CITY OF HOUSTON, TEXAS

FY2027 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2025

CITY OF HOUSTON
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City of Houston, Texas
FY2027 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2025

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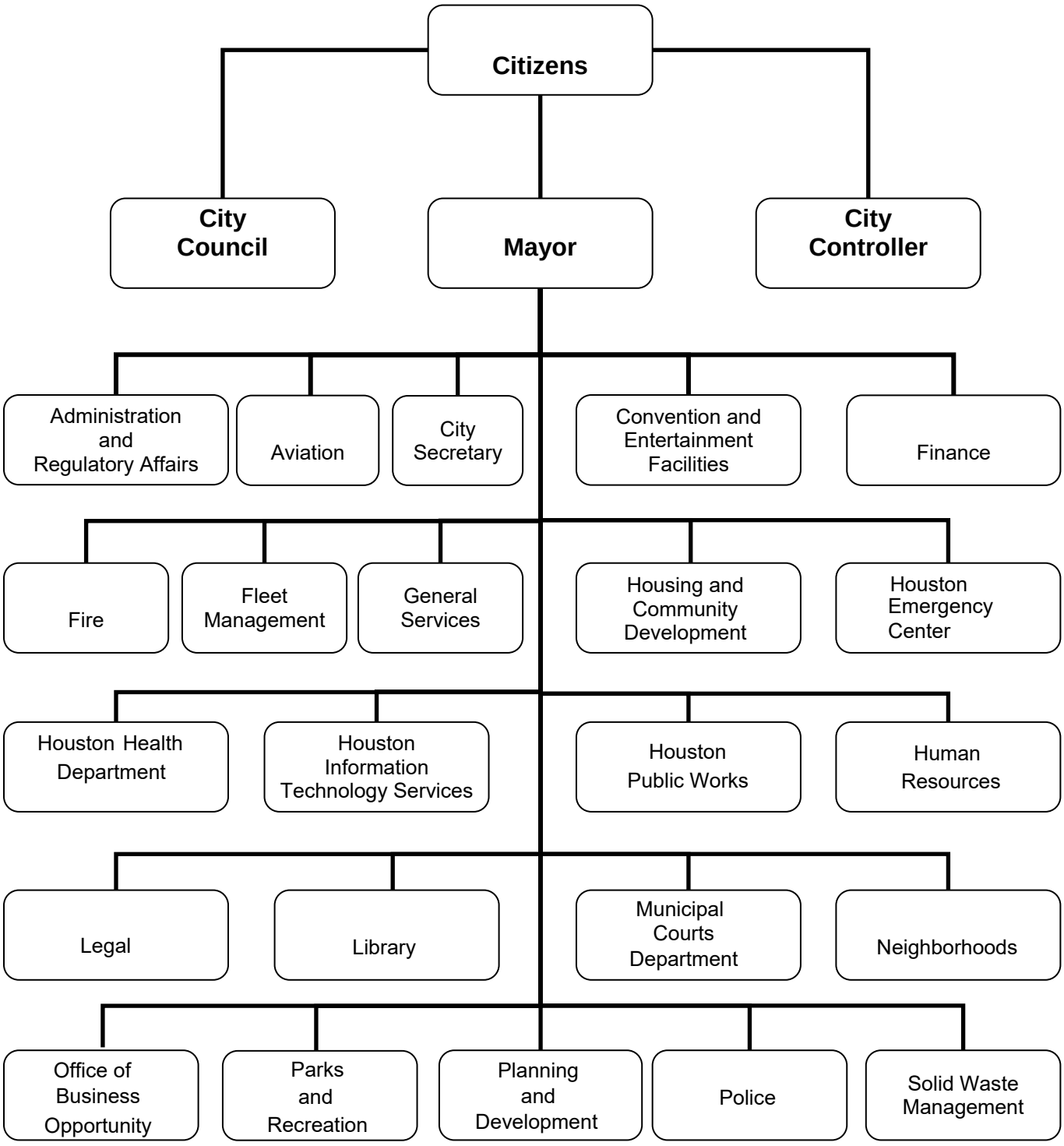
SECTION I – ORGANIZATION CHART

Organization Chart



SECTION II – OVERVIEW

City of Houston, Texas
FY2027 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2025

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.

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[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: FY2025 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 2027 Full Cost Allocation Plan
Summary of Allocated Costs and ACFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2025

Department	Final GL A = B + C + D	Personnel B	Other Operating C	Transfer D	ACFR Adjustments E	Adjusted GL F = A - D + E	ACFR G	Direct Costs H	Allocated Indirect I	Unallocated/DB J
Houston Police Department-HPD	$ 1,063,814,961	$ 965,894,876	$ 97,920,085	$ -	$ -	1,063,814,961	$ 1,063,814,961	$ 1,057,070,279	$ 6,744,682	$ -
Dept of Neighborhoods (DON)	13,009,373	8,617,024	4,392,349	-	-	13,009,373	13,009,373	13,009,373	-	-
Houston Fire Department (HFD)	680,389,725	604,960,176	72,954,131	2,475,417	2,435,484	680,349,792	680,349,792	680,349,792	-	-
Houston Emergency Center (HEC)	9,395,161	-	-	9,395,161	-	-	-	-	-	-
Municipal Courts Department	30,300,252	24,512,196	5,657,592	130,465	-	30,169,787	30,169,787	30,169,787	-	-
Houston Public Works (HPW)	1,194,983	1,056,176	138,807	-	-	1,194,983	1,194,983	1,194,983	-	-
Solid Waste Management	112,690,604	45,780,946	63,046,415	3,863,244	-	108,827,360	108,827,360	108,827,360	-	-
General Services Department	48,043,414	13,911,120	31,693,444	2,438,850	(23,350)	45,581,214	45,581,214	770,694	43,492,494	1,318,026
Housing and Community Devp.	2,312,316	929,265	1,383,051	-	-	2,312,316	2,312,316	2,312,316	-	-
Library	45,825,230	38,504,969	6,570,261	750,000	23,350	45,098,580	45,098,580	45,098,580	-	-
Parks & Recreation	93,037,013	48,882,574	43,089,164	1,065,275	-	91,971,738	91,971,738	91,971,738	-	-
Health & Human Services	58,807,139	40,486,713	13,726,544	4,593,882	-	54,213,257	54,213,257	37,042,728	17,080,592	89,937
Mayor's Office	8,693,457	5,704,907	823,797	2,164,753	-	6,528,704	6,528,704	1,257,022	4,987,574	284,108
Business Opportunity	4,758,559	3,476,735	1,281,824	-	-	4,758,559	4,758,559	799,890	3,909,563	49,106
City Council	13,980,814	9,485,026	3,261,556	1,234,232	-	12,746,582	12,746,582	(0)	9,334,818	3,411,764
City Controller's Office	10,362,889	8,499,713	1,206,761	656,415	-	9,706,474	9,706,474	2	9,706,472	
Finance	21,789,150	16,953,547	4,785,603	50,000	-	21,739,150	21,739,150	273,633	19,953,027	1,512,490
Admn. & Regulatory Affairs	36,404,985	17,555,823	4,303,486	14,545,676	-	21,859,309	21,859,309	5,287,840	12,044,756	4,526,713
Fleet Management Department	264,356	-	264,356	-	-	264,356	264,356	264,356	-	-
Houston Information Tech Svcs	891	(75)	966	-	-	891	891	891	-	-
Planning & Development	2,944,741	2,633,807	310,934	-	-	2,944,741	2,944,741	1,353,889	1,590,852	-
City Secretary	1,051,479	930,047	121,432	-	-	1,051,479	1,051,479	(1)	1,051,480	-
Human Resources Dept.	1,187,177	1,166,146	21,031	-	-	1,187,177	1,187,177	1,187,177	-	-
Legal Department	19,016,247	16,602,630	2,413,616	-	-	19,016,247	19,016,247	(3)	18,471,837	544,413
Citywide General Government	258,868,245	10,671,500	124,959,573	123,237,172	55,660,945	191,292,017	191,292,018	143,477,593	47,814,424	-
GRAND TOTAL	**2,538,143,162**	**1,887,215,841**	**484,326,778**	**166,600,543**	**58,096,429**	**2,429,639,049**	**2,429,639,049**	**2,221,719,920**	**196,182,571**	**11,736,557**
Cost Adjustment	Building Use								507,351	
Cost Adjustment	Equipment use								1,167,327	
Cost Adjustment	Reconciling item								(1,025,434)	
Cost Adjustment	HPW General Fund Credit								(202,942)	
Unallocated Indirect fr disallow functions	Non-Dept								(888,957)	
Unallocated Indirect fr disallow functions	OBO								(32,780)	
Unallocated Indirect fr disallow functions	OBO								(2,381,936)	
Summary Schedule Total									**193,325,200**	

SECTION IV – FY2027 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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Summary Schedule

	Department	Human Resource	HITS	Police	Dept of Neighborhood	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library
1	Building Depreciation	$ 0	$ 5,703	$ 1,562	$ 20,700	$ 0	$ 311	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	3,440	806,525	0	19,973	0	55,469	0	0	13,043
3	Non-Departmental-Gen Gov	968,317	767,727	14,903,303	240,667	4,001,549	774,081	7,406,160	179,611	54,976	1,326,329
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	80,010	46,004	261,661	12,104	192,970	29,816	48,521	159,789	81,349	22,179
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	75,803	0	72,178	0	58,371	180,647	57,027	65,743
8	Accounting & Finance Repo	120,298	261,208	394,474	220,057	290,300	44,722	94,738	264,636	122,304	43,818
9	Finance Disaster Recovery	5,771	12,716	143,494	1,879	85,614	4,157	22,785	50,577	12,942	6,111
10	Finance Grants	2	6	129,128	2,142	8,367	1,148	173,248	44,129	186,085	1,179
11	Finance Perform Mgmt	3,052	6,726	75,906	994	45,289	2,199	12,053	26,754	6,847	3,233
12	Finance Treasury	407	0	356,230	4,459	227,463	10,339	37,288	0	793	15,449
13	Finance Strat Purchasing	68,010	539,338	729,926	67,219	247,526	106,761	382,756	1,266,100	498,215	269,669
14	ARA Director Office	0	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	0	0	0	156,060	0	0	0	0	0	0
16	ARA Operations	52,507	52,281	354,855	145,829	225,345	551,047	2,092,877	83,262	19,785	62,432
17	ARA Payroll Services	55,231	48,310	1,539,930	25,024	962,682	57,022	102,888	201,413-	50,950	116,128
18	ARA Regulatory	248	0	217,627	2,724	138,961	6,317	22,780	0	485	9,438
19	Office Business Opport	60,154	135,938	1,003,976	28,228	592,522	42,782	98,106	282,051	51,028	102,244
20	Mayor	94,799	82,920	2,643,157	42,952	1,652,362	97,874	176,599	565,622	87,452	199,323
21	Legal	170,713	468,504	448,713	650,023	407,209	8,431,630	241,067	409,129	163,126	214,957
22	City Secretary	10,320	22,743	256,633	3,359	153,117	7,436	40,750	90,452	23,147	10,929
23	City Council	110,336	243,149	2,743,752	35,918	1,637,029	79,501	435,669	967,064	247,465	116,845
24	City Controller's Office	306,162	202,245	1,348,808	49,122	938,357	119,689	239,451	720,345	331,014	97,447
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	6,476	0	90,970	0	0	0	0	0
30	General Services	2,315	507,196	18,719,476	61,379	7,792,484	195,702	92,680	0	77,074	7,517,980
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	$2,108,652	$3,406,154	$47,161,415	$1,770,839	$19,782,267	$10,562,534	$11,834,256	$5,088,755	$2,072,064	$10,214,476

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	62,202	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	2,604,046	1,727,468	95,246	31,386	7,792	0	25,410	1,008	15,194	13,520
4	Finance Dir Office	0	0	0	0	0	0	1,998,908	0	0	0
5	Finance FP&A	105,160	230,298	202,516	3,417	8,729	0	18,807	1,737	14,312	20,316
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	97,348	10,101	0	0	0	0	0	0	0	0
8	Accounting & Finance Repo	221,615	345,435	314,315	5,125	13,093	0	28,209	2,607	21,467	30,472
9	Finance Disaster Recovery	14,150	23,455	13,778	362	1,056	0	1,411	3,338	1,967	1,687
10	Finance Grants	5,999	297,687	293	24	0	0	6,851	0	0	0
11	Finance Perform Mgmt	7,485	12,407	7,288	191	559	0	747	1,766	1,040	892
12	Finance Treasury	31,522	12,666	91	464	0	0	88	0	0	0
13	Finance Strat Purchasing	310,001	517,195	2,043,474	15,816	22,933	0	18,980	5,536	32,424	37,168
14	ARA Director Office	0	0	0	0	0	0	0	75,740	1,688,230	534,533
15	ARA Financial Svcs	0	0	0	0	0	0	0	13,071	291,380	199,181
16	ARA Operations	137,564	131,531	33,622	887	2,334	0	2,768	221	4,913	151,213
17	ARA Payroll Services	173,200	289,089	86,556	4,927	12,962	0	15,373	1,225	27,288	18,653
18	ARA Regulatory	19,257	7,738	55	283	0	0	54	0	0	0
19	Office Business Opport	145,955	290,089	231,903	2,667	7,017	0	8,320	663	14,771	10,097
20	Mayor	297,282	496,197	148,567	8,457	22,248	0	26,386	2,102	46,838	32,016
21	Legal	718,932	114,060	34,332	0	163,057	0	0	0	0	12,575
22	City Secretary	25,307	41,948	24,641	647	1,888	0	2,524	5,971	3,516	3,016
23	City Council	270,565	448,480	263,443	6,913	20,191	0	26,979	63,834	37,598	32,246
24	City Controller's Office	420,708	900,328	772,621	13,395	34,592	0	72,118	15,611	57,371	78,355
25	Health Administration	0	17,812,147	0	0	0	0	0	0	0	0
26	Planning & Dev Admin	0	0	0	670,418	1,857,162	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	421,639	7,904,955	187,660	0	0	0	0	0	4,241	40,167
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	$6,089,937	$31,613,274	$4,472,828	$765,379	$2,175,613	$0	$2,253,933	$194,430	$2,262,550	$1,216,107

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	96,697	0	8,551	473	1,881	10,713	13,977	49,316	255	76,298
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	13,135	0	8,701	920	2,227	19,175	1,427	151,735	858	58,357
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	19,703	0	13,051	1,379	3,341	28,760	2,141	227,594	1,287	87,532
9	Finance Disaster Recovery	1,233	0	2,927	41	389	5,021	0	52,937	123	10,738
10	Finance Grants	1,008	0	0	0	0	39,046	0	0	0	0
11	Finance Perform Mgmt	652	0	1,548	21	205	2,656	0	28,003	64	5,680
12	Finance Treasury	1,800	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	20,562	0	28,469	0	19,771	136,021	791	42,704	1,582	63,266
14	ARA Director Office	488,755	0	0	0	0	0	0	0	0	0
15	ARA Financial Svcs	84,357	0	0	0	32,442	133,445	13,071	0	0	0
16	ARA Operations	1,422	0	2,679	90	2,936	2,250	221	1,877	0	114,905
17	ARA Payroll Services	7,900	0	14,878	499	3,038	12,497	1,225	10,421	0	61,730
18	ARA Regulatory	1,100	0	0	0	0	0	0	0	0	0
19	Office Business Opport	4,276	0	8,054	270	1,644	6,765	663	5,640	0	79,595
20	Mayor	13,560	0	25,536	858	5,215	318,566	2,102	17,887	0	252,405
21	Legal	0	0	0	0	0	0	0	0	0	5,360
22	City Secretary	2,206	0	5,236	72	694	8,979	0	94,675	219	19,206
23	City Council	23,578	0	55,977	768	7,422	96,001	0	1,012,209	2,342	205,327
24	City Controller's Office	51,060	0	39,707	3,447	9,156	83,515	5,174	697,731	3,451	241,512
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	362,195
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	74,977	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	$833,004	$0	$215,314	$8,838	$165,338	$903,410	$40,792	$2,392,729	$10,181	$1,644,106

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	38,538	53,362	277,439	1,515	38,105	5,205	0	5,021	4,821	4,089
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	20,014	40,550	221,227	2,636	38,912	7,405	0	1,392	1,670	1,521
6	Finance City Council	0	0	0	0	0	0	0	0	0	0
7	Finance Public Fin	0	0	169,592	0	0	0	0	0	0	0
8	Accounting & Finance Repo	30,021	60,823	206,592	3,955	58,367	11,107	0	2,087	2,505	2,281
9	Finance Disaster Recovery	6,285	10,920	82,960	347	13,362	1,248	0	830	901	788
10	Finance Grants	0	0	0	0	189,874	0	0	0	0	0
11	Finance Perform Mgmt	3,325	5,777	43,884	184	7,068	661	0	439	477	417
12	Finance Treasury	0	0	0	0	409	0	0	0	0	0
13	Finance Strat Purchasing	88,572	154,210	1,047,834	14,235	83,826	70,383	0	3,954	0	1,582
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	24,065	270,184	1,026,874	328	676	1,350	0	2,070	1,943	1,634
17	ARA Payroll Services	38,838	43,663	229,492	709	2,848	7,492	0	11,495	10,789	9,074
18	ARA Regulatory	0	0	0	0	250	0	0	0	0	0
19	Office Business Opport	44,003	55,775	285,803	988	1,542	4,056	0	6,222	5,841	4,911
20	Mayor	139,540	176,865	906,303	3,131	4,889	12,861	0	19,731	18,518	15,576
21	Legal	0	2,473	203,477	0	1,058,218	0	0	90,091	0	0
22	City Secretary	11,240	19,530	148,369	620	23,897	2,233	0	1,484	1,612	1,409
23	City Council	120,171	208,802	1,586,267	6,624	255,499	23,872	0	15,866	17,237	15,069
24	City Controller's Office	90,087	177,463	1,033,394	10,523	178,338	30,328	0	7,360	8,570	7,710
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	204,276	293,196	1,815,741	6,967	159,651	26,593	0	28,201	27,890	23,806
28	CIP Sal Rec HPW	0	0	0	0	0	0	0	157,249-	147,576-	124,131-
29	HPD Police Records	0	0	0	0	0	0	0	0	0	0
30	General Services	0	0	40,730	0	0	85	0	0	0	0
31	HEC	0	0	0	0	0	0	0	0	0	0
32	HPW General Fund Credit	0	0	202,942-	0	0	0	0	0	0	0
	Tot.Current Allocations	$858,975	$1,573,593	$9,123,036	$52,762	$2,115,731	$204,879	$0	$38,994	$44,802-	$34,264-

