1,728	0	1,728	0	1,728
20	Mayor	20	4.3478	17,278	0	17,278	391	17,669
21	Legal	2	0.4348	1,728	0	1,728	39	1,767
24	City Controller's Office	1	0.2174	864	0	864	20	884
27	HPW Administration Indirect	105	22.8261	90,712	0	90,712	2,051	92,763
30	General Services	16	3.4783	13,823	0	13,823	313	14,136
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	7	1.5217	6,047	0	6,047	137	6,184
34	HITS	53	11.5217	45,788	0	45,788	1,035	46,823
35	Police	37	8.0435	31,965	0	31,965	723	32,688
36	Dept of Neighborhoods	0	0.0000	0	0	0	0	0
37	Fire	20	4.3478	17,278	0	17,278	391	17,669
38	Municipal Courts	2	0.4348	1,728	0	1,728	39	1,767
39	Solid Waste	3	0.6522	2,592	0	2,592	59	2,651
40	Houston Airport System (HAS)	44	9.5652	38,013	0	38,013	860	38,873
41	Housing & Community Dev	3	0.6522	2,592	0	2,592	59	2,651
42	Library	8	1.7391	6,911	0	6,911	156	7,067
43	Parks & Recreation	5	1.0870	4,320	0	4,320	98	4,418
44	Health Department	31	6.7391	26,782	0	26,782	606	27,388
45	Fleet Management	88	19.1304	76,025	0	76,025	1,719	77,744
	Subtotal	460	100.0000	397,405	0	397,405	8,694	406,099
	Direct Bills					0		0
	Total					$397,405		$ 406,099

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

External Affairs & Outreach Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 405	$ 0	$ 405	$ 0	$ 405
05	Finance Financial Plg & Analys	12.60	0.0613	761	0	761	0	761
06	Finance City Council	5.00	0.0243	302	0	302	0	302
07	Finance Public Fin	4.00	0.0195	242	0	242	0	242
08	Accounting & Financial Reporti	14.80	0.0720	894	0	894	0	894
09	Finance Disaster Recovery	4.10	0.0200	248	0	248	0	248
10	Finance Grants	6.70	0.0326	405	0	405	0	405
11	Finance Rev Perform Mgmnt	2.40	0.0117	145	0	145	0	145
12	Finance Treasury	3.50	0.0170	211	0	211	0	211
13	Finance Strategic Purchasing	54.50	0.2653	3,292	0	3,292	0	3,292
14	ARA Director Office	6.90	0.0336	417	0	417	0	417
15	ARA Financial Services	5.80	0.0282	350	0	350	0	350
16	ARA Operations	79.90	0.3889	4,826	0	4,826	0	4,826
17	ARA Payroll Services	34.10	0.1660	2,060	0	2,060	0	2,060
18	ARA Regulatory	3.00	0.0146	181	0	181	0	181
19	Office Business Opportunity	36.30	0.1767	2,192	0	2,192	0	2,192
20	Mayor	29.10	0.1417	1,758	0	1,758	39	1,797
21	Legal	97.40	0.4741	5,883	0	5,883	130	6,013
22	City Secretary	7.80	0.0380	471	0	471	10	481
23	City Council	74.70	0.3636	4,512	0	4,512	100	4,612
24	City Controller's Office	51.50	0.2507	3,110	0	3,110	69	3,179
25	Health Administration	34.30	0.1670	2,072	0	2,072	46	2,118
26	Planning & Dev Admin	6.50	0.0316	393	0	393	9	402
28	CIP Sal Rec HPW	55.60	0.2707	3,358	0	3,358	74	3,432
29	HPD Police Records	74.80	0.3641	4,518	0	4,518	100	4,618
30	General Services	213.30	1.0383	12,883	0	12,883	286	13,169
31	HEC	195.80	0.9531	11,826	0	11,826	262	12,088
33	Human Resources	233.60	1.1371	14,109	0	14,109	313	14,422
34	HITS	183.40	0.8928	11,077	0	11,077	246	11,323
35	Police	6,077.80	29.5860	367,081	0	367,081	8,141	375,222
36	Dept of Neighborhoods	104.30	0.5077	6,299	0	6,299	140	6,439
37	Fire	3,805.50	18.5247	229,841	0	229,841	5,097	234,938
38	Municipal Court	250.40	1.2189	15,123	0	15,123	335	15,458
39	Solid Waste	403.60	1.9642	24,370	0	24,370	540	24,910
40	Houston Airport System (HAS)	1,244.60	6.0586	75,170	0	75,170	1,667	76,837
41	Housing & Community Dev	231.00	1.1245	13,952	0	13,952	309	14,261
42	Library	454.20	2.2110	27,432	0	27,432	608	28,040
43	Parks & Recreation	652.60	3.1768	39,415	0	39,415	874	40,289
44	Health Department	1,228.80	5.9817	74,216	0	74,216	1,646	75,862
45	Fleet Management	336.70	1.6390	20,336	0	20,336	451	20,787
46	Planning & Dev Other	22.80	0.1110	1,377	0	1,377	31	1,408
47	Planning & Dev Spec Rev	54.40	0.2648	3,286	0	3,286	73	3,359
49	Finance Other	59.10	0.2877	3,569	0	3,569	79	3,648
50	ARA Insurance	5.00	0.0243	302	0	302	7	309
51	ARA BARC	105.90	0.5155	6,396	0	6,396	142	6,538
52	ARA Parking	68.30	0.3325	4,125	0	4,125	91	4,216
53	ARA Other	33.10	0.1611	1,999	0	1,999	44	2,043
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	3,449	0	3,449	76	3,525
56	Legal Wkr Comp	2.00	0.0097	121	0	121	3	124
57	Mayor Cable TV	14.40	0.0701	870	0	870	19	889
58	Mayor Other	53.60	0.2609	3,237	0	3,237	72	3,309
59	TIRZ	5.90	0.0287	356	0	356	8	364
60	HR Health Benefits	39.70	0.1933	2,398	0	2,398	53	2,451
62	HPW Bldg Insp	585.00	2.8477	35,332	0	35,332	784	36,116
63	HPW Stormwater	282.90	1.3771	17,086	0	17,086	379	17,465

External Affairs & Outreach Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	24,129	0	24,129	535	24,664
65	HPW Water & Sewer	2,023.70	9.8511	122,225	0	122,225	2,711	124,936
66	HPW Houston Transtar	7.60	0.0370	459	0	459	10	469
67	HPW Other	11.20	0.0545	676	0	676	15	691
68	Houston Permit Center	24.30	0.1183	1,468	0	1,468	33	1,501
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	2,911	0	2,911	65	2,976
71	CIP S/R Engrg	41.00	0.1996	2,476	0	2,476	55	2,531
72	CIP S/R Constr	37.80	0.1840	2,283	0	2,283	51	2,334
73	CIP S/R Eng/Const	22.30	0.1086	1,347	0	1,347	30	1,377
74	CIP S/R Geo/Env	14.20	0.0691	858	0	858	19	877
75	CIP S/R Other	101.40	0.4936	6,124	0	6,124	136	6,260
76	CIP S/R GSD	44.30	0.2156	2,676	0	2,676	59	2,735
89	HR-W.C.	50.60	0.2463	3,056	0	3,056	68	3,124
	Subtotal	20,542.9	100.0000	1,240,727	0	1,240,727	27,141	1,267,868
	Direct Bills					0		0
	Total					$1,240,727		$ 1,267,868

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

HAS Services Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	Houston Airport System (HAS)	100	100.0000	$ 90,163	$ 0	$ 90,163	$ 0	$ 90,163
	Subtotal	100	100.0000	90,163	0	90,163	0	90,163
	Direct Bills					0		0
	Total					$90,163		$ 90,163

Basis Units: Direct allocation to HAS
Source: Direct Allocation

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
0	Direct Billed	$0	$ 991,800	$0	$0	$0	$0	$0
04	Finance Dir Office	641	19,814	3,096	0	405	0	0
05	Finance Financial Plg & Analys	1,206	0	0	0	761	0	0
06	Finance City Council	479	0	0	0	302	0	0
07	Finance Public Fin	383	0	0	0	242	0	0
08	Accounting & Financial Reporti	1,417	0	0	0	894	0	0
09	Finance Disaster Recovery	393	0	0	0	248	0	0
10	Finance Grants	641	0	0	0	405	0	0
11	Finance Rev Perform Mgmnt	230	0	0	0	145	0	0
12	Finance Treasury	335	0	0	0	211	0	0
13	Finance Strategic Purchasing	5,218	84,917	0	864	3,292	0	0
14	ARA Director Office	661	32,551	7,813	10,367	417	0	0
15	ARA Financial Services	555	0	0	0	350	0	0
16	ARA Operations	7,650	0	0	0	4,826	0	0
17	ARA Payroll Services	3,265	0	0	0	2,060	0	0
18	ARA Regulatory	287	0	0	0	181	0	0
19	Office Business Opportunity	3,475	2,831	147	1,728	2,192	0	0
20	Mayor	2,848	24,624	1,256	17,669	1,797	0	0
21	Legal	9,532	56,489	1,156	1,767	6,013	0	0
22	City Secretary	764	0	0	0	481	0	0
23	City Council	7,311	0	100	0	4,612	0	0
24	City Controller's Office	5,040	2,897	402	884	3,179	0	0
25	Health Administration	3,357	0	0	0	2,118	0	0
26	Planning & Dev Admin	636	4,345	452	0	402	0	0
27	HPW Administration Indirect	0	1,206,544	82,024	92,763	0	0	0
28	CIP Sal Rec HPW	5,441	991,800-	0	0	3,432	0	0
29	HPD Police Records	7,321	0	0	0	4,618	0	0
30	General Services	20,875	257,821	8,745	14,136	13,169	0	0
31	HEC	19,162	0	252	0	12,088	0	0
33	Human Resources	22,862	49,246	4,021	6,184	14,422	0	0
34	HITS	17,949	56,489	1,256	46,823	11,323	0	0
35	Police	594,815	82,561	11,208	32,688	375,222	0	0
36	Dept of Neighborhoods	10,208	14,485	252	0	6,439	0	0
37	Fire	372,432	10,139	6,936	17,669	234,938	0	0
38	Municipal Court	24,506	8,691	1,206	1,767	15,458	0	0
39	Solid Waste	39,489	37,659	1,206	2,651	24,910	0	0
40	Houston Airport System (HAS)	121,805	0	60,210	38,873	76,837	90,163	0
41	Housing & Community Dev	22,608	0	23,773	2,651	14,261	0	0
42	Library	44,452	11,587	10,504	7,067	28,040	0	0
43	Parks & Recreation	63,868	43,453	6,785	4,418	40,289	0	0
44	Health Department	120,259	52,144	9,197	27,388	75,862	0	0
45	Fleet Management	32,952	107,183	38,901	77,744	20,787	0	0
46	Planning & Dev Other	2,231	0	0	0	1,408	0	0
47	Planning & Dev Spec Rev	5,324	0	0	0	3,359	0	0
49	Finance Other	5,784	0	0	0	3,648	0	0
50	ARA Insurance	490	0	0	0	309	0	0
51	ARA BARC	10,364	0	0	0	6,538	0	0
52	ARA Parking	6,684	0	0	0	4,216	0	0
53	ARA Other	3,239	0	0	0	2,043	0	0
54	IT Public Services	0	0	0	0	0	0	0
55	Legal Insurance	5,588	0	0	0	3,525	0	0
56	Legal Wkr Comp	195	0	0	0	124	0	0
57	Mayor Cable TV	1,410	0	0	0	889	0	0
58	Mayor Other	5,246	0	0	0	3,309	0	0
59	TIRZ	578	0	0	0	364	0	0
60	HR Health Benefits	3,885	0	0	0	2,451	0	0

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
62	HPW Bldg Insp	57,252	0	0	0	36,116	0	0
63	HPW Stormwater	27,687	0	0	0	17,465	0	0
64	HPW DDSR	39,097	0	0	0	24,664	0	0
65	HPW Water & Sewer	198,053	0	0	0	124,936	0	0
66	HPW Houston Transtar	744	0	0	0	469	0	0
67	HPW Other	1,096	0	0	0	691	0	0
68	Houston Permit Center	2,379	0	0	0	1,501	0	0
69	CIP S/R Planning	0	0	0	0	0	0	0
70	CIP Sal Rec RE	4,717	0	0	0	2,976	0	0
71	CIP S/R Engrg	4,012	0	0	0	2,531	0	0
72	CIP S/R Constr	3,699	0	0	0	2,334	0	0
73	CIP S/R Eng/Const	2,182	0	0	0	1,377	0	0
74	CIP S/R Geo/Env	1,390	0	0	0	877	0	0
75	CIP S/R Other	9,923	0	0	0	6,260	0	0
76	CIP S/R GSD	4,335	0	0	0	2,735	0	0
89	HR-W.C.	4,952	0	0	0	3,124	0	0
	Total	$ 2,009,864	$ 2,166,470	$ 280,898	$ 406,101	$ 1,267,867	$ 90,163	$ 0

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Total
0	Direct Billed	$ 991,800
04	Finance Dir Office	23,956
05	Finance Financial Plg & Analys	1,967
06	Finance City Council	781
07	Finance Public Fin	625
08	Accounting & Financial Reporti	2,311
09	Finance Disaster Recovery	641
10	Finance Grants	1,046
11	Finance Rev Perform Mgmnt	375
12	Finance Treasury	546
13	Finance Strategic Purchasing	94,291
14	ARA Director Office	51,809
15	ARA Financial Services	905
16	ARA Operations	12,476
17	ARA Payroll Services	5,325
18	ARA Regulatory	468
19	Office Business Opportunity	10,373
20	Mayor	48,194
21	Legal	74,957
22	City Secretary	1,245
23	City Council	12,023
24	City Controller's Office	12,402
25	Health Administration	5,475
26	Planning & Dev Admin	5,835
27	HPW Administration Indirect	1,381,331
28	CIP Sal Rec HPW	982,927-
29	HPD Police Records	11,939
30	General Services	314,746
31	HEC	31,502
33	Human Resources	96,735
34	HITS	133,840
35	Police	1,096,494
36	Dept of Neighborhoods	31,384
37	Fire	642,114
38	Municipal Court	51,628
39	Solid Waste	105,915
40	Houston Airport System (HAS)	387,888
41	Housing & Community Dev	63,293
42	Library	101,650
43	Parks & Recreation	158,813
44	Health Department	284,850
45	Fleet Management	277,567
46	Planning & Dev Other	3,639
47	Planning & Dev Spec Rev	8,683
49	Finance Other	9,432
50	ARA Insurance	799
51	ARA BARC	16,902
52	ARA Parking	10,900
53	ARA Other	5,282
54	IT Public Services	0
55	Legal Insurance	9,113
56	Legal Wkr Comp	319
57	Mayor Cable TV	2,299
58	Mayor Other	8,555
59	TIRZ	942
60	HR Health Benefits	6,336

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Total
62	HPW Bldg Insp	93,368
63	HPW Stormwater	45,152
64	HPW DDSR	63,761
65	HPW Water & Sewer	322,989
66	HPW Houston Transtar	1,213
67	HPW Other	1,787
68	Houston Permit Center	3,880
69	CIP S/R Planning	0
70	CIP Sal Rec RE	7,693
71	CIP S/R Engrg	6,543
72	CIP S/R Constr	6,033
73	CIP S/R Eng/Const	3,559
74	CIP S/R Geo/Env	2,267
75	CIP S/R Other	16,183
76	CIP S/R GSD	7,070
89	HR-W.C.	8,076
	Total	$ 6,221,363

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.

A. Department Costs

Dept:20 Mayor

Department		Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
Personnel Costs							
Salaries	S1	2,966,509	0	2,211,649	196,504	390,820	167,536
Salary % Split			.00%	74.55%	6.62%	13.17%	5.65%
Benefits	P	1,414,895	0	1,056,321	91,473	206,190	60,911
Subtotal - Personnel Costs		4,381,404	0	3,267,970	287,977	597,010	228,447
Services & Supplies Cost							
Supplies	P	36,584	0	34,392	0	564	1,630
Services	P	787,828	0	764,710	3,848	12,358	6,917
Credit Direct Expense	P	236,994-	0	0	0	0	236,994-
Subtotal - Services & Supplies		587,418	0	799,102	3,848	12,922	228,447-
Department Cost Total		4,968,822	0	4,067,072	291,825	609,932	0
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		4,968,822	0	4,067,072	291,825	609,932	0
Grand Total		$ 4,968,822		$ 4,067,072	$ 291,825	$ 609,932	0

B. Incoming Costs-(Default Spread Salary%) Dept:20 Mayor

	Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
1	City Hall	$ 170,978	$ 0	$ 127,471	$ 11,326	$ 22,525	$ 9,656
1	City Hall Annex	16,124	0	12,021	1,068	2,124	911
	Subtotal - Building Depn	187,102	0	139,492	12,394	24,650	10,567
3	Insurance Retirees	85,454	377	63,990	5,685	11,308	4,847
3	Memberships	489	2	366	33	65	28
3	Consulting Services	0	0	0	0	0	0
3	Interest Costs	1	0	1	0	0	0
3	Other Misc	743	3	557	49	98	42
3	Elections	409,756	1,805	306,835	27,262	54,221	23,243
3	Non-Dept. Legal Svcs/Lobby	2,261	10	1,693	150	299	128
3	Walker Rent	34,202	151	25,611	2,276	4,526	1,940
3	Dept Specific	713,884	3,146	534,574	47,497	94,464	40,495
	Subtotal - Non-Dept-Gen Gov	1,246,790	5,494	933,626	82,952	164,981	70,724
5	Financial Plg & Analysis	6,585	333	5,158	458	911	391
	Subtotal - Fin Plg & Analysis	6,585	333	5,158	458	911	391
8	Gen Acctng	5,536	342	4,382	389	774	332
8	Fixed Assets	2,202	132	1,740	155	307	132
8	Auditing Svcs	3,129	0	2,333	207	412	177
8	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,867	474	8,455	751	1,494	640
9	Disaster Recovery	664	42	526	47	93	40
	Subtotal - Fin Disaster Recove	664	42	526	47	93	40
10	Cost Accounting	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0
11	Perf Mgmt Svcs	526	29	414	37	73	31
	Subtotal - Fin Perform Mgmt	526	29	414	37	73	31
12	Treasury	1,544	117	1,239	110	219	94
	Subtotal - Fin Treasury	1,544	117	1,239	110	219	94
13	Purchasing	13,270	857	10,532	936	1,861	798
	Subtotal - Fin SPD	13,270	857	10,532	936	1,861	798
15	Budgeting & Accounting Support	30,530	1,484	23,868	2,121	4,218	1,808
15	Accounts Payable	41,264	1,995	32,251	2,866	5,699	2,443
	Subtotal - ARA Financial Svcs	71,794	3,479	56,119	4,986	9,917	4,251
16	Mailroom	8,871	660	7,106	631	1,256	538
16	Property	0	0	0	0	0	0
16	Records	1,031	67	818	73	145	62
16	3-1-1 Svcs	12,257	768	9,711	863	1,716	736
	Subtotal - ARA Operations	22,159	1,495	17,635	1,567	3,116	1,336
17	Payroll Svcs	6,916	352	5,419	481	958	410
	Subtotal - ARA Payroll Svcs	6,916	352	5,419	481	958	410
18	Franchise	1,037	72	827	73	146	63
	Subtotal - ARA Regulatory	1,037	72	827	73	146	63

B. Incoming Costs-(Default Spread Salary%) Dept:20 Mayor

	Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
19	Certification	2,786	62	2,123	189	375	161
19	Contract Compliance	24,060	564	18,358	1,631	3,244	1,391
19	Reporting & Analytics	1,228	28	936	83	165	71
19	Dept Services	17,278	391	13,173	1,170	2,328	998
19	External Affairs & Outreach	1,758	39	1,340	119	237	101
	Subtotal - OBO	47,110	1,083	35,930	3,192	6,349	2,722
20	City Mayor Admin	0	7,468	5,568	495	984	422
20	Inter Gov Rel	0	1,166	869	77	154	66
	Subtotal - Mayor	0	8,634	6,437	572	1,137	488
21	Legal Svcs	0	1,016,693	757,984	67,347	133,943	57,419
21	Inspector General	0	43,826	32,674	2,903	5,774	2,475
	Subtotal - Legal	0	1,060,519	790,658	70,250	139,717	59,894
22	City Sec Svcs	0	1,141	851	76	150	64
	Subtotal - City Secretary	0	1,141	851	76	150	64
23	City Council Svcs	0	18,224	13,587	1,207	2,401	1,029
	Subtotal - City Council	0	18,224	13,587	1,207	2,401	1,029
24	Controller Fin Svcs	0	20,568	15,334	1,362	2,710	1,162
24	Controller Treasury	0	1,809	1,349	120	238	102
	Subtotal - City Controller's	0	22,377	16,683	1,482	2,948	1,264
30	Building Svcs	0	239,973	178,909	15,896	31,615	13,553
30	Utilities	0	78,554	58,565	5,203	10,349	4,436
30	Real Estate	0	6,476	4,828	429	853	366
	Subtotal - General Services	0	325,003	242,302	21,528	42,817	18,355
	Total Incoming	1,616,364	1,449,724	2,285,888	203,100	403,939	173,160
C.	Total Allocated		$ 8,034,910	$ 6,352,960	$ 494,925	$ 1,013,871	$ 173,160
				79.07%	6.16%	12.62%	2.16%

City Mayor Admin Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 1,720	$ 0	$ 1,720	$ 0	$ 1,720
05	Finance Financial Plg & Analys	12.60	0.0613	3,234	0	3,234	0	3,234
06	Finance City Council	5.00	0.0243	1,283	0	1,283	0	1,283
07	Finance Public Fin	4.00	0.0195	1,027	0	1,027	0	1,027
08	Accounting & Financial Reporti	14.80	0.0720	3,798	0	3,798	0	3,798
09	Finance Disaster Recovery	4.10	0.0200	1,052	0	1,052	0	1,052
10	Finance Grants	6.70	0.0326	1,720	0	1,720	0	1,720
11	Finance Rev Perform Mgmnt	2.40	0.0117	616	0	616	0	616
12	Finance Treasury	3.50	0.0170	898	0	898	0	898
13	Finance Strategic Purchasing	54.50	0.2653	13,987	0	13,987	0	13,987
14	ARA Director Office	6.90	0.0336	1,771	0	1,771	0	1,771
15	ARA Financial Services	5.80	0.0282	1,489	0	1,489	0	1,489
16	ARA Operations	79.90	0.3889	20,506	0	20,506	0	20,506
17	ARA Payroll Services	34.10	0.1660	8,751	0	8,751	0	8,751
18	ARA Regulatory	3.00	0.0146	770	0	770	0	770
19	Office Business Opportunity	36.30	0.1767	9,316	0	9,316	0	9,316
20	Mayor	29.10	0.1417	7,468	0	7,468	0	7,468
21	Legal	97.40	0.4741	24,997	0	24,997	5,203	30,200
22	City Secretary	7.80	0.0380	2,002	0	2,002	417	2,419
23	City Council	74.70	0.3636	19,171	0	19,171	3,990	23,161
24	City Controller's Office	51.50	0.2507	13,217	0	13,217	2,751	15,968
25	Health Administration	34.30	0.1670	8,803	0	8,803	1,832	10,635
26	Planning & Dev Admin	6.50	0.0316	1,668	0	1,668	347	2,015
28	CIP Sal Rec HPW	55.60	0.2707	14,269	0	14,269	2,970	17,239
29	HPD Police Records	74.80	0.3641	19,197	0	19,197	3,996	23,193
30	General Services	213.30	1.0383	54,742	0	54,742	11,394	66,136
31	HEC	195.80	0.9531	50,250	0	50,250	10,459	60,709
33	Human Resources	233.60	1.1371	59,951	0	59,951	12,478	72,429
34	HITS	183.40	0.8928	47,068	0	47,068	9,797	56,865
35	Police	6,077.80	29.5860	1,559,816	0	1,559,816	324,664	1,884,480
36	Dept of Neighborhoods	104.30	0.5077	26,768	0	26,768	5,572	32,340
37	Fire	3,805.50	18.5247	976,649	0	976,649	203,282	1,179,931
38	Municipal Court	250.40	1.2189	64,263	0	64,263	13,376	77,639
39	Solid Waste	403.60	1.9642	103,555	0	103,555	21,554	125,109
40	Houston Airport System (HAS)	1,244.60	6.0586	319,416	0	319,416	66,484	385,900
41	Housing & Community Dev	231.00	1.1245	59,284	0	59,284	12,340	71,624
42	Library	454.20	2.2110	116,567	0	116,567	24,262	140,829
43	Parks & Recreation	652.60	3.1768	167,484	0	167,484	34,861	202,345
44	Health Department	1,228.80	5.9817	315,361	0	315,361	65,640	381,001
45	Fleet Management	336.70	1.6390	86,411	0	86,411	17,986	104,397
46	Planning & Dev Other	22.80	0.1110	5,851	0	5,851	1,218	7,069
47	Planning & Dev Spec Rev	54.40	0.2648	13,961	0	13,961	2,906	16,867
49	Finance Other	59.10	0.2877	15,168	0	15,168	3,157	18,325
50	ARA Insurance	5.00	0.0243	1,283	0	1,283	267	1,550
51	ARA BARC	105.90	0.5155	27,178	0	27,178	5,657	32,835
52	ARA Parking	68.30	0.3325	17,529	0	17,529	3,648	21,177
53	ARA Other	33.10	0.1611	8,495	0	8,495	1,768	10,263
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	14,654	0	14,654	3,050	17,704
56	Legal Wkr Comp	2.00	0.0097	513	0	513	107	620
57	Mayor Cable TV	14.40	0.0701	3,696	0	3,696	769	4,465
58	Mayor Other	53.60	0.2609	13,756	0	13,756	2,863	16,619
59	TIRZ	5.90	0.0287	1,514	0	1,514	315	1,829
60	HR Health Benefits	39.70	0.1933	10,189	0	10,189	2,121	12,310
62	HPW Bldg Insp	585.00	2.8477	150,135	0	150,135	31,250	181,385
63	HPW Stormwater	282.90	1.3771	72,604	0	72,604	15,112	87,716

City Mayor Admin Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	102,528	0	102,528	21,341	123,869
65	HPW Water & Sewer	2,023.70	9.8511	519,365	0	519,365	108,102	627,467
66	HPW Houston Transtar	7.60	0.0370	1,950	0	1,950	406	2,356
67	HPW Other	11.20	0.0545	2,874	0	2,874	598	3,472
68	Houston Permit Center	24.30	0.1183	6,236	0	6,236	1,298	7,534
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	12,370	0	12,370	2,575	14,945
71	CIP S/R Engrg	41.00	0.1996	10,522	0	10,522	2,190	12,712
72	CIP S/R Constr	37.80	0.1840	9,701	0	9,701	2,019	11,720
73	CIP S/R Eng/Const	22.30	0.1086	5,723	0	5,723	1,191	6,914
74	CIP S/R Geo/Env	14.20	0.0691	3,644	0	3,644	759	4,403
75	CIP S/R Other	101.40	0.4936	26,023	0	26,023	5,417	31,440
76	CIP S/R GSD	44.30	0.2156	11,369	0	11,369	2,366	13,735
89	HR-W.C.	50.60	0.2463	12,986	0	12,986	2,703	15,689
	Subtotal	20,542.9	100.0000	5,272,132	0	5,272,132	1,080,828	6,352,960
	Direct Bills					0		0
	Total					$5,272,132		$ 6,352,960

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

Agenda Office Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	City Council	100	100.0000	$ 291,825	$ 0	$ 291,825	$ 203,100	$ 494,925
	Subtotal	100	100.0000	291,825	0	291,825	203,100	494,925
	Direct Bills					0		0
	Total					$291,825		$ 494,925

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

Inter Gov Rel Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.70	0.0326	$ 268	$ 0	$ 268	$ 0	$ 268
05	Finance Financial Plg & Analys	12.60	0.0613	505	0	505	0	505
06	Finance City Council	5.00	0.0243	200	0	200	0	200
07	Finance Public Fin	4.00	0.0195	160	0	160	0	160
08	Accounting & Financial Reporti	14.80	0.0720	593	0	593	0	593
09	Finance Disaster Recovery	4.10	0.0200	164	0	164	0	164
10	Finance Grants	6.70	0.0326	268	0	268	0	268
11	Finance Rev Perform Mgmnt	2.40	0.0117	96	0	96	0	96
12	Finance Treasury	3.50	0.0170	140	0	140	0	140
13	Finance Strategic Purchasing	54.50	0.2653	2,183	0	2,183	0	2,183
14	ARA Director Office	6.90	0.0336	276	0	276	0	276
15	ARA Financial Services	5.80	0.0282	232	0	232	0	232
16	ARA Operations	79.90	0.3889	3,201	0	3,201	0	3,201
17	ARA Payroll Services	34.10	0.1660	1,366	0	1,366	0	1,366
18	ARA Regulatory	3.00	0.0146	120	0	120	0	120
19	Office Business Opportunity	36.30	0.1767	1,454	0	1,454	0	1,454
20	Mayor	29.10	0.1417	1,166	0	1,166	0	1,166
21	Legal	97.40	0.4741	3,902	0	3,902	919	4,821
22	City Secretary	7.80	0.0380	312	0	312	74	386
23	City Council	74.70	0.3636	2,992	0	2,992	705	3,697
24	City Controller's Office	51.50	0.2507	2,063	0	2,063	486	2,549
25	Health Administration	34.30	0.1670	1,374	0	1,374	324	1,698
26	Planning & Dev Admin	6.50	0.0316	260	0	260	61	321
28	CIP Sal Rec HPW	55.60	0.2707	2,227	0	2,227	525	2,752
29	HPD Police Records	74.80	0.3641	2,996	0	2,996	706	3,702
30	General Services	213.30	1.0383	8,544	0	8,544	2,013	10,557
31	HEC	195.80	0.9531	7,843	0	7,843	1,848	9,691
33	Human Resources	233.60	1.1371	9,357	0	9,357	2,205	11,562
34	HITS	183.40	0.8928	7,346	0	7,346	1,731	9,077
35	Police	6,077.80	29.5860	243,457	0	243,457	57,372	300,829
36	Dept of Neighborhoods	104.30	0.5077	4,178	0	4,178	985	5,163
37	Fire	3,805.50	18.5247	152,436	0	152,436	35,923	188,359
38	Municipal Court	250.40	1.2189	10,030	0	10,030	2,364	12,394
39	Solid Waste	403.60	1.9642	16,163	0	16,163	3,809	19,972
40	Houston Airport System (HAS)	1,244.60	6.0586	49,855	0	49,855	11,749	61,604
41	Housing & Community Dev	231.00	1.1245	9,253	0	9,253	2,181	11,434
42	Library	454.20	2.2110	18,194	0	18,194	4,288	22,482
43	Parks & Recreation	652.60	3.1768	26,141	0	26,141	6,160	32,301
44	Health Department	1,228.80	5.9817	49,222	0	49,222	11,599	60,821
45	Fleet Management	336.70	1.6390	13,487	0	13,487	3,178	16,665
46	Planning & Dev Other	22.80	0.1110	913	0	913	215	1,128
47	Planning & Dev Spec Rev	54.40	0.2648	2,179	0	2,179	514	2,693
49	Finance Other	59.10	0.2877	2,367	0	2,367	558	2,925
50	ARA Insurance	5.00	0.0243	200	0	200	47	247
51	ARA BARC	105.90	0.5155	4,242	0	4,242	1,000	5,242
52	ARA Parking	68.30	0.3325	2,736	0	2,736	645	3,381
53	ARA Other	33.10	0.1611	1,326	0	1,326	312	1,638
54	IT Public Services	0.00	0.0000	0	0	0	0	0
55	Legal Insurance	57.10	0.2780	2,287	0	2,287	539	2,826
56	Legal Wkr Comp	2.00	0.0097	80	0	80	19	99
57	Mayor Cable TV	14.40	0.0701	577	0	577	136	713
58	Mayor Other	53.60	0.2609	2,147	0	2,147	506	2,653
59	TIRZ	5.90	0.0287	236	0	236	56	292
60	HR Health Benefits	39.70	0.1933	1,590	0	1,590	375	1,965
62	HPW Bldg Insp	585.00	2.8477	23,433	0	23,433	5,522	28,955
63	HPW Stormwater	282.90	1.3771	11,332	0	11,332	2,670	14,002

Inter Gov Rel Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	399.50	1.9447	16,003	0	16,003	3,771	19,774
65	HPW Water & Sewer	2,023.70	9.8511	81,063	0	81,063	19,103	100,166
66	HPW Houston Transtar	7.60	0.0370	304	0	304	72	376
67	HPW Other	11.20	0.0545	449	0	449	106	555
68	Houston Permit Center	24.30	0.1183	973	0	973	229	1,202
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	0.2346	1,931	0	1,931	455	2,386
71	CIP S/R Engrg	41.00	0.1996	1,642	0	1,642	387	2,029
72	CIP S/R Constr	37.80	0.1840	1,514	0	1,514	357	1,871
73	CIP S/R Eng/Const	22.30	0.1086	893	0	893	211	1,104
74	CIP S/R Geo/Env	14.20	0.0691	569	0	569	134	703
75	CIP S/R Other	101.40	0.4936	4,062	0	4,062	957	5,019
76	CIP S/R GSD	44.30	0.2156	1,775	0	1,775	418	2,193
89	HR-W.C.	50.60	0.2463	2,027	0	2,027	478	2,505
	Subtotal	20,542.9	100.0000	822,874	0	822,874	190,997	1,013,871
	Direct Bills					0		0
	Total					$822,874		$ 1,013,871

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

Other Svcs Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	Mayor Other	100	100.0000	$ 91,285	$ 0	$ 91,285	$ 81,875	$ 173,160
	Subtotal	100	100.0000	91,285	0	91,285	81,875	173,160
	Direct Bills					0		0
	Total					$91,285		$ 173,160

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

Allocation Summary

Dept:20 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	1,720	0	268	0	1,988
05	Finance Financial Plg & Analys	3,234	0	505	0	3,739
06	Finance City Council	1,283	0	200	0	1,483
07	Finance Public Fin	1,027	0	160	0	1,187
08	Accounting & Financial Reporti	3,798	0	593	0	4,391
09	Finance Disaster Recovery	1,052	0	164	0	1,216
10	Finance Grants	1,720	0	268	0	1,988
11	Finance Rev Perform Mgmnt	616	0	96	0	712
12	Finance Treasury	898	0	140	0	1,038
13	Finance Strategic Purchasing	13,987	0	2,183	0	16,170
14	ARA Director Office	1,771	0	276	0	2,047
15	ARA Financial Services	1,489	0	232	0	1,721
16	ARA Operations	20,506	0	3,201	0	23,707
17	ARA Payroll Services	8,751	0	1,366	0	10,117
18	ARA Regulatory	770	0	120	0	890
19	Office Business Opportunity	9,316	0	1,454	0	10,770
20	Mayor	7,468	0	1,166	0	8,634
21	Legal	30,200	0	4,821	0	35,021
22	City Secretary	2,419	0	386	0	2,805
23	City Council	23,161	494,925	3,697	0	521,783
24	City Controller's Office	15,968	0	2,549	0	18,517
25	Health Administration	10,635	0	1,698	0	12,333
26	Planning & Dev Admin	2,015	0	321	0	2,336
28	CIP Sal Rec HPW	17,239	0	2,752	0	19,991
29	HPD Police Records	23,193	0	3,702	0	26,895
30	General Services	66,136	0	10,557	0	76,693
31	HEC	60,709	0	9,691	0	70,400
33	Human Resources	72,429	0	11,562	0	83,991
34	HITS	56,865	0	9,077	0	65,942
35	Police	1,884,480	0	300,829	0	2,185,309
36	Dept of Neighborhoods	32,340	0	5,163	0	37,503
37	Fire	1,179,931	0	188,359	0	1,368,290
38	Municipal Court	77,639	0	12,394	0	90,033
39	Solid Waste	125,109	0	19,972	0	145,081
40	Houston Airport System (HAS)	385,900	0	61,604	0	447,504
41	Housing & Community Dev	71,624	0	11,434	0	83,058
42	Library	140,829	0	22,482	0	163,311
43	Parks & Recreation	202,345	0	32,301	0	234,646
44	Health Department	381,001	0	60,821	0	441,822
45	Fleet Management	104,397	0	16,665	0	121,062
46	Planning & Dev Other	7,069	0	1,128	0	8,197
47	Planning & Dev Spec Rev	16,867	0	2,693	0	19,560
49	Finance Other	18,325	0	2,925	0	21,250
50	ARA Insurance	1,550	0	247	0	1,797
51	ARA BARC	32,835	0	5,242	0	38,077
52	ARA Parking	21,177	0	3,381	0	24,558
53	ARA Other	10,263	0	1,638	0	11,901
54	IT Public Services	0	0	0	0	0
55	Legal Insurance	17,704	0	2,826	0	20,530
56	Legal Wkr Comp	620	0	99	0	719
57	Mayor Cable TV	4,465	0	713	0	5,178
58	Mayor Other	16,619	0	2,653	173,160	192,432
59	TIRZ	1,829	0	292	0	2,121
60	HR Health Benefits	12,310	0	1,965	0	14,275
62	HPW Bldg Insp	181,385	0	28,955	0	210,340

Allocation Summary

Dept:20 Mayor

	Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
63	HPW Stormwater	87,716	0	14,002	0	101,718
64	HPW DDSR	123,869	0	19,774	0	143,643
65	HPW Water & Sewer	627,467	0	100,166	0	727,633
66	HPW Houston Transtar	2,356	0	376	0	2,732
67	HPW Other	3,472	0	555	0	4,027
68	Houston Permit Center	7,534	0	1,202	0	8,736
69	CIP S/R Planning	0	0	0	0	0
70	CIP Sal Rec RE	14,945	0	2,386	0	17,331
71	CIP S/R Engrg	12,712	0	2,029	0	14,741
72	CIP S/R Constr	11,720	0	1,871	0	13,591
73	CIP S/R Eng/Const	6,914	0	1,104	0	8,018
74	CIP S/R Geo/Env	4,403	0	703	0	5,106
75	CIP S/R Other	31,440	0	5,019	0	36,459
76	CIP S/R GSD	13,735	0	2,193	0	15,928
89	HR-W.C.	15,689	0	2,505	0	18,194
	Total	$ 6,352,960	$ 494,925	$ 1,013,871	$ 173,160	$ 8,034,916

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.

A. Department Costs

Dept:21 Legal

Department		Amount	General Admin	Legal Svcs	Legal Chargebacks	Inspector General
Personnel Costs						
Salaries	S1	11,285,339	1,566,468	8,511,473	356,663	850,734
Salary % Split			13.88%	75.42%	3.16%	7.54%
Benefits	P	4,961,992	668,097	3,795,496	133,355	365,044
Subtotal - Personnel Costs		16,247,331	2,234,565	12,306,969	490,018	1,215,778
Services & Supplies Cost						
Supplies	P	131,778	131,721	58	0	0
Services	P	1,364,943	1,198,674	160,739	0	5,531
Subtotal - Services & Supplies		1,496,721	1,330,395	160,797	0	5,531
Department Cost Total		17,744,052	3,564,960	12,467,766	490,018	1,221,309
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		17,744,052	3,564,960	12,467,766	490,018	1,221,309
General Admin Distribution			3,564,960-	3,122,078	130,827	312,055
Grand Total		$ 17,744,052		$ 15,589,844	$ 620,845	$ 1,533,364

B. Incoming Costs-(Default Spread Salary%) Dept:21 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General
1	City Hall Annex	$ 115,931	$ 0	$ 101,529	$ 4,254	$ 10,148
1	Muni Court Bldg	37	0	32	1	3
	Subtotal - Building Depn	115,968	0	101,561	4,256	10,151
3	Insurance Retirees	286,021	1,260	251,592	10,543	25,147
3	Memberships	1,638	7	1,441	60	144
3	Consulting Services	0	0	0	0	0
3	Interest Costs	3	0	3	0	0
3	Other Misc	2,532	12	2,228	93	223
3	Non-Dept. Legal Svcs/Lobby	7,568	33	6,657	279	665
3	Dept Specific	488	2	429	18	43
	Subtotal - Non-Dept-Gen Gov	298,250	1,315	262,349	10,993	26,222
5	Financial Plg & Analysis	8,177	414	7,524	315	752
	Subtotal - Fin Plg & Analysis	8,177	414	7,524	315	752
8	Gen Acctng	6,874	425	6,392	268	639
8	Fixed Assets	3,181	190	2,952	124	295
8	Auditing Svcs	3,886	0	3,403	143	340
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	13,941	615	12,747	534	1,274
9	Disaster Recovery	2,262	143	2,107	88	211
	Subtotal - Fin Disaster Recove	2,262	143	2,107	88	211
10	Cost Accounting	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0
11	Perf Mgmt Svcs	1,793	98	1,656	69	166
	Subtotal - Fin Perform Mgmt	1,793	98	1,656	69	166
12	Treasury	5,262	400	4,959	208	496
	Subtotal - Fin Treasury	5,262	400	4,959	208	496
13	Purchasing	14,100	910	13,146	551	1,314
	Subtotal - Fin SPD	14,100	910	13,146	551	1,314
16	Mailroom	22,156	1,648	20,847	874	2,084
16	Records	3,449	223	3,216	135	321
16	3-1-1 Svcs	8,887	557	8,271	347	827
	Subtotal - ARA Operations	34,492	2,428	32,334	1,355	3,232
17	Payroll Svcs	23,148	1,178	21,304	893	2,129
	Subtotal - ARA Payroll Svcs	23,148	1,178	21,304	893	2,129
18	Franchise	3,535	245	3,310	139	331
	Subtotal - ARA Regulatory	3,535	245	3,310	139	331
19	Certification	9,325	207	8,348	350	834
19	Contract Compliance	55,196	1,293	49,471	2,073	4,945
19	Reporting & Analytics	1,130	26	1,012	42	101
19	Dept Services	1,728	39	1,548	65	155
19	External Affairs & Outreach	5,883	130	5,266	221	526
	Subtotal - OBO	73,262	1,695	65,645	2,751	6,561