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	3,814	1,323	12,240	4,772	0	0	0	0	0	0
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	2,622	647	10,938	2,176	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	3,934	971	16,407	3,264	0	0	0	0	0	0
9	Finance Disaster Recovery	696	180	1,989	842	0	0	0	0	0	0
10	Finance Grants	0	0	0	0	0	0	0	0	0	0
11	Finance Perform Mgmt	368	96	1,052	446	0	0	0	0	0	0
12	Finance Treasury	0	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	3,163	0	9,489	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	1,363	507	4,036	1,853	0	0	0	0	0	0
17	ARA Payroll Services	7,571	2,818	22,419	10,294	0	0	0	0	0	0
18	ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19	Office Business Opport	4,097	1,526	12,135	5,572	0	0	0	0	0	0
20	Mayor	12,994	4,837	38,479	17,668	0	0	0	0	0	0
21	Legal	0	0	0	0	0	0	0	0	0	0
22	City Secretary	1,246	321	3,557	1,505	0	0	0	0	0	0
23	City Council	13,316	3,441	38,028	16,097	0	0	0	0	0	0
24	City Controller's Office	11,449	2,850	45,203	10,236	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	20,312	6,642	59,299	0	0	0	0	0	0	0
28	CIP Sal Rec HPW	103,557-	38,551-	306,671-	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	$16,612-	$12,392-	$31,400-	$74,725	$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	9	0	11,860	107	447	56,473
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance FP&A	0	0	0	0	30	0	19,826	359	1,503	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	14,580	0
8	Accounting & Finance Repo	0	0	0	0	45	0	29,738	539	56,158	0
9	Finance Disaster Recovery	0	0	0	0	0	0	4,708	43	111	0
10	Finance Grants	0	0	0	0	0	0	0	860	0	0
11	Finance Perform Mgmt	0	0	0	0	0	0	2,490	23	59	0
12	Finance Treasury	0	0	0	0	0	0	0	0	0	0
13	Finance Strat Purchasing	0	0	0	0	0	0	16,607	0	1,582	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	2,678	0	0	283,702
17	ARA Payroll Services	0	0	0	0	0	0	14,876	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	8,052	0	0	0
20	Mayor	0	0	0	0	0	0	25,533	0	0	0
21	Legal	0	0	0	0	0	0	0	0	0	428,400
22	City Secretary	0	0	0	0	0	0	8,420	75	199	0
23	City Council	0	0	0	0	0	0	90,028	809	2,130	0
24	City Controller's Office	0	0	0	0	108	0	85,009	1,422	5,760	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	6,964,912
30	General Services	0	0	0	0	0	0	0	0	0	21,940
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	$192	$0	$319,825	$4,237	$82,529	$7,756,017

Summary Schedule

	Department	2nd Allocation Orphans	Total
1	Building Depreciation	$ 0	$ 41,293
2	Equipment Depreciation	0	960,652
3	Non-Departmental-Gen Gov	0	35,921,091
4	Finance Dir Office	0	1,998,908
5	Finance FP&A	0	2,169,658
6	Finance City Council	0	0
7	Finance Public Fin	0	801,390
8	Accounting & Finance Repo	0	3,712,475
9	Finance Disaster Recovery	0	606,869
10	Finance Grants	0	1,087,076
11	Finance Perform Mgmt	0	321,023
12	Finance Treasury	0	699,468
13	Finance Strat Purchasing	0	8,987,650
14	ARA Director Office	0	2,787,258
15	ARA Financial Svcs	0	923,007
16	ARA Operations	0	5,854,916
17	ARA Payroll Services	0	3,910,591
18	ARA Regulatory	0	427,317
19	Office Business Opport	0	3,655,941
20	Mayor	0	8,756,207
21	Legal	0	14,436,046
22	City Secretary	0	1,085,348
23	City Council	0	11,603,857
24	City Controller's Office	0	9,558,302
25	Health Administration	0	17,812,147
26	Planning & Dev Admin	0	2,527,580
27	HPW Admin Indirect	0	3,034,769
28	CIP Sal Rec HPW	0	877,735-
29	HPD Police Records	0	7,062,358
30	General Services	0	43,662,680
31	HEC	0	0
32	HPW General Fund Credit	0	202,942-
	Tot.Current Allocations	$0	$193,325,200

BUILDING DEPRECIATION
FUNCTION AND ALLOCATION BASIS

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2025. 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 2019. 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	1,167,327	0	1,167,327
Subtotal - Services & Supplies		1,167,327	0	1,167,327
Department Cost Total		1,167,327	0	1,167,327
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,167,327	0	1,167,327
General Admin Distribution			0	0
Grand Total		$ 1,167,327		$ 1,167,327

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
23	City Council	142,349	12.1944	$ 142,349	$ 0	$ 142,349	$ 0	$ 142,349
24	City Controller's Office	21,680	1.8572	21,680	0	21,680	0	21,680
25	Heath Administration	39,436	3.3783	39,436	0	39,436	0	39,436
28	CIP Sal Rec HPW	502	0.0430	502	0	502	0	502
30	General Services	2,708	0.2320	2,708	0	2,708	0	2,708
34	HITS	3,440	0.2947	3,440	0	3,440	0	3,440
35	Police	806,525	69.0916	806,525	0	806,525	0	806,525
37	Fire	19,973	1.7110	19,973	0	19,973	0	19,973
39	Solid Waste	55,469	4.7518	55,469	0	55,469	0	55,469
42	Library	13,043	1.1173	13,043	0	13,043	0	13,043
43	Park & Recreation	62,202	5.3286	62,202	0	62,202	0	62,202
	Subtotal	1,167,327	100.0000	1,167,327	0	1,167,327	0	1,167,327
	Direct Bills					0		0
	Total					$1,167,327		$1,167,327

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
23	City Council	142,349	142,349
24	City Controller's Office	21,680	21,680
25	Heath Administration	39,436	39,436
28	CIP Sal Rec HPW	502	502
30	General Services	2,708	2,708
34	HITS	3,440	3,440
35	Police	806,525	806,525
37	Fire	19,973	19,973
39	Solid Waste	55,469	55,469
42	Library	13,043	13,043
43	Park & Recreation	62,202	62,202
	Total	$ 1,167,327	$ 1,167,327

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	191,516	0	0	0	0	0
Architectural Srvcs	P	0	0	0	0	0	0
Info Resource Srvcs	P	0	0	0	0	0	0
Non-Subrec Contract	P	3,639-	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	2,446,981	0	0	0	0	2,446,981
Health Ins RetCl	P	10,668,714	0	10,668,714	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	1,280,716	0	0	0	700,034	0
Banking Services	P	0	0	0	0	0	0
Misc.Support Svcs	P	7,750	0	0	0	0	0
Real Estate	P	5,716,431	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	38,509	0	0	0	0	0
Ltd purpose	P	73,670,723	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	12,754,269	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	54,614	0	0	0	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	355,814	0	0	355,814	0	0
Food Supplies	P	0	0	0	0	0	0
AudioVisual Supplies	P	0	0	0	0	0	0
Early Pymt Discount	P	4,793-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	2,077,571	0	0	0	0	0
Metro Commut	P	255,025	0	0	0	0	0
Misc Other Svcs	P	4,483,367	0	0	0	0	0
Intfd Legal Service	P	21,563,073	0	0	0	0	0
Other IntfdSvcs	P	2,518,924	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	47,155,925	0	0	0	0	0
Transf - Spec Nonrecr	P	0	0	0	0	0	0
Transfer to Component	P	33,932,999	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	19,280,667	0	0	0	0	0
Transfer to CAP Proj	P	20,420,302	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
Subtotal - Services & Supplies		258,865,458	0	10,668,714	355,814	700,034	2,446,981
Department Cost Total		258,865,458	0	10,668,714	355,814	700,034	2,446,981
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		258,865,458	0	10,668,714	355,814	700,034	2,446,981
General Admin Distribution			0	0	0	0	0
Grand Total		$ 258,865,458	0	$ 10,668,714	$ 355,814	$ 700,034	$ 2,446,981

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	191,516	0	0	0	0	0
Architectural Srvcs	P	0	0	0	0	0	0
Info Resource Srvcs	P	0	0	0	0	0	0
Non-Subrec Contract	P	3,639-	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	2,446,981	0	0	0	0	0
Health Ins RetCl	P	10,668,714	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	1,280,716	0	0	0	0	0
Banking Services	P	0	0	0	0	0	0
Misc.Support Svcs	P	7,750	7,750	0	0	0	0
Real Estate	P	5,716,431	0	0	0	0	5,275,381
Application Services	P	0	0	0	0	0	0
Intfd Prt Shop Svcs	P	0	0	0	0	0	0
Intfd Parking-HF	P	38,509	0	0	0	0	0
Ltd purpose	P	73,670,723	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	12,754,269	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	54,614	0	0	54,614	0	0
Contributions	P	0	0	0	0	0	0
Membership	P	355,814	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	4,793-	0	0	0	0	0
Voice Svcs	P	0	0	0	0	0	0
Legal Svcs	P	2,077,571	0	0	0	2,077,571	0
Metro Commut	P	255,025	255,025	0	0	0	0
Misc Other Svcs	P	4,483,367	0	0	0	0	0
Intfd Legal Service	P	21,563,073	0	21,563,073	0	0	0
Other IntfdSvcs	P	2,518,924	0	0	0	0	0
Intfd Engr Services	P	0	0	0	0	0	0
Transfer to Spec Rev	P	47,155,925	0	0	0	0	0
Transf - Spec Nonrecr	P	0	0	0	0	0	0
Transfer to Component	P	33,932,999	0	0	0	0	0
Transfer to Ike Fund	P	0	0	0	0	0	0
Ch380 Trans Other Fd	P	19,280,667	0	0	0	0	0
Transfer to CAP Proj	P	20,420,302	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
Subtotal - Services & Supplies		258,865,458	262,775	21,563,073	54,614	2,077,571	5,275,381
Department Cost Total		258,865,458	262,775	21,563,073	54,614	2,077,571	5,275,381
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		258,865,458	262,775	21,563,073	54,614	2,077,571	5,275,381
General Admin Distribution			0	0	0	0	0
Grand Total		$ 258,865,458	$ 262,775	$ 21,563,073	$ 54,614	$ 2,077,571	$ 5,275,381

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	191,516	0	191,516
Architectural Srvcs	P	0	0	0
Info Resource Srvcs	P	0	0	0
Non-Subrec Contract	P	3,639-	0	3,639-
Acctg & Auditing Svc	P	0	0	0
Print Shop Svcs	P	0	0	0
Pub & Printed Materi	P	0	0	0
Other Interest	P	2,446,981	0	0
Health Ins RetCl	P	10,668,714	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	1,280,716	580,682	0
Banking Services	P	0	0	0
Misc.Support Svcs	P	7,750	0	0
Real Estate	P	5,716,431	441,050	0
Application Services	P	0	0	0
Intfd Prt Shop Svcs	P	0	0	0
Intfd Parking-HF	P	38,509	38,509	0
Ltd purpose	P	73,670,723	0	73,670,723

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Criminal Intell	P	0	0	0
Tax Appraisal	P	12,754,269	0	12,754,269
Tax Refunds	P	0	0	0
Mgmt Initiative/Cons	P	0	0	0
Elections	P	54,614	0	0
Contributions	P	0	0	0
Membership	P	355,814	0	0
Food Supplies	P	0	0	0
AudioVisual Supplies	P	0	0	0
Early Pymt Discount	P	4,793-	0	4,793-
Voice Svcs	P	0	0	0
Legal Svcs	P	2,077,571	0	0
Metro Commut	P	255,025	0	0
Misc Other Svcs	P	4,483,367	3,349,226	930,681
Intfd Legal Service	P	21,563,073	0	0
Other IntfdSvcs	P	2,518,924	0	2,518,924
Intfd Engr Services	P	0	0	0
Transfer to Spec Rev	P	47,155,925	0	47,155,925
Transf - Spec Nonrecr	P	0	0	0
Transfer to Component	P	33,932,999	0	33,932,999
Transfer to Ike Fund	P	0	0	0
Ch380 Trans Other Fd	P	19,280,667	0	19,280,667
Transfer to CAP Proj	P	20,420,302	0	20,420,302
Travel- Non Training	P	0	0	0
Subtotal - Services & Supplies		258,865,458	4,409,467	210,847,574
Department Cost Total		258,865,458	4,409,467	210,847,574
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		258,865,458	4,409,467	210,847,574
General Admin Distribution			0	0
Grand Total		$ 258,865,458	$ 4,409,467	$ 210,847,574
				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	$ 15,101	$ 622	$ 21	$ 41	$ 143	$ 15
3	Interest Costs	0	131,383	5,415	181	355	1,242	133
3	Other Misc	0	14,109	581	19	38	133	14
	Subtotal - Non-Dept-Gen Gov	0	160,593	6,618	221	434	1,518	162
5	Financial Plg & Analysis	0	48,506	1,999	67	131	459	49
	Subtotal - Fin Plg & Analysis	0	48,506	1,999	67	131	459	49
8	Gen Acctng	0	47,957	1,976	66	130	453	49
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	0	25,681	1,058	35	69	243	26
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,638	3,034	101	199	696	75
9	Disaster Recovery	0	15,214	627	21	41	144	15
	Subtotal - Fin Disaster Recovery	0	15,214	627	21	41	144	15
10	Grants Mgmt	0	4,050	167	6	11	38	4
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	4,050	167	6	11	38	4
11	Perf Mgmt Svcs	0	7,998	330	11	22	76	8
	Subtotal - Fin Perform Mgmt	0	7,998	330	11	22	76	8
12	Treasury	0	39,053	1,610	54	106	369	40
	Subtotal - Fin Treasury	0	39,053	1,610	54	106	369	40
13	Purchasing	0	47,864	1,973	66	129	452	49
	Subtotal - Fin SPD	0	47,864	1,973	66	129	452	49
18	Franchise	0	24,577	1,013	34	66	232	25
	Subtotal - ARA Regulatory	0	24,577	1,013	34	66	232	25
22	City Sec Svcs	0	27,750	1,144	38	75	262	28
	Subtotal - City Secretary	0	27,750	1,144	38	75	262	28
23	City Council Svcs	0	290,583	11,976	399	786	2,747	295
	Subtotal - City Council	0	290,583	11,976	399	786	2,747	295
24	Controller Fin Svcs	0	180,969	7,458	249	489	1,711	184
24	Controller Treasury	0	44,359	1,828	61	120	419	45
	Subtotal - City Controller's	0	225,328	9,286	310	609	2,130	229
30	Design & Const	0	126,252	5,203	174	341	1,193	128
	Subtotal - General Services	0	126,252	5,203	174	341	1,193	128
	Total Incoming	0	1,091,406	44,980	1,502	2,950	10,316	1,107
C.	Total Allocated		$ 259,956,864	$ 10,713,694	$ 357,316	$ 702,984	$ 2,457,297	$ 263,882
				4.12%	0.14%	0.27%	0.95%	0.10%

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	$ 15,101	$1,258	$3	$121	$308	$257
3	Interest Costs	0	131,383	10,944	28	1,054	2,677	2,238
3	Other Misc	0	14,109	1,175	3	113	288	240
	Subtotal - Non-Dept-Gen Gov	0	160,593	13,377	34	1,288	3,273	2,735
5	Financial Plg & Analysis	0	48,506	4,040	10	389	988	826
	Subtotal - Fin Plg & Analysis	0	48,506	4,040	10	389	988	826
8	Gen Acctng	0	47,957	3,995	10	385	977	817
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	0	25,681	2,139	5	206	523	437
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,638	6,134	15	591	1,500	1,254
9	Disaster Recovery	0	15,214	1,267	3	122	310	259
	Subtotal - Fin Disaster Recovery	0	15,214	1,267	3	122	310	259
10	Grants Mgmt	0	4,050	337	1	33	83	69
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	4,050	337	1	33	83	69
11	Perf Mgmt Svcs	0	7,998	666	2	64	163	136
	Subtotal - Fin Perform Mgmt	0	7,998	666	2	64	163	136
12	Treasury	0	39,053	3,253	8	313	796	665
	Subtotal - Fin Treasury	0	39,053	3,253	8	313	796	665
13	Purchasing	0	47,864	3,987	10	384	975	815
	Subtotal - Fin SPD	0	47,864	3,987	10	384	975	815
18	Franchise	0	24,577	2,047	5	197	501	419
	Subtotal - ARA Regulatory	0	24,577	2,047	5	197	501	419
22	City Sec Svcs	0	27,750	2,312	6	223	566	473
	Subtotal - City Secretary	0	27,750	2,312	6	223	566	473
23	City Council Svcs	0	290,583	24,205	61	2,332	5,922	4,950
	Subtotal - City Council	0	290,583	24,205	61	2,332	5,922	4,950
24	Controller Fin Svcs	0	180,969	15,074	38	1,452	3,688	3,083
24	Controller Treasury	0	44,359	3,695	9	356	904	756
	Subtotal - City Controller's	0	225,328	18,769	47	1,808	4,592	3,839
30	Design & Const	0	126,252	10,517	27	1,013	2,573	2,151
	Subtotal - General Services	0	126,252	10,517	27	1,013	2,573	2,151
	Total Incoming	0	1,091,406	90,911	229	8,757	22,242	18,591
C.	Total Allocated		$ 259,956,864	$ 21,653,984	$ 54,843	$ 2,086,328	$ 5,297,623	$ 4,428,058
				8.33%	0.02%	0.80%	2.04%	1.70%

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Gen Govt
3	Consulting Services	$ 0	$ 15,101	$12,300
3	Interest Costs	0	131,383	107,012
3	Other Misc	0	14,109	11,492
	Subtotal - Non-Dept-Gen Gov	0	160,593	130,804
5	Financial Plg & Analysis	0	48,506	39,508
	Subtotal - Fin Plg & Analysis	0	48,506	39,508
8	Gen Acctng	0	47,957	39,061
8	Fixed Assets	0	0	0
8	Auditing Svcs	0	25,681	20,917
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,638	59,978
9	Disaster Recovery	0	15,214	12,392
	Subtotal - Fin Disaster Recovery	0	15,214	12,392
10	Grants Mgmt	0	4,050	3,299
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	4,050	3,299
11	Perf Mgmt Svcs	0	7,998	6,514
	Subtotal - Fin Perform Mgmt	0	7,998	6,514
12	Treasury	0	39,053	31,809
	Subtotal - Fin Treasury	0	39,053	31,809
13	Purchasing	0	47,864	38,986
	Subtotal - Fin SPD	0	47,864	38,986
18	Franchise	0	24,577	20,018
	Subtotal - ARA Regulatory	0	24,577	20,018
22	City Sec Svcs	0	27,750	22,603
	Subtotal - City Secretary	0	27,750	22,603
23	City Council Svcs	0	290,583	236,682
	Subtotal - City Council	0	290,583	236,682
24	Controller Fin Svcs	0	180,969	147,400
24	Controller Treasury	0	44,359	36,131
	Subtotal - City Controller's	0	225,328	183,531
30	Design & Const	0	126,252	102,833
	Subtotal - General Services	0	126,252	102,833
	Total Incoming	0	1,091,406	888,957
C.	Total Allocated		$ 259,956,864	$ 211,736,531
				81.45%

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	6.98	0.1718	$ 18,331	$ 0	$ 18,331	$ 77	$ 18,408
05	Finance Financial Plg & Analys	11.22	0.2762	29,466	0	29,466	124	29,590
06	Finance City Council	4.90	0.1206	12,869	0	12,869	54	12,923
07	Finance Public Fin	5.37	0.1322	14,103	0	14,103	59	14,162
08	Accounting & Financial Reporti	15.34	0.3776	40,286	0	40,286	170	40,456
09	Finance Disaster Recovery	4.23	0.1041	11,109	0	11,109	47	11,156
10	Finance Grants	7.68	0.1891	20,170	0	20,170	85	20,255
11	Finance Rev Perform Mgmnt	1.89	0.0465	4,964	0	4,964	21	4,985
12	Finance Treasury	5.56	0.1369	14,602	0	14,602	62	14,664
13	Finance Strategic Purchasing	50.74	1.2490	133,255	0	133,255	562	133,817
14	ARA Director Office	4.82	0.1187	12,658	0	12,658	53	12,711
15	ARA Financial Services	5.98	0.1472	15,705	0	15,705	66	15,771
16	ARA Operations	78.93	1.9430	207,289	0	207,289	874	208,163
17	ARA Payroll Services	31.98	0.7872	83,987	0	83,987	354	84,341
18	ARA Regulatory	2.99	0.0736	7,852	0	7,852	33	7,885
19	Office Business Opportunity	31.10	0.7656	81,676	0	81,676	344	82,020
20	Mayor	25.96	0.6390	68,177	0	68,177	287	68,464
21	Legal	94.72	2.3316	248,757	0	248,757	1,049	249,806
22	City Secretary	7.40	0.1822	19,434	0	19,434	82	19,516
23	City Council	75.53	1.8593	198,360	0	198,360	836	199,196
24	City Controller's Office	54.50	1.3416	143,130	0	143,130	603	143,733
25	Health Administration	38.40	0.9453	100,847	0	100,847	425	101,272
26	Planning & Dev Admin	7.05	0.1735	18,515	0	18,515	78	18,593
29	HPD Police Records	76.84	1.8915	201,800	0	201,800	851	202,651
30	General Services	134.97	3.3225	354,463	0	354,463	1,494	355,957
33	Human Resources	35.52	0.8744	93,284	0	93,284	393	93,677
34	HITS	0.00	0.0000	0	0	0	0	0
35	Police	898.13	22.1086	2,358,701	0	2,358,701	9,944	2,368,645
36	Dept of Neighborhoods	73.83	1.8174	193,895	0	193,895	817	194,712
37	Fire	246.44	6.0664	647,209	0	647,209	2,729	649,938
38	Municipal Court	219.23	5.3966	575,750	0	575,750	2,427	578,177
39	Solid Waste	400.98	9.8706	1,053,068	0	1,053,068	4,440	1,057,508
41	Housing & Community Dev	0.10	0.0025	263	0	263	1	264
42	Library	457.90	11.2718	1,202,553	0	1,202,553	5,070	1,207,623
43	Parks & Recreation	593.09	14.5996	1,557,594	0	1,557,594	6,567	1,564,161
44	Health Department	291.77	7.1823	766,257	0	766,257	3,231	769,488
46	Planning & Dev Other	10.06	0.2476	26,420	0	26,420	111	26,531
49	Finance Other	5.01	0.1233	13,157	0	13,157	55	13,212
53	ARA Other	31.32	0.7710	82,254	0	82,254	347	82,601
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	4.90	0.1206	12,869	0	12,869	54	12,923
67	HPW Other	9.00	0.2215	23,636	0	23,636	100	23,736
	Subtotal	4,062.36	100.0000	10,668,715	0	10,668,715	44,980	10,713,695
	Direct Bills					0		0
	Total					$10,668,715		$ 10,713,695

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	6.98	0.0549	$ 195	$ 0	$ 195	$ 1	$ 196
05	Finance Financial Plg & Analys	11.22	0.0882	314	0	314	1	315
06	Finance City Council	4.90	0.0385	137	0	137	1	138
07	Finance Public Fin	5.37	0.0422	150	0	150	1	151
08	Accounting & Financial Reporti	15.34	0.1206	429	0	429	2	431
09	Finance Disaster Recovery	4.23	0.0333	118	0	118	1	119
10	Finance Grants	7.68	0.0604	215	0	215	1	216
11	Finance Rev Perform Mgmnt	1.89	0.0149	53	0	53	0	53
12	Finance Treasury	5.56	0.0437	156	0	156	1	157
13	Finance Strategic Purchasing	50.74	0.3989	1,419	0	1,419	6	1,425
14	ARA Director Office	4.82	0.0379	135	0	135	1	136
15	ARA Financial Services	5.98	0.0470	167	0	167	1	168
16	ARA Operations	78.93	0.6206	2,208	0	2,208	9	2,217
17	ARA Payroll Services	31.98	0.2514	895	0	895	4	899
18	ARA Regulatory	2.99	0.0235	84	0	84	0	84
19	Office Business Opportunity	31.10	0.2445	870	0	870	4	874
20	Mayor	25.96	0.2041	726	0	726	3	729
21	Legal	94.72	0.7447	2,650	0	2,650	11	2,661
22	City Secretary	7.40	0.0582	207	0	207	1	208
23	City Council	75.53	0.5939	2,113	0	2,113	9	2,122
24	City Controller's Office	54.50	0.4285	1,525	0	1,525	6	1,531
25	Health Administration	38.40	0.3019	1,074	0	1,074	5	1,079
26	Planning & Dev Admin	7.05	0.0554	197	0	197	1	198
29	HPD Police Records	76.84	0.6042	2,150	0	2,150	9	2,159
30	General Services	134.97	1.0612	3,776	0	3,776	16	3,792
33	Human Resources	35.52	0.2793	994	0	994	4	998
34	HITS	0.00	0.0000	0	0	0	0	0
35	Police	5,951.83	46.7961	166,507	0	166,507	703	167,210
36	Dept of Neighborhoods	73.83	0.5805	2,065	0	2,065	9	2,074
37	Fire	3,849.03	30.2629	107,680	0	107,680	455	108,135
38	Municipal Court	219.23	1.7237	6,133	0	6,133	26	6,159
39	Solid Waste	400.98	3.1527	11,218	0	11,218	47	11,265
41	Housing & Community Dev	0.10	0.0008	3	0	3	0	3
42	Library	457.90	3.6002	12,810	0	12,810	54	12,864
43	Parks & Recreation	593.09	4.6632	16,592	0	16,592	70	16,662
44	Health Department	291.77	2.2940	8,162	0	8,162	34	8,196
46	Planning & Dev Other	10.06	0.0791	281	0	281	1	282
49	Finance Other	5.01	0.0394	140	0	140	1	141
53	ARA Other	31.32	0.2463	876	0	876	4	880
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	4.90	0.0385	137	0	137	1	138
67	HPW Other	9.00	0.0708	252	0	252	1	253
	Subtotal	12,718.65	100.0000	355,813	0	355,813	1,502	357,315
	Direct Bills					0		0
	Total					$355,813		$ 357,315

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	47,616	2.1572	$ 15,101	$ 0	$ 15,101	$ 0	$ 15,101
04	Finance Dir Office	2,212	0.1002	702	0	702	3	705
05	Finance Financial Plg & Analys	703	0.0318	223	0	223	1	224
06	Finance City Council	571	0.0259	181	0	181	1	182
07	Finance Public Fin	564	0.0256	179	0	179	1	180
08	Accounting & Financial Reporti	1,612	0.0730	511	0	511	2	513
09	Finance Disaster Recovery	403	0.0183	128	0	128	1	129
10	Finance Grants	776	0.0352	246	0	246	1	247
11	Finance Rev Perform Mgmnt	563	0.0255	179	0	179	1	180
12	Finance Treasury	1,307	0.0592	415	0	415	2	417
13	Finance Strategic Purchasing	1,090	0.0494	346	0	346	1	347
14	ARA Director Office	2,073	0.0939	657	0	657	3	660
15	ARA Financial Services	535	0.0242	170	0	170	1	171
16	ARA Operations	5,030	0.2279	1,595	0	1,595	7	1,602
17	ARA Payroll Services	891	0.0404	283	0	283	1	284
18	ARA Regulatory	2,054	0.0931	651	0	651	3	654
19	Office Business Opportunity	6,527	0.2957	2,070	0	2,070	9	2,079
20	Mayor	5,380	0.2437	1,706	0	1,706	7	1,713
21	Legal	6,728	0.3048	2,134	0	2,134	9	2,143
22	City Secretary	1,434	0.0650	455	0	455	2	457
23	City Council	24,349	1.1031	7,722	0	7,722	33	7,755
24	City Controller's Office	5,578	0.2527	1,769	0	1,769	8	1,777
25	Health Administration	9,215	0.4175	2,923	0	2,923	13	2,936
26	Planning & Dev Admin	1,656	0.0750	525	0	525	2	527
28	CIP Sal Rec HPW	3,638	0.1648	1,154	0	1,154	5	1,159
29	HPD Police Records	1,870	0.0847	593	0	593	3	596
30	General Services	40,360	1.8285	12,800	0	12,800	55	12,855
31	HEC	6,148	0.2785	1,950	0	1,950	8	1,958
33	Human Resources	74,727	3.3855	23,700	0	23,700	102	23,802
34	HITS	42,966	1.9466	13,627	0	13,627	59	13,686
35	Police	244,382	11.0717	77,506	0	77,506	334	77,840
36	Dept of Neighborhoods	11,305	0.5122	3,585	0	3,585	15	3,600
37	Fire	180,227	8.1652	57,159	0	57,159	246	57,405
38	Municipal Court	27,847	1.2616	8,832	0	8,832	38	8,870
39	Solid Waste	45,317	2.0531	14,372	0	14,372	62	14,434
40	Houston Airport System (HAS)	149,237	6.7612	47,330	0	47,330	204	47,534
41	Housing & Community Dev	75,977	3.4421	24,096	0	24,096	104	24,200
42	Library	20,714	0.9384	6,569	0	6,569	28	6,597
43	Parks & Recreation	98,216	4.4497	31,149	0	31,149	134	31,283
44	Health Department	215,090	9.7446	68,216	0	68,216	294	68,510
45	Fleet Management	189,143	8.5691	59,987	0	59,987	258	60,245
46	Planning & Dev Other	3,191	0.1446	1,012	0	1,012	4	1,016
47	Planning & Dev Spec Rev	8,153	0.3694	2,586	0	2,586	11	2,597
49	Finance Other	17,565	0.7958	5,571	0	5,571	24	5,595
50	ARA Insurance	1,623	0.0735	515	0	515	2	517
51	ARA BARC	13,367	0.6056	4,239	0	4,239	18	4,257
52	ARA Parking	18,974	0.8596	6,018	0	6,018	26	6,044
53	ARA Other	12,268	0.5558	3,891	0	3,891	17	3,908
55	Legal Insurance	8,126	0.3681	2,577	0	2,577	11	2,588
56	Legal Wkr Comp	859	0.0389	272	0	272	1	273
57	Mayor Cable TV	2,080	0.0942	660	0	660	3	663
58	Mayor Other	17,908	0.8113	5,680	0	5,680	24	5,704
59	TIRZ	1,333	0.0604	423	0	423	2	425
60	HR Health Benefits	141,715	6.4204	44,945	0	44,945	194	45,139
61	HR Long Term Disability	801	0.0363	254	0	254	1	255
62	HPW Bldg Insp	54,503	2.4693	17,286	0	17,286	74	17,360

Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	18,693	0.8469	5,928	0	5,928	26	5,954
64	HPW DDSR	37,872	1.7158	12,011	0	12,011	52	12,063
65	HPW Water & Sewer	206,618	9.3608	65,529	0	65,529	282	65,811
66	HPW Houston Transtar	2,462	0.1115	781	0	781	3	784
67	HPW Other	36,343	1.6465	11,526	0	11,526	50	11,576
68	Houston Permit Center	6,916	0.3133	2,193	0	2,193	9	2,202
70	CIP Sal Rec RE	1,300	0.0589	412	0	412	2	414
71	CIP S/R Engrg	1,560	0.0707	495	0	495	2	497
72	CIP S/R Constr	1,420	0.0643	450	0	450	2	452
73	CIP S/R Eng/Const	2,449	0.1110	777	0	777	3	780
74	CIP S/R Geo/Env	605	0.0274	192	0	192	1	193
75	CIP S/R Other	10,216	0.4628	3,240	0	3,240	14	3,254
76	CIP S/R GSD	2,032	0.0921	644	0	644	3	647
87	Hurricane Ike Aid & Recovery	28	0.0013	9	0	9	0	9
89	HR-W.C.	18,517	0.8389	5,873	0	5,873	25	5,898
90	Legal Other	336	0.0152	107	0	107	0	107
91	Convention and Entertainment	1,404	0.0636	445	0	445	2	447
	Subtotal	2,207,268	100.0000	700,037	0	700,037	2,950	702,987
	Direct Bills					0		0
	Total					$700,037		$ 702,987

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	124,960,228	5.3692	$ 131,383	$ 0	$ 131,383	$ 0	$ 131,383
04	Finance Dir Office	2,675,573	0.1150	2,813	0	2,813	13	2,826
05	Finance Financial Plg & Analys	1,941,790	0.0834	2,042	0	2,042	9	2,051
06	Finance City Council	879,967	0.0378	925	0	925	4	929
07	Finance Public Fin	728,524	0.0313	766	0	766	3	769
08	Accounting & Financial Reporti	3,694,313	0.1587	3,884	0	3,884	17	3,901
09	Finance Disaster Recovery	507,887	0.0218	534	0	534	2	536
10	Finance Grants	805,764	0.0346	847	0	847	4	851
11	Finance Rev Perform Mgmnt	274,980	0.0118	289	0	289	1	290
12	Finance Treasury	1,884,929	0.0810	1,982	0	1,982	9	1,991
13	Finance Strategic Purchasing	8,087,068	0.3475	8,503	0	8,503	38	8,541
14	ARA Director Office	2,146,691	0.0922	2,257	0	2,257	10	2,267
15	ARA Financial Services	1,184,691	0.0509	1,246	0	1,246	6	1,252
16	ARA Operations	8,353,869	0.3589	8,783	0	8,783	39	8,822
17	ARA Payroll Services	4,481,588	0.1926	4,712	0	4,712	21	4,733
18	ARA Regulatory	404,632	0.0174	425	0	425	2	427
19	Office Business Opportunity	4,758,559	0.2045	5,003	0	5,003	22	5,025
20	Mayor	5,555,792	0.2387	5,841	0	5,841	26	5,867
21	Legal	19,016,247	0.8171	19,994	0	19,994	89	20,083
22	City Secretary	1,051,479	0.0452	1,106	0	1,106	5	1,111
23	City Council	12,746,582	0.5477	13,402	0	13,402	60	13,462
24	City Controller's Office	9,706,474	0.4171	10,205	0	10,205	45	10,250
25	Health Administration	17,260,466	0.7416	18,148	0	18,148	81	18,229
26	Planning & Dev Admin	1,590,851	0.0684	1,673	0	1,673	7	1,680
29	HPD Police Records	6,744,682	0.2898	7,091	0	7,091	32	7,123
30	General Services	45,596,144	1.9591	47,940	0	47,940	214	48,154
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	1,187,177	0.0510	1,248	0	1,248	6	1,254
34	HITS	891	0.0000	1	0	1	0	1
35	Police	1,039,108,963	44.6475	1,092,516	0	1,092,516	4,867	1,097,383
36	Dept of Neighborhoods	13,005,912	0.5588	13,674	0	13,674	61	13,735
37	Fire	663,499,800	28.5087	697,602	0	697,602	3,108	700,710
38	Municipal Court	30,158,827	1.2958	31,709	0	31,709	141	31,850
39	Solid Waste	108,767,979	4.6734	114,358	0	114,358	509	114,867
41	Housing & Community Dev	2,312,316	0.0994	2,431	0	2,431	11	2,442
42	Library	45,063,839	1.9363	47,380	0	47,380	211	47,591
43	Parks & Recreation	91,947,748	3.9507	96,674	0	96,674	431	97,105
44	Health Department	36,947,572	1.5875	38,847	0	38,847	173	39,020
45	Fleet Management	264,356	0.0114	278	0	278	1	279
46	Planning & Dev Other	1,353,890	0.0582	1,423	0	1,423	6	1,429
49	Finance Other	256,936	0.0110	270	0	270	1	271
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	5,250,696	0.2256	5,521	0	5,521	25	5,546
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	1,194,983	0.0513	1,256	0	1,256	6	1,262
	Subtotal	2,327,361,655	100.0000	2,446,982	0	2,446,982	10,316	2,457,298
	Direct Bills					0		0
	Total					$2,446,982		$ 2,457,298

Basis Units: FY2025 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	124,960,228	5.3692	$ 14,109	$ 0	$ 14,109	$ 0	$ 14,109
04	Finance Dir Office	2,675,573	0.1150	302	0	302	1	303
05	Finance Financial Plg & Analys	1,941,790	0.0834	219	0	219	1	220
06	Finance City Council	879,967	0.0378	99	0	99	0	99
07	Finance Public Fin	728,524	0.0313	82	0	82	0	82
08	Accounting & Financial Reporti	3,694,313	0.1587	417	0	417	2	419
09	Finance Disaster Recovery	507,887	0.0218	57	0	57	0	57
10	Finance Grants	805,764	0.0346	91	0	91	0	91
11	Finance Rev Perform Mgmnt	274,980	0.0118	31	0	31	0	31
12	Finance Treasury	1,884,929	0.0810	213	0	213	1	214
13	Finance Strategic Purchasing	8,087,068	0.3475	913	0	913	4	917
14	ARA Director Office	2,146,691	0.0922	242	0	242	1	243
15	ARA Financial Services	1,184,691	0.0509	134	0	134	1	135
16	ARA Operations	8,353,869	0.3589	943	0	943	4	947
17	ARA Payroll Services	4,481,588	0.1926	506	0	506	2	508
18	ARA Regulatory	404,632	0.0174	46	0	46	0	46
19	Office Business Opportunity	4,758,559	0.2045	537	0	537	2	539
20	Mayor	5,555,792	0.2387	627	0	627	3	630
21	Legal	19,016,247	0.8171	2,147	0	2,147	10	2,157
22	City Secretary	1,051,479	0.0452	119	0	119	1	120
23	City Council	12,746,582	0.5477	1,439	0	1,439	6	1,445
24	City Controller's Office	9,706,474	0.4171	1,096	0	1,096	5	1,101
25	Health Administration	17,260,466	0.7416	1,949	0	1,949	9	1,958
26	Planning & Dev Admin	1,590,851	0.0684	180	0	180	1	181
29	HPD Police Records	6,744,682	0.2898	762	0	762	3	765
30	General Services	45,596,144	1.9591	5,148	0	5,148	23	5,171
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	1,187,177	0.0510	134	0	134	1	135
34	HITS	891	0.0000	0	0	0	0	0
35	Police	1,039,108,963	44.6475	117,322	0	117,322	522	117,844
36	Dept of Neighborhoods	13,005,912	0.5588	1,468	0	1,468	7	1,475
37	Fire	663,499,800	28.5087	74,914	0	74,914	334	75,248
38	Municipal Court	30,158,827	1.2958	3,405	0	3,405	15	3,420
39	Solid Waste	108,767,979	4.6734	12,281	0	12,281	55	12,336
41	Housing & Community Dev	2,312,316	0.0994	261	0	261	1	262
42	Library	45,063,839	1.9363	5,088	0	5,088	23	5,111
43	Parks & Recreation	91,947,748	3.9507	10,382	0	10,382	46	10,428
44	Health Department	36,947,572	1.5875	4,172	0	4,172	19	4,191
45	Fleet Management	264,356	0.0114	30	0	30	0	30
46	Planning & Dev Other	1,353,890	0.0582	153	0	153	1	154
49	Finance Other	256,936	0.0110	29	0	29	0	29
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	5,250,696	0.2256	593	0	593	3	596
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
67	HPW Other	1,194,983	0.0513	135	0	135	1	136
	Subtotal	2,327,361,655	100.0000	262,775	0	262,775	1,107	263,882
	Direct Bills					0		0
	Total					$262,775		$ 263,882