B. Incoming Costs-(Default Spread Salary%) Dept:21 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General
20	City Mayor Admin	24,997	5,203	26,448	1,108	2,644
20	Inter Gov Rel	3,902	919	4,222	177	422
	Subtotal - Mayor	28,899	6,122	30,671	1,285	3,066
21	Legal Svcs	0	567,937	497,381	20,842	49,714
21	Inspector General	0	14,609	12,794	536	1,279
	Subtotal - Legal	0	582,546	510,175	21,378	50,993
22	City Sec Svcs	0	3,891	3,408	143	341
	Subtotal - City Secretary	0	3,891	3,408	143	341
23	City Council Svcs	0	62,116	54,399	2,280	5,437
	Subtotal - City Council	0	62,116	54,399	2,280	5,437
24	Controller Fin Svcs	0	25,541	22,368	937	2,236
24	Controller Treasury	0	6,166	5,400	226	540
	Subtotal - City Controller's	0	31,707	27,768	1,164	2,775
29	Records Mgmt	0	3,399	2,977	125	298
	Subtotal - HPD Police Records	0	3,399	2,977	125	298
30	Building Svcs	0	1,315	1,152	48	115
30	Utilities	0	118,552	103,824	4,351	10,377
30	In-House Renov	0	0	0	0	0
30	Real Estate	0	12,503	10,950	459	1,094
	Subtotal - General Services	0	132,370	115,925	4,858	11,587
	Total Incoming	623,089	831,594	1,273,965	53,384	127,334
C.	Total Allocated		$ 19,198,735	$ 16,863,809	$ 674,229	$ 1,660,698
				87.84%	3.51%	8.65%

Legal Svcs Allocations

Dept:21 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	5,454.00	5.7304	$ 924,636	$ 0	$ 924,636	$ 0	$ 924,636
14	ARA Director Office	4,519.00	4.7480	766,122	0	766,122	0	766,122
19	Office Business Opportunity	312.00	0.3278	52,895	0	52,895	0	52,895
20	Mayor	5,997.00	6.3010	1,016,693	0	1,016,693	0	1,016,693
21	Legal	3,350.00	3.5198	567,937	0	567,937	0	567,937
22	City Secretary	844.00	0.8868	143,086	0	143,086	8,137	151,223
23	City Council	657.00	0.6903	111,384	0	111,384	6,334	117,718
24	City Controller's Office	75.00	0.0788	12,715	0	12,715	723	13,438
25	Health Administration	731.00	0.7681	123,929	0	123,929	7,047	130,976
26	Planning & Dev Admin	392.00	0.4119	66,457	0	66,457	3,779	70,236
27	HPW Administration Indirect	2,061.00	2.1655	349,409	0	349,409	19,869	369,278
30	General Services	3,756.00	3.9464	636,768	0	636,768	36,210	672,978
31	HEC	154.00	0.1618	26,108	0	26,108	1,485	27,593
33	Human Resources	613.00	0.6441	103,924	0	103,924	5,910	109,834
34	HITS	1,664.00	1.7483	282,104	0	282,104	16,042	298,146
35	Police	3,267.00	3.4326	553,866	0	553,866	31,496	585,362
36	Dept of Neighborhoods	3,122.00	3.2802	529,284	0	529,284	30,098	559,382
37	Fire	1,780.00	1.8702	301,770	0	301,770	17,160	318,930
38	Municipal court	41,722.00	43.8367	7,073,279	0	7,073,279	402,221	7,475,500
39	Solid Waste	829.00	0.8710	140,543	0	140,543	7,992	148,535
40	Houston Airport System (HAS)	861.00	0.9046	145,968	0	145,968	8,300	154,268
41	Housing & Community Developmen	119.00	0.1250	20,175	0	20,175	1,147	21,322
42	Library	731.00	0.7681	123,929	0	123,929	7,047	130,976
43	Parks & Recreation	3,147.00	3.3065	533,522	0	533,522	30,339	563,861
45	Fleet Management	121.00	0.1271	20,514	0	20,514	1,167	21,681
52	ARA Parking	70.00	0.0735	11,867	0	11,867	675	12,542
62	HPW Bldg Insp	191.00	0.2007	32,381	0	32,381	1,841	34,222
67	HPW Other	5,997.00	6.3010	1,016,693	0	1,016,693	57,814	1,074,507
70	CIP Sal Rec RE	437.00	0.4591	74,086	0	74,086	4,213	78,299
92	Other	2,203.00	2.3147	373,482	0	373,482	21,238	394,720
	Subtotal	95,176.00	100.0000	16,135,526	0	16,135,526	728,283	16,863,809
	Direct Bills					0		0
	Total					$16,135,526		$ 16,863,809

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

Legal Chargebacks Allocations

Dept:21 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	Houston Airport System (HAS)	64,072	13.0754	$ 84,168	64,072-	$ 20,096	$ 3,990	$ 24,086
47	Planning & Dev Spec Rev	385,051	78.5790	505,821	385,051-	120,770	23,981	144,751
65	HPW Water & Sewer	40,895	8.3456	53,722	40,895-	12,827	2,547	15,374
	Subtotal	490,018.00	100.0000	643,711	490,018-	153,693	30,518	184,211
	Direct Bills					490,018		490,018
	Total					$643,711		$ 674,229

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

Inspector General Allocations

Dept:21 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	0.31	0.3100	$ 4,923	$ 0	$ 4,923	$ 0	$ 4,923
14	ARA Director Office	1.84	1.8400	29,217	0	29,217	0	29,217
19	Office Business Opportunity	0.61	0.6100	9,686	0	9,686	0	9,686
20	Mayor	2.76	2.7600	43,826	0	43,826	0	43,826
21	Legal	0.92	0.9200	14,609	0	14,609	0	14,609
23	City Council	1.23	1.2300	19,531	0	19,531	957	20,488
24	City Controller's Office	2.76	2.7600	43,826	0	43,826	2,147	45,973
26	Planning & Dev Admin	0.31	0.3100	4,923	0	4,923	241	5,164
27	HPW Admin Indirect	13.19	13.1900	209,445	0	209,445	10,262	219,707
30	General Services	1.84	1.8400	29,217	0	29,217	1,432	30,649
31	HEC	2.76	2.7600	43,826	0	43,826	2,147	45,973
33	Human Resources	2.45	2.4500	38,904	0	38,904	1,906	40,810
34	HITS	0.61	0.6100	9,686	0	9,686	475	10,161
35	Police	0.61	0.6100	9,686	0	9,686	475	10,161
36	Dept of Neighborhoods	1.53	1.5300	24,295	0	24,295	1,190	25,485
37	Fire	7.06	7.0600	112,106	0	112,106	5,493	117,599
38	Municipal court	3.68	3.6800	58,435	0	58,435	2,863	61,298
39	Solid Waste	4.29	4.2900	68,121	0	68,121	3,338	71,459
40	Houston Airport System (HAS)	13.80	13.8000	219,131	0	219,131	10,737	229,868
41	Housing & Community Dev	4.60	4.6000	73,044	0	73,044	3,579	76,623
42	Library	4.60	4.6000	73,044	0	73,044	3,579	76,623
43	Parks & Recreation	6.14	6.1400	97,497	0	97,497	4,777	102,274
44	Health Department	11.66	11.6600	185,150	0	185,150	9,072	194,222
45	Fleet Management		0.0000	0	0	0	0	0
65	HPW Water & Sewer	10.44	10.4400	165,777	0	165,777	8,123	173,900
	Subtotal	100.00	100.0000	1,587,905	0	1,587,905	72,793	1,660,698
	Direct Bills					0		0
	Total					$1,587,905		$ 1,660,698

Basis Units: % of complaints investigated
Source: Complaint Report

Allocation Summary

Dept:21 Legal

	Department	Legal Svcs	HPW Legal	Inspector General	Total
0	Direct Billed	$0	$ 490,018	$0	$ 490,018
04	Finance Dir Office	924,636	0	4,923	929,559
14	ARA Director Office	766,122	0	29,217	795,339
19	Office Business Opportunity	52,895	0	9,686	62,581
20	Mayor	1,016,693	0	43,826	1,060,519
21	Legal	567,937	0	14,609	582,546
22	City Secretary	151,223	0	0	151,223
23	City Council	117,718	0	20,488	138,206
24	City Controller's Office	13,438	0	45,973	59,411
25	Health Administration	130,976	0	0	130,976
26	Planning & Dev Admin	70,236	0	5,164	75,400
27	HPW Admin Indirect	369,278	0	219,707	588,985
30	General Services	672,978	0	30,649	703,627
31	HEC	27,593	0	45,973	73,566
33	Human Resources	109,834	0	40,810	150,644
34	HITS	298,146	0	10,161	308,307
35	Police	585,362	0	10,161	595,523
36	Dept of Neighborhoods	559,382	0	25,485	584,867
37	Fire	318,930	0	117,599	436,529
38	Municipal court	7,475,500	0	61,298	7,536,798
39	Solid Waste	148,535	0	71,459	219,994
40	Houston Airport System (HAS)	154,268	24,086	229,868	408,222
41	Housing & Community Dev	21,322	0	76,623	97,945
42	Library	130,976	0	76,623	207,599
43	Parks & Recreation	563,861	0	102,274	666,135
44	Health Department	0	0	194,222	194,222
45	Fleet Management	21,681	0	0	21,681
47	Planning & Dev Spec Rev	0	144,751	0	144,751
52	ARA Parking	12,542	0	0	12,542
62	HPW Bldg Insp	34,222	0	0	34,222
65	HPW Water & Sewer	0	15,374	173,900	189,274
67	HPW Other	1,074,507	0	0	1,074,507
70	CIP Sal Rec RE	78,299	0	0	78,299
92	Other	394,720	0	0	394,720
	Total	$ 16,863,810	$ 674,229	$ 1,660,698	$ 19,198,737

CITY SECRETARY'S OFFICE
FUNCTION AND ALLOCATION BASIS

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

A. Department Costs

Dept:22 City Secretary

Description		Amount	General Admin	City Sec Svcs
Personnel Costs				
Salaries	S1	503,134	0	503,134
Salary % Split			.00%	100.00%
Benefits	S	253,490	0	253,490
Subtotal - Personnel Costs		756,624	0	756,624
Services & Supplies Cost				
Supplies	S	276	0	276
Services	S	139,398	0	139,398
Subtotal - Services & Supplies		139,674	0	139,674
Department Cost Total		896,298	0	896,298
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		896,298	0	896,298
General Admin Distribution		0	0	0
Grand Total		$ 896,298	0	$ 896,298

B. Incoming Costs-(Default Spread Salary%)

Dept:22 City Secretary

	Department	First Incoming	Second Incoming	City Sec Svcs
1	City Hall Annex	$ 10,049	$ 0	$ 10,049
	Subtotal - Building Depn	10,049	0	10,049
3	Insurance Retirees	22,905	101	23,006
3	Memberships	131	1	132
3	Consulting Services	0	0	0
3	Interest Costs	0	0	0
3	Other Misc	128	1	129
3	Non-Dept. Legal Svcs/Lobby	606	3	609
	Subtotal - Non-Dept-Gen Gov	23,770	105	23,875
5	Financial Plg & Analysis	2,027	103	2,130
	Subtotal - Fin Plg & Analysis	2,027	103	2,130
8	Gen Acctng	1,704	105	1,809
8	Auditing Svcs	963	0	963
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,667	105	2,772
9	Disaster Recovery	114	7	121
	Subtotal - Fin Disaster Recove	114	7	121
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	91	5	96
	Subtotal - Fin Perform Mgmt	91	5	96
12	Treasury	266	20	286
	Subtotal - Fin Treasury	266	20	286
16	Mailroom	1,132	84	1,216
16	Records	276	18	294
16	3-1-1 Svcs	4,715	295	5,010
	Subtotal - ARA Operations	6,123	398	6,521
17	Payroll Svcs	1,854	94	1,948
	Subtotal - ARA Payroll Svcs	1,854	94	1,948
18	Franchise	179	12	191
	Subtotal - ARA Regulatory	179	12	191
19	Certification	747	17	764
19	Reporting & Analytics	0	0	0
19	External Affairs & Outreach	471	10	481
	Subtotal - OBO	1,218	27	1,245
20	City Mayor Admin	2,002	417	2,419
20	Inter Gov Rel	312	74	386
	Subtotal - Mayor	2,314	490	2,804
21	Legal Svcs	143,086	8,137	151,223
21	Inspector General	0	0	0
	Subtotal - Legal	143,086	8,137	151,223

B. Incoming Costs-(Default Spread Salary%) Dept:22 City Secretary

	Department	First Incoming	Second Incoming	City Sec Svcs
22	City Sec Svcs	0	197	197
	Subtotal - City Secretary	0	197	197
23	City Council Svcs	0	3,138	3,138
	Subtotal - City Council	0	3,138	3,138
24	Controller Fin Svcs	0	6,332	6,332
24	Controller Treasury	0	311	311
	Subtotal - City Controller's	0	6,643	6,643
30	Building Svcs	0	29,596	29,596
30	Utilities	0	9,687	9,687
30	Real Estate	0	1,036	1,036
	Subtotal - General Services	0	40,319	40,319
	Total Incoming	193,758	59,800	253,558
C.	Total Allocated		$ 1,149,857	$ 1,149,857
				100.00%

City Sec Svcs Allocations

Dept:22 City Secretary

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 30,789	$ 0	$ 30,789	$ 0	$ 30,789
04	Finance Dir Office	2,387,401	0.0480	523	0	523	0	523
05	Finance Financial Plg & Analys	2,186,998	0.0440	480	0	480	0	480
06	Finance City Council	898,285	0.0181	197	0	197	0	197
07	Finance Public Fin	519,574	0.0105	114	0	114	0	114
08	Accounting & Financial Reporti	3,630,149	0.0730	796	0	796	0	796
09	Finance Disaster Recovery	524,789	0.0106	115	0	115	0	115
10	Finance Grants	618,226	0.0124	136	0	136	0	136
11	Finance Rev Perform Mgmnt	437,956	0.0088	96	0	96	0	96
12	Finance Treasury	1,854,148	0.0373	407	0	407	0	407
13	Finance Strategic Purchasing	7,918,584	0.1593	1,736	0	1,736	0	1,736
14	ARA Director Office	2,707,460	0.0545	594	0	594	0	594
15	ARA Financial Services	1,144,220	0.0230	251	0	251	0	251
16	ARA Operations	7,480,786	0.1505	1,640	0	1,640	0	1,640
17	ARA Payroll Services	4,216,754	0.0848	925	0	925	0	925
18	ARA Regulatory	369,503	0.0074	81	0	81	0	81
19	Office Business Opportunity	5,352,043	0.1077	1,174	0	1,174	0	1,174
20	Mayor	5,205,821	0.1047	1,141	0	1,141	0	1,141
21	Legal	17,744,051	0.3569	3,891	0	3,891	0	3,891
22	City Secretary	896,298	0.0180	197	0	197	0	197
23	City Council	12,230,693	0.2460	2,682	0	2,682	153	2,835
24	City Controller's Office	8,747,829	0.1760	1,918	0	1,918	110	2,028
25	Health Administration	17,566,615	0.3534	3,852	0	3,852	220	4,072
26	Planning & Dev Admin	1,754,129	0.0353	385	0	385	22	407
28	CIP Sal Rec HPW	8,663,465	0.1743	1,900	0	1,900	109	2,009
29	HPD Police Records	6,155,398	0.1238	1,350	0	1,350	77	1,427
30	General Services	178,803,405	3.5966	39,205	0	39,205	2,244	41,449
31	HEC	29,360,004	0.5906	6,438	0	6,438	368	6,806
33	Human Resources	43,793,999	0.8809	9,602	0	9,602	550	10,152
34	HITS	97,776,191	1.9668	21,439	0	21,439	1,227	22,666
35	Police	1,064,480,505	21.4119	233,402	0	233,402	13,359	246,761
36	Dept of Neighborhoods	14,973,484	0.3012	3,283	0	3,283	188	3,471
37	Fire	573,174,936	11.5294	125,677	0	125,677	7,193	132,870
38	Municipal Court	31,302,472	0.6296	6,863	0	6,863	393	7,256
39	Solid Waste	140,779,715	2.8318	30,868	0	30,868	1,767	32,635
40	Houston Airport System (HAS)	355,946,297	7.1598	78,046	0	78,046	4,467	82,513
41	Housing & Community Dev	215,070,277	4.3261	47,157	0	47,157	2,699	49,856
42	Library	44,645,873	0.8980	9,789	0	9,789	560	10,349
43	Parks & Recreation	116,004,385	2.3334	25,436	0	25,436	1,456	26,892
44	Health Department	191,327,961	3.8485	41,951	0	41,951	2,401	44,352
45	Fleet Management	102,804,268	2.0679	22,541	0	22,541	1,290	23,831
46	Planning & Dev Other	3,899,193	0.0784	855	0	855	49	904
47	Planning & Dev Spec Rev	9,218,816	0.1854	2,021	0	2,021	116	2,137
49	Finance Other	10,377,900	0.2088	2,275	0	2,275	130	2,405
50	ARA Insurance	27,433,477	0.5518	6,015	0	6,015	344	6,359
51	ARA BARC	14,538,076	0.2924	3,188	0	3,188	182	3,370
52	ARA Parking	11,925,942	0.2399	2,615	0	2,615	150	2,765
53	ARA Other	9,426,245	0.1896	2,067	0	2,067	118	2,185
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	5,237	0	5,237	300	5,537
56	Legal Wkr Comp	314,294	0.0063	69	0	69	4	73
57	Mayor Cable TV	3,364,323	0.0677	738	0	738	42	780
58	Mayor Other	38,589,041	0.7762	8,461	0	8,461	484	8,945
60	HR Health Benefits	407,186,956	8.1905	89,281	0	89,281	5,110	94,391
61	HR Long Term Disability	1,003,574	0.0202	220	0	220	13	233
62	HPW Bldg Insp	78,768,697	1.5844	17,271	0	17,271	989	18,260

City Sec Svcs Allocations

Dept:22 City Secretary

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	8,725	0	8,725	499	9,224
64	HPW DDSR	77,635,894	1.5616	17,023	0	17,023	974	17,997
65	HPW Water & Sewer	613,096,198	12.3324	134,430	0	134,430	7,694	142,124
66	HPW Houston Transtar	3,040,221	0.0612	667	0	667	38	705
67	HPW Other	46,167,643	0.9287	10,123	0	10,123	579	10,702
68	Houston Permit Center	8,685,166	0.1747	1,904	0	1,904	109	2,013
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	1,360	0	1,360	78	1,438
71	CIP S/R Engrg	5,820,423	0.1171	1,276	0	1,276	73	1,349
72	CIP S/R Constr	6,200,383	0.1247	1,360	0	1,360	78	1,438
73	CIP S/R Eng/Const	4,357,036	0.0876	955	0	955	55	1,010
74	CIP S/R Geo/Env	1,560,694	0.0314	342	0	342	20	362
75	CIP S/R Other	16,303,128	0.3279	3,575	0	3,575	205	3,780
76	CIP S/R GSD	6,482,293	0.1304	1,421	0	1,421	81	1,502
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	7,404	0	7,404	424	7,828
90	Legal Other	426,145	0.0086	93	0	93	5	98
91	Convention and Entertainment	102,460	0.0021	22	0	22	1	23
	Subtotal	4,971,439,044	100.0000	1,090,060	0	1,090,060	59,797	1,149,857
	Direct Bills					0		0
	Total					$1,090,060		$ 1,149,857

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:22 City Secretary

	Department	City Sec Svcs	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	30,789	30,789
04	Finance Dir Office	523	523
05	Finance Financial Plg & Analys	480	480
06	Finance City Council	197	197
07	Finance Public Fin	114	114
08	Accounting & Financial Reporti	796	796
09	Finance Disaster Recovery	115	115
10	Finance Grants	136	136
11	Finance Rev Perform Mgmnt	96	96
12	Finance Treasury	407	407
13	Finance Strategic Purchasing	1,736	1,736
14	ARA Director Office	594	594
15	ARA Financial Services	251	251
16	ARA Operations	1,640	1,640
17	ARA Payroll Services	925	925
18	ARA Regulatory	81	81
19	Office Business Opportunity	1,174	1,174
20	Mayor	1,141	1,141
21	Legal	3,891	3,891
22	City Secretary	197	197
23	City Council	2,835	2,835
24	City Controller's Office	2,028	2,028
25	Health Administration	4,072	4,072
26	Planning & Dev Admin	407	407
28	CIP Sal Rec HPW	2,009	2,009
29	HPD Police Records	1,427	1,427
30	General Services	41,449	41,449
31	HEC	6,806	6,806
33	Human Resources	10,152	10,152
34	HITS	22,666	22,666
35	Police	246,761	246,761
36	Dept of Neighborhoods	3,471	3,471
37	Fire	132,870	132,870
38	Municipal Court	7,256	7,256
39	Solid Waste	32,635	32,635
40	Houston Airport System (HAS)	82,513	82,513
41	Housing & Community Dev	49,856	49,856
42	Library	10,349	10,349
43	Parks & Recreation	26,892	26,892
44	Health Department	44,352	44,352
45	Fleet Management	23,831	23,831
46	Planning & Dev Other	904	904
47	Planning & Dev Spec Rev	2,137	2,137
49	Finance Other	2,405	2,405
50	ARA Insurance	6,359	6,359
51	ARA BARC	3,370	3,370
52	ARA Parking	2,765	2,765
53	ARA Other	2,185	2,185
54	IT Public Services	0	0
55	Legal Insurance	5,537	5,537
56	Legal Wkr Comp	73	73
57	Mayor Cable TV	780	780
58	Mayor Other	8,945	8,945
60	HR Health Benefits	94,391	94,391
61	HR Long Term Disability	233	233

Allocation Summary

Dept:22 City Secretary

	Department	City Sec Svcs	Total
62	HPW Bldg Insp	18,260	18,260
63	HPW Stormwater	9,224	9,224
64	HPW DDSR	17,997	17,997
65	HPW Water & Sewer	142,124	142,124
66	HPW Houston Transtar	705	705
67	HPW Other	10,702	10,702
68	Houston Permit Center	2,013	2,013
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	1,438	1,438
71	CIP S/R Engrg	1,349	1,349
72	CIP S/R Constr	1,438	1,438
73	CIP S/R Eng/Const	1,010	1,010
74	CIP S/R Geo/Env	362	362
75	CIP S/R Other	3,780	3,780
76	CIP S/R GSD	1,502	1,502
87	Hurricane Ike Aid & Recovery	0	0
88	ARRA Reimbursement Fund	0	0
89	HR-W.C.	7,828	7,828
90	Legal Other	98	98
91	Convention and Entertainment	23	23
	Total	$ 1,149,857	$ 1,149,857

CITY COUNCIL FUNCTION AND ALLOCATION BASIS

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

A. Department Costs

Dept:23 City Council

Description		Amount	General Admin	City Council Svcs	Special Projects
Personnel Costs					
Salaries	S1	6,553,314	0	5,483,562	1,069,752
Salary % Split			.00%	83.68%	16.32%
Benefits	P	2,453,718	0	2,453,718	0
Subtotal - Personnel Costs		9,007,032	0	7,937,280	1,069,752
Services & Supplies Cost					
Supplies	P	481,373	0	165,614	315,759
Services	P	2,742,288	0	676,932	2,065,356
Subtotal - Services & Supplies		3,223,661	0	842,546	2,381,115
Department Cost Total		12,230,693	0	8,779,826	3,450,867
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		12,230,693	0	8,779,826	3,450,867
General Admin Distribution		0	0	0	0
Grand Total		$ 12,230,693	0	$ 8,779,826	$ 3,450,867
					not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:23 City Council

	Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
1	City Hall Annex	$ 35,748	$ 0	$ 35,748	$ 0
	Subtotal - Building Depn	35,748	0	35,748	0
2	Equip Deprec	127,071	0	127,071	0
	Subtotal - Equipment Depn	127,071	0	127,071	0
3	Insurance Retirees	219,361	966	220,327	0
3	Memberships	1,256	6	1,262	0
3	Consulting Services	0	0	0	0
3	Interest Costs	2	0	2	0
3	Other Misc	1,745	8	1,753	0
3	Elections	6,556,092	28,885	6,584,977	0
3	Non-Dept. Legal Svcs/Lobby	5,805	26	5,831	0
3	Dept Specific	44,321	195	44,516	0
	Subtotal - Non-Dept-Gen Gov	6,828,582	30,086	6,858,668	0
5	Financial Plg & Analysis	29,219	1,480	30,699	0
	Subtotal - Fin Plg & Analysis	29,219	1,480	30,699	0
6	Fin City Council Support	1,030,789	57,613	1,088,402	0
	Subtotal - Fin City Council	1,030,789	57,613	1,088,402	0
8	Gen Acctng	24,565	1,518	26,083	0
8	Fixed Assets	14,436	862	15,298	0
8	Auditing Svcs	13,885	0	13,885	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	52,886	2,380	55,266	0
9	Disaster Recovery	1,559	99	1,658	0
	Subtotal - Fin Disaster Recove	1,559	99	1,658	0
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	1,236	68	1,304	0
	Subtotal - Fin Perform Mgmt	1,236	68	1,304	0
12	Treasury	3,627	276	3,903	0
	Subtotal - Fin Treasury	3,627	276	3,903	0
13	Purchasing	14,100	910	15,010	0
	Subtotal - Fin SPD	14,100	910	15,010	0
16	Mailroom	13,440	1,000	14,440	0
16	Records	2,645	171	2,816	0
16	3-1-1 Svcs	3,168	198	3,366	0
	Subtotal - ARA Operations	19,253	1,370	20,623	0
17	Payroll Svcs	17,753	904	18,657	0
	Subtotal - ARA Payroll Svcs	17,753	904	18,657	0
18	Franchise	2,437	169	2,606	0
	Subtotal - ARA Regulatory	2,437	169	2,606	0

B. Incoming Costs-(Default Spread Salary%)

Dept:23 City Council

	Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
19	Certification	$ 7,152	$ 159	$ 7,311	$ 0
19	Reporting & Analytics	98	2	100	0
19	External Affairs & Outreach	4,512	100	4,612	0
	Subtotal - OBO	11,762	261	12,023	0
20	City Mayor Admin	19,171	3,990	23,161	0
20	Agenda Office	291,825	203,100	494,925	0
20	Inter Gov Rel	2,992	705	3,697	0
	Subtotal - Mayor	313,988	207,796	521,784	0
21	Legal Svcs	111,384	6,334	117,718	0
21	Inspector General	19,531	957	20,488	0
	Subtotal - Legal	130,915	7,291	138,206	0
22	City Sec Svcs	2,682	153	2,835	0
	Subtotal - City Secretary	2,682	153	2,835	0
23	City Council Svcs	0	42,816	42,816	0
	Subtotal - City Council	0	42,816	42,816	0
24	Controller Fin Svcs	0	91,271	91,271	0
24	Controller Treasury	0	4,250	4,250	0
	Subtotal - City Controller's	0	95,521	95,521	0
30	Building Svcs	0	728	728	0
30	Utilities	0	34,462	34,462	0
30	Real Estate	0	3,685	3,685	0
	Subtotal - General Services	0	38,875	38,875	0
	Total Incoming	8,623,607	488,067	9,111,674	0
C.	Total Allocated		$ 21,342,367	$ 17,891,500	$ 3,450,867
				83.83%	16.17%

City Council Svcs Allocations

Dept:23 City Council

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 491,558	$ 0	$ 491,558	$ 0	$ 491,558
04	Finance Dir Office	2,387,401	0.0480	8,357	0	8,357	0	8,357
05	Finance Financial Plg & Analys	2,186,998	0.0440	7,656	0	7,656	0	7,656
06	Finance City Council	898,285	0.0181	3,145	0	3,145	0	3,145
07	Finance Public Fin	519,574	0.0105	1,819	0	1,819	0	1,819
08	Accounting & Financial Reporti	3,630,149	0.0730	12,708	0	12,708	0	12,708
09	Finance Disaster Recovery	524,789	0.0106	1,837	0	1,837	0	1,837
10	Finance Grants	618,226	0.0124	2,164	0	2,164	0	2,164
11	Finance Rev Perform Mgmnt	437,956	0.0088	1,533	0	1,533	0	1,533
12	Finance Treasury	1,854,148	0.0373	6,491	0	6,491	0	6,491
13	Finance Strategic Purchasing	7,918,584	0.1593	27,721	0	27,721	0	27,721
14	ARA Director Office	2,707,460	0.0545	9,478	0	9,478	0	9,478
15	ARA Financial Services	1,144,220	0.0230	4,006	0	4,006	0	4,006
16	ARA Operations	7,480,786	0.1505	26,188	0	26,188	0	26,188
17	ARA Payroll Services	4,216,754	0.0848	14,762	0	14,762	0	14,762
18	ARA Regulatory	369,503	0.0074	1,294	0	1,294	0	1,294
19	Office Business Opportunity	5,352,043	0.1077	18,736	0	18,736	0	18,736
20	Mayor	5,205,821	0.1047	18,224	0	18,224	0	18,224
21	Legal	17,744,051	0.3569	62,116	0	62,116	0	62,116
22	City Secretary	896,298	0.0180	3,138	0	3,138	0	3,138
23	City Council	12,230,693	0.2460	42,816	0	42,816	0	42,816
24	City Controller's Office	8,747,829	0.1760	30,623	0	30,623	898	31,521
25	Health Administration	17,566,615	0.3534	61,495	0	61,495	1,804	63,299
26	Planning & Dev Admin	1,754,129	0.0353	6,141	0	6,141	180	6,321
28	CIP Sal Rec HPW	8,663,465	0.1743	30,328	0	30,328	890	31,218
29	HPD Police Records	6,155,398	0.1238	21,548	0	21,548	632	22,180
30	General Services	178,803,405	3.5966	625,934	0	625,934	18,362	644,296
31	HEC	29,360,004	0.5906	102,780	0	102,780	3,015	105,795
33	Human Resources	43,793,999	0.8809	153,309	0	153,309	4,497	157,806
34	HITS	97,776,191	1.9668	342,283	0	342,283	10,041	352,324
35	Police	1,064,480,505	21.4119	3,726,409	0	3,726,409	109,314	3,835,723
36	Dept of Neighborhoods	14,973,484	0.3012	52,417	0	52,417	1,538	53,955
37	Fire	573,174,936	11.5294	2,006,504	0	2,006,504	58,860	2,065,364
38	Municipal Court	31,302,472	0.6296	109,580	0	109,580	3,215	112,795
39	Solid Waste	140,779,715	2.8318	492,825	0	492,825	14,457	507,282
40	Houston Airport System (HAS)	355,946,297	7.1598	1,246,055	0	1,246,055	36,553	1,282,608
41	Housing & Community Dev	215,070,277	4.3261	752,893	0	752,893	22,086	774,979
42	Library	44,645,873	0.8980	156,291	0	156,291	4,585	160,876
43	Parks & Recreation	116,004,385	2.3334	406,095	0	406,095	11,913	418,008
44	Health Department	191,327,961	3.8485	669,779	0	669,779	19,648	689,427
45	Fleet Management	102,804,268	2.0679	359,885	0	359,885	10,557	370,442
46	Planning & Dev Other	3,899,193	0.0784	13,650	0	13,650	400	14,050
47	Planning & Dev Spec Rev	9,218,816	0.1854	32,272	0	32,272	947	33,219
49	Finance Other	10,377,900	0.2088	36,330	0	36,330	1,066	37,396
50	ARA Insurance	27,433,477	0.5518	96,036	0	96,036	2,817	98,853
51	ARA BARC	14,538,076	0.2924	50,893	0	50,893	1,493	52,386
52	ARA Parking	11,925,942	0.2399	41,749	0	41,749	1,225	42,974
53	ARA Other	9,426,245	0.1896	32,998	0	32,998	968	33,966
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	83,605	0	83,605	2,453	86,058
56	Legal Wkr Comp	314,294	0.0063	1,100	0	1,100	32	1,132
57	Mayor Cable TV	3,364,323	0.0677	11,777	0	11,777	345	12,122
58	Mayor Other	38,589,041	0.7762	135,088	0	135,088	3,963	139,051
60	HR Health Benefits	407,186,956	8.1905	1,425,433	0	1,425,433	41,815	1,467,248
61	HR Long Term Disability	1,003,574	0.0202	3,513	0	3,513	103	3,616
62	HPW Bldg Insp	78,768,697	1.5844	275,744	0	275,744	8,089	283,833

City Council Svcs Allocations

Dept:23 City Council

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	139,301	0	139,301	4,086	143,387
64	HPW DDSR	77,635,894	1.5616	271,779	0	271,779	7,973	279,752
65	HPW Water & Sewer	613,096,198	12.3324	2,146,256	0	2,146,256	62,960	2,209,216
66	HPW Houston Transtar	3,040,221	0.0612	10,643	0	10,643	312	10,955
67	HPW Other	46,167,643	0.9287	161,618	0	161,618	4,741	166,359
68	Houston Permit Center	8,685,166	0.1747	30,404	0	30,404	892	31,296
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	21,707	0	21,707	637	22,344
71	CIP S/R Engrg	5,820,423	0.1171	20,375	0	20,375	598	20,973
72	CIP S/R Constr	6,200,383	0.1247	21,706	0	21,706	637	22,343
73	CIP S/R Eng/Const	4,357,036	0.0876	15,253	0	15,253	447	15,700
74	CIP S/R Geo/Env	1,560,694	0.0314	5,463	0	5,463	160	5,623
75	CIP S/R Other	16,303,128	0.3279	57,072	0	57,072	1,674	58,746
76	CIP S/R GSD	6,482,293	0.1304	22,693	0	22,693	666	23,359
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	118,206	0	118,206	3,468	121,674
90	Legal Other	426,145	0.0086	1,492	0	1,492	44	1,536
91	Convention and Entertainment	102,460	0.0021	359	0	359	11	370
	Subtotal	4,971,439,044	100.0000	17,403,436	0	17,403,436	488,064	17,891,500
	Direct Bills					0		0
	Total					$17,403,436		$ 17,891,500

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:23 City Council

	Department	City Council Svcs	Special Projects	Total
0	Direct Billed	$0	$0	$0
03	Non-Departmental-Gen Gov	491,558	0	491,558
04	Finance Dir Office	8,357	0	8,357
05	Finance Financial Plg & Analys	7,656	0	7,656
06	Finance City Council	3,145	0	3,145
07	Finance Public Fin	1,819	0	1,819
08	Accounting & Financial Reporti	12,708	0	12,708
09	Finance Disaster Recovery	1,837	0	1,837
10	Finance Grants	2,164	0	2,164
11	Finance Rev Perform Mgmnt	1,533	0	1,533
12	Finance Treasury	6,491	0	6,491
13	Finance Strategic Purchasing	27,721	0	27,721
14	ARA Director Office	9,478	0	9,478
15	ARA Financial Services	4,006	0	4,006
16	ARA Operations	26,188	0	26,188
17	ARA Payroll Services	14,762	0	14,762
18	ARA Regulatory	1,294	0	1,294
19	Office Business Opportunity	18,736	0	18,736
20	Mayor	18,224	0	18,224
21	Legal	62,116	0	62,116
22	City Secretary	3,138	0	3,138
23	City Council	42,816	0	42,816
24	City Controller's Office	31,521	0	31,521
25	Health Administration	63,299	0	63,299
26	Planning & Dev Admin	6,321	0	6,321
28	CIP Sal Rec HPW	31,218	0	31,218
29	HPD Police Records	22,180	0	22,180
30	General Services	644,296	0	644,296
31	HEC	105,795	0	105,795
33	Human Resources	157,806	0	157,806
34	HITS	352,324	0	352,324
35	Police	3,835,723	0	3,835,723
36	Dept of Neighborhoods	53,955	0	53,955
37	Fire	2,065,364	0	2,065,364
38	Municipal Court	112,795	0	112,795
39	Solid Waste	507,282	0	507,282
40	Houston Airport System (HAS)	1,282,608	0	1,282,608
41	Housing & Community Dev	774,979	0	774,979
42	Library	160,876	0	160,876
43	Parks & Recreation	418,008	0	418,008
44	Health Department	689,427	0	689,427
45	Fleet Management	370,442	0	370,442
46	Planning & Dev Other	14,050	0	14,050
47	Planning & Dev Spec Rev	33,219	0	33,219
49	Finance Other	37,396	0	37,396
50	ARA Insurance	98,853	0	98,853
51	ARA BARC	52,386	0	52,386
52	ARA Parking	42,974	0	42,974
53	ARA Other	33,966	0	33,966
54	IT Public Services	0	0	0
55	Legal Insurance	86,058	0	86,058
56	Legal Wkr Comp	1,132	0	1,132
57	Mayor Cable TV	12,122	0	12,122
58	Mayor Other	139,051	0	139,051
60	HR Health Benefits	1,467,248	0	1,467,248
61	HR Long Term Disability	3,616	0	3,616

Allocation Summary

Dept:23 City Council

	Department	City Council Svcs	Special Projects	Total
62	HPW Bldg Insp	283,833	0	283,833
63	HPW Stormwater	143,387	0	143,387
64	HPW DDSR	279,752	0	279,752
65	HPW Water & Sewer	2,209,216	0	2,209,216
66	HPW Houston Transtar	10,955	0	10,955
67	HPW Other	166,359	0	166,359
68	Houston Permit Center	31,296	0	31,296
69	CIP S/R Planning	0	0	0
70	CIP Sal Rec RE	22,344	0	22,344
71	CIP S/R Engrg	20,973	0	20,973
72	CIP S/R Constr	22,343	0	22,343
73	CIP S/R Eng/Const	15,700	0	15,700
74	CIP S/R Geo/Env	5,623	0	5,623
75	CIP S/R Other	58,746	0	58,746
76	CIP S/R GSD	23,359	0	23,359
87	Hurricane Ike Aid & Recovery	0	0	0
88	ARRA Reimbursement Fund	0	0	0
89	HR-W.C.	121,674	0	121,674
90	Legal Other	1,536	0	1,536
91	Convention and Entertainment	370	0	370
	Total	$ 17,891,503	$ 0	$ 17,891,503

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.

- **Operations and Technical Services** – Responsible for the disbursement of all city funds and payroll, certification of ordinances prior to city council approval, reconciliation of the city's bank accounts, processing and approving accounts payable for invoices over $50,000, and reviewing personnel action requests.

A. Department Costs

Dept:24 City Controller's Office

Department		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,972,962	739,369	3,526,681	706,912
Salary % Split			14.87%	70.92%	14.22%
Benefits	P	2,483,842	427,335	1,669,755	386,756
Subtotal - Personnel Costs		7,456,804	1,166,704	5,196,436	1,093,668
Services & Supplies Cost					
Supplies	P	27,125	20,734	6,078	312
Services	P	1,263,897	614,320	458,588	190,990
Subtotal - Services & Supplies		1,291,022	635,054	464,666	191,302
Department Cost Total		8,747,826	1,801,757	5,661,102	1,284,970
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		8,747,826	1,801,757	5,661,102	1,284,970
General Admin Distribution			1,801,757-	1,500,905	300,852
Grand Total		$ 8,747,826		$ 7,162,007	$ 1,585,822

B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controller's Office

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1	City Hall	$ 82,412	$ 0	$ 68,651	$ 13,761
	Subtotal - Building Depn	82,412	0	68,651	13,761
2	Equip Deprec	852	0	710	142
	Subtotal - Equipment Depn	852	0	710	142
3	Insurance Retirees	151,233	666	126,536	25,364
3	Memberships	866	4	725	145
3	Consulting Services	0	0	0	0
3	Interest Costs	1	0	1	0
3	Other Misc	1,248	6	1,045	209
3	Elections	409,756	1,805	342,840	68,721
3	Non-Dept. Legal Svcs/Lobby	4,002	18	3,348	671
	Subtotal - Non-Dept-Gen Gov	567,106	2,499	474,494	95,111
5	Financial Plg & Analysis	6,325	320	5,536	1,110
	Subtotal - Fin Plg & Analysis	6,325	320	5,536	1,110
8	Gen Acctng	5,317	329	4,703	943
8	Fixed Assets	1,957	117	1,728	346
8	Auditing Svcs	3,006	0	2,504	502
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,280	445	8,935	1,791
9	Disaster Recovery	1,115	71	988	198
	Subtotal - Fin Disaster Recove	1,115	71	988	198
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	884	48	777	156
	Subtotal - Fin Perform Mgmt	884	48	777	156
12	Treasury	2,594	197	2,325	466
	Subtotal - Fin Treasury	2,594	197	2,325	466
13	Purchasing	35,664	2,302	31,627	6,340
	Subtotal - Fin SPD	35,664	2,302	31,627	6,340
16	Mailroom	7,626	567	6,825	1,368
16	Records	1,824	118	1,618	324
16	3-1-1 Svcs	2,528	158	2,238	449
	Subtotal - ARA Operations	11,978	844	10,681	2,141
17	Payroll Svcs	12,239	623	10,714	2,148
	Subtotal - ARA Payroll Svcs	12,239	623	10,714	2,148
18	Franchise	1,743	121	1,552	311
	Subtotal - ARA Regulatory	1,743	121	1,552	311
19	Certification	4,931	109	4,199	842
19	Contract Compliance	2,831	66	2,414	484
19	Reporting & Analytics	393	9	335	67
19	External Affairs & Outreach	3,110	69	2,648	531

B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controller's Office

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
	Subtotal - OBO	$ 11,265	$ 254	$ 9,595	$ 1,923
20	City Mayor Admin	13,217	2,751	13,302	2,666
20	Inter Gov Rel	2,063	486	2,123	426
	Subtotal - Mayor	15,280	3,237	15,425	3,092
21	Legal Svcs	12,715	723	11,194	2,244
21	Inspector General	43,826	2,147	38,297	7,677
	Subtotal - Legal	56,541	2,870	49,491	9,920
22	City Sec Svcs	1,918	110	1,689	339
	Subtotal - City Secretary	1,918	110	1,689	339
23	City Council Svcs	30,623	898	26,258	5,263
	Subtotal - City Council	30,623	898	26,258	5,263
24	Controller Fin Svcs	0	19,757	16,458	3,299
24	Controller Treasury	0	3,040	2,532	508
	Subtotal - City Controller's	0	22,797	18,990	3,807
30	Building Svcs	0	125,898	104,876	21,022
30	Utilities	0	41,211	34,330	6,881
30	Real Estate	0	3,045	2,537	508
	Subtotal - General Services	0	170,154	141,742	28,412
	Total Incoming	848,819	207,791	880,181	176,430
C.	Total Allocated		$ 9,804,436	$ 8,042,188	$ 1,762,252
				82.03%	17.97%