Basis Units: FY2025 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	5,955	0.2672	$ 57,619	$ 0	$ 57,619	$ 243	$ 57,862
30	General Services	178,677	8.0175	1,728,824	0	1,728,824	7,289	1,736,113
35	Police	1,076,231	48.2922	10,413,280	0	10,413,280	43,903	10,457,183
36	Dept of Neighborhoods	1,548	0.0695	14,978	0	14,978	63	15,041
37	Fire	208,334	9.3483	2,015,776	0	2,015,776	8,499	2,024,275
39	Solid Waste	598,873	26.8724	5,794,511	0	5,794,511	24,430	5,818,941
41	Housing & Community Dev	760	0.0341	7,353	0	7,353	31	7,384
43	Parks & Recreation	83,877	3.7637	811,568	0	811,568	3,422	814,990
44	Health Department	74,327	3.3352	719,165	0	719,165	3,032	722,197
	Subtotal	2,228,582	100.0000	21,563,074	0	21,563,074	90,911	21,653,985
	Direct Bills					0		0
	Total					$21,563,074		$ 21,653,985

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	$ 3,034	$ 0	$ 3,034	$ 13	$ 3,047
23	City Council	16	88.8889	48,546	0	48,546	204	48,750
24	City Controller's Office	1	5.5556	3,034	0	3,034	13	3,047
	Subtotal	18	100.0000	54,614	0	54,614	229	54,843
	Direct Bills					0		0
	Total					$54,614		$ 54,843

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	6.98	0.0335	$ 696	$ 0	$ 696	$ 3	$ 699
05	Finance Financial Plg & Analys	11.22	0.0539	1,119	0	1,119	5	1,124
06	Finance City Council	4.90	0.0235	489	0	489	2	491
07	Finance Public Fin	5.37	0.0258	535	0	535	2	537
08	Accounting & Financial Reporti	15.34	0.0736	1,530	0	1,530	6	1,536
09	Finance Disaster Recovery	4.23	0.0203	422	0	422	2	424
10	Finance Grants	7.68	0.0369	766	0	766	3	769
11	Finance Rev Perform Mgmnt	1.89	0.0091	188	0	188	1	189
12	Finance Treasury	5.56	0.0267	554	0	554	2	556
13	Finance Strategic Purchasing	51.74	0.2483	5,159	0	5,159	22	5,181
14	ARA Director Office	4.82	0.0231	481	0	481	2	483
15	ARA Financial Services	5.98	0.0287	596	0	596	3	599
16	ARA Operations	78.93	0.3788	7,871	0	7,871	33	7,904
17	ARA Payroll Services	31.98	0.1535	3,189	0	3,189	13	3,202
18	ARA Regulatory	2.99	0.0144	298	0	298	1	299
19	Office Business Opportunity	32.60	0.1565	3,251	0	3,251	14	3,265
20	Mayor	25.96	0.1246	2,589	0	2,589	11	2,600
21	Legal	94.72	0.4546	9,445	0	9,445	40	9,485
22	City Secretary	7.40	0.0355	738	0	738	3	741
23	City Council	75.53	0.3625	7,532	0	7,532	32	7,564
24	City Controller's Office	54.50	0.2616	5,435	0	5,435	23	5,458
25	Health Administration	38.40	0.1843	3,829	0	3,829	16	3,845
26	Planning & Dev Admin	7.05	0.0338	703	0	703	3	706
28	CIP Sal Rec HPW	65.19	0.3129	6,500	0	6,500	27	6,527
29	HPD Police Records	76.84	0.3688	7,662	0	7,662	32	7,694
30	General Services	202.27	0.9708	20,170	0	20,170	85	20,255
31	HEC	189.09	0.9076	18,855	0	18,855	79	18,934
33	Human Resources	221.06	1.0610	22,043	0	22,043	93	22,136
34	HITS	193.36	0.9281	19,281	0	19,281	81	19,362
35	Police	6,163.56	29.5829	614,607	0	614,607	2,591	617,198
36	Dept of Neighborhoods	100.16	0.4807	9,988	0	9,988	42	10,030
37	Fire	3,853.13	18.4937	384,219	0	384,219	1,619	385,838
38	Municipal Court	228.23	1.0954	22,758	0	22,758	96	22,854
39	Solid Waste	411.81	1.9765	41,064	0	41,064	173	41,237
40	Houston Airport System (HAS)	1,318.97	6.3306	131,523	0	131,523	554	132,077
41	Housing & Community Dev	203.93	0.9788	20,335	0	20,335	86	20,421
42	Library	464.80	2.2309	46,348	0	46,348	195	46,543
43	Parks & Recreation	693.23	3.3273	69,126	0	69,126	291	69,417
44	Health Department	1,157.08	5.5536	115,380	0	115,380	486	115,866
45	Fleet Management	346.44	1.6628	34,546	0	34,546	146	34,692
46	Planning & Dev Other	19.72	0.0946	1,966	0	1,966	8	1,974
47	Planning & Dev Spec Rev	51.88	0.2490	5,173	0	5,173	22	5,195
49	Finance Other	61.53	0.2953	6,136	0	6,136	26	6,162
50	ARA Insurance	4.90	0.0235	489	0	489	2	491
51	ARA BARC	109.22	0.5242	10,891	0	10,891	46	10,937
52	ARA Parking	74.66	0.3583	7,445	0	7,445	31	7,476
53	ARA Other	31.62	0.1518	3,153	0	3,153	13	3,166
55	Legal Insurance	59.55	0.2858	5,938	0	5,938	25	5,963
56	Legal Wkr Comp	2.00	0.0096	199	0	199	1	200
57	Mayor Cable TV	12.16	0.0584	1,213	0	1,213	5	1,218
58	Mayor Other	50.02	0.2401	4,988	0	4,988	21	5,009
59	TIRZ	4.90	0.0235	489	0	489	2	491
60	HR Health Benefits	41.71	0.2002	4,159	0	4,159	18	4,177
62	HPW Bldg Insp	588.58	2.8250	58,691	0	58,691	247	58,938
63	HPW Stormwater	325.39	1.5618	32,447	0	32,447	137	32,584
64	HPW DDSR	412.43	1.9795	41,126	0	41,126	173	41,299

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
65	HPW Water & Sewer	2,113.40	10.1436	210,740	0	210,740	888	211,628
66	HPW Houston Transtar	7.30	0.0350	728	0	728	3	731
67	HPW Other	11.40	0.0547	1,137	0	1,137	5	1,142
68	Houston Permit Center	29.99	0.1439	2,990	0	2,990	13	3,003
70	CIP Sal Rec RE	46.01	0.2208	4,588	0	4,588	19	4,607
71	CIP S/R Engrg	43.18	0.2072	4,306	0	4,306	18	4,324
72	CIP S/R Constr	36.32	0.1743	3,622	0	3,622	15	3,637
73	CIP S/R Eng/Const	30.30	0.1454	3,021	0	3,021	13	3,034
74	CIP S/R Geo/Env	11.28	0.0541	1,125	0	1,125	5	1,130
75	CIP S/R Other	89.73	0.4307	8,948	0	8,948	38	8,986
76	CIP S/R GSD	41.20	0.1977	4,108	0	4,108	17	4,125
89	HR-W.C.	59.54	0.2858	5,937	0	5,937	25	5,962
	Subtotal	20,834.84	100.0000	2,077,573	0	2,077,573	8,757	2,086,330
	Direct Bills					0		0
	Total					$2,077,573		$ 2,086,330

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	$ 998,637	$ 0	$ 998,637	$ 4,210	$ 1,002,847
14	ARA Director Office	22,950	11.3264	597,511	0	597,511	2,519	600,030
16	ARA Operations	10,820	5.3399	281,702	0	281,702	1,188	282,890
19	Office Business Opportunity	11,675	5.7619	303,962	0	303,962	1,282	305,244
20	Mayor	1,350	0.6663	35,148	0	35,148	148	35,296
26	Planning & Dev Admin	30,542	15.0732	795,171	0	795,171	3,353	798,524
30	General Services	7,535	3.7187	196,176	0	196,176	827	197,003
33	Human Resources	31,605	15.5979	822,846	0	822,846	3,469	826,315
34	HITS	28,100	13.8681	731,593	0	731,593	3,085	734,678
38	Municipal Court	4,695	2.3171	122,236	0	122,236	515	122,751
39	Solid Waste	12,835	6.3344	334,163	0	334,163	1,409	335,572
92	Other	2,160	1.0660	56,236	0	56,236	237	56,473
	Subtotal	202,624	100.0000	5,275,381	0	5,275,381	22,242	5,297,623
	Direct Bills					0		0
	Total					$5,275,381		$ 5,297,623

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	382,425	9.7311	$ 429,092	$ 0	$ 429,092	$ 1,809	$ 430,901
14	ARA Director Office	167,629	4.2655	188,084	0	188,084	793	188,877
16	ARA Operations	441,050	11.2229	494,870	0	494,870	2,086	496,956
19	Office Business Opportunity	30,628	0.7794	34,365	0	34,365	145	34,510
20	Mayor	2,618,983	66.6423	2,938,573	0	2,938,573	12,389	2,950,962
23	City Council	289,193	7.3588	324,483	0	324,483	1,368	325,851
	Subtotal	3,929,908	100.0000	4,409,467	0	4,409,467	18,591	4,428,058
	Direct Bills					0		0
	Total					$4,409,467		$ 4,428,058

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	15,101	131,383	14,109	0	0
04	Finance Director Office	18,408	196	705	2,826	303	0	0
05	Finance Financial Plg & Analys	29,590	315	224	2,051	220	0	0
06	Finance City Council	12,923	138	182	929	99	0	0
07	Finance Public Fin	14,162	151	180	769	82	0	0
08	Accounting & Financial Reporti	40,456	431	513	3,901	419	0	0
09	Finance Disaster Recovery	11,156	119	129	536	57	0	0
10	Finance Grants	20,255	216	247	851	91	0	0
11	Finance Rev Perform Mgmnt	4,985	53	180	290	31	0	0
12	Finance Treasury	14,664	157	417	1,991	214	0	0
13	Finance Strategic Purchasing	133,817	1,425	347	8,541	917	0	0
14	ARA Director Office	12,711	136	660	2,267	243	57,862	0
15	ARA Financial Services	15,771	168	171	1,252	135	0	0
16	ARA Operations	208,163	2,217	1,602	8,822	947	0	0
17	ARA Payroll Services	84,341	899	284	4,733	508	0	0
18	ARA Regulatory	7,885	84	654	427	46	0	0
19	Office Business Opportunity	82,020	874	2,079	5,025	539	0	0
20	Mayor	68,464	729	1,713	5,867	630	0	3,047
21	Legal	249,806	2,661	2,143	20,083	2,157	0	0
22	City Secretary	19,516	208	457	1,111	120	0	0
23	City Council	199,196	2,122	7,755	13,462	1,445	0	48,750
24	City Controller's Office	143,733	1,531	1,777	10,250	1,101	0	3,047
25	Health Administration	101,272	1,079	2,936	18,229	1,958	0	0
26	Planning & Dev Admin	18,593	198	527	1,680	181	0	0
28	CIP Sal Rec HPW	0	0	1,159	0	0	0	0
29	HPD Police Records	202,651	2,159	596	7,123	765	0	0
30	General Services	355,957	3,792	12,855	48,154	5,171	1,736,113	0
31	HEC	0	0	1,958	0	0	0	0
33	Human Resources	93,677	998	23,802	1,254	135	0	0
34	HITS	0	0	13,686	1	0	0	0
35	Police	2,368,645	167,210	77,840	1,097,383	117,844	10,457,183	0
36	Dept of Neighborhoods	194,712	2,074	3,600	13,735	1,475	15,041	0
37	Fire	649,938	108,135	57,405	700,710	75,248	2,024,275	0
38	Municipal Court	578,177	6,159	8,870	31,850	3,420	0	0
39	Solid Waste	1,057,508	11,265	14,434	114,867	12,336	5,818,941	0
40	Houston Airport System (HAS)	0	0	47,534	0	0	0	0
41	Housing & Community Dev	264	3	24,200	2,442	262	7,384	0
42	Library	1,207,623	12,864	6,597	47,591	5,111	0	0
43	Parks & Recreation	1,564,161	16,662	31,283	97,105	10,428	814,990	0
44	Health Department	769,488	8,196	68,510	39,020	4,191	722,197	0
45	Fleet Management	0	0	60,245	279	30	0	0
46	Planning & Dev Other	26,531	282	1,016	1,429	154	0	0
47	Planning & Dev Spec Rev	0	0	2,597	0	0	0	0
49	Finance Other	13,212	141	5,595	271	29	0	0
50	ARA Insurance	0	0	517	0	0	0	0
51	ARA BARC	0	0	4,257	0	0	0	0
52	ARA Parking	0	0	6,044	0	0	0	0
53	ARA Other	82,601	880	3,908	5,546	596	0	0
55	Legal Insurance	0	0	2,588	0	0	0	0
56	Legal Wkr Comp	0	0	273	0	0	0	0
57	Mayor Cable TV	0	0	663	0	0	0	0
58	Mayor Other	0	0	5,704	0	0	0	0
59	TIRZ	12,923	138	425	0	0	0	0
60	HR Health Benefits	0	0	45,139	0	0	0	0
61	HR Long Term Disability	0	0	255	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
62	HPW Bldg Insp	0	0	17,360	0	0	0	0
63	HPW Stormwater	0	0	5,954	0	0	0	0
64	HPW DDSR	0	0	12,063	0	0	0	0
65	HPW Water & Sewer	0	0	65,811	0	0	0	0
66	HPW Houston Transtar	0	0	784	0	0	0	0
67	HPW Other	23,736	253	11,576	1,262	136	0	0
68	Houston Permit Center	0	0	2,202	0	0	0	0
70	CIP Sal Rec RE	0	0	414	0	0	0	0
71	CIP S/R Engrg	0	0	497	0	0	0	0
72	CIP S/R Constr	0	0	452	0	0	0	0
73	CIP S/R Eng/Const	0	0	780	0	0	0	0
74	CIP S/R Geo/Env	0	0	193	0	0	0	0
75	CIP S/R Other	0	0	3,254	0	0	0	0
76	CIP S/R GSD	0	0	647	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0	9	0	0	0	0
89	HR-W.C.	0	0	5,898	0	0	0	0
90	Legal Other	0	0	107	0	0	0	0
91	Convention and Entertainment	0	0	447	0	0	0	0
92	Other	0	0	0	0	0	0	0
	Total	$ 10,713,691	$ 357,318	$ 702,986	$ 2,457,298	$ 263,883	$ 21,653,986	$ 54,844

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	160,593
04	Finance Director Office	699	1,002,847	430,901	0	1,456,885
05	Finance Financial Plg & Analys	1,124	0	0	0	33,524
06	Finance City Council	491	0	0	0	14,762
07	Finance Public Fin	537	0	0	0	15,881
08	Accounting & Financial Reporti	1,536	0	0	0	47,256
09	Finance Disaster Recovery	424	0	0	0	12,421
10	Finance Grants	769	0	0	0	22,429
11	Finance Rev Perform Mgmnt	189	0	0	0	5,728
12	Finance Treasury	556	0	0	0	17,999
13	Finance Strategic Purchasing	5,181	0	0	0	150,228
14	ARA Director Office	483	600,030	188,877	0	863,269
15	ARA Financial Services	599	0	0	0	18,096
16	ARA Operations	7,904	282,890	496,956	0	1,009,501
17	ARA Payroll Services	3,202	0	0	0	93,967
18	ARA Regulatory	299	0	0	0	9,395
19	Office Business Opportunity	3,265	305,244	34,510	0	433,556
20	Mayor	2,600	35,296	2,950,962	0	3,069,308
21	Legal	9,485	0	0	0	286,335
22	City Secretary	741	0	0	0	22,153
23	City Council	7,564	0	325,851	0	606,145
24	City Controller's Office	5,458	0	0	0	166,897
25	Health Administration	3,845	0	0	0	129,319
26	Planning & Dev Admin	706	798,524	0	0	820,409
28	CIP Sal Rec HPW	6,527	0	0	0	7,686
29	HPD Police Records	7,694	0	0	0	220,988
30	General Services	20,255	197,003	0	0	2,379,300
31	HEC	18,934	0	0	0	20,892
33	Human Resources	22,136	826,315	0	0	968,317
34	HITS	19,362	734,678	0	0	767,727
35	Police	617,198	0	0	0	14,903,303
36	Dept of Neighborhoods	10,030	0	0	0	240,667
37	Fire	385,838	0	0	0	4,001,549
38	Municipal Court	22,854	122,751	0	0	774,081
39	Solid Waste	41,237	335,572	0	0	7,406,160
40	Houston Airport System (HAS)	132,077	0	0	0	179,611
41	Housing & Community Dev	20,421	0	0	0	54,976
42	Library	46,543	0	0	0	1,326,329
43	Parks & Recreation	69,417	0	0	0	2,604,046
44	Health Department	115,866	0	0	0	1,727,468
45	Fleet Management	34,692	0	0	0	95,246
46	Planning & Dev Other	1,974	0	0	0	31,386
47	Planning & Dev Spec Rev	5,195	0	0	0	7,792
49	Finance Other	6,162	0	0	0	25,410
50	ARA Insurance	491	0	0	0	1,008
51	ARA BARC	10,937	0	0	0	15,194
52	ARA Parking	7,476	0	0	0	13,520
53	ARA Other	3,166	0	0	0	96,697
55	Legal Insurance	5,963	0	0	0	8,551
56	Legal Wkr Comp	200	0	0	0	473
57	Mayor Cable TV	1,218	0	0	0	1,881
58	Mayor Other	5,009	0	0	0	10,713
59	TIRZ	491	0	0	0	13,977
60	HR Health Benefits	4,177	0	0	0	49,316
61	HR Long Term Disability	0	0	0	0	255