Controller Fin Svcs Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	67,560	3.0785	$ 242,252	$ 0	$ 242,252	$ 0	$ 242,252
04	Finance Dir Office	2,070	0.0943	7,422	0	7,422	0	7,422
05	Finance Financial Plg & Analys	693	0.0316	2,485	0	2,485	0	2,485
06	Finance City Council	590	0.0269	2,116	0	2,116	0	2,116
07	Finance Public Fin	633	0.0288	2,270	0	2,270	0	2,270
08	Accounting & Financial Reporti	1,701	0.0775	6,099	0	6,099	0	6,099
09	Finance Disaster Recovery	366	0.0167	1,312	0	1,312	0	1,312
10	Finance Grants	763	0.0348	2,736	0	2,736	0	2,736
11	Finance Rev Perform Mgmnt	430	0.0196	1,542	0	1,542	0	1,542
12	Finance Treasury	1,297	0.0591	4,651	0	4,651	0	4,651
13	Finance Strategic Purchasing	1,637	0.0746	5,870	0	5,870	0	5,870
14	ARA Director Office	3,059	0.1394	10,969	0	10,969	0	10,969
15	ARA Financial Services	462	0.0211	1,657	0	1,657	0	1,657
16	ARA Operations	4,899	0.2232	17,566	0	17,566	0	17,566
17	ARA Payroll Services	649	0.0296	2,327	0	2,327	0	2,327
18	ARA Regulatory	1,867	0.0851	6,695	0	6,695	0	6,695
19	Office Business Opportunity	6,518	0.2970	23,372	0	23,372	0	23,372
20	Mayor	5,736	0.2614	20,568	0	20,568	0	20,568
21	Legal	7,123	0.3246	25,541	0	25,541	0	25,541
22	City Secretary	1,766	0.0805	6,332	0	6,332	0	6,332
23	City Council	25,454	1.1599	91,271	0	91,271	0	91,271
24	City Controller's Office	5,510	0.2511	19,757	0	19,757	0	19,757
25	Health Administration	9,505	0.4331	34,082	0	34,082	801	34,883
26	Planning & Dev Admin	1,640	0.0747	5,881	0	5,881	138	6,019
28	CIP Sal Rec HPW	3,520	0.1604	12,622	0	12,622	297	12,919
29	HPD Police Records	1,446	0.0659	5,185	0	5,185	122	5,307
30	General Services	40,943	1.8657	146,811	0	146,811	3,451	150,262
31	HEC	6,011	0.2739	21,554	0	21,554	507	22,061
33	Human Resources	80,156	3.6525	287,418	0	287,418	6,756	294,174
34	HITS	41,938	1.9110	150,379	0	150,379	3,535	153,914
35	Police	239,807	10.9274	859,885	0	859,885	20,211	880,096
36	Dept of Neighborhoods	11,118	0.5066	39,866	0	39,866	937	40,803
37	Fire	169,358	7.7172	607,273	0	607,273	14,274	621,547
38	Municipal Court	26,579	1.2111	95,305	0	95,305	2,240	97,545
39	Solid Waste	44,691	2.0365	160,250	0	160,250	3,767	164,017
40	Houston Airport System (HAS)	134,569	6.1320	482,529	0	482,529	11,342	493,871
41	Housing & Community Dev	73,066	3.3294	261,995	0	261,995	6,158	268,153
42	Library	21,501	0.9797	77,097	0	77,097	1,812	78,909
43	Parks & Recreation	105,421	4.8038	378,012	0	378,012	8,885	386,897
44	Health Department	215,008	9.7973	770,962	0	770,962	18,121	789,083
45	Fleet Management	177,971	8.1097	638,157	0	638,157	15,000	653,157
46	Planning & Dev Other	3,209	0.1462	11,507	0	11,507	270	11,777
47	Planning & Dev Spec Rev	8,015	0.3652	28,740	0	28,740	676	29,416
48	General Debt	6,823	0.3109	24,465	0	24,465	575	25,040
49	Finance Other	16,689	0.7605	59,842	0	59,842	1,407	61,249
50	ARA Insurance	1,732	0.0789	6,211	0	6,211	146	6,357
51	ARA BARC	15,326	0.6984	54,955	0	54,955	1,292	56,247
52	ARA Parking	19,480	0.8877	69,850	0	69,850	1,642	71,492
53	ARA Other	12,398	0.5649	44,456	0	44,456	1,045	45,501
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	8,086	0.3685	28,994	0	28,994	682	29,676
56	Legal Wkr Comp	1,271	0.0579	4,557	0	4,557	107	4,664
57	Mayor Cable TV	2,033	0.0926	7,290	0	7,290	171	7,461
58	Mayor Other	17,439	0.7946	62,532	0	62,532	1,470	64,002
59	TIRZ	1,101	0.0502	3,948	0	3,948	93	4,041
60	HR Health Benefits	139,643	6.3632	500,723	0	500,723	11,769	512,492

Controller Fin Svcs Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61	HR Long Term Disability	67	0.0031	240	0	240	6	246
62	HPW Bldg Insp	53,604	2.4426	192,210	0	192,210	4,518	196,728
63	HPW Stormwater	18,558	0.8456	66,544	0	66,544	1,564	68,108
64	HPW DDSR	38,418	1.7506	137,757	0	137,757	3,238	140,995
65	HPW Water & Sewer	198,490	9.0447	711,733	0	711,733	16,729	728,462
66	HPW Houston Transtar	2,439	0.1111	8,746	0	8,746	206	8,952
67	HPW Other	40,901	1.8637	146,660	0	146,660	3,447	150,107
68	Houston Permit Center	6,600	0.3007	23,666	0	23,666	556	24,222
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	1,331	0.0607	4,773	0	4,773	112	4,885
71	CIP S/R Engrg	1,301	0.0593	4,665	0	4,665	110	4,775
72	CIP S/R Constr	1,700	0.0775	6,096	0	6,096	143	6,239
73	CIP S/R Eng/Const	2,193	0.0999	7,864	0	7,864	185	8,049
74	CIP S/R Geo/Env	697	0.0318	2,499	0	2,499	59	2,558
75	CIP S/R Other	10,289	0.4688	36,894	0	36,894	867	37,761
76	CIP S/R GSD	2,027	0.0924	7,268	0	7,268	171	7,439
87	Hurricane Ike Aid & Recovery	28	0.0013	100	0	100	2	102
88	ARRA Reimbursement Fund	21	0.0010	75	0	75	2	77
89	HR-W.C.	15,963	0.7274	57,239	0	57,239	1,345	58,584
90	Legal Other	245	0.0112	879	0	879	21	900
91	Convention and Entertainment	1,406	0.0641	5,042	0	5,042	119	5,161
	Subtotal	2,194,554	100.0000	7,869,093	0	7,869,093	173,095	8,042,188
	Direct Bills					0		0
	Total					$7,869,093		$ 8,042,188

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

Controller Treasury Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	140,417,658	2.8245	$ 48,795	$ 0	$ 48,795	$ 0	$ 48,795
04	Finance Dir Office	2,387,401	0.0480	830	0	830	0	830
05	Finance Financial Plg & Analys	2,186,998	0.0440	760	0	760	0	760
06	Finance City Council	898,285	0.0181	312	0	312	0	312
07	Finance Public Fin	519,574	0.0105	181	0	181	0	181
08	Accounting & Financial Reporti	3,630,149	0.0730	1,261	0	1,261	0	1,261
09	Finance Disaster Recovery	524,789	0.0106	182	0	182	0	182
10	Finance Grants	618,226	0.0124	215	0	215	0	215
11	Finance Rev Perform Mgmnt	437,956	0.0088	152	0	152	0	152
12	Finance Treasury	1,854,148	0.0373	644	0	644	0	644
13	Finance Strategic Purchasing	7,918,584	0.1593	2,752	0	2,752	0	2,752
14	ARA Director Office	2,707,460	0.0545	941	0	941	0	941
15	ARA Financial Services	1,144,220	0.0230	398	0	398	0	398
16	ARA Operations	7,480,786	0.1505	2,600	0	2,600	0	2,600
17	ARA Payroll Services	4,216,754	0.0848	1,465	0	1,465	0	1,465
18	ARA Regulatory	369,503	0.0074	128	0	128	0	128
19	Office Business Opportunity	5,352,043	0.1077	1,860	0	1,860	0	1,860
20	Mayor	5,205,821	0.1047	1,809	0	1,809	0	1,809
21	Legal	17,744,051	0.3569	6,166	0	6,166	0	6,166
22	City Secretary	896,298	0.0180	311	0	311	0	311
23	City Council	12,230,693	0.2460	4,250	0	4,250	0	4,250
24	City Controller's Office	8,747,829	0.1760	3,040	0	3,040	0	3,040
25	Health Administration	17,566,615	0.3534	6,104	0	6,104	128	6,232
26	Planning & Dev Admin	1,754,129	0.0353	610	0	610	13	623
28	CIP Sal Rec HPW	8,663,465	0.1743	3,011	0	3,011	63	3,074
29	HPD Police Records	6,155,398	0.1238	2,139	0	2,139	45	2,184
30	General Services	178,803,405	3.5966	62,133	0	62,133	1,308	63,441
31	HEC	29,360,004	0.5906	10,202	0	10,202	215	10,417
33	Human Resources	43,793,999	0.8809	15,218	0	15,218	320	15,538
34	HITS	97,776,191	1.9668	33,977	0	33,977	715	34,692
35	Police	1,064,480,505	21.4119	369,903	0	369,903	7,785	377,688
36	Dept of Neighborhoods	14,973,484	0.3012	5,203	0	5,203	110	5,313
37	Fire	573,174,936	11.5294	199,176	0	199,176	4,192	203,368
38	Municipal Court	31,302,472	0.6296	10,877	0	10,877	229	11,106
39	Solid Waste	140,779,715	2.8318	48,920	0	48,920	1,030	49,950
40	Houston Airport System (HAS)	355,946,297	7.1598	123,690	0	123,690	2,603	126,293
41	Housing & Community Dev	215,070,277	4.3261	74,736	0	74,736	1,573	76,309
42	Library	44,645,873	0.8980	15,514	0	15,514	327	15,841
43	Parks & Recreation	116,004,385	2.3334	40,311	0	40,311	848	41,159
44	Health Department	191,327,961	3.8485	66,486	0	66,486	1,399	67,885
45	Fleet Management	102,804,268	2.0679	35,724	0	35,724	752	36,476
46	Planning & Dev Other	3,899,193	0.0784	1,355	0	1,355	29	1,384
47	Planning & Dev Spec Rev	9,218,816	0.1854	3,204	0	3,204	67	3,271
49	Finance Other	10,377,900	0.2088	3,606	0	3,606	76	3,682
50	ARA Insurance	27,433,477	0.5518	9,533	0	9,533	201	9,734
51	ARA BARC	14,538,076	0.2924	5,052	0	5,052	106	5,158
52	ARA Parking	11,925,942	0.2399	4,144	0	4,144	87	4,231
53	ARA Other	9,426,245	0.1896	3,276	0	3,276	69	3,345
54	IT Public Services	0	0.0000	0	0	0	0	0
55	Legal Insurance	23,882,566	0.4804	8,299	0	8,299	175	8,474
56	Legal Wkr Comp	314,294	0.0063	109	0	109	2	111
57	Mayor Cable TV	3,364,323	0.0677	1,169	0	1,169	25	1,194
58	Mayor Other	38,589,041	0.7762	13,410	0	13,410	282	13,692
60	HR Health Benefits	407,186,956	8.1905	141,496	0	141,496	2,978	144,474
61	HR Long Term Disability	1,003,574	0.0202	349	0	349	7	356
62	HPW Bldg Insp	78,768,697	1.5844	27,372	0	27,372	576	27,948

Controller Treasury Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	39,792,492	0.8004	13,828	0	13,828	291	14,119
64	HPW DDSR	77,635,894	1.5616	26,978	0	26,978	568	27,546
65	HPW Water & Sewer	613,096,198	12.3324	213,048	0	213,048	4,484	217,532
66	HPW Houston Transtar	3,040,221	0.0612	1,056	0	1,056	22	1,078
67	HPW Other	46,167,643	0.9287	16,043	0	16,043	338	16,381
68	Houston Permit Center	8,685,166	0.1747	3,018	0	3,018	64	3,082
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.1247	2,155	0	2,155	45	2,200
71	CIP S/R Engrg	5,820,423	0.1171	2,023	0	2,023	43	2,066
72	CIP S/R Constr	6,200,383	0.1247	2,155	0	2,155	45	2,200
73	CIP S/R Eng/Const	4,357,036	0.0876	1,514	0	1,514	32	1,546
74	CIP S/R Geo/Env	1,560,694	0.0314	542	0	542	11	553
75	CIP S/R Other	16,303,128	0.3279	5,665	0	5,665	119	5,784
76	CIP S/R GSD	6,482,293	0.1304	2,253	0	2,253	47	2,300
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88	ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89	HR-W.C.	33,766,473	0.6792	11,734	0	11,734	247	11,981
90	Legal Other	426,145	0.0086	148	0	148	3	151
91	Convention and Entertainment	102,460	0.0021	36	0	36	1	37
	Subtotal	4,971,439,044	100.0000	1,727,556	0	1,727,556	34,696	1,762,252
	Direct Bills					0		0
	Total					$1,727,556		$ 1,762,252

Basis Units: FY2024 expenditures excl TIRZ
Source: COH Expenditure Report

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	242,252	48,795	291,047
04	Finance Dir Office	7,422	830	8,252
05	Finance Financial Plg & Analys	2,485	760	3,245
06	Finance City Council	2,116	312	2,428
07	Finance Public Fin	2,270	181	2,451
08	Accounting & Financial Reporti	6,099	1,261	7,360
09	Finance Disaster Recovery	1,312	182	1,494
10	Finance Grants	2,736	215	2,951
11	Finance Rev Perform Mgmnt	1,542	152	1,694
12	Finance Treasury	4,651	644	5,295
13	Finance Strategic Purchasing	5,870	2,752	8,622
14	ARA Director Office	10,969	941	11,910
15	ARA Financial Services	1,657	398	2,055
16	ARA Operations	17,566	2,600	20,166
17	ARA Payroll Services	2,327	1,465	3,792
18	ARA Regulatory	6,695	128	6,823
19	Office Business Opportunity	23,372	1,860	25,232
20	Mayor	20,568	1,809	22,377
21	Legal	25,541	6,166	31,707
22	City Secretary	6,332	311	6,643
23	City Council	91,271	4,250	95,521
24	City Controller's Office	19,757	3,040	22,797
25	Health Administration	34,883	6,232	41,115
26	Planning & Dev Admin	6,019	623	6,642
28	CIP Sal Rec HPW	12,919	3,074	15,993
29	HPD Police Records	5,307	2,184	7,491
30	General Services	150,262	63,441	213,703
31	HEC	22,061	10,417	32,478
33	Human Resources	294,174	15,538	309,712
34	HITS	153,914	34,692	188,606
35	Police	880,096	377,688	1,257,784
36	Dept of Neighborhoods	40,803	5,313	46,116
37	Fire	621,547	203,368	824,915
38	Municipal Court	97,545	11,106	108,651
39	Solid Waste	164,017	49,950	213,967
40	Houston Airport System (HAS)	493,871	126,293	620,164
41	Housing & Community Dev	268,153	76,309	344,462
42	Library	78,909	15,841	94,750
43	Parks & Recreation	386,897	41,159	428,056
44	Health Department	789,083	67,885	856,968
45	Fleet Management	653,157	36,476	689,633
46	Planning & Dev Other	11,777	1,384	13,161
47	Planning & Dev Spec Rev	29,416	3,271	32,687
48	General Debt	25,040	0	25,040
49	Finance Other	61,249	3,682	64,931
50	ARA Insurance	6,357	9,734	16,091
51	ARA BARC	56,247	5,158	61,405
52	ARA Parking	71,492	4,231	75,723
53	ARA Other	45,501	3,345	48,846
54	IT Public Services	0	0	0
55	Legal Insurance	29,676	8,474	38,150
56	Legal Wkr Comp	4,664	111	4,775
57	Mayor Cable TV	7,461	1,194	8,655
58	Mayor Other	64,002	13,692	77,694
59	TIRZ	4,041	0	4,041

Allocation Summary

Dept:24 City Controller's Office

	Department	Controller Fin Svcs	Controller Treasury	Total
60	HR Health Benefits	512,492	144,474	656,966
61	HR Long Term Disability	246	356	602
62	HPW Bldg Insp	196,728	27,948	224,676
63	HPW Stormwater	68,108	14,119	82,227
64	HPW DDSR	140,995	27,546	168,541
65	HPW Water & Sewer	728,462	217,532	945,994
66	HPW Houston Transtar	8,952	1,078	10,030
67	HPW Other	150,107	16,381	166,488
68	Houston Permit Center	24,222	3,082	27,304
69	CIP S/R Planning	0	0	0
70	CIP Sal Rec RE	4,885	2,200	7,085
71	CIP S/R Engrg	4,775	2,066	6,841
72	CIP S/R Constr	6,239	2,200	8,439
73	CIP S/R Eng/Const	8,049	1,546	9,595
74	CIP S/R Geo/Env	2,558	553	3,111
75	CIP S/R Other	37,761	5,784	43,545
76	CIP S/R GSD	7,439	2,300	9,739
87	Hurricane Ike Aid & Recovery	102	0	102
88	ARRA Reimbursement Fund	77	0	77
89	HR-W.C.	58,584	11,981	70,565
90	Legal Other	900	151	1,051
91	Convention and Entertainment	5,161	37	5,198
	Total	$ 8,042,192	$ 1,762,251	$ 9,804,443

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.

A. Department Costs

Dept:25 Health Administration

Department		Amount	General Admin	Health Admin
Personnel Costs				
Salaries	S1	3,124,719	0	3,124,719
Salary % Split			.00%	100.00%
Benefits	S	1,973,485	0	1,973,485
Subtotal - Personnel Costs		5,098,204	0	5,098,204
Services & Supplies Cost				
Supplies	S	329,681	0	329,681
Services	S	12,139,016	0	12,139,016
Drainage Chg	D	0	0	0
Pmt Chg	D	0	0	0
Intergov Exp-1115	D	0	0	0
Subtotal - Services & Supplies		12,468,697	0	12,468,697
Department Cost Total		17,566,901	0	17,566,901
Adjustments to Cost				
Drainage Chg	D	0-	0	0
Intfd Drainage Chg	D	86,044-	0	0
Intfd PermitCtr Chg	D	29,400-	0	0
Pmt Chg	D	0-	0	0
Intergov Exp-1115	D	0-	0	0
Subtotal - Adjustments		115,444-	0	0
Total Costs After Adjustments		17,451,457	0	17,451,457
General Admin Distribution		0		0
Grand Total		$ 17,451,457		$ 17,451,457

B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

	Department	First Incoming	Second Incoming	Health Admin
2	Equip Deprec	$ 37,679	$ 0	$ 37,679
	Subtotal - Equipment Depn	37,679	0	37,679
3	Insurance Retirees	100,724	444	101,168
3	Memberships	577	3	580
3	Consulting Services	0	0	0
3	Interest Costs	3	0	3
3	Other Misc	2,506	12	2,518
3	Non-Dept. Legal Svcs/Lobby	2,665	12	2,677
	Subtotal - Non-Dept-Gen Gov	106,475	470	106,945
5	Financial Plg & Analysis	10,911	553	11,464
	Subtotal - Fin Plg & Analysis	10,911	553	11,464
7	Capital Projects	34,301	2,189	36,490
	Subtotal - Fin Public Fin	34,301	2,189	36,490
8	Gen Acctng	9,173	567	9,740
8	Fixed Assets	39,149	2,338	41,487
8	Auditing Svcs	5,185	0	5,185
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	53,507	2,905	56,412
9	Disaster Recovery	2,240	142	2,382
	Subtotal - Fin Disaster Recove	2,240	142	2,382
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	1,775	97	1,872
	Subtotal - Fin Perform Mgmt	1,775	97	1,872
12	Treasury	5,210	396	5,606
	Subtotal - Fin Treasury	5,210	396	5,606
13	Purchasing	32,346	2,088	34,434
	Subtotal - Fin SPD	32,346	2,088	34,434
16	Records	1,215	79	1,294
	Subtotal - ARA Operations	1,215	79	1,294
17	Payroll Svcs	8,152	415	8,567
	Subtotal - ARA Payroll Svcs	8,152	415	8,567
18	Franchise	3,500	242	3,742
	Subtotal - ARA Regulatory	3,500	242	3,742
19	Certification	3,284	73	3,357
19	External Affairs & Outreach	2,072	46	2,118
	Subtotal - OBO	5,356	119	5,475
20	City Mayor Admin	8,803	1,832	10,635
20	Inter Gov Rel	1,374	324	1,698
	Subtotal - Mayor	10,177	2,156	12,333

B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

	Department	First Incoming	Second Incoming	Health Admin
21	Legal Svcs	123,929	7,047	130,976
	Subtotal - Legal	123,929	7,047	130,976
22	City Sec Svcs	3,852	220	4,072
	Subtotal - City Secretary	3,852	220	4,072
23	City Council Svcs	61,495	1,804	63,299
	Subtotal - City Council	61,495	1,804	63,299
24	Controller Fin Svcs	34,082	801	34,883
24	Controller Treasury	6,104	128	6,232
	Subtotal - City Controller's	40,186	930	41,116
30	Real Estate	0	63,359	63,359
	Subtotal - General Services	0	63,359	63,359
	Total Incoming	542,306	85,211	627,517
C.	Total Allocated		$ 18,078,974	$ 18,078,974
				100.00%

Health Admin Allocations

Dept:25 Health Administration

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44	Health Department	100	100.0000	$ 17,993,763	$ 0	$ 17,993,763	$ 85,211	$ 18,078,974
	Subtotal	100	100.0000	17,993,763	0	17,993,763	85,211	18,078,974
	Direct Bills					0		0
	Total					$17,993,763		$ 18,078,974

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

Allocation Summary

Dept:25 Health Administration

	Department	Health Admin	Total
0	Direct Billed	$0	$0
	Total	$ 0	$ 0

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.

A. Department Costs

Dept:26 Planning & Dev Admin

Department		Amount	General Admin	Planning Admin-FTEs	Planning Admin-Expenditures
Personnel Costs					
Salaries	S1	652,973	0	326,487	326,487
Salary % Split			.00%	50.00%	50.00%
Benefits	S	332,268	0	166,134	166,134
Subtotal - Personnel Costs		985,241	0	492,621	492,621
Services & Supplies Cost					
Supplies	S	2,884	0	1,442	1,442
Services	S	766,003	0	383,002	383,002
Subtotal - Services & Supplies		768,887	0	384,444	384,444
Department Cost Total		1,754,128	0	877,064	877,064
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,754,128	0	877,064	877,064
General Admin Distribution			0	0	0
Grand Total		$ 1,754,128		$ 877,064	$ 877,064

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	$ 19,088	$ 84	$ 9,586	$ 9,586
3	Memberships	109	0	55	55
3	Consulting Services	0	0	0	0
3	Interest Costs	0	0	0	0
3	Other Misc	250	1	126	126
3	Non-Dept. Legal Svcs/Lobby	505	2	254	254
3	Walker Rent	773,771	3,409	388,590	388,590
	Subtotal - Non-Dept-Gen Gov	793,723	3,497	398,610	398,610
5	Financial Plg & Analysis	1,883	95	989	989
	Subtotal - Fin Plg & Analysis	1,883	95	989	989
8	Gen Acctng	1,583	98	840	840
8	Fixed Assets	1,468	88	778	778
8	Auditing Svcs	895	0	448	448
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	3,946	185	2,066	2,066
9	Disaster Recovery	224	14	119	119
	Subtotal - Fin Disaster Recove	224	14	119	119
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
11	Perf Mgmt Svcs	177	10	93	93
	Subtotal - Fin Perform Mgmt	177	10	93	93
12	Treasury	520	40	280	280
	Subtotal - Fin Treasury	520	40	280	280
13	Purchasing	2,488	161	1,324	1,324
	Subtotal - Fin SPD	2,488	161	1,324	1,324
16	Mailroom	11,290	840	6,065	6,065
16	Records	230	15	122	122
16	3-1-1 Svcs	33,540	2,102	17,821	17,821
	Subtotal - ARA Operations	45,060	2,956	24,008	24,008
17	Payroll Svcs	1,545	79	812	812
	Subtotal - ARA Payroll Svcs	1,545	79	812	812
18	Franchise	349	24	187	187
	Subtotal - ARA Regulatory	349	24	187	187
19	Certification	622	14	318	318
19	Contract Compliance	4,246	99	2,173	2,173
19	External Affairs & Outreach	393	9	201	201
	Subtotal - OBO	5,261	122	2,691	2,691
20	City Mayor Admin	1,668	347	1,008	1,008
20	Inter Gov Rel	260	61	161	161
	Subtotal - Mayor	1,928	409	1,168	1,168
21	Legal Svcs	66,457	3,779	35,118	35,118

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

	Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
21	Inspector General	$ 4,923	$ 241	$ 2,582	$ 2,582
	Subtotal - Legal	71,380	4,020	37,700	37,700
22	City Sec Svcs	385	22	204	204
	Subtotal - City Secretary	385	22	204	204
23	City Council Svcs	6,141	180	3,161	3,161
	Subtotal - City Council	6,141	180	3,161	3,161
24	Controller Fin Svcs	5,881	138	3,010	3,010
24	Controller Treasury	610	13	311	311
	Subtotal - City Controller's	6,491	151	3,321	3,321
30	Real Estate	0	4,102	2,051	2,051
	Subtotal - General Services	0	4,102	2,051	2,051
	Total Incoming	941,501	16,067	478,784	478,784
C.	Total Allocated		$ 2,711,696	$ 1,355,848	$ 1,355,848
				50.00%	50.00%

Planning Admin - FTEs Allocations

Dept:26 Planning & Dev Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	Planning & Dev Other	22.80	29.5337	$ 398,059	$ 0	$ 398,059	$ 2,373	$ 400,432
47	Planning & Dev Spec Rev	54.40	70.4663	949,755	0	949,755	5,661	955,416
	Subtotal	77.2	100.0000	1,347,814	0	1,347,814	8,034	1,355,848
	Direct Bills					0		0
	Total					$1,347,814		$ 1,355,848

Basis Units: Planning & Dev FTEs
COH FTE Report

Planning Admin - Expenditures Allocations

Dept:26 Planning & Dev Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	Planning & Dev Other	3,899,193	29.7240	$ 400,624	$ 0	$ 400,624	$ 2,388	$ 403,012
47	Planning & Dev Spec Rev	9,218,816	70.2760	947,191	1,068,071-	120,880-	5,645	115,235-
	Subtotal	13,118,009	100.0000	1,347,815	1,068,071-	279,744	8,033	287,777
	Direct Bills					1,068,071		1,068,071
	Total					$1,347,815		$ 1,355,848

Basis Units: Planning & Dev FY2024 Expenditures
Source: COH Expenditure Report

Allocation Summary

Dept:26 Planning & Dev Admin

	Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0	Direct Billed	$0	$ 1,068,071	$ 1,068,071
46	Planning & Dev Other	400,432	403,012	803,444
47	Planning & Dev Spec Rev	955,416	115,235-	840,181
	Total	$ 1,355,848	$ 1,355,848	$ 2,711,696

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.

A. Department Costs

Dept:27 HPW Admin Indirect

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

B. Incoming Costs-(Default Spread Salary%) Dept:27 HPW Admin Indirect

	Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
7	Capital Projects	$ 34,301	$ 2,189	$ 18,245	$ 18,245
	Subtotal - Fin Public Fin	34,301	2,189	18,245	18,245
16	Mailroom	1,273	95	684	684
16	Property	524,456	31,994	278,225	278,225
16	3-1-1 Svcs	611,667	38,327	324,997	324,997
	Subtotal - ARA Operations	1,137,396	70,416	603,906	603,906
19	Contract Compliance	1,178,926	27,618	603,272	603,272
19	Reporting & Analytics	80,195	1,829	41,012	41,012
19	Dept Services	90,712	2,051	46,382	46,382
	Subtotal - OBO	1,349,833	31,498	690,665	690,665
21	Legal Svcs	349,409	19,869	184,639	184,639
21	Inspector General	209,445	10,262	109,854	109,854
	Subtotal - Legal	558,854	30,131	294,493	294,493
29	Records Mgmt	0	0	0	0
	Subtotal - HPD Police Records	0	0	0	0
30	In-House Renov	0	0	0	0
30	Real Estate	0	23,165	11,583	11,583
	Subtotal - General Services	0	23,165	11,583	11,583
	Total Incoming	3,080,384	157,399	1,618,892	1,618,892
C.	Total Allocated		$ 3,237,783	$ 1,618,892	$ 1,618,892
				50.00%	50.00%

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	8,663,465	0.9455	$ 14,562	$ 0	$ 14,562	$ 744	$ 15,306
62	HPW Bldg Insp	78,768,697	8.5965	132,402	0	132,402	6,765	139,167
63	HPW Stormwater	39,792,492	4.3428	66,887	0	66,887	3,418	70,305
64	HPW DDSR	77,635,894	8.4728	130,498	0	130,498	6,668	137,166
65	HPW Water & Sewer	613,096,198	66.9106	1,030,551	0	1,030,551	52,658	1,083,209
66	HPW Houston Transtar	3,040,221	0.3318	5,110	0	5,110	261	5,371
67	HPW Other	46,167,643	5.0385	77,603	0	77,603	3,965	81,568
68	Houston Permit Center	8,685,166	0.9479	14,599	0	14,599	746	15,345
69	CIP S/R Planning	0	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	6,200,690	0.6767	10,423	0	10,423	533	10,956
71	CIP S/R Engrg	5,820,423	0.6352	9,784	0	9,784	500	10,284
72	CIP S/R Constr	6,200,383	0.6767	10,422	0	10,422	533	10,955
73	CIP S/R Eng/Const	4,357,036	0.4755	7,324	0	7,324	374	7,698
74	CIP S/R Geo/Env	1,560,694	0.1703	2,623	0	2,623	134	2,757
75	CIP S/R Other	16,303,128	1.7793	27,404	0	27,404	1,400	28,804
	Subtotal	916,292,130	100.0000	1,540,192	0	1,540,192	78,700	1,618,892
	Direct Bills					0		0
	Total					$1,540,192		$ 1,618,892

Basis Units: HPW FY2024 operating expenditures
Source: COH Expenditure Report

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	55.60	1.5213	$ 23,431	$ 0	$ 23,431	$ 1,197	$ 24,628
62	HPW Bldg Insp	585.00	16.0068	246,535	0	246,535	12,597	259,132
63	HPW Stormwater	282.90	7.7407	119,222	0	119,222	6,092	125,314
64	HPW DDSR	399.50	10.9311	168,360	0	168,360	8,603	176,963
65	HPW Water & Sewer	2,023.70	55.3725	852,843	0	852,843	43,578	896,421
66	HPW Houston Transtar	7.60	0.2080	3,203	0	3,203	164	3,367
67	HPW Other	11.20	0.3065	4,720	0	4,720	241	4,961
68	Houston Permit Center	24.30	0.6649	10,241	0	10,241	523	10,764
69	CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70	CIP Sal Rec RE	48.20	1.3188	20,313	0	20,313	1,038	21,351
71	CIP S/R Engrg	41.00	1.1218	17,279	0	17,279	883	18,162
72	CIP S/R Constr	37.80	1.0343	15,930	0	15,930	814	16,744
73	CIP S/R Eng/Const	22.30	0.6102	9,398	0	9,398	480	9,878
74	CIP S/R Geo/Env	14.20	0.3885	5,984	0	5,984	306	6,290
75	CIP S/R Other	101.40	2.7745	42,733	0	42,733	2,184	44,917
	Subtotal	3,654.70	100.0000	1,540,192	0	1,540,192	78,700	1,618,892
	Direct Bills					0		0
	Total					$1,540,192		$ 1,618,892

Basis Units: HPW FY2024 FTEs
Source: COH FTE Report

Allocation Summary

Dept:27 HPW Admin Indirect

	Department	Admin Exp	Admin FTE	Total
0	Direct Billed	$0	$0	$0
28	CIP Sal Rec HPW	15,306	24,628	39,934
62	HPW Bldg Insp	139,167	259,132	398,299
63	HPW Stormwater	70,305	125,314	195,619
64	HPW DDSR	137,166	176,963	314,129
65	HPW Water & Sewer	1,083,209	896,421	1,979,630
66	HPW Houston Transtar	5,371	3,367	8,738
67	HPW Other	81,568	4,961	86,529
68	Houston Permit Center	15,345	10,764	26,109
69	CIP S/R Planning	0	0	0
70	CIP Sal Rec RE	10,956	21,351	32,307
71	CIP S/R Engrg	10,284	18,162	28,446
72	CIP S/R Constr	10,955	16,744	27,699
73	CIP S/R Eng/Const	7,698	9,878	17,576
74	CIP S/R Geo/Env	2,757	6,290	9,047
75	CIP S/R Other	28,804	44,917	73,721
	Total	$ 1,618,891	$ 1,618,892	$ 3,237,783

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.

A. Department Costs

Dept:28 CIP Sal Rec HPW

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

B. Incoming Costs-(Default Spread Salary%)

Dept:28 CIP Sal Rec HPW

	Department	First Incoming	Second Incoming	CIP Admin Svcs
2	Equip Deprec	$ 548	$ 0	$ 548
	Subtotal - Equipment Depn	548	0	548
3	Consulting Services	0	0	0
3	Non-Dept. Legal Svcs/Lobby	4,320	19	4,339
	Subtotal - Non-Dept-Gen Gov	4,320	19	4,339
5	Financial Plg & Analysis	4,041	205	4,246
	Subtotal - Fin Plg & Analysis	4,041	205	4,246
8	Gen Acctng	3,397	210	3,607
8	Auditing Svcs	1,920	0	1,920
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	5,317	210	5,527
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Finance Grants	0	0	0
11	Perf Mgmt Svcs	876	48	924
	Subtotal - Fin Perform Mgmt	876	48	924
13	Purchasing	9,123	589	9,712
	Subtotal - Finance SPD	9,123	589	9,712
16	Mailroom	41,170	3,062	44,232
16	Records	1,969	127	2,096
	Subtotal - ARA Operations	43,139	3,189	46,328
17	Payroll Svcs	31,341-	673	30,668-
	Subtotal - ARA Payroll Svcs	31,341-	673	30,668-
19	Certification	5,323	118	5,441
19	Contract Compliance	991,800-	0	991,800-
19	External Affairs & Outreach	3,358	74	3,432
	Subtotal - OBO	983,119-	192	982,927-
20	City Mayor Admin	14,269	2,970	17,239
20	I Gov Relats	2,227	525	2,752
	Subtotal - Mayor	16,496	3,495	19,991
22	City Sec Svcs	1,900	109	2,009
	Subtotal - City Secretary	1,900	109	2,009
23	City Council Svcs	30,328	890	31,218
	Subtotal - City Council	30,328	890	31,218
24	Controller Fin Svcs	12,622	297	12,919
24	Controller Treasury	3,011	63	3,074
	Subtotal - City Controller's	15,633	360	15,993
27	Admin Exp	14,562	744	15,306
27	Admin FTE	23,431	1,197	24,628
	Subtotal - HPW Admin Indirect	37,993	1,941	39,934

B. Incoming Costs-(Default Spread Salary%) Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	844,746-	11,920	832,826-
C. Total Allocated		$ 832,826	$ 832,826

CIP Admin Svcs Allocations

Dept:28 CIP Sal Rec HPW

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69	CIP S/R Planning	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
70	CIP Sal Rec RE	48.20	18.1955	153,706-	0	153,706-	2,169	151,537-
71	CIP S/R Engrg	41.00	15.4775	130,746-	0	130,746-	1,845	128,901-
72	CIP S/R Constr	37.80	14.2695	120,541-	0	120,541-	1,701	118,840-
73	CIP S/R Eng/Const	22.30	8.4183	71,113-	0	71,113-	1,003	70,110-
74	CIP S/R Geo/Env	14.20	5.3605	45,283-	0	45,283-	639	44,644-
75	CIP S/R Other	101.40	38.2786	323,357-	0	323,357-	4,563	318,794-
	Subtotal	264.9	100.0000	844,746-	0	844,746-	11,920	832,826-
	Direct Bills					0		0
	Total					$844,746-		$ 832,826

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

Allocation Summary

Dept:28 CIP Sal Rec HPW

	Department	CIP Admin Svcs	Total
0	Direct Billed	$0	$0
69	CIP S/R Planning	0	0
70	CIP Sal Rec RE	151,537-	151,537-
71	CIP S/R Engrg	128,901-	128,901-
72	CIP S/R Constr	118,840-	118,840-
73	CIP S/R Eng/Const	70,110-	70,110-
74	CIP S/R Geo/Env	44,644-	44,644-
75	CIP S/R Other	318,794-	318,794-
	Total	$ 832,826	$ 832,826

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.

A. Department Costs

Dept:29 HPD Police Records

Department		Amount	General Admin	Records Mgmt	
Personnel Costs					
Salaries	S1	4,109,214	0	4,109,214	
Salary % Split			.00%	100.00%	
Benefits	S	2,043,296	0	2,043,296	
Subtotal - Personnel Costs		6,152,509	0	6,152,509	
Services & Supplies Cost					
Supplies	S	4,460	0	4,460	
Services	S	1,571-	0	1,571-	0
Subtotal - Services & Supplies		2,889	0	2,889	
Department Cost Total		6,155,398	0	6,155,398	
Adjustments to Cost					
Subtotal - Adjustments			0	0	
Total Costs After Adjustments		6,155,398	0	6,155,398	
General Admin Distribution			0	0	
Grand Total		$ 6,155,398		$ 6,155,398	

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

	Department	First Incoming	Second Incoming	Records Mgmt
3	Insurance Retirees	$ 219,655	$ 968	$ 220,623
3	Memberships	1,258	6	1,264
3	Consulting Services	0	0	0
3	Interest Costs	1	0	1
3	Other Misc	878	4	882
3	Non-Dept. Legal Svcs/Lobby	5,812	26	5,838
	Subtotal - Non-Dept-Gen Gov	227,604	1,003	228,607
5	Financial Plg & Analysis	1,660	84	1,744
	Subtotal - Fin Plg & Analysis	1,660	84	1,744
8	Gen Acctng	1,395	86	1,481
8	Auditing Svcs	789	0	789
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,184	86	2,270
9	Disaster Recovery	785	50	835
	Subtotal - Fin Disaster Recove	785	50	835
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	622	34	656
	Subtotal - Fin Perform Mgmt	622	34	656
12	Treasury	1,826	139	1,965
	Subtotal - Fin Treasury	1,826	139	1,965
13	Purchasing	829	54	883
	Subtotal - SPD	829	54	883
16	Records	2,649	172	2,821
	Subtotal - ARA Operations	2,649	172	2,821
17	Payroll Svcs	17,777	905	18,682
	Subtotal - ARA Payroll Svcs	17,777	905	18,682
18	Franchise	1,226	85	1,311
	Subtotal - ARA Regulatory	1,226	85	1,311
19	Certification	7,162	159	7,321
19	External Affairs & Outreach	4,518	100	4,618
	Subtotal - OBO	11,680	259	11,939
20	City Mayor Admin	19,197	3,996	23,193
20	Inter Gov Rel	2,996	706	3,702
	Subtotal - Mayor	22,193	4,702	26,895
22	City Sec Svcs	1,350	77	1,427
	Subtotal - City Secretary	1,350	77	1,427
23	City Council Svcs	21,548	632	22,180
	Subtotal - City Council	21,548	632	22,180

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

	Department	First Incoming	Second Incoming	Records Mgmt
24	Controller Fin Svcs	$ 5,185	$ 122	$ 5,307
24	Controller Treasury	2,139	45	2,184
	Subtotal - City Controller's	7,324	167	7,491
	Total Incoming	321,257	8,448	329,705
C. Total Allocated			$ 6,485,103	$ 6,485,103
				100.00%

Records Mgmt Allocations

Dept:29 HPD Police Records

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21	Legal	8	0.0525	$ 3,399	$ 0	$ 3,399	$ 0	$ 3,399
35	Police	4	0.0262	1,700	0	1,700	2	1,702
37	Fire	26	0.1706	11,048	0	11,048	14	11,062
92	Other	15,204	99.7507	6,460,508	0	6,460,508	8,431	6,468,939
	Subtotal	15,242	100.0000	6,476,655	0	6,476,655	8,448	6,485,103
	Direct Bills					0		0
	Total					$6,476,655		$ 6,485,103

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

Allocation Summary

Dept:29 HPD Police Records

	Department	Records Mgmt	Total
0	Direct Billed	$0	$0
21	Legal	3,399	3,399
35	Police	1,702	1,702
37	Fire	11,062	11,062
92	Other	6,468,939	6,468,939
	Total	$ 6,485,102	$ 6,485,102

GENERAL SERVICES DEPARTMENT
FUNCTION AND ALLOCATION BASIS

The General Services Department is comprised of four divisions: Property Management/Environmental; Design and Construction/Real Estate; Security Management; and Financial and Administrative Services. The Financial and Administrative Services supports the core divisions through administering, managing and monitoring the department's finances and reporting of energy resources. The Property Management/ Environmental division provides comprehensive operations, maintenance and environmental services at city owned facilities. Security Management manages security for city buildings. The Design and Construction Division manages the design, construction and renovation of projects included in the city's adopted five-year Capital Improvement Plan for all city departments, except for Aviation. The Houston Public Works Security Division was consolidated with General Services Department Security Management Division. The Real Estate team handles office space lease negotiations citywide and was also moved to the Design & Construction Division.