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

	Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
62	HPW Bldg Insp	58,938	0	0	0	76,298
63	HPW Stormwater	32,584	0	0	0	38,538
64	HPW DDSR	41,299	0	0	0	53,362
65	HPW Water & Sewer	211,628	0	0	0	277,439
66	HPW Houston Transtar	731	0	0	0	1,515
67	HPW Other	1,142	0	0	0	38,105
68	Houston Permit Center	3,003	0	0	0	5,205
70	CIP Sal Rec RE	4,607	0	0	0	5,021
71	CIP S/R Engrg	4,324	0	0	0	4,821
72	CIP S/R Constr	3,637	0	0	0	4,089
73	CIP S/R Eng/Const	3,034	0	0	0	3,814
74	CIP S/R Geo/Env	1,130	0	0	0	1,323
75	CIP S/R Other	8,986	0	0	0	12,240
76	CIP S/R GSD	4,125	0	0	0	4,772
87	Hurricane Ike Aid & Recovery	0	0	0	0	9
89	HR-W.C.	5,962	0	0	0	11,860
90	Legal Other	0	0	0	0	107
91	Convention and Entertainment	0	0	0	0	447
92	Other	0	56,473	0	0	56,473
	Total	$ 2,086,327	$ 5,297,623	$ 4,428,057	$ 0	$ 48,016,013

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	1,013,337	0	1,013,337
Salary % Split			.00%	100.00%
Benefits	S	489,332	0	489,332
Subtotal - Personnel Costs		1,502,669	0	1,502,669
Services & Supplies Cost				
Supplies	S	15,241	0	15,241
Temp Personnel Svcs	S	0	0	0
Application Svcs	S	642,345	0	642,345
Intfd HR Client Svcs	S	0	0	0
Other Svcs	S	515,319	0	515,319
Subtotal - Services & Supplies		1,172,905	0	1,172,905
Department Cost Total		2,675,574	0	2,675,574
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,675,574	0	2,675,574
General Admin Distribution			0	0
Grand Total		$ 2,675,574		$ 2,675,574

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	18,331	77	18,408
3	Memberships	195	1	196
3	Consulting Services	702	3	705
3	Interest Costs	2,813	13	2,826
3	Other Misc	302	1	303
3	Claims & Judge	0	0	0
3	Non-Dept. Legal Svcs/Lobby	696	3	699
3	Walker Rent	998,637	4,210	1,002,847
3	Dept Specific	429,092	1,809	430,901
	Subtotal - Non-Dept-Gen Gov	1,450,768	6,117	1,456,885
5	Financial Plg & Analysis	0	2,253	2,253
	Subtotal - Fin Plg & Analysis	0	2,253	2,253
8	Gen Acctng	0	2,228	2,228
8	Fixed Assets	0	0	0
8	Auditing Svcs	0	1,193	1,193
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	3,421	3,421
9	Disaster Recovery	0	321	321
	Subtotal - Fin Disaster Recove	0	321	321
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	169	169
	Subtotal - Fin Perform Mgmt	0	169	169
12	Treasury	0	836	836
	Subtotal - Fin Treasury	0	836	836
13	Purchasing	0	748	748
	Subtotal - Fin SPD	0	748	748
16	Mailroom	0	26,813	26,813
16	Records	0	299	299
16	3-1-1 Svcs	0	4,399	4,399
	Subtotal - ARA Operations	0	31,511	31,511
17	Payroll Svcs	0	1,669	1,669
	Subtotal - ARA Payroll Svcs	0	1,669	1,669
18	Franchise	0	526	526
	Subtotal - ARA Regulatory	0	526	526
19	Certification	0	608	608
19	Contract Compliance	0	13,087	13,087
19	Reporting & Analytics	0	1,351	1,351
19	Dept Services	0	2,834	2,834

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

	Department	First Incoming	Second Incoming	Finance Dept Admin
19	External Affairs & Outreach	$ 0	$ 305	$ 305
	Subtotal - OBO	0	18,185	18,185
20	City Mayor Admin	0	2,202	2,202
20	Inter Gov Rel	0	374	374
	Subtotal - Mayor	0	2,576	2,576
21	Legal Svcs	0	1,013,014	1,013,014
21	Inspector General	0	10,697	10,697
	Subtotal - Legal	0	1,023,711	1,023,711
22	City Sec Svcs	0	585	585
	Subtotal - City Secretary	0	585	585
23	City Council Svcs	0	6,129	6,129
	Subtotal - City Council	0	6,129	6,129
24	Controller Fin Svcs	0	8,407	8,407
24	Controller Treasury	0	936	936
	Subtotal - City Controller's	0	9,343	9,343
30	Design & Const	0	0	0
30	Building Svcs	0	196,363	196,363
30	Utilities	0	69,643	69,643
30	Real Estate	0	2,701	2,701
	Subtotal - General Services	0	268,707	268,707
	Total Incoming	1,452,818	1,376,807	2,829,625
C.	Total Allocated		$ 5,505,199	$ 5,505,199
				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	11.22	6.6210	$ 273,342	$ 0	$ 273,342	$ 91,159	$ 364,501
06	Finance City Council	4.90	2.8915	119,374	0	119,374	39,811	159,185
07	Finance Public Fin	5.37	3.1689	130,824	0	130,824	43,630	174,454
08	Accounting & Financial Reporti	15.34	9.0523	373,714	0	373,714	124,633	498,347
09	Finance Disaster Recovery	4.23	2.4962	103,051	0	103,051	34,367	137,418
10	Finance Grants	7.68	4.5320	187,101	0	187,101	62,398	249,499
11	Finance Rev Perform Mgmnt	1.89	1.1153	46,044	0	46,044	15,356	61,400
12	Finance Treasury	5.56	3.2810	135,453	0	135,453	45,173	180,626
13	Finance Strategic Purchasing	51.74	30.5323	1,260,492	0	1,260,492	420,371	1,680,863
49	Finance Other	61.53	36.3095	1,498,997	0	1,498,997	499,911	1,998,908
	Subtotal	169.46	100.0000	4,128,392	0	4,128,392	1,376,807	5,505,200
	Direct Bills					0		0
	Total					$4,128,392		$ 5,505,200

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	364,501	364,501
06	Finance City Council	159,185	159,185
07	Finance Public Fin	174,454	174,454
08	Accounting & Financial Reporti	498,347	498,347
09	Finance Disaster Recovery	137,418	137,418
10	Finance Grants	249,499	249,499
11	Finance Rev Perform Mgmnt	61,400	61,400
12	Finance Treasury	180,626	180,626
13	Finance Strategic Purchasing	1,680,863	1,680,863
49	Finance Other	1,998,908	1,998,908
	Total	$ 5,505,201	$ 5,505,201

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	1,252,239	0	1,252,239
Salary % Split			.00%	100.00%
Benefits	S	585,753	0	585,753
Subtotal - Personnel Costs		1,837,992	0	1,837,992
Services & Supplies Cost				
Supplies	S	3,904	0	3,904
Services	S	99,894	0	99,894
Subtotal - Services & Supplies		103,798	0	103,798
Department Cost Total		1,941,790	0	1,941,790
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		1,941,790	0	1,941,790
General Admin Distribution			0	0
Grand Total		$ 1,941,790		$ 1,941,790

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

	Department	First Incoming	Second Incoming	Financial Plg & Analysis
3	Insurance Retirees	$ 29,466	$ 124	$ 29,590
3	Memberships	314	1	315
3	Consulting Services	223	1	224
3	Interest Costs	2,042	9	2,051
3	Other Misc	219	1	220
3	Non-Dept. Legal Svcs/Lobby	1,119	5	1,124
	Subtotal - Non-Dept-Gen Gov	33,383	141	33,524
4	Finance Dept Admin	273,342	91,159	364,501
	Subtotal - Fin Dir Office	273,342	91,159	364,501
5	Financial Plg & Analysis	0	716	716
	Subtotal - Fin Plg & Analysis	0	716	716
8	Gen Acctng	0	708	708
8	Auditing Svcs	0	379	379
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	1,087	1,087
9	Disaster Recovery	0	233	233
	Subtotal - Fin Disaster Recove	0	233	233
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	122	122
	Subtotal - Fin Perform Mgmt	0	122	122
12	Treasury	0	607	607
	Subtotal - Fin Treasury	0	607	607
13	Purchasing	0	748	748
	Subtotal - Fin SPD	0	748	748
16	Records	0	480	480
	Subtotal - ARA Operations	0	480	480
17	Payroll Svcs	0	2,683	2,683
	Subtotal - ARA Payroll Svcs	0	2,683	2,683
18	Franchise	0	382	382
	Subtotal - ARA Regulatory	0	382	382
19	Certification	0	977	977
19	External Affairs & Outreach	0	490	490
	Subtotal - OBO	0	1,467	1,467
20	City Mayor Admin	0	3,539	3,539
20	Inter Gov Rel	0	601	601
	Subtotal - Mayor	0	4,140	4,140
22	City Sec Svcs	0	425	425
	Subtotal - City Secretary	0	425	425

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

	Department	First Incoming	Second Incoming	Financial Plg & Analysis
23	City Council Svcs	$ 0	$ 4,448	$ 4,448
	Subtotal - City Council	0	4,448	4,448
24	Controller Fin Svcs	0	2,672	2,672
24	Controller Treasury	0	679	679
	Subtotal - City Controller's	0	3,351	3,351
	Total Incoming	306,725	112,189	418,914
C.	Total Allocated		$ 2,360,704	$ 2,360,704
				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	47,616	2.1572	$ 48,506	$ 0	$ 48,506	$ 0	$ 48,506
04	Finance Dir Office	2,212	0.1002	2,253	0	2,253	0	2,253
05	Finance Financial Plg & Analys	703	0.0318	716	0	716	0	716
06	Finance City Council	571	0.0259	582	0	582	30	612
07	Finance Public Fin	564	0.0256	575	0	575	29	604
08	Accounting & Financial Reporti	1,612	0.0730	1,642	0	1,642	84	1,726
09	Finance Disaster Recovery	403	0.0183	411	0	411	21	432
10	Finance Grants	776	0.0352	791	0	791	40	831
11	Finance Rev Perform Mgmnt	563	0.0255	574	0	574	29	603
12	Finance Treasury	1,307	0.0592	1,331	0	1,331	68	1,399
13	Finance Strategic Purchasing	1,090	0.0494	1,110	0	1,110	57	1,167
14	ARA Director Office	2,073	0.0939	2,112	0	2,112	108	2,220
15	ARA Financial Services	535	0.0242	545	0	545	28	573
16	ARA Operations	5,030	0.2279	5,124	0	5,124	262	5,386
17	ARA Payroll Services	891	0.0404	908	0	908	46	954
18	ARA Regulatory	2,054	0.0931	2,092	0	2,092	107	2,199
19	Office Business Opportunity	6,527	0.2957	6,649	0	6,649	340	6,989
20	Mayor	5,380	0.2437	5,481	0	5,481	280	5,761
21	Legal	6,728	0.3048	6,854	0	6,854	350	7,204
22	City Secretary	1,434	0.0650	1,461	0	1,461	75	1,536
23	City Council	24,349	1.1031	24,804	0	24,804	1,267	26,071
24	City Controller's Office	5,578	0.2527	5,682	0	5,682	290	5,972
25	Health Administration	9,215	0.4175	9,387	0	9,387	479	9,866
26	Planning & Dev Admin	1,656	0.0750	1,687	0	1,687	86	1,773
28	CIP Sal Rec HPW	3,638	0.1648	3,706	0	3,706	189	3,895
29	HPD Police Records	1,870	0.0847	1,905	0	1,905	97	2,002
30	General Services	40,360	1.8285	41,114	0	41,114	2,099	43,213
31	HEC	6,148	0.2785	6,263	0	6,263	320	6,583
33	Human Resources	74,727	3.3855	76,123	0	76,123	3,887	80,010
34	HITS	42,966	1.9466	43,769	0	43,769	2,235	46,004
35	Police	244,382	11.0717	248,949	0	248,949	12,712	261,661
36	Dept of Neighborhoods	11,305	0.5122	11,516	0	11,516	588	12,104
37	Fire	180,227	8.1652	183,595	0	183,595	9,375	192,970
38	Municipal Court	27,847	1.2616	28,367	0	28,367	1,449	29,816
39	Solid Waste	45,317	2.0531	46,164	0	46,164	2,357	48,521
40	Houston Airport System (HAS)	149,237	6.7612	152,026	0	152,026	7,763	159,789
41	Housing & Community Dev	75,977	3.4421	77,397	0	77,397	3,952	81,349
42	Library	20,714	0.9384	21,101	0	21,101	1,078	22,179
43	Parks & Recreation	98,216	4.4497	100,051	0	100,051	5,109	105,160
44	Health Department	215,090	9.7446	219,109	0	219,109	11,189	230,298
45	Fleet Management	189,143	8.5691	192,677	0	192,677	9,839	202,516
46	Planning & Dev Other	3,191	0.1446	3,251	0	3,251	166	3,417
47	Planning & Dev Spec Rev	8,153	0.3694	8,305	0	8,305	424	8,729
49	Finance Other	17,565	0.7958	17,893	0	17,893	914	18,807
50	ARA Insurance	1,623	0.0735	1,653	0	1,653	84	1,737
51	ARA BARC	13,367	0.6056	13,617	0	13,617	695	14,312
52	ARA Parking	18,974	0.8596	19,329	0	19,329	987	20,316
53	ARA Other	12,268	0.5558	12,497	0	12,497	638	13,135
55	Legal Insurance	8,126	0.3681	8,278	0	8,278	423	8,701
56	Legal Wkr Comp	859	0.0389	875	0	875	45	920
57	Mayor Cable TV	2,080	0.0942	2,119	0	2,119	108	2,227
58	Mayor Other	17,908	0.8113	18,243	0	18,243	932	19,175
59	TIRZ	1,333	0.0604	1,358	0	1,358	69	1,427
60	HR Health Benefits	141,715	6.4204	144,363	0	144,363	7,372	151,735
61	HR Long Term Disability	801	0.0363	816	0	816	42	858
62	HPW Bldg Insp	54,503	2.4693	55,522	0	55,522	2,835	58,357

Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	18,693	0.8469	19,042	0	19,042	972	20,014
64	HPW DDSR	37,872	1.7158	38,580	0	38,580	1,970	40,550
65	HPW Water & Sewer	206,618	9.3608	210,479	0	210,479	10,748	221,227
66	HPW Houston Transtar	2,462	0.1115	2,508	0	2,508	128	2,636
67	HPW Other	36,343	1.6465	37,022	0	37,022	1,890	38,912
68	Houston Permit Center	6,916	0.3133	7,045	0	7,045	360	7,405
70	CIP Sal Rec RE	1,300	0.0589	1,324	0	1,324	68	1,392
71	CIP S/R Engrg	1,560	0.0707	1,589	0	1,589	81	1,670
72	CIP S/R Constr	1,420	0.0643	1,447	0	1,447	74	1,521
73	CIP S/R Eng/Const	2,449	0.1110	2,495	0	2,495	127	2,622
74	CIP S/R Geo/Env	605	0.0274	616	0	616	31	647
75	CIP S/R Other	10,216	0.4628	10,407	0	10,407	531	10,938
76	CIP S/R GSD	2,032	0.0921	2,070	0	2,070	106	2,176
87	Hurricane Ike Aid & Recovery	28	0.0013	29	0	29	1	30
89	HR-W.C.	18,517	0.8389	18,863	0	18,863	963	19,826
90	Legal Other	336	0.0152	342	0	342	17	359
91	Convention and Entertainment	1,404	0.0636	1,430	0	1,430	73	1,503
	Subtotal	2,207,268	100.0000	2,248,516	0	2,248,516	112,189	2,360,705
	Direct Bills					0		0
	Total					$2,248,516		$ 2,360,705

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	48,506	48,506
04	Finance Dir Office	2,253	2,253
05	Finance Financial Plg & Analys	716	716
06	Finance City Council	612	612
07	Finance Public Fin	604	604
08	Accounting & Financial Reporti	1,726	1,726
09	Finance Disaster Recovery	432	432
10	Finance Grants	831	831
11	Finance Rev Perform Mgmnt	603	603
12	Finance Treasury	1,399	1,399
13	Finance Strategic Purchasing	1,167	1,167
14	ARA Director Office	2,220	2,220
15	ARA Financial Services	573	573
16	ARA Operations	5,386	5,386
17	ARA Payroll Services	954	954
18	ARA Regulatory	2,199	2,199
19	Office Business Opportunity	6,989	6,989
20	Mayor	5,761	5,761
21	Legal	7,204	7,204
22	City Secretary	1,536	1,536
23	City Council	26,071	26,071
24	City Controller's Office	5,972	5,972
25	Health Administration	9,866	9,866
26	Planning & Dev Admin	1,773	1,773
28	CIP Sal Rec HPW	3,895	3,895
29	HPD Police Records	2,002	2,002
30	General Services	43,213	43,213
31	HEC	6,583	6,583
33	Human Resources	80,010	80,010
34	HITS	46,004	46,004
35	Police	261,661	261,661
36	Dept of Neighborhoods	12,104	12,104
37	Fire	192,970	192,970
38	Municipal Court	29,816	29,816
39	Solid Waste	48,521	48,521
40	Houston Airport System (HAS)	159,789	159,789
41	Housing & Community Dev	81,349	81,349
42	Library	22,179	22,179
43	Parks & Recreation	105,160	105,160
44	Health Department	230,298	230,298
45	Fleet Management	202,516	202,516
46	Planning & Dev Other	3,417	3,417
47	Planning & Dev Spec Rev	8,729	8,729
49	Finance Other	18,807	18,807
50	ARA Insurance	1,737	1,737
51	ARA BARC	14,312	14,312
52	ARA Parking	20,316	20,316
53	ARA Other	13,135	13,135
55	Legal Insurance	8,701	8,701
56	Legal Wkr Comp	920	920
57	Mayor Cable TV	2,227	2,227
58	Mayor Other	19,175	19,175
59	TIRZ	1,427	1,427
60	HR Health Benefits	151,735	151,735
61	HR Long Term Disability	858	858
62	HPW Bldg Insp	58,357	58,357
63	HPW Stormwater	20,014	20,014