The identified activities and basis used for cost allocation are as follows:

- **Admin/Design Construction** – Costs related to administration and design construction are allocated based upon Administrative and Design Construction expense per departments served.

- **Building Services** – Costs related to property management and security management are allocated based upon the allocated expenditures to those services to each department served.

- **Utilities** – Utility costs are allocated based upon the amount of utility cost by departments served; which is allocated based on actual usage or consumption at each facility.

- **In-house Renovation** – In-house renovation provides overall management and administrative support for the In-House Renovation Group. Costs are allocated based on total cost by facility per department; expensed in Fund 1003.

- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston’s unique requirements while minimizing cost and maximizing value. Costs are allocated based on total square footage maintained by GSD.

- **Building Services Reimbursement** – Reimbursed costs are allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.

- **Other Non-General Fund** – Non-general fund costs are not allocated.

A. Department Costs

Dept:30 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities
Personnel Costs						
Salaries	S1	12,159,145	1,157,134	254,016	6,194,485	0
Salary % Split			9.52%	2.09%	50.95%	0.00%
Benefits	P	6,691,134	542,223	111,840	3,498,169	0
Subtotal - Personnel Costs		18,850,279	1,699,357	365,856	9,692,654	0
Services & Supplies Cost						
Supplies	P	2,013,762	33,716	8,150	495,335	0
Services	P	33,004,861	1,721,996	233,664	18,486,433	11,356,126
N-GF Services	D	124,934,502	0	0	0	0
Credit direct Expenses	P	1,711,283-	0	0	0	0
Subtotal - Services & Supplies		158,241,842	1,755,712	241,814	18,981,768	11,356,126
Department Cost Total		177,092,121	3,455,069	607,670	28,674,422	11,356,126
Adjustments to Cost						
N-GF Services	D	124,934,502-	0	0	0	0
Subtotal - Adjustments	D	124,934,502-	0	0	0	0
Total Costs After Adjustments		52,157,619	3,455,069	607,670	28,674,422	11,356,126
General Admin Distribution			3,455,069-	79,771	1,945,314	0
Grand Total		$ 52,157,619		$ 687,441	$ 30,619,736	$ 11,356,126

A. Department Costs

Dept:30 General Services

Description		Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs						
Salaries	S1	12,159,145	194,098	196,193	334,515	3,828,704
Salary % Split			1.60%	1.61%	2.75%	31.49%
Benefits	P	6,691,134	105,080	110,276	180,747	2,142,799
Subtotal - Personnel Costs		18,850,279	299,178	306,469	515,262	5,971,503
Services & Supplies Cost						
Supplies	P	2,013,762	0	0	68	1,476,493
Services	P	33,004,861	0	10,689	1,195,953	0
N-GF Services	D	124,934,502	0	0	0	0
Credit direct Expenses	P	1,711,283-	0	0	1,711,283-	0
Subtotal - Services & Supplies		158,241,842	0	10,689	515,262-	1,476,493
Department Cost Total		177,092,121	299,178	317,158	0	7,447,996
Adjustments to Cost						
N-GF Services	D	124,934,502-	0	0	0	0
Subtotal - Adjustments	D	124,934,502-	0	0	0	0
Total Costs After Adjustments		52,157,619	299,178	317,158	0	7,447,996
General Admin Distribution			60,954	61,611	105,051	1,202,364
Grand Total		$ 52,157,619	$ 360,132	$ 378,769	$ 105,051	$ 8,650,360
						not allocated

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	32,729	0	756	18,427	0	577	584
	Subtotal - Building Depn	32,729	0	756	18,427	0	577	584
2	Equip Deprec	2,708	0	63	1,525	0	48	48
	Subtotal - Equipment Depn	2,708	0	63	1,525	0	48	48
3	Insurance Retirees	426,682	1,880	9,895	241,294	0	7,561	7,642
3	Memberships	2,443	11	57	1,382	0	43	44
3	Consulting Services	0	0	0	0	0	0	0
3	Interest Costs	7	0	0	4	0	0	0
3	Other Misc	6,623	31	154	3,747	0	117	119
3	Claims & Judge	513,746	2,264	11,914	290,530	0	9,103	9,202
3	Non-Dept. Legal Svcs/Lobby	16,575	73	384	9,373	0	294	297
3	Walker Rent	190,897	841	4,427	107,955	0	3,383	3,419
	Subtotal - Non-Dept-Gen Gov	1,156,973	5,100	26,830	654,284	0	20,501	20,723
5	Financial Plg & Analysis	47,000	2,380	1,140	27,803	0	871	881
	Subtotal - Fin Plg & Analysis	47,000	2,380	1,140	27,803	0	871	881
8	Gen Acctng	39,512	2,441	969	23,621	0	740	748
8	Fixed Assets	9,787	585	239	5,840	0	183	185
8	Auditing Svcs	22,335	0	516	12,575	0	394	398
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	71,634	3,026	1,724	42,036	0	1,317	1,331
9	Disaster Recovery	22,796	1,445	560	13,649	0	428	432
	Subtotal - Fin Disaster Recove	22,796	1,445	560	13,649	0	428	432
10	Grants Mgmt	0	0	0	0	0	0	0
10	Cost Accounting	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Finance Grants	0	0	0	0	0	0	0
11	Perf Mgmt Svcs	18,071	989	440	10,732	0	336	340
	Subtotal - Fin Perform Mgmt	18,071	989	440	10,732	0	336	340
12	Treasury	13,767	1,047	342	8,341	0	261	264
	Subtotal - Fin Treasury	13,767	1,047	342	8,341	0	261	264
13	Purchasing	798,698	51,564	19,631	478,725	0	15,000	15,162
	Subtotal - Finance SPD	798,698	51,564	19,631	478,725	0	15,000	15,162
16	Mailroom	29,385	2,186	729	17,775	0	557	563
16	Property	349	21	9	208	0	7	7
16	Records	7,554	489	186	4,529	0	142	143
16	3-1-1 Svcs	1,207	76	30	722	0	23	23
	Subtotal - ARA Operations	38,495	2,772	953	23,235	0	728	736
17	Payroll Svcs	50,693	2,580	1,230	29,995	0	940	950
	Subtotal - ARA Payroll Svcs	50,693	2,580	1,230	29,995	0	940	950
18	Franchise	9,248	640	228	5,567	0	174	176
	Subtotal - ARA Regulatory	9,248	640	228	5,567	0	174	176

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 Certification	$ 20,422	$ 453	$ 482	$ 11,753	$ 0	$ 368	$ 372
19 Contract Compliance	251,919	5,902	5,953	145,161	0	4,548	4,598
19 Reporting & Analytics	8,550	195	202	4,924	0	154	156
19 Dept Services	13,823	313	326	7,959	0	249	252
19 External Affairs & Outreach	12,883	286	304	7,414	0	232	235
Subtotal - OBO	307,597	7,148	7,267	177,211	0	5,553	5,613
20 City Mayor Admin	54,742	11,394	1,527	37,237	0	1,167	1,179
20 I Gov Relats	8,544	2,013	244	5,944	0	186	188
Subtotal - Mayor	63,286	13,408	1,771	43,181	0	1,353	1,368
21 Legal Svcs	636,768	36,210	15,538	378,908	0	11,873	12,001
21 Inspector General	29,217	1,432	708	17,256	0	541	547
Subtotal - Legal	665,985	37,641	16,245	396,164	0	12,413	12,547
22 City Sec Svcs	39,205	2,244	957	23,337	0	731	739
Subtotal - City Secretary	39,205	2,244	957	23,337	0	731	739
23 City Council Svcs	625,934	18,362	14,876	362,759	0	11,367	11,489
Subtotal - City Council	625,934	18,362	14,876	362,759	0	11,367	11,489
24 Controller Fin Svcs	146,811	3,451	3,469	84,602	0	2,651	2,680
24 Controller Treasury	62,133	1,308	1,465	35,719	0	1,119	1,131
Subtotal - City Controller's	208,944	4,758	4,934	120,321	0	3,770	3,811
30 Design & Const	0	1,538	36	866	0	27	27
30 Building Svcs	0	3,181	73	1,791	0	56	57
30 Utilities	0	286,841	6,623	161,501	0	5,060	5,115
30 In-House Renov	0	0	0	0	0	0	0
30 Real Estate	0	13,426	310	7,559	0	237	239
Subtotal - General Services	0	304,986	7,042	171,717	0	5,381	5,439
Total Incoming	4,173,763	460,091	106,987	2,609,008	0	81,750	82,633
C. Total Allocated		$ 56,791,473	$ 794,428	$ 33,228,744	$ 11,356,126	$ 441,882	$ 461,402
			1.40%	58.51%	20.00%	0.78%	0.81%

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	32,729	0	995	11,390
	Subtotal - Building Depn	32,729	0	995	11,390
2	Equip Deprec	2,708	0	82	942
	Subtotal - Equipment Depn	2,708	0	82	942
3	Insurance Retirees	426,682	1,880	13,030	149,140
3	Memberships	2,443	11	75	854
3	Consulting Services	0	0	0	0
3	Interest Costs	7	0	0	2
3	Other Misc	6,623	31	202	2,316
3	Claims & Judge	513,746	2,264	15,689	179,571
3	Non-Dept. Legal Svcs/Lobby	16,575	73	506	5,794
3	Walker Rent	190,897	841	5,830	66,725
	Subtotal - Non-Dept-Gen Gov	1,156,973	5,100	35,333	404,401
5	Financial Plg & Analysis	47,000	2,380	1,501	17,184
	Subtotal - Fin Plg & Analysis	47,000	2,380	1,501	17,184
8	Gen Acctng	39,512	2,441	1,276	14,600
8	Fixed Assets	9,787	585	315	3,609
8	Auditing Svcs	22,335	0	679	7,773
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	71,634	3,026	2,270	25,982
9	Disaster Recovery	22,796	1,445	737	8,436
	Subtotal - Fin Disaster Recove	22,796	1,445	737	8,436
10	Grants Mgmt	0	0	0	0
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Finance Grants	0	0	0	0
11	Perf Mgmt Svcs	18,071	989	580	6,633
	Subtotal - Fin Perform Mgmt	18,071	989	580	6,633
12	Treasury	13,767	1,047	450	5,155
	Subtotal - Fin Treasury	13,767	1,047	450	5,155
13	Purchasing	798,698	51,564	25,852	295,891
	Subtotal - Finance SPD	798,698	51,564	25,852	295,891
16	Mailroom	29,385	2,186	960	10,987
16	Property	349	21	11	129
16	Records	7,554	489	245	2,799
16	3-1-1 Svcs	1,207	76	39	446
	Subtotal - ARA Operations	38,495	2,772	1,255	14,361
17	Payroll Svcs	50,693	2,580	1,620	18,539
	Subtotal - ARA Payroll Svcs	50,693	2,580	1,620	18,539
18	Franchise	9,248	640	301	3,441
	Subtotal - ARA Regulatory	9,248	640	301	3,441

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 Certification	$ 20,422	$ 453	$ 635	$ 7,265
19 Contract Compliance	251,919	5,902	7,839	89,722
19 Reporting & Analytics	8,550	195	266	3,043
19 Dept Services	13,823	313	430	4,919
19 External Affairs & Outreach	12,883	286	400	4,583
Subtotal - OBO	307,597	7,148	9,570	109,531
20 City Mayor Admin	54,742	11,394	2,011	23,015
20 I Gov Relats	8,544	2,013	321	3,674
Subtotal - Mayor	63,286	13,408	2,332	26,689
21 Legal Svcs	636,768	36,210	20,462	234,196
21 Inspector General	29,217	1,432	932	10,666
Subtotal - Legal	665,985	37,641	21,394	244,862
22 City Sec Svcs	39,205	2,244	1,260	14,424
Subtotal - City Secretary	39,205	2,244	1,260	14,424
23 City Council Svcs	625,934	18,362	19,590	224,215
Subtotal - City Council	625,934	18,362	19,590	224,215
24 Controller Fin Svcs	146,811	3,451	4,569	52,291
24 Controller Treasury	62,133	1,308	1,929	22,077
Subtotal - City Controller's	208,944	4,758	6,498	74,368
30 Design & Const	0	1,538	47	535
30 Building Svcs	0	3,181	97	1,107
30 Utilities	0	286,841	8,721	99,821
30 In-House Renov	0	0	0	0
30 Real Estate	0	13,426	408	4,672
Subtotal - General Services	0	304,986	9,273	106,135
Total Incoming	4,173,763	460,091	140,892	1,612,581
C. Total Allocated		$ 56,791,473	$ 245,943	$ 10,262,941
			0.43%	18.07%

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	953,300	14.6263	$ 114,642	$ 0	$ 114,642	$ 0	$ 114,642
30	General Services	12,789	0.1962	1,538	0	1,538	0	1,538
33	Human Resources	11,064	0.1698	1,331	0	1,331	21	1,352
35	Police	1,245,004	19.1018	149,721	0	149,721	2,382	152,103
37	Fire	824,062	12.6434	99,100	0	99,100	1,577	100,677
39	Solid Waste	197,068	3.0236	23,699	0	23,699	377	24,076
42	Library	692,694	10.6279	83,302	0	83,302	1,325	84,627
43	Parks & Recreation	1,519,117	23.3075	182,685	0	182,685	2,907	185,592
44	Health Department	924,737	14.1881	111,207	0	111,207	1,769	112,976
63	HPW Stormwater	5,233	0.0803	629	0	629	10	639
64	HPW DDSR	7,700	0.1181	926	0	926	15	941
65	HPW Water & Sewer	59,340	0.9104	7,136	0	7,136	114	7,250
67	HPW Other	65,608	1.0066	7,890	0	7,890	126	8,016
	Subtotal	6,517,716	100.0000	783,806	0	783,806	10,622	794,428
	Direct Bills					0		0
	Total					$783,806		$ 794,428

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

Building Svcs Allocations

Dept:30 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	97,088	0.6215	$ 204,909	$ 0	$ 204,909	$ 0	$ 204,909
14	ARA Director Office	1,266	0.0081	2,672	0	2,672	0	2,672
20	Mayor	113,702	0.7279	239,973	0	239,973	0	239,973
21	Legal	623	0.0040	1,315	0	1,315	0	1,315
22	City Secretary	14,023	0.0898	29,596	0	29,596	0	29,596
23	City Council	345	0.0022	728	0	728	0	728
24	City Controller's Office	59,652	0.3819	125,898	0	125,898	0	125,898
30	General Services	1,507	0.0096	3,181	0	3,181	0	3,181
31	HEC	120,893	0.7739	255,150	0	255,150	2,042	257,192
34	HITS	180,026	1.1524	379,953	0	379,953	3,041	382,994
35	Police	6,589,605	42.1832	13,907,662	0	13,907,662	111,328	14,018,990
36	Dept of Neighborhoods	21,786	0.1395	45,980	0	45,980	368	46,348
37	Fire	2,731,006	17.4825	5,763,913	0	5,763,913	46,139	5,810,052
38	Municipal Court	94,326	0.6038	199,079	0	199,079	1,594	200,673
42	Library	2,668,203	17.0804	5,631,364	0	5,631,364	45,078	5,676,442
43	Parks & Recreation	82,144	0.5258	173,369	0	173,369	1,388	174,757
44	Health Department	2,801,261	17.9322	5,912,189	0	5,912,189	47,326	5,959,515
45	Fleet Management	17,341	0.1110	36,599	0	36,599	293	36,892
57	Mayor Cable TV	26,613	0.1704	56,168	0	56,168	450	56,618
	Subtotal	15,621,410	100.0000	32,969,698	0	32,969,698	259,046	33,228,744
	Direct Bills					0		0
	Total					$32,969,698		$ 33,228,744

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

Utilities Allocations

Dept:30 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	81,480	0.5906	$ 67,075	$ 0	$ 67,075	$ 0	$ 67,075
14	ARA Director Office	153,624	1.1136	126,464	0	126,464	0	126,464
20	Mayor	95,424	0.6917	78,554	0	78,554	0	78,554
21	Legal	144,012	1.0439	118,552	0	118,552	0	118,552
22	City Secretary	11,768	0.0853	9,687	0	9,687	0	9,687
23	City Council	41,863	0.3035	34,462	0	34,462	0	34,462
24	City Controller's Office	50,062	0.3629	41,211	0	41,211	0	41,211
30	General Services	348,443	2.5259	286,841	0	286,841	0	286,841
31	HEC	101,459	0.7355	83,522	0	83,522	0	83,522
34	HITS	151,086	1.0952	124,375	0	124,375	0	124,375
35	Police	5,530,287	40.0891	4,552,573	0	4,552,573	0	4,552,573
36	Dept of Neighborhoods	18,284	0.1325	15,052	0	15,052	0	15,052
37	Fire	2,291,980	16.6146	1,886,775	0	1,886,775	0	1,886,775
39	Solid Waste	79,163	0.5739	65,168	0	65,168	0	65,168
42	Library	2,239,273	16.2325	1,843,386	0	1,843,386	0	1,843,386
43	Parks & Recreation	68,939	0.4997	56,751	0	56,751	0	56,751
44	Health Department	2,350,941	17.0420	1,935,312	0	1,935,312	0	1,935,312
45	Fleet Management	14,553	0.1055	11,980	0	11,980	0	11,980
57	Mayor Cable TV	22,334	0.1619	18,386	0	18,386	0	18,386
	Subtotal	13,794,975	100.0000	11,356,126	0	11,356,126	0	11,356,126
	Direct Bills					0		0
	Total					$11,356,126		$ 11,356,126

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

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
14	ARA Director Office	0	0.0000	0	0	0	0	0
19	Office Business Opportunity	0	0.0000	0	0	0	0	0
20	Mayor	0	0.0000	0	0	0	0	0
26	Planning & Dev Admin	0	0.0000	0	0	0	0	0
27	HPW Admin Indirect	0	0.0000	0	0	0	0	0
30	General Services	0	0.0000	0	0	0	0	0
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	0	0.0000	0	0	0	0	0
35	Police	0	0.0000	0	0	0	0	0
37	Fire	0	0.0000	0	0	0	0	0
38	Municipal Court	0	0.0000	0	0	0	0	0
42	Library	0	0.0000	0	0	0	0	0
43	Parks & Recreation	0	0.0000	0	0	0	0	0
44	Health Department	0	0.0000	0	0	0	0	0
45	Fleet Management	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	441,882	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Real Estate Allocations

Dept:30 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	81,644	1.1832	$ 5,362	$ 0	$ 5,362	$ 0	$ 5,362
14	ARA Director Office	46,925	0.6801	3,082	0	3,082	0	3,082
16	ARA Operations	47,183	0.6838	3,099	0	3,099	0	3,099
19	Office Business Opportunity	23,871	0.3459	1,568	0	1,568	0	1,568
20	Mayor	98,593	1.4288	6,476	0	6,476	0	6,476
21	Legal	190,361	2.7588	12,503	0	12,503	0	12,503
22	City Secretary	15,770	0.2285	1,036	0	1,036	0	1,036
23	City Council	56,099	0.8130	3,685	0	3,685	0	3,685
24	City Controller's Office	46,364	0.6719	3,045	0	3,045	0	3,045
25	Health Administration	964,669	13.9804	63,359	0	63,359	0	63,359
26	Planning & Dev Admin	62,448	0.9050	4,102	0	4,102	0	4,102
27	HPW Admin Indirect	352,703	5.1115	23,165	0	23,165	0	23,165
30	General Services	204,420	2.9625	13,426	0	13,426	0	13,426
31	HEC	41,591	0.6028	2,732	0	2,732	72	2,804
33	Human Resources	64,621	0.9365	4,244	0	4,244	113	4,357
34	HITS	117,435	1.7019	7,713	0	7,713	205	7,918
35	Police	1,837,333	26.6273	120,674	0	120,674	3,200	123,874
36	Dept of Neighborhoods	21,843	0.3166	1,435	0	1,435	38	1,473
37	Fire	1,087,576	15.7616	71,431	0	71,431	1,894	73,325
38	Municipal Court	80,318	1.1640	5,275	0	5,275	140	5,415
39	Solid Waste	26,243	0.3803	1,724	0	1,724	46	1,770
41	Housing & Community Dev	917,221	13.2927	60,242	0	60,242	1,597	61,839
43	Parks & Recreation	45,489	0.6592	2,988	0	2,988	79	3,067
45	Fleet Management	330,555	4.7905	21,711	0	21,711	576	22,287
51	ARA BARC	76,623	1.1105	5,033	0	5,033	133	5,166
52	ARA Parking	11,400	0.1652	749	0	749	20	769
57	Mayor Cable TV	20,684	0.2998	1,359	0	1,359	36	1,395
92	Other	30,193	0.4376	1,983	0	1,983	53	2,036
	Subtotal	6,900,175	100.0000	453,201	0	453,201	8,201	461,402
	Direct Bills					0		0
	Total					$453,201		$ 461,402