Allocation Summary

Dept:5 Fin Plg & Analysis

	Department	Financial Plg & Analysis	Total
64	HPW DDSR	40,550	40,550
65	HPW Water & Sewer	221,227	221,227
66	HPW Houston Transtar	2,636	2,636
67	HPW Other	38,912	38,912
68	Houston Permit Center	7,405	7,405
70	CIP Sal Rec RE	1,392	1,392
71	CIP S/R Engrg	1,670	1,670
72	CIP S/R Constr	1,521	1,521
73	CIP S/R Eng/Const	2,622	2,622
74	CIP S/R Geo/Env	647	647
75	CIP S/R Other	10,938	10,938
76	CIP S/R GSD	2,176	2,176
87	Hurricane Ike Aid & Recovery	30	30
89	HR-W.C.	19,826	19,826
90	Legal Other	359	359
91	Convention and Entertainment	1,503	1,503
	Total	$ 2,360,704	$ 2,360,704

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	406,132	0	406,132
Salary % Split			.00%	100.00%
Benefits	S	187,736	0	187,736
Subtotal - Personnel Costs		593,868	0	593,868
Services & Supplies Cost				
Supplies	S	1,917	0	1,917
Services	S	23,843	0	23,843
Intfd HR Client Svcs	S	260,341	0	260,341
Subtotal - Services & Supplies		286,101	0	286,101
Department Cost Total		879,969	0	879,969
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		879,969	0	879,969
General Admin Distribution			0	0
Grand Total		$ 879,969		$ 879,969

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

	Department	First Incoming	Second Incoming	Fin City Council Support
3	Insurance Retirees	$ 12,869	$ 54	$ 12,923
3	Memberships	137	1	138
3	Consulting Services	181	1	182
3	Interest Costs	925	4	929
3	Other Misc	99	0	99
3	Non-Dept. Legal Svcs/Lobby	489	2	491
	Subtotal - Non-Dept-Gen Gov	14,700	62	14,762
4	Finance Dept Admin	119,374	39,811	159,185
	Subtotal - Fin Dir Office	119,374	39,811	159,185
5	Financial Plg & Analysis	582	30	612
	Subtotal - Fin Plg & Analysis	582	30	612
8	Gen Acctng	0	575	575
8	Auditing Svcs	0	308	308
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	883	883
9	Disaster Recovery	0	106	106
	Subtotal - Fin Disaster Recove	0	106	106
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	55	55
	Subtotal - Fin Perform Mgmt	0	55	55
12	Treasury	0	275	275
	Subtotal - Fin Treasury	0	275	275
13	Purchasing	0	3,739	3,739
	Subtotal - Fin SPD	0	3,739	3,739
16	Records	0	210	210
	Subtotal - ARA Operations	0	210	210
17	Payroll Svcs	0	1,172	1,172
	Subtotal - ARA Payroll Svcs	0	1,172	1,172
18	Franchise	0	173	173
	Subtotal - ARA Regulatory	0	173	173
19	Certification	0	427	427
19	External Affairs & Outreach	0	214	214
	Subtotal - OBO	0	641	641
20	City Mayor Admin	0	1,546	1,546
20	Inter Gov Rel	0	263	263
	Subtotal - Mayor	0	1,809	1,809
22	City Sec Svcs	0	192	192
	Subtotal - City Secretary	0	192	192

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	$ 2,016	$ 2,016
	Subtotal - City Council	0	2,016	2,016
24	Controller Fin Svcs	0	2,170	2,170
24	Controller Treasury	0	308	308
	Subtotal - City Controller's	0	2,478	2,478
	Total Incoming	134,656	53,652	188,308
C.	Total Allocated		$ 1,068,277	$ 1,068,277
				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	$ 1,014,625	$ 0	$ 1,014,625	$ 53,652	$ 1,068,277
	Subtotal	100	100.0000	1,014,625	0	1,014,625	53,652	1,068,277
	Direct Bills					0		0
	Total					$1,014,625		$ 1,068,277

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	1,068,277	1,068,277
	Total	$ 1,068,277	$ 1,068,277

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	503,367	0	228,900	274,467
Salary % Split			.00%	45.47%	54.53%
Benefits	S	208,575	0	94,839	113,736
Subtotal - Personnel Costs		711,942	0	323,739	388,203
Services & Supplies Cost					
Supplies	S	2,357	0	1,072	1,285
Services	S	14,225	0	6,468	7,757
Deduct Direct Bill(Personnel)	P	15,283-		15,283-	0
Subtotal - Services & Supplies		1,299	0	7,743-	9,042
Department Cost Total		713,241	0	315,996	397,245
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		713,241	0	315,996	397,245
Subtotal - Adjustments		0	0	0	0
Grand Total		$ 713,241	0	$ 315,996	$ 397,245

B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Public Fin

	Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3	Insurance Retirees	$ 14,103	$ 59	$ 6,440	$ 7,722
3	Memberships	150	1	69	82
3	Consulting Services	179	1	82	98
3	Interest Costs	766	3	350	420
3	Other Misc	82	0	37	45
3	Non-Dept. Legal Svcs/Lobby	535	2	244	293
	Subtotal - Non-Dept-Gen Gov	15,815	67	7,222	8,660
4	Finance Dept Admin	130,824	43,630	79,331	95,123
	Subtotal - Fin Dir Office	130,824	43,630	79,331	95,123
5	Financial Plg & Analysis	575	29	275	330
	Subtotal - Fin Plg & Analysis	575	29	275	330
8	Gen Acctng	0	568	258	310
8	Auditing Svcs	0	304	138	166
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	872	397	475
9	Disaster Recovery	0	87	40	47
	Subtotal - Fin Disaster Recove	0	87	40	47
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	46	21	25
	Subtotal - Fin Perform Mgmt	0	46	21	25
12	Treasury	0	228	104	124
	Subtotal - Fin Treasury	0	228	104	124
13	Purchasing	0	0	0	0
	Subtotal - Fin SPD	0	0	0	0
16	Records	0	230	105	125
	Subtotal - ARA Operations	0	230	105	125
17	Payroll Svcs	0	1,284	584	700
	Subtotal - ARA Payroll Svcs	0	1,284	584	700
18	Franchise	0	143	65	78
	Subtotal - ARA Regulatory	0	143	65	78
19	Certification	0	468	213	255
19	External Affairs & Outreach	0	234	106	128
	Subtotal - OBO	0	702	319	383
20	City Mayor Admin	0	1,694	770	924
20	Inter Gov Rel	0	288	131	157
	Subtotal - Mayor	0	1,982	901	1,081
22	City Sec Svcs	0	159	72	87
	Subtotal - City Secretary	0	159	72	87

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	$ 1,669	$ 759	$ 910
	Subtotal - City Council	0	1,669	759	910
24	Controller Fin Svcs	0	2,144	975	1,169
24	Controller Treasury	0	255	116	139
	Subtotal - City Controller's	0	2,399	1,091	1,308
	Total Incoming	147,214	53,527	91,284	109,456
C.	Total Allocated		$ 913,982	$ 407,280	$ 506,701
				44.56%	55.44%

Debt Svc Allocations

Dept:7 Finance Public Fin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Police	4.79	4.7900	$ 18,343	$ 0	$ 18,343	$ 1,166	$ 19,509
37	Fire	3.90	3.9000	14,935	0	14,935	949	15,884
39	Solid Waste	0.51	0.5100	1,953	0	1,953	124	2,077
40	Houston Airport System (HAS)	30.52	30.5200	116,873	0	116,873	7,429	124,302
41	Housing & Community Dev	0.18	0.1800	689	0	689	44	733
42	Library	2.32	2.3200	8,884	0	8,884	565	9,449
43	Parks & Recreation	10.08	10.0800	38,600	0	38,600	2,454	41,054
44	Health Department	2.48	2.4800	9,497	0	9,497	604	10,101
65	HPW Water & Sewer	41.64	41.6400	159,456	0	159,456	10,136	169,592
91	Covention & Entertainment	3.58	3.5800	13,709	0	13,709	871	14,580
	Subtotal	100	100.0000	382,939	0	382,939	24,341	407,280
	Direct Bills					0		0
	Total					$382,939		$ 407,280

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	11.11	11.1100	$ 53,052	$ 0	$ 53,052	$ 3,242	$ 56,294
27	HPW Admin Indirect	11.11	11.1100	53,052	0	53,052	3,242	56,294
35	Police	11.11	11.1100	53,052	0	53,052	3,242	56,294
37	Fire	11.11	11.1100	53,052	0	53,052	3,242	56,294
39	Solid Waste	11.11	11.1100	53,052	0	53,052	3,242	56,294
40	Houston Airport System (HAS)	11.12	11.1200	53,100	0	53,100	3,245	56,345
41	Housing & Community Dev	11.11	11.1100	53,052	0	53,052	3,242	56,294
42	Library	11.11	11.1100	53,052	0	53,052	3,242	56,294
43	Parks & Recreation	11.11	11.1100	53,052	0	53,052	3,242	56,294
	Subtotal	100	100.0000	477,516	0	477,516	29,185	506,701
	Direct Bills					0		0
	Total					$477,516		$ 506,701

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	56,294	56,294
27	HPW Admin Indirect	0	56,294	56,294
35	Police	19,509	56,294	75,803
37	Fire	15,884	56,294	72,178
39	Solid Waste	2,077	56,294	58,371
40	Houston Airport System (HAS)	124,302	56,345	180,647
41	Housing & Community Dev	733	56,294	57,027
42	Library	9,449	56,294	65,743
43	Parks & Recreation	41,054	56,294	97,348
44	Health Department	10,101	0	10,101
65	HPW Water & Sewer	169,592	0	169,592
91	Covention & Entertainment	14,580	0	14,580
	Total	$ 407,281	$ 506,697	$ 913,978

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	1,493,520	0	1,189,899	303,621	0
Salary % Split			.00%	79.67%	20.33%	.00%
Benefits	S	712,197	0	567,414	144,783	0
Subtotal - Personnel Costs		2,205,717	0	1,757,313	448,404	0
Services & Supplies Cost						
Supplies	P	10,659	0	8,680	1,978	0
Services	P	151,279	0	120,525	30,753	0
Audit	P	1,326,662	0	0	0	997,782
Subtotal - Services & Supplies		1,488,600	0	129,205	32,731	997,782
Department Cost Total		3,694,317	0	1,886,518	481,135	997,782
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		3,694,317	0	1,886,518	481,135	997,782
General Admin Distribution			0	0	0	0
Grand Total		$ 3,694,317		$ 1,886,518	$ 481,135	$ 997,782

A. Department Costs

Dept:8 Accounting & Financial Reporting

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	S1	1,493,520	0	0
Salary % Split			.00%	.00%
Benefits	S	712,197	0	0
Subtotal - Personnel Costs		2,205,717	0	0
Services & Supplies Cost				
Supplies	P	10,659	0	0
Services	P	151,279	0	0
Audit	P	1,326,662	328,880	0
Subtotal - Services & Supplies		1,488,600	328,880	0
Department Cost Total		3,694,317	328,880	0
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		3,694,317	328,880	0
General Admin Distribution			0	0
Grand Total		$ 3,694,317	$ 328,880	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	$ 40,286	$ 170	$ 32,232	$ 8,224	$ 0
3	Memberships	429	2	343	88	0
3	Consulting Services	511	2	409	104	0
3	Interest Costs	3,884	17	3,108	793	0
3	Other Misc	417	2	334	85	0
3	Non-Dept. Legal Svcs/Lobby	1,530	6	1,224	312	0
	Subtotal - Non-Dept-Gen Gov	47,057	199	37,650	9,607	0
4	Finance Dept Admin	373,714	124,633	397,037	101,310	0
	Subtotal - Fin Dir Office	373,714	124,633	397,037	101,310	0
5	Financial Plg & Analysis	1,642	84	1,375	351	0
	Subtotal - Fin Plg & Analysis	1,642	84	1,375	351	0
8	Gen Acctng	0	1,624	1,294	330	0
8	Auditing Svcs	0	869	692	177	0
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	2,493	1,986	507	0
9	Disaster Recovery	0	443	353	90	0
	Subtotal - Fin Disaster Recove	0	443	353	90	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	233	186	47	0
	Subtotal - Fin Perform Mgmt	0	233	186	47	0
12	Treasury	0	1,155	920	235	0
	Subtotal - Fin Treasury	0	1,155	920	235	0
13	Purchasing	0	2,244	1,788	456	0
	Subtotal - Fin SPD	0	2,244	1,788	456	0
16	Records	0	656	523	133	0
	Subtotal - ARA Operations	0	656	523	133	0
17	Payroll Svcs	0	3,668	2,922	746	0
	Subtotal - ARA Payroll Svcs	0	3,668	2,922	746	0
18	Franchise	0	727	579	148	0
	Subtotal - ARA Regulatory	0	727	579	148	0
19	Certification	0	1,336	1,064	272	0
19	External Affairs & Outreach	0	669	533	136	0
	Subtotal - OBO	0	2,005	1,597	408	0
20	City Mayor Admin	0	4,839	3,855	984	0
20	Inter Gov Rel	0	822	655	167	0
	Subtotal - Mayor	0	5,661	4,510	1,151	0
22	City Sec Svcs	0	808	644	164	0
	Subtotal - City Secretary	0	808	644	164	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	$ 8,462	$ 6,742	$ 1,720	$ 0
	Subtotal - City Council	0	8,462	6,742	1,720	0
24	Controller Fin Svcs	0	6,127	4,881	1,246	0
24	Controller Treasury	0	1,292	1,029	263	0
	Subtotal - City Controller's	0	7,419	5,911	1,508	0
	Total Incoming	422,413	160,890	464,722	118,581	0
C.	Total Allocated		$ 4,277,620	$ 2,351,240	$ 599,716	$ 997,782
				54.97%	14.02%	23.33%

B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Finance Reporting

	Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise	Fin Operations
3	Insurance Retirees	$ 40,286	$ 170	$ 0	$ 0
3	Memberships	429	2	0	0
3	Consulting Services	511	2	0	0
3	Interest Costs	3,884	17	0	0
3	Other Misc	417	2	0	0
3	Non-Dept. Legal Svcs/Lobby	1,530	6	0	0
	Subtotal - Non-Dept-Gen Gov	47,057	199	0	0
4	Finance Dept Admin	373,714	124,633	0	0
	Subtotal - Fin Dir Office	373,714	124,633	0	0
5	Financial Plg & Analysis	1,642	84	0	0
	Subtotal - Fin Plg & Analysis	1,642	84	0	0
8	Gen Acctng	0	1,624	0	0
8	Auditing Svcs	0	869	0	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	2,493	0	0
9	Disaster Recovery	0	443	0	0
	Subtotal - Fin Disaster Recove	0	443	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	233	0	0
	Subtotal - Fin Perform Mgmt	0	233	0	0
12	Treasury	0	1,155	0	0
	Subtotal - Fin Treasury	0	1,155	0	0
13	Purchasing	0	2,244	0	0
	Subtotal - Fin SPD	0	2,244	0	0
16	Records	0	656	0	0
	Subtotal - ARA Operations	0	656	0	0
17	Payroll Svcs	0	3,668	0	0
	Subtotal - ARA Payroll Svcs	0	3,668	0	0
18	Franchise	0	727	0	0
	Subtotal - ARA Regulatory	0	727	0	0
19	Certification	0	1,336	0	0
19	External Affairs & Outreach	0	669	0	0
	Subtotal - OBO	0	2,005	0	0
20	City Mayor Admin	0	4,839	0	0
20	Inter Gov Rel	0	822	0	0
	Subtotal - Mayor	0	5,661	0	0
22	City Sec Svcs	0	808	0	0
	Subtotal - City Secretary	0	808	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	$ 8,462	$ 0	$ 0
	Subtotal - City Council	0	8,462	0	0
24	Controller Fin Svcs	0	6,127	0	0
24	Controller Treasury	0	1,292	0	0
	Subtotal - City Controller's	0	7,419	0	0
	Total Incoming	422,413	160,890	0	0
C.	Total Allocated		$ 4,277,620	$ 328,880	$ 0
				7.69%	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	47,616	2.1572	$ 47,957	$ 0	$ 47,957	$ 0	$ 47,957
04	Finance Dir Office	2,212	0.1002	2,228	0	2,228	0	2,228
05	Finance Financial Plg & Analys	703	0.0318	708	0	708	0	708
06	Finance City Council	571	0.0259	575	0	575	0	575
07	Finance Public Fin	564	0.0256	568	0	568	0	568
08	Accounting & Financial Reporti	1,612	0.0730	1,624	0	1,624	0	1,624
09	Finance Disaster Recovery	403	0.0183	406	0	406	24	430
10	Finance Grants	776	0.0352	782	0	782	46	828
11	Finance Rev Perform Mgmnt	563	0.0255	567	0	567	34	601
12	Finance Treasury	1,307	0.0592	1,316	0	1,316	78	1,394
13	Finance Strategic Purchasing	1,090	0.0494	1,098	0	1,098	65	1,163
14	ARA Director Office	2,073	0.0939	2,088	0	2,088	123	2,211
15	ARA Financial Services	535	0.0242	539	0	539	32	571
16	ARA Operations	5,030	0.2279	5,066	0	5,066	299	5,365
17	ARA Payroll Services	891	0.0404	897	0	897	53	950
18	ARA Regulatory	2,054	0.0931	2,069	0	2,069	122	2,191
19	Office Business Opportunity	6,527	0.2957	6,574	0	6,574	388	6,962
20	Mayor	5,380	0.2437	5,418	0	5,418	320	5,738
21	Legal	6,728	0.3048	6,776	0	6,776	400	7,176
22	City Secretary	1,434	0.0650	1,444	0	1,444	85	1,529
23	City Council	24,349	1.1031	24,523	0	24,523	1,449	25,972
24	City Controller's Office	5,578	0.2527	5,618	0	5,618	332	5,950
25	Health Administration	9,215	0.4175	9,281	0	9,281	548	9,829
26	Planning & Dev Admin	1,656	0.0750	1,668	0	1,668	99	1,767
28	CIP Sal Rec HPW	3,638	0.1648	3,664	0	3,664	216	3,880
29	HPD Police Records	1,870	0.0847	1,883	0	1,883	111	1,994
30	General Services	40,360	1.8285	40,649	0	40,649	2,402	43,051
31	HEC	6,148	0.2785	6,192	0	6,192	366	6,558
33	Human Resources	74,727	3.3855	75,262	0	75,262	4,447	79,709
34	HITS	42,966	1.9466	43,273	0	43,273	2,557	45,830
35	Police	244,382	11.0717	246,130	0	246,130	14,543	260,673
36	Dept of Neighborhoods	11,305	0.5122	11,386	0	11,386	673	12,059
37	Fire	180,227	8.1652	181,516	0	181,516	10,725	192,241
38	Municipal Court	27,847	1.2616	28,046	0	28,046	1,657	29,703
39	Solid Waste	45,317	2.0531	45,641	0	45,641	2,697	48,338
40	Houston Airport System (HAS)	149,237	6.7612	150,305	0	150,305	8,881	159,186
41	Housing & Community Dev	75,977	3.4421	76,520	0	76,520	4,521	81,041
42	Library	20,714	0.9384	20,862	0	20,862	1,233	22,095
43	Parks & Recreation	98,216	4.4497	98,919	0	98,919	5,845	104,764
44	Health Department	215,090	9.7446	216,629	0	216,629	12,800	229,429
45	Fleet Management	189,143	8.5691	190,496	0	190,496	11,256	201,752
46	Planning & Dev Other	3,191	0.1446	3,214	0	3,214	190	3,404
47	Planning & Dev Spec Rev	8,153	0.3694	8,211	0	8,211	485	8,696
49	Finance Other	17,565	0.7958	17,691	0	17,691	1,045	18,736
50	ARA Insurance	1,623	0.0735	1,635	0	1,635	97	1,732
51	ARA BARC	13,367	0.6056	13,463	0	13,463	795	14,258
52	ARA Parking	18,974	0.8596	19,110	0	19,110	1,129	20,239
53	ARA Other	12,268	0.5558	12,356	0	12,356	730	13,086
55	Legal Insurance	8,126	0.3681	8,184	0	8,184	484	8,668
56	Legal Wkr Comp	859	0.0389	865	0	865	51	916
57	Mayor Cable TV	2,080	0.0942	2,095	0	2,095	124	2,219
58	Mayor Other	17,908	0.8113	18,036	0	18,036	1,066	19,102
59	TIRZ	1,333	0.0604	1,343	0	1,343	79	1,422
60	HR Health Benefits	141,715	6.4204	142,729	0	142,729	8,433	151,162
61	HR Long Term Disability	801	0.0363	807	0	807	48	855
62	HPW Bldg Insp	54,503	2.4693	54,893	0	54,893	3,243	58,136

Gen Acctng Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	18,693	0.8469	18,827	0	18,827	1,112	19,939
64	HPW DDSR	37,872	1.7158	38,143	0	38,143	2,254	40,397
65	HPW Water & Sewer	206,618	9.3608	208,096	0	208,096	12,295	220,391
66	HPW Houston Transtar	2,462	0.1115	2,480	0	2,480	147	2,627
67	HPW Other	36,343	1.6465	36,603	0	36,603	2,163	38,766
68	Houston Permit Center	6,916	0.3133	6,965	0	6,965	412	7,377
70	CIP Sal Rec RE	1,300	0.0589	1,309	0	1,309	77	1,386
71	CIP S/R Engrg	1,560	0.0707	1,571	0	1,571	93	1,664
72	CIP S/R Constr	1,420	0.0643	1,430	0	1,430	85	1,515
73	CIP S/R Eng/Const	2,449	0.1110	2,467	0	2,467	146	2,613
74	CIP S/R Geo/Env	605	0.0274	609	0	609	36	645
75	CIP S/R Other	10,216	0.4628	10,289	0	10,289	608	10,897
76	CIP S/R GSD	2,032	0.0921	2,047	0	2,047	121	2,168
87	Hurricane Ike Aid & Recovery	28	0.0013	28	0	28	2	30
89	HR-W.C.	18,517	0.8389	18,649	0	18,649	1,102	19,751
90	Legal Other	336	0.0152	338	0	338	20	358
91	Convention and Entertainment	1,404	0.0636	1,414	0	1,414	84	1,498
	Subtotal	2,207,268	100.0000	2,223,060	0	2,223,060	128,180	2,351,240
	Direct Bills					0		0
	Total					$2,223,060		$ 2,351,240

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	24	1.1412	$ 6,471	$ 0	$ 6,471	$ 373	$ 6,844
20	Mayor	8	0.3804	2,157	0	2,157	124	2,281
21	Legal	13	0.6182	3,505	0	3,505	202	3,707
23	City Council	62	2.9482	16,716	0	16,716	964	17,680
24	City Controller's Office	35	1.6643	9,437	0	9,437	544	9,981
25	Health Administration	158	7.5131	42,600	0	42,600	2,457	45,057
26	Planning & Dev Admin	6	0.2853	1,618	0	1,618	93	1,711
30	General Services	28	1.3314	7,549	0	7,549	435	7,984
33	Human Resources	1	0.0476	270	0	270	16	286
34	HITS	674	32.0495	181,723	0	181,723	10,482	192,205
35	Police	7	0.3329	1,887	0	1,887	109	1,996
36	Dept of Neighborhoods	708	33.6662	190,890	0	190,890	11,011	201,901
37	Fire	3	0.1427	809	0	809	47	856
39	Solid Waste	77	3.6614	20,761	0	20,761	1,198	21,959
41	Housing & Community Dev	1	0.0476	270	0	270	16	286
42	Library	37	1.7594	9,976	0	9,976	575	10,551
43	Parks & Recreation	224	10.6515	60,395	0	60,395	3,484	63,879
45	Fleet Management	37	1.7594	9,976	0	9,976	575	10,551
	Subtotal	2,103	100.0000	567,010	0	567,010	32,706	599,716
	Direct Bills					0		0
	Total					$567,010		$ 599,716

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	47,616	2.5738	$ 25,681	$ 0	$ 25,681	$ 0	$ 25,681
04	Finance Dir Office	2,212	0.1196	1,193	0	1,193	0	1,193
05	Finance Financial Plg & Analys	703	0.0380	379	0	379	0	379
06	Finance City Council	571	0.0309	308	0	308	0	308
07	Finance Public Fin	564	0.0305	304	0	304	0	304
08	Accounting & Financial Reporti	1,612	0.0871	869	0	869	0	869
09	Finance Disaster Recovery	403	0.0218	217	0	217	0	217
10	Finance Grants	776	0.0419	419	0	419	0	419
11	Finance Rev Perform Mgmnt	563	0.0304	304	0	304	0	304
12	Finance Treasury	1,307	0.0706	705	0	705	0	705
13	Finance Strategic Purchasing	1,090	0.0589	588	0	588	0	588
14	ARA Director Office	2,073	0.1121	1,118	0	1,118	0	1,118
15	ARA Financial Services	535	0.0289	289	0	289	0	289
16	ARA Operations	5,030	0.2719	2,713	0	2,713	0	2,713
17	ARA Payroll Services	891	0.0482	481	0	481	0	481
18	ARA Regulatory	2,054	0.1110	1,108	0	1,108	0	1,108
19	Office Business Opportunity	6,527	0.3528	3,520	0	3,520	0	3,520
20	Mayor	5,380	0.2908	2,902	0	2,902	0	2,902
21	Legal	6,728	0.3637	3,629	0	3,629	0	3,629
22	City Secretary	1,434	0.0775	773	0	773	0	773
23	City Council	24,349	1.3162	13,132	0	13,132	0	13,132
24	City Controller's Office	5,578	0.3015	3,008	0	3,008	0	3,008
25	Health Administration	9,215	0.4981	4,970	0	4,970	0	4,970
26	Planning & Dev Admin	1,656	0.0895	893	0	893	0	893
28	CIP Sal Rec HPW	3,638	0.1966	1,962	0	1,962	0	1,962
29	HPD Police Records	1,870	0.1011	1,009	0	1,009	0	1,009
30	General Services	40,360	2.1816	21,768	0	21,768	0	21,768
31	HEC	6,148	0.3323	3,316	0	3,316	0	3,316
33	Human Resources	74,727	4.0393	40,303	0	40,303	0	40,303
34	HITS	42,966	2.3225	23,173	0	23,173	0	23,173
35	Police	244,382	13.2098	131,805	0	131,805	0	131,805
36	Dept of Neighborhoods	11,305	0.6111	6,097	0	6,097	0	6,097
37	Fire	180,227	9.7420	97,203	0	97,203	0	97,203
38	Municipal Court	27,847	1.5052	15,019	0	15,019	0	15,019
39	Solid Waste	45,317	2.4496	24,441	0	24,441	0	24,441
41	Housing & Community Dev	75,977	4.1068	40,977	0	40,977	0	40,977
42	Library	20,714	1.1197	11,172	0	11,172	0	11,172
43	Parks & Recreation	98,216	5.3089	52,972	0	52,972	0	52,972
44	Health Department	215,090	11.6264	116,006	0	116,006	0	116,006
45	Fleet Management	189,143	10.2239	102,012	0	102,012	0	102,012
46	Planning & Dev Other	3,191	0.1725	1,721	0	1,721	0	1,721
47	Planning & Dev Spec Rev	8,153	0.4407	4,397	0	4,397	0	4,397
49	Finance Other	17,565	0.9495	9,473	0	9,473	0	9,473
50	ARA Insurance	1,623	0.0877	875	0	875	0	875
51	ARA BARC	13,367	0.7225	7,209	0	7,209	0	7,209
52	ARA Parking	18,974	1.0256	10,233	0	10,233	0	10,233
53	ARA Other	12,268	0.6631	6,617	0	6,617	0	6,617
55	Legal Insurance	8,126	0.4392	4,383	0	4,383	0	4,383
56	Legal Wkr Comp	859	0.0464	463	0	463	0	463
57	Mayor Cable TV	2,080	0.1124	1,122	0	1,122	0	1,122
58	Mayor Other	17,908	0.9680	9,658	0	9,658	0	9,658
59	TIRZ	1,333	0.0721	719	0	719	0	719
60	HR Health Benefits	141,715	7.6602	76,432	0	76,432	0	76,432
61	HR Long Term Disability	801	0.0433	432	0	432	0	432
62	HPW Bldg Insp	54,503	2.9461	29,396	0	29,396	0	29,396
63	HPW Stormwater	18,693	1.0104	10,082	0	10,082	0	10,082

Auditing Svcs Allocations

Dept:8 Accounting & Financial Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	37,872	2.0471	20,426	0	20,426	0	20,426
66	HPW Houston Transtar	2,462	0.1331	1,328	0	1,328	0	1,328
67	HPW Other	36,343	1.9645	19,601	0	19,601	0	19,601
68	Houston Permit Center	6,916	0.3738	3,730	0	3,730	0	3,730
70	CIP Sal Rec RE	1,300	0.0703	701	0	701	0	701
71	CIP S/R Engrg	1,560	0.0843	841	0	841	0	841
72	CIP S/R Constr	1,420	0.0768	766	0	766	0	766
73	CIP S/R Eng/Const	2,449	0.1324	1,321	0	1,321	0	1,321
74	CIP S/R Geo/Env	605	0.0327	326	0	326	0	326
75	CIP S/R Other	10,216	0.5522	5,510	0	5,510	0	5,510
76	CIP S/R GSD	2,032	0.1098	1,096	0	1,096	0	1,096
87	Hurricane Ike Aid & Recovery	28	0.0015	15	0	15	0	15
89	HR-W.C.	18,517	1.0009	9,987	0	9,987	0	9,987
90	Legal Other	336	0.0182	181	0	181	0	181
	Subtotal	1,850,009	100.0000	997,779	0	997,779	0	997,779
	Direct Bills					0		0
	Total					$997,779		$ 997,779

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)	49.64	49.6400	$ 163,256	57,806-	$ 105,450	$ 0	$ 105,450
65	HPW Water & Sewer	33.74	33.7400	110,964	124,763-	13,799-	0	13,799-
91	Convention & Entertainment	16.62	16.6200	54,660	0	54,660	0	54,660
	Subtotal	100	100.0000	328,880	182,569-	146,311	0	146,311
	Direct Bills					182,569		182,569
	Total					$328,880		$ 328,880

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	126,859,049	2.4367	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,675,573	0.0514	0	0	0	0	0
05	Finance Financial Plg & Analys	1,941,790	0.0373	0	0	0	0	0
06	Finance City Council	879,967	0.0169	0	0	0	0	0
07	Finance Public Fin	728,524	0.0140	0	0	0	0	0
08	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
09	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
10	Finance Grants	805,764	0.0155	0	0	0	0	0
11	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
12	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
13	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
14	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
15	ARA Financial Services	1,184,691	0.0228	0	0	0	0	0
16	ARA Operations	8,353,869	0.1605	0	0	0	0	0
17	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
18	ARA Regulatory	404,632	0.0078	0	0	0	0	0
19	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
20	Mayor	5,555,792	0.1067	0	0	0	0	0
21	Legal	19,016,247	0.3653	0	0	0	0	0
22	City Secretary	1,051,479	0.0202	0	0	0	0	0
23	City Council	12,746,582	0.2448	0	0	0	0	0
24	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
25	Health Administration	17,260,466	0.3315	0	0	0	0	0
26	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
28	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
29	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
30	General Services	182,242,936	3.5006	0	0	0	0	0
31	HEC	30,123,231	0.5786	0	0	0	0	0
33	Human Resources	45,069,255	0.8657	0	0	0	0	0
34	HITS	99,319,652	1.9078	0	0	0	0	0
35	Police	1,120,746,795	21.5276	0	0	0	0	0
36	Dept of Neighborhoods	14,671,778	0.2818	0	0	0	0	0
37	Fire	668,680,850	12.8442	0	0	0	0	0
38	Municipal Court	32,474,238	0.6238	0	0	0	0	0
39	Solid Waste	177,958,414	3.4183	0	0	0	0	0
40	Houston Airport System (HAS)	395,018,988	7.5876	0	0	0	0	0
41	Housing & Community Dev	101,082,506	1.9416	0	0	0	0	0
42	Library	47,728,026	0.9168	0	0	0	0	0
43	Parks & Recreation	110,518,384	2.1229	0	0	0	0	0
44	Health Department	183,191,893	3.5188	0	0	0	0	0
45	Fleet Management	107,609,381	2.0670	0	0	0	0	0
46	Planning & Dev Other	2,823,878	0.0542	0	0	0	0	0
47	Planning & Dev Spec Rev	8,247,437	0.1584	0	0	0	0	0
49	Finance Other	11,020,312	0.2117	0	0	0	0	0
50	ARA Insurance	26,074,414	0.5008	0	0	0	0	0
51	ARA BARC	15,357,518	0.2950	0	0	0	0	0
52	ARA Parking	13,171,632	0.2530	0	0	0	0	0
53	ARA Other	9,631,081	0.1850	0	0	0	0	0
55	Legal Insurance	22,865,229	0.4392	0	0	0	0	0
56	Legal Wkr Comp	313,877	0.0060	0	0	0	0	0
57	Mayor Cable TV	3,031,296	0.0582	0	0	0	0	0
58	Mayor Other	39,213,692	0.7532	0	0	0	0	0
60	HR Health Benefits	413,459,398	7.9418	0	0	0	0	0
61	HR Long Term Disability	956,686	0.0184	0	0	0	0	0
62	HPW Bldg Insp	83,870,654	1.6110	0	0	0	0	0
63	HPW Stormwater	49,086,768	0.9429	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
64	HPW DDSR	85,289,994	1.6383	0	0	0	0	0
65	HPW Water & Sewer	647,946,090	12.4459	0	0	0	0	0
66	HPW Houston Transtar	2,705,982	0.0520	0	0	0	0	0
67	HPW Other	104,364,155	2.0047	0	0	0	0	0
68	Houston Permit Center	9,751,290	0.1873	0	0	0	0	0
70	CIP Sal Rec RE	6,480,938	0.1245	0	0	0	0	0
71	CIP S/R Engrg	7,041,033	0.1352	0	0	0	0	0
72	CIP S/R Constr	6,155,195	0.1182	0	0	0	0	0
73	CIP S/R Eng/Const	5,439,332	0.1045	0	0	0	0	0
74	CIP S/R Geo/Env	1,405,671	0.0270	0	0	0	0	0
75	CIP S/R Other	15,533,325	0.2984	0	0	0	0	0
76	CIP S/R GSD	6,575,295	0.1263	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	0	0	0	0	0
90	Legal Other	330,403	0.0063	0	0	0	0	0
91	Convention and Entertainment	869,945	0.0167	0	0	0	0	0
	Subtotal	5,206,097,507	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2025 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	47,957	0	25,681	0	0	73,638
04	Finance Dir Office	2,228	0	1,193	0	0	3,421
05	Finance Financial Plg & Analys	708	0	379	0	0	1,087
06	Finance City Council	575	0	308	0	0	883
07	Finance Public Fin	568	0	304	0	0	872
08	Accounting & Financial Reporti	1,624	0	869	0	0	2,493
09	Finance Disaster Recovery	430	0	217	0	0	647
10	Finance Grants	828	0	419	0	0	1,247
11	Finance Rev Perform Mgmnt	601	0	304	0	0	905
12	Finance Treasury	1,394	0	705	0	0	2,099
13	Finance Strategic Purchasing	1,163	0	588	0	0	1,751
14	ARA Director Office	2,211	6,844	1,118	0	0	10,173
15	ARA Financial Services	571	0	289	0	0	860
16	ARA Operations	5,365	0	2,713	0	0	8,078
17	ARA Payroll Services	950	0	481	0	0	1,431
18	ARA Regulatory	2,191	0	1,108	0	0	3,299
19	Office Business Opportunity	6,962	0	3,520	0	0	10,482
20	Mayor	5,738	2,281	2,902	0	0	10,921
21	Legal	7,176	3,707	3,629	0	0	14,512
22	City Secretary	1,529	0	773	0	0	2,302
23	City Council	25,972	17,680	13,132	0	0	56,784
24	City Controller's Office	5,950	9,981	3,008	0	0	18,939
25	Health Administration	9,829	45,057	4,970	0	0	59,856
26	Planning & Dev Admin	1,767	1,711	893	0	0	4,371
28	CIP Sal Rec HPW	3,880	0	1,962	0	0	5,842
29	HPD Police Records	1,994	0	1,009	0	0	3,003
30	General Services	43,051	7,984	21,768	0	0	72,803
31	HEC	6,558	0	3,316	0	0	9,874
33	Human Resources	79,709	286	40,303	0	0	120,298
34	HITS	45,830	192,205	23,173	0	0	261,208
35	Police	260,673	1,996	131,805	0	0	394,474
36	Dept of Neighborhoods	12,059	201,901	6,097	0	0	220,057
37	Fire	192,241	856	97,203	0	0	290,300
38	Municipal Court	29,703	0	15,019	0	0	44,722
39	Solid Waste	48,338	21,959	24,441	0	0	94,738
40	Houston Airport System (HAS)	159,186	0	0	105,450	0	264,636
41	Housing & Community Dev	81,041	286	40,977	0	0	122,304
42	Library	22,095	10,551	11,172	0	0	43,818
43	Parks & Recreation	104,764	63,879	52,972	0	0	221,615
44	Health Department	229,429	0	116,006	0	0	345,435
45	Fleet Management	201,752	10,551	102,012	0	0	314,315
46	Planning & Dev Other	3,404	0	1,721	0	0	5,125
47	Planning & Dev Spec Rev	8,696	0	4,397	0	0	13,093
49	Finance Other	18,736	0	9,473	0	0	28,209
50	ARA Insurance	1,732	0	875	0	0	2,607
51	ARA BARC	14,258	0	7,209	0	0	21,467
52	ARA Parking	20,239	0	10,233	0	0	30,472
53	ARA Other	13,086	0	6,617	0	0	19,703
55	Legal Insurance	8,668	0	4,383	0	0	13,051
56	Legal Wkr Comp	916	0	463	0	0	1,379
57	Mayor Cable TV	2,219	0	1,122	0	0	3,341
58	Mayor Other	19,102	0	9,658	0	0	28,760
59	TIRZ	1,422	0	719	0	0	2,141
60	HR Health Benefits	151,162	0	76,432	0	0	227,594
61	HR Long Term Disability	855	0	432	0	0	1,287