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

Building Svcs Reimb Allocations

Dept:30 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45	Fleet Management	695,599	61.5608	$ 142,793	$ 0	$ 142,793	$ 8,611	$ 151,404
52	ARA Parking	153,955	13.6251	31,604	0	31,604	1,906	33,510
65	HPW Water & Sewer	157,860	13.9707	32,406	0	32,406	1,954	34,360
66	HPW Houston Transtar	78,944	6.9866	16,206	0	16,206	977	17,183
68	Houston Permit Center	43,580	3.8568	8,946	0	8,946	539	9,485
	Subtotal	1,129,938	100.0000	231,955	0	231,955	13,988	245,943
	Direct Bills					0		0
	Total					$231,955		$ 245,943

Basis Units: Dollar expenses/revenues
Source: GSD Report

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	114,642	0	0	0	0	0	0
04	Finance Dir Office	0	204,909	67,075	0	5,362	0	0
14	ARA Director Office	0	2,672	126,464	0	3,082	0	0
16	ARA Operations	0	0	0	0	3,099	0	0
19	Office Business Opportunity	0	0	0	0	1,568	0	0
20	Mayor	0	239,973	78,554	0	6,476	0	0
21	Legal	0	1,315	118,552	0	12,503	0	0
22	City Secretary	0	29,596	9,687	0	1,036	0	0
23	City Council	0	728	34,462	0	3,685	0	0
24	City Controller's Office	0	125,898	41,211	0	3,045	0	0
25	Health Administration	0	0	0	0	63,359	0	0
26	Planning & Dev Admin	0	0	0	0	4,102	0	0
27	HPW Admin Indirect	0	0	0	0	23,165	0	0
30	General Services	1,538	3,181	286,841	0	13,426	0	0
31	HEC	0	257,192	83,522	0	2,804	0	0
33	Human Resources	1,352	0	0	0	4,357	0	0
34	HITS	0	382,994	124,375	0	7,918	0	0
35	Police	152,103	14,018,990	4,552,573	0	123,874	0	0
36	Dept of Neighborhoods	0	46,348	15,052	0	1,473	0	0
37	Fire	100,677	5,810,052	1,886,775	0	73,325	0	0
38	Municipal Court	0	200,673	0	0	5,415	0	0
39	Solid Waste	24,076	0	65,168	0	1,770	0	0
41	Housing & Community Dev	0	0	0	0	61,839	0	0
42	Library	84,627	5,676,442	1,843,386	0	0	0	0
43	Parks & Recreation	185,592	174,757	56,751	0	3,067	0	0
44	Health Department	112,976	5,959,515	1,935,312	0	0	0	0
45	Fleet Management	0	36,892	11,980	0	22,287	151,404	0
51	ARA BARC	0	0	0	0	5,166	0	0
52	ARA Parking	0	0	0	0	769	33,510	0
57	Mayor Cable TV	0	56,618	18,386	0	1,395	0	0
63	HPW Stormwater	639	0	0	0	0	0	0
64	HPW DDSR	941	0	0	0	0	0	0
65	HPW Water & Sewer	7,250	0	0	0	0	34,360	0
66	HPW Houston Transtar	0	0	0	0	0	17,183	0
67	HPW Other	8,016	0	0	0	0	0	0
68	Houston Permit Center	0	0	0	0	0	9,485	0
92	Other	0	0	0	0	2,036	0	0
	Total	$ 794,429	$ 33,228,745	$ 11,356,126	$ 0	$ 461,403	$ 245,942	$ 0

Allocation Summary

Dept:30 General Services

	Department	Total
0	Direct Billed	$0
03	Non-Departmental-Gen Gov	114,642
04	Finance Dir Office	277,346
14	ARA Director Office	132,218
16	ARA Operations	3,099
19	Office Business Opportunity	1,568
20	Mayor	325,003
21	Legal	132,370
22	City Secretary	40,319
23	City Council	38,875
24	City Controller's Office	170,154
25	Health Administration	63,359
26	Planning & Dev Admin	4,102
27	HPW Admin Indirect	23,165
30	General Services	304,986
31	HEC	343,518
33	Human Resources	5,709
34	HITS	515,287
35	Police	18,847,540
36	Dept of Neighborhoods	62,873
37	Fire	7,870,829
38	Municipal Court	206,088
39	Solid Waste	91,014
41	Housing & Community Dev	61,839
42	Library	7,604,455
43	Parks & Recreation	420,167
44	Health Department	8,007,803
45	Fleet Management	222,563
51	ARA BARC	5,166
52	ARA Parking	34,279
57	Mayor Cable TV	76,399
63	HPW Stormwater	639
64	HPW DDSR	941
65	HPW Water & Sewer	41,610
66	HPW Houston Transtar	17,183
67	HPW Other	8,016
68	Houston Permit Center	9,485
92	Other	2,036
	Total	$ 46,086,645

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 Count 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.

A. Department Costs

Dept:31 HEC

Department		Amount	General Admin	General Sv	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0	0	0
Adjustments to Cost								
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

A. Department Costs

Dept:31 HEC

Department		Amount	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		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

A. Department Costs

Dept:31 HEC

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

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

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3	Consulting Services *	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	15,215	67	0	0	0	15,282	0
	Subtotal - Non-Dep-Gen Gov	15,215	67	0	0	0	15,282	0
5	Financial Plg & Analysis	6,900	349	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,900	349	0	0	0	0	0
8	Gen Acctng *	5,801	358	0	0	0	0	0
8	Fixed Assets *	489	29	0	0	0	0	0
8	Auditing Svcs *	3,279	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,569	388	0	0	0	0	0
10	Grants Mgmt	170	14	0	0	0	0	0
10	Cost Accounting *	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	170	14	0	0	0	0	0
11	Perf Mgmt Svcs *	2,967	162	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	2,967	162	0	0	0	0	0
13	Purchasing *	20,735	1,339	0	0	0	0	0
	Subtotal - Fin SPD	20,735	1,339	0	0	0	0	0
16	Records *	6,934	449	0	0	0	0	0
16	3-1-1 Svcs *	7,737	485	0	0	0	0	8,222
	Subtotal - ARA Operations	14,671	934	0	0	0	0	8,222
17	Payroll Svcs *	46,534	2,369	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	46,534	2,369	0	0	0	0	0
19	Certification *	18,746	416	0	0	0	0	0
19	Reporting & Analytics	246	6	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	11,826	262	0	0	0	0	0
	Subtotal - OBO	30,818	684	0	0	0	0	0
20	City Mayor Admin *	50,250	10,459	0	0	0	0	0
20	Inter Gov Rel *	7,843	1,848	0	0	0	0	0
	Subtotal - Mayor	58,093	12,308	0	0	0	0	0
21	Legal Svcs *	26,108	1,485	0	0	0	0	0
21	Inspector General *	43,826	2,147	0	0	0	0	0
	Subtotal - Legal	69,934	3,632	0	0	0	0	0
22	City Sec Svcs *	6,438	368	0	0	0	0	0
	Subtotal - City Secretary	6,438	368	0	0	0	0	0
23	City Council Svcs *	102,780	3,015	0	0	0	0	0
	Subtotal - City Council	102,780	3,015	0	0	0	0	0
24	Controller Fin Svcs *	21,554	507	0	0	0	0	0
24	Controller Treasury *	10,202	215	0	0	0	0	0
	Subtotal - City Controller's	31,756	721	0	0	0	0	0

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
30	Design & Const	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
30	Building Svcs *	255,150	2,042	0	0	0	0	0
30	Utilities *	83,522	0	0	0	0	0	0
30	Real Estate *	2,732	72	0	0	0	0	0
	Subtotal - General Services	341,404	2,115	0	0	0	0	0
	Total Incoming	757,984	28,464	0	0	0	15,282	8,222
C.	Total Allocated		$ 786,448	$ 0	$ 0	$ 0	$ 15,282	$ 8,222
							1.94%	1.05%

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
3	Consulting Services *	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	15,215	67	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	15,215	67	0	0	0	0	0
5	Financial Plg & Analysis	6,900	349	0	0	0	7,249	0
	Subtotal - Fin Plg & Analysis	6,900	349	0	0	0	7,249	0
8	Gen Acctng *	5,801	358	0	0	6,159	0	0
8	Fixed Assets *	489	29	0	0	518	0	0
8	Auditing Svcs *	3,279	0	0	0	3,279	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,569	388	0	0	9,957	0	0
10	Grants Mgmt	170	14	0	184	0	0	0
10	Cost Accounting *	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	170	14	0	184	0	0	0
11	Perf Mgmt Svcs *	2,967	162	0	0	3,129	0	0
	Subtotal - Fin Perform Mgmt	2,967	162	0	0	3,129	0	0
13	Purchasing *	20,735	1,339	22,074	0	0	0	0
	Subtotal - Fin SPD	20,735	1,339	22,074	0	0	0	0
16	Records *	6,934	449	0	0	0	0	0
16	3-1-1 Svcs *	7,737	485	0	0	0	0	0
	Subtotal - ARA Operations	14,671	934	0	0	0	0	0
17	Payroll Svcs *	46,534	2,369	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	46,534	2,369	0	0	0	0	0
19	Certification *	18,746	416	0	0	0	0	0
19	Reporting & Analytics	246	6	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	11,826	262	0	0	0	0	0
	Subtotal - OBO	30,818	684	0	0	0	0	0
20	City Mayor Admin *	50,250	10,459	0	0	0	0	60,709
20	Inter Gov Rel *	7,843	1,848	0	0	0	0	9,691
	Subtotal - Mayor	58,093	12,308	0	0	0	0	70,401
21	Legal Svcs *	26,108	1,485	0	0	0	0	0
21	Inspector General *	43,826	2,147	0	0	0	0	0
	Subtotal - Legal	69,934	3,632	0	0	0	0	0
22	City Sec Svcs *	6,438	368	0	0	0	0	0
	Subtotal - City Secretary	6,438	368	0	0	0	0	0
23	City Council Svcs *	102,780	3,015	0	0	0	0	0
	Subtotal - City Council	102,780	3,015	0	0	0	0	0
24	Controller Fin Svcs *	21,554	507	0	0	0	0	0
24	Controller Treasury *	10,202	215	0	0	0	0	0
	Subtotal - City Controller's	31,756	721	0	0	0	0	0

B. Incoming Costs

Dept:31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
30 Design & Const	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
30 Building Svcs *	255,150	2,042	0	0	0	0	0
30 Utilities *	83,522	0	0	0	0	0	0
30 Real Estate *	2,732	72	0	0	0	0	0
Subtotal - General Services	341,404	2,115	0	0	0	0	0
Total Incoming	757,984	28,464	22,074	184	13,086	7,249	70,401
C. Total Allocated		$ 786,448	$ 22,074	$ 184	$ 13,086	$ 7,249	$ 70,401
			2.81%	0.02%	1.66%	0.92%	8.95%

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
3	Consulting Services *	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	15,215	67	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	15,215	67	0	0	0	0	0
5	Financial Plg & Analysis	6,900	349	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,900	349	0	0	0	0	0
8	Gen Acctng *	5,801	358	0	0	0	0	0
8	Fixed Assets *	489	29	0	0	0	0	0
8	Auditing Svcs *	3,279	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,569	388	0	0	0	0	0
10	Grants Mgmt	170	14	0	0	0	0	0
10	Cost Accounting *	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	170	14	0	0	0	0	0
11	Perf Mgmt Svcs *	2,967	162	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	2,967	162	0	0	0	0	0
13	Purchasing *	20,735	1,339	0	0	0	0	0
	Subtotal - Fin SPD	20,735	1,339	0	0	0	0	0
16	Records *	6,934	449	0	0	0	0	0
16	3-1-1 Svcs *	7,737	485	0	0	0	0	0
	Subtotal - ARA Operations	14,671	934	0	0	0	0	0
17	Payroll Svcs *	46,534	2,369	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	46,534	2,369	0	0	0	0	0
19	Certification *	18,746	416	0	19,162	0	0	0
19	Reporting & Analytics	246	6	0	252	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	11,826	262	0	12,088	0	0	0
	Subtotal - OBO	30,818	684	0	31,502	0	0	0
20	City Mayor Admin *	50,250	10,459	0	0	0	0	0
20	Inter Gov Rel *	7,843	1,848	0	0	0	0	0
	Subtotal - Mayor	58,093	12,308	0	0	0	0	0
21	Legal Svcs *	26,108	1,485	27,593	0	0	0	0
21	Inspector General *	43,826	2,147	45,973	0	0	0	0
	Subtotal - Legal	69,934	3,632	73,566	0	0	0	0
22	City Sec Svcs *	6,438	368	6,806	0	0	0	0
	Subtotal - City Secretary	6,438	368	6,806	0	0	0	0
23	City Council Svcs *	102,780	3,015	0	105,795	0	0	0
	Subtotal - City Council	102,780	3,015	0	105,795	0	0	0
24	Controller Fin Svcs *	21,554	507	0	0	22,061	0	0
24	Controller Treasury *	10,202	215	0	0	10,417	0	0
	Subtotal - City Controller's	31,756	721	0	0	32,477	0	0

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
30	Design & Const	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
30	Building Svcs *	255,150	2,042	0	0	0	0	0
30	Utilities *	83,522	0	0	0	0	0	0
30	Real Estate *	2,732	72	0	0	0	0	0
	Subtotal - General Services	341,404	2,115	0	0	0	0	0
	Total Incoming	757,984	28,464	80,372	137,297	32,477	0	0
C.	Total Allocated		$ 786,448	$ 80,372	$ 137,297	$ 32,477	$ 0	$ 0
				10.22%	17.46%	4.13%		

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3	Consulting Services *	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	15,215	67	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	15,215	67	0	0	0	0	0
5	Financial Plg & Analysis	6,900	349	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,900	349	0	0	0	0	0
8	Gen Acctng *	5,801	358	0	0	0	0	0
8	Fixed Assets *	489	29	0	0	0	0	0
8	Auditing Svcs *	3,279	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,569	388	0	0	0	0	0
10	Grants Mgmt	170	14	0	0	0	0	0
10	Cost Accounting *	0	0	0	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	170	14	0	0	0	0	0
11	Perf Mgmt Svcs *	2,967	162	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	2,967	162	0	0	0	0	0
13	Purchasing *	20,735	1,339	0	0	0	0	0
	Subtotal - Fin SPD	20,735	1,339	0	0	0	0	0
16	Records *	6,934	449	0	0	0	0	7,383
16	3-1-1 Svcs *	7,737	485	0	0	0	0	0
	Subtotal - ARA Operations	14,671	934	0	0	0	0	7,383
17	Payroll Svcs *	46,534	2,369	0	0	0	48,903	0
	Subtotal - ARA Payroll Svcs	46,534	2,369	0	0	0	48,903	0
19	Certification *	18,746	416	0	0	0	0	0
19	Reporting & Analytics	246	6	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	11,826	262	0	0	0	0	0
	Subtotal - OBO	30,818	684	0	0	0	0	0
20	City Mayor Admin *	50,250	10,459	0	0	0	0	0
20	Inter Gov Rel *	7,843	1,848	0	0	0	0	0
	Subtotal - Mayor	58,093	12,308	0	0	0	0	0
21	Legal Svcs *	26,108	1,485	0	0	0	0	0
21	Inspector General *	43,826	2,147	0	0	0	0	0
	Subtotal - Legal	69,934	3,632	0	0	0	0	0
22	City Sec Svcs *	6,438	368	0	0	0	0	0
	Subtotal - City Secretary	6,438	368	0	0	0	0	0
23	City Council Svcs *	102,780	3,015	0	0	0	0	0
	Subtotal - City Council	102,780	3,015	0	0	0	0	0
24	Controller Fin Svcs *	21,554	507	0	0	0	0	0
24	Controller Treasury *	10,202	215	0	0	0	0	0
	Subtotal - City Controller's	31,756	721	0	0	0	0	0

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
30	Design & Const	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
30	Building Svcs *	255,150	2,042	0	0	0	0	0
30	Utilities *	83,522	0	0	0	0	0	0
30	Real Estate *	2,732	72	0	0	0	0	0
	Subtotal - General Services	341,404	2,115	0	0	0	0	0
	Total Incoming	757,984	28,464	0	0	0	48,903	7,383
C.	Total Allocated		$ 786,448	$ 0	$ 0	$ 0	$ 48,903	$ 7,383
							6.22%	0.94%

General Svcs Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	28,269	21.4159	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	41,591	31.5083	0	0	0	0	0
81	HEC-HFD	14,178	10.7409	0	0	0	0	0
82	HED-Harris County	6,171	4.6750	0	0	0	0	0
83	HEC-Genl Svcs Dept	13,552	10.2667	0	0	0	0	0
84	HEC-Homeland Security	2,977	2.2553	0	0	0	0	0
85	HEC-Off of Emg Mgmt	10,726	8.1258	0	0	0	0	0
86	HEC-HPD	14,536	11.0121	0	0	0	0	0
	Subtotal	132,000	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Legal 911 Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	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

Legal OIG Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	HEC-911 Network	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
85	HEC-Off of Emg Mgmt	0.00	0.0000	0	0	0	0	0
	Subtotal	0.00	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Citywide Gen Gov Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	15,282	0
	Direct Bills					0		0
	Total					$0		$ 0

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

ARA 311 Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	HEC-911 Network	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
85	HEC-Off of Emg Mgmt	0.00	0.0000	0	0	0	0	0
	Subtotal	0.00	100.0000	0	0	0	8,222	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Finance Strategic Purchasing Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	22,074	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Fin Grants Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	184	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Fin Reporting & Ops Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	13,086	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Fin Plg & Analysis Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	7,249	0
	Direct Bills					0		0
	Total					$0		$ 0

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

IT Admin & Apps Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	70,401	0
	Direct Bills					0		0
	Total					$0		$ 0

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

IT Infrastructure Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 HEC-Off of Emg Mgmt	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
Subtotal	0.00	100.0000	0	0	0	80,372	0
Direct Bills					0		0
Total					$0		$ 0

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

Office Business Opp Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	HEC-911 Network	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
85	HEC-Off of Emg Mgmt	0.00	0.0000	0	0	0	0	0
	Subtotal	0.00	100.0000	0	0	0	137,297	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Mayor's Office Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	32,477	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Human Resources Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	HEC-911 Network	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
85	HEC-Off of Emg Mgmt	0.00	0.0000	0	0	0	0	0
	Subtotal	0.00	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

City Sec Svcs Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

City Council Svcs Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79	HEC-911 Network	0.00	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
85	HEC-Off of Emg Mgmt	0.00	0.0000	0	0	0	0	0
	Subtotal	0.00	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

City Controller Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Acc & Fin ReportingAllocations Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

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

ARA Payroll Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	48,903	0
	Direct Bills					0		0
	Total					$0		$ 0

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

ARA Operations Allocations

Dept:31 HEC

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	HEC-IT	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
79	HEC-911 Network	0	0.0000	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	7,383	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Allocation Summary

Dept:31 HEC

	Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin SPD	Fin Grants Acctg
0	Direct Billed	$0	$0	$0	$0	$0	$0	$0
78	HEC-IT	0	0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0	0
81	HEC-HFD	0	0	0	0	0	0	0
82	HED-Harris County	0	0	0	0	0	0	0
83	HEC-Genl Svcs Dept	0	0	0	0	0	0	0
84	HEC-Homeland Security	0	0	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0	0	0	0	0	0
86	HEC-HPD	0	0	0	0	0	0	0
	Total	$0	$0	$0	$0	$0	$0	$0

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
78	HEC-IT	0	0	0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0	0	0
81	HEC-HFD	0	0	0	0	0	0	0	0
82	HED-Harris County	0	0	0	0	0	0	0	0
83	HEC-Genl Svcs Dept	0	0	0	0	0	0	0	0
84	HEC-Homeland Security	0	0	0	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0	0	0	0	0	0	0
86	HEC-HPD	0	0	0	0	0	0	0	0
	Total	$0	$0	$0	$0	$0	$0	$0	$0

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
78	HEC-IT	0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0
81	HEC-HFD	0	0	0	0	0	0
82	HED-Harris County	0	0	0	0	0	0
83	HEC-Genl Svcs Dept	0	0	0	0	0	0
84	HEC-Homeland Security	0	0	0	0	0	0
85	HEC-Off of Emg Mgmt	0	0	0	0	0	0
86	HEC-HPD	0	0	0	0	0	0
	Total	$0	$0	$0	$0	$0	$0

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.

A. Department Costs

Dept:32 HPW General Fund Credit

Department		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund 8300	P	105,251-	0	105,251-
Subtotal - Services & Supplies		105,251-	0	105,251-
Department Cost Total		105,251-	0	105,251-
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		105,251-	0	105,251-
General Admin Distribution			0	0
Grand Total		105,251-		105,251-

B. Incoming Costs-(Default Spread Custom%)

Dept:32 HPW General Fund Credit

No Indirect Costs

General Fund Credit Allocations

Dept:32 HPW General Fund Credit

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	100	100.0000	105,251-	$ 0	105,251-	$ 0	105,251-
	Subtotal	100	100.0000	105,251-	0	105,251-	0	105,251-
	Direct Bills					0		0
	Total					$105,251-		$105,251-

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

Allocation Summary

Dept:32 HPW General Fund Credit

	Department	General Fund Credit	Total
0	Direct Billed	$0	$0
65	HPW Water & Sewer	105,251-	105,251-
	Total	$105,251-	$105,251-