Allocation Summary

Dept:8 Accounting & Financial Reporting

	Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Fin Operations	Total
62	HPW Bldg Insp	58,136	0	29,396	0	0	87,532
63	HPW Stormwater	19,939	0	10,082	0	0	30,021
64	HPW DDSR	40,397	0	20,426	0	0	60,823
65	HPW Water & Sewer	220,391	0	0	13,799-	0	206,592
66	HPW Houston Transtar	2,627	0	1,328	0	0	3,955
67	HPW Other	38,766	0	19,601	0	0	58,367
68	Houston Permit Center	7,377	0	3,730	0	0	11,107
70	CIP Sal Rec RE	1,386	0	701	0	0	2,087
71	CIP S/R Engrg	1,664	0	841	0	0	2,505
72	CIP S/R Constr	1,515	0	766	0	0	2,281
73	CIP S/R Eng/Const	2,613	0	1,321	0	0	3,934
74	CIP S/R Geo/Env	645	0	326	0	0	971
75	CIP S/R Other	10,897	0	5,510	0	0	16,407
76	CIP S/R GSD	2,168	0	1,096	0	0	3,264
87	Hurricane Ike Aid & Recovery	30	0	15	0	0	45
89	HR-W.C.	19,751	0	9,987	0	0	29,738
90	Legal Other	358	0	181	0	0	539
91	Convention and Entertainment	1,498	0	0	54,660	0	56,158
	Total	$ 2,351,243	$ 599,715	$ 997,779	$ 146,311	$ 0	$ 4,095,048

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	337,437	0	337,437
Salary % Split			.00%	100.00%
Benefits	S	170,450	0	170,450
Subtotal - Personnel Costs		507,887	0	507,887
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		507,887	0	507,887
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		507,887	0	507,887
General Admin Distribution			0	0
Grand Total		$ 507,887		$ 507,887

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Disaster Recovery

	Department	First Incoming	Second Incoming	Internal Controls
3	Insurance Retirees	$ 11,109	$ 47	$ 11,156
3	Memberships	118	1	119
3	Consulting Services	128	1	129
3	Interest Costs	534	2	536
3	Other Misc	57	0	57
3	Non-Dept. Legal Svcs/Lobby	422	2	424
	Subtotal - Non-Dept-Gen Gov	12,368	52	12,420
4	Finance Dept Admin	103,051	34,367	137,418
	Subtotal - Fin Dir Office	103,051	34,367	137,418
5	Financial Plg & Analysis	411	21	432
	Subtotal - Fin Plg & Analysis	411	21	432
8	Gen Acctng	406	24	430
8	Auditing Svcs	217	0	217
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	623	24	647
9	Disaster Recovery	0	61	61
	Subtotal - Fin Disaster Recove	0	61	61
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	32	32
	Subtotal - Fin Perform Mgmt	0	32	32
12	Treasury	0	159	159
	Subtotal - Fin Treasury	0	159	159
13	Purchasing	0	0	0
	Subtotal - Fin SPD	0	0	0
16	Records	0	181	181
	Subtotal - ARA Operations	0	181	181
17	Payroll Svcs	0	1,012	1,012
	Subtotal - ARA Payroll Svcs	0	1,012	1,012
18	Franchise	0	100	100
	Subtotal - ARA Regulatory	0	100	100
19	Certification	0	369	369
19	External Affairs & Outreach	0	185	185
	Subtotal - OBO	0	554	554
20	City Mayor Admin	0	1,334	1,334
20	Inter Gov Rel	0	227	227
	Subtotal - Mayor	0	1,561	1,561
22	City Sec Svcs	0	111	111
	Subtotal - City Secretary	0	111	111

B. Incoming Costs-(Default Spread Salary%) Dept:9 Finance Disaster Recovery

	Department	First Incoming	Second Incoming	Internal Controls
23	City Council Svcs	$ 0	$ 1,163	$ 1,163
	Subtotal - City Council	0	1,163	1,163
24	Controller Fin Svcs	0	1,532	1,532
24	Controller Treasury	0	178	178
	Subtotal - City Controller's	0	1,710	1,710
	Total Incoming	116,453	41,109	157,562
C.	Total Allocated		$ 665,449	$ 665,449
				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	126,859,049	2.4367	$ 15,214	$ 0	$ 15,214	$ 0	$ 15,214
04	Finance Dir Office	2,675,573	0.0514	321	0	321	0	321
05	Finance Financial Plg & Analys	1,941,790	0.0373	233	0	233	0	233
06	Finance City Council	879,967	0.0169	106	0	106	0	106
07	Finance Public Fin	728,524	0.0140	87	0	87	0	87
08	Accounting & Financial Reporti	3,694,313	0.0710	443	0	443	0	443
09	Finance Disaster Recovery	507,887	0.0098	61	0	61	0	61
10	Finance Grants	805,764	0.0155	97	0	97	7	104
11	Finance Rev Perform Mgmnt	274,980	0.0053	33	0	33	2	35
12	Finance Treasury	1,884,929	0.0362	226	0	226	15	241
13	Finance Strategic Purchasing	8,087,068	0.1553	970	0	970	66	1,036
14	ARA Director Office	2,146,691	0.0412	257	0	257	17	274
15	ARA Financial Services	1,184,691	0.0228	142	0	142	10	152
16	ARA Operations	8,353,869	0.1605	1,002	0	1,002	68	1,070
17	ARA Payroll Services	4,481,588	0.0861	537	0	537	36	573
18	ARA Regulatory	404,632	0.0078	49	0	49	3	52
19	Office Business Opportunity	5,002,269	0.0961	600	0	600	41	641
20	Mayor	5,555,792	0.1067	666	0	666	45	711
21	Legal	19,016,247	0.3653	2,281	0	2,281	154	2,435
22	City Secretary	1,051,479	0.0202	126	0	126	9	135
23	City Council	12,746,582	0.2448	1,529	0	1,529	103	1,632
24	City Controller's Office	9,706,474	0.1864	1,164	0	1,164	79	1,243
25	Health Administration	17,260,466	0.3315	2,070	0	2,070	140	2,210
26	Planning & Dev Admin	1,590,851	0.0306	191	0	191	13	204
28	CIP Sal Rec HPW	10,288,716	0.1976	1,234	0	1,234	83	1,317
29	HPD Police Records	6,744,682	0.1296	809	0	809	55	864
30	General Services	182,242,936	3.5006	21,855	0	21,855	1,478	23,333
31	HEC	30,123,231	0.5786	3,613	0	3,613	244	3,857
33	Human Resources	45,069,255	0.8657	5,405	0	5,405	366	5,771
34	HITS	99,319,652	1.9078	11,911	0	11,911	805	12,716
35	Police	1,120,746,795	21.5276	134,405	0	134,405	9,089	143,494
36	Dept of Neighborhoods	14,671,778	0.2818	1,760	0	1,760	119	1,879
37	Fire	668,680,850	12.8442	80,191	0	80,191	5,423	85,614
38	Municipal Court	32,474,238	0.6238	3,894	0	3,894	263	4,157
39	Solid Waste	177,958,414	3.4183	21,342	0	21,342	1,443	22,785
40	Houston Airport System (HAS)	395,018,988	7.5876	47,373	0	47,373	3,204	50,577
41	Housing & Community Dev	101,082,506	1.9416	12,122	0	12,122	820	12,942
42	Library	47,728,026	0.9168	5,724	0	5,724	387	6,111
43	Parks & Recreation	110,518,384	2.1229	13,254	0	13,254	896	14,150
44	Health Department	183,191,893	3.5188	21,969	0	21,969	1,486	23,455
45	Fleet Management	107,609,381	2.0670	12,905	0	12,905	873	13,778
46	Planning & Dev Other	2,823,878	0.0542	339	0	339	23	362
47	Planning & Dev Spec Rev	8,247,437	0.1584	989	0	989	67	1,056
49	Finance Other	11,020,312	0.2117	1,322	0	1,322	89	1,411
50	ARA Insurance	26,074,414	0.5008	3,127	0	3,127	211	3,338
51	ARA BARC	15,357,518	0.2950	1,842	0	1,842	125	1,967
52	ARA Parking	13,171,632	0.2530	1,580	0	1,580	107	1,687
53	ARA Other	9,631,081	0.1850	1,155	0	1,155	78	1,233
55	Legal Insurance	22,865,229	0.4392	2,742	0	2,742	185	2,927
56	Legal Wkr Comp	313,877	0.0060	38	0	38	3	41
57	Mayor Cable TV	3,031,296	0.0582	364	0	364	25	389
58	Mayor Other	39,213,692	0.7532	4,703	0	4,703	318	5,021
60	HR Health Benefits	413,459,398	7.9418	49,584	0	49,584	3,353	52,937
61	HR Long Term Disability	956,686	0.0184	115	0	115	8	123
62	HPW Bldg Insp	83,870,654	1.6110	10,058	0	10,058	680	10,738
63	HPW Stormwater	49,086,768	0.9429	5,887	0	5,887	398	6,285

Disaster Recovery Allocations

Dept:9 Finance Disaster Recovery

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	10,228	0	10,228	692	10,920
65	HPW Water & Sewer	647,946,090	12.4459	77,705	0	77,705	5,255	82,960
66	HPW Houston Transtar	2,705,982	0.0520	325	0	325	22	347
67	HPW Other	104,364,155	2.0047	12,516	0	12,516	846	13,362
68	Houston Permit Center	9,751,290	0.1873	1,169	0	1,169	79	1,248
70	CIP Sal Rec RE	6,480,938	0.1245	777	0	777	53	830
71	CIP S/R Engrg	7,041,033	0.1352	844	0	844	57	901
72	CIP S/R Constr	6,155,195	0.1182	738	0	738	50	788
73	CIP S/R Eng/Const	5,439,332	0.1045	652	0	652	44	696
74	CIP S/R Geo/Env	1,405,671	0.0270	169	0	169	11	180
75	CIP S/R Other	15,533,325	0.2984	1,863	0	1,863	126	1,989
76	CIP S/R GSD	6,575,295	0.1263	789	0	789	53	842
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	4,410	0	4,410	298	4,708
90	Legal Other	330,403	0.0063	40	0	40	3	43
91	Convention and Entertainment	869,945	0.0167	104	0	104	7	111
	Subtotal	5,206,097,507	100.0000	624,345	0	624,345	41,109	665,454
	Direct Bills					0		0
	Total					$624,345		$ 665,454

Basis Units: FY2025 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	15,214	15,214
04	Finance Dir Office	321	321
05	Finance Financial Plg & Analys	233	233
06	Finance City Council	106	106
07	Finance Public Fin	87	87
08	Accounting & Financial Reporti	443	443
09	Finance Disaster Recovery	61	61
10	Finance Grants	104	104
11	Finance Rev Perform Mgmnt	35	35
12	Finance Treasury	241	241
13	Finance Strategic Purchasing	1,036	1,036
14	ARA Director Office	274	274
15	ARA Financial Services	152	152
16	ARA Operations	1,070	1,070
17	ARA Payroll Services	573	573
18	ARA Regulatory	52	52
19	Office Business Opportunity	641	641
20	Mayor	711	711
21	Legal	2,435	2,435
22	City Secretary	135	135
23	City Council	1,632	1,632
24	City Controller's Office	1,243	1,243
25	Health Administration	2,210	2,210
26	Planning & Dev Admin	204	204
28	CIP Sal Rec HPW	1,317	1,317
29	HPD Police Records	864	864
30	General Services	23,333	23,333
31	HEC	3,857	3,857
33	Human Resources	5,771	5,771
34	HITS	12,716	12,716
35	Police	143,494	143,494
36	Dept of Neighborhoods	1,879	1,879
37	Fire	85,614	85,614
38	Municipal Court	4,157	4,157
39	Solid Waste	22,785	22,785
40	Houston Airport System (HAS)	50,577	50,577
41	Housing & Community Dev	12,942	12,942
42	Library	6,111	6,111
43	Parks & Recreation	14,150	14,150
44	Health Department	23,455	23,455
45	Fleet Management	13,778	13,778
46	Planning & Dev Other	362	362
47	Planning & Dev Spec Rev	1,056	1,056
49	Finance Other	1,411	1,411
50	ARA Insurance	3,338	3,338
51	ARA BARC	1,967	1,967
52	ARA Parking	1,687	1,687
53	ARA Other	1,233	1,233
55	Legal Insurance	2,927	2,927
56	Legal Wkr Comp	41	41
57	Mayor Cable TV	389	389
58	Mayor Other	5,021	5,021
60	HR Health Benefits	52,937	52,937
61	HR Long Term Disability	123	123
62	HPW Bldg Insp	10,738	10,738

Allocation Summary

Dept:9 Finance Disaster Recovery

	Department	Internal Controls	Total
63	HPW Stormwater	6,285	6,285
64	HPW DDSR	10,920	10,920
65	HPW Water & Sewer	82,960	82,960
66	HPW Houston Transtar	347	347
67	HPW Other	13,362	13,362
68	Houston Permit Center	1,248	1,248
70	CIP Sal Rec RE	830	830
71	CIP S/R Engrg	901	901
72	CIP S/R Constr	788	788
73	CIP S/R Eng/Const	696	696
74	CIP S/R Geo/Env	180	180
75	CIP S/R Other	1,989	1,989
76	CIP S/R GSD	842	842
87	Hurricane Ike Aid & Recovery	0	0
89	HR-W.C.	4,708	4,708
90	Legal Other	43	43
91	Convention and Entertainment	111	111
	Total	$ 665,453	$ 665,453

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	544,088	0	544,088	0	0
Salary % Split			.00%	100.00%	.00%	.00%
Benefits	P	260,311	0	260,311	0	0
Subtotal - Personnel Costs		804,399	0	804,399	0	0
Services & Supplies Cost						
Supplies	P	0	0	0	0	0
Services	P	1,365	0	1,365	0	0
Subtotal - Services & Supplies		1,365	0	1,365	0	0
Department Cost Total		805,764	0	805,764	0	0
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		805,764	0	805,764	0	0
General Admin Distribution			0	0	0	0
Grand Total		$ 805,764		$ 805,764	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	$ 20,170	$ 85	$ 20,255	$ 0	$ 0
3	Memberships	215	1	216	0	0
3	Consulting Services	246	1	247	0	0
3	Interest Costs	847	4	851	0	0
3	Other Misc	91	0	91	0	0
3	Non-Dept. Legal Svcs/Lobby	766	3	769	0	0
	Subtotal - Non-Dept-Gen Gov	22,335	94	22,429	0	0
4	Finance Dept Admin	187,101	62,398	249,499	0	0
	Subtotal - Fin Dir Office	187,101	62,398	249,499	0	0
5	Financial Plg & Analysis	791	40	831	0	0
	Subtotal - Fin Plg & Analysis	791	40	831	0	0
8	Gen Acctng	782	46	828	0	0
8	Auditing Svcs	419	0	419	0	0
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	1,201	46	1,247	0	0
9	Disaster Recovery	97	7	104	0	0
	Subtotal - Fin Disaster Recove	97	7	104	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	51	51	0	0
	Subtotal - Fin Perform Mgmt	0	51	51	0	0
12	Treasury	0	252	252	0	0
	Subtotal - Fin Treasury	0	252	252	0	0
13	Purchasing	0	0	0	0	0
	Subtotal - Fin SPD	0	0	0	0	0
16	Records	0	328	328	0	0
	Subtotal - ARA Operations	0	328	328	0	0
17	Payroll Svcs	0	1,836	1,836	0	0
	Subtotal - ARA Payroll Svcs	0	1,836	1,836	0	0
18	Franchise	0	158	158	0	0
	Subtotal - ARA Regulatory	0	158	158	0	0
19	Certification	0	669	669	0	0
19	External Affairs & Outreach	0	335	335	0	0
	Subtotal - OBO	0	1,004	1,004	0	0
20	City Mayor Admin	0	2,423	2,423	0	0
20	Inter Gov Rel	0	412	412	0	0
	Subtotal - Mayor	0	2,835	2,835	0	0
22	City Sec Svcs	0	176	176	0	0
	Subtotal - City Secretary	0	176	176	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	$ 1,846	$ 1,846	$ 0	$ 0
	Subtotal - City Council	0	1,846	1,846	0	0
24	Controller Fin Svcs	0	2,949	2,949	0	0
24	Controller Treasury	0	282	282	0	0
	Subtotal - City Controller's	0	3,231	3,231	0	0
	Total Incoming	211,525	74,302	285,827	0	0
C.	Total Allocated		$ 1,091,591	$ 1,091,591		
				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	1,666,568	0.3981	$ 4,050	$ 0	$ 4,050	$ 0	$ 4,050
19	Office Business Opportunity	8,054	0.0019	20	0	20	1	21
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	47,960	0.0115	117	0	117	9	126
31	HEC	122,774	0.0293	298	0	298	22	320
33	Human Resources	709	0.0002	2	0	2	0	2
34	HITS	2,286	0.0005	6	0	6	0	6
35	Police	49,508,773	11.8261	120,306	0	120,306	8,822	129,128
36	Dept of Neighborhoods	821,229	0.1962	1,996	0	1,996	146	2,142
37	Fire	3,207,646	0.7662	7,795	0	7,795	572	8,367
38	Municipal Court	440,252	0.1052	1,070	0	1,070	78	1,148
39	Solid Waste	66,425,022	15.8669	161,412	0	161,412	11,836	173,248
40	Houston Airport System (HAS)	16,919,459	4.0415	41,114	0	41,114	3,015	44,129
41	Housing & Community Dev	71,346,986	17.0426	173,372	0	173,372	12,713	186,085
42	Library	451,823	0.1079	1,098	0	1,098	81	1,179
43	Parks & Recreation	2,300,208	0.5494	5,589	0	5,589	410	5,999
44	Health Department	114,136,473	27.2636	277,350	0	277,350	20,337	297,687
45	Fleet Management	112,200	0.0268	273	0	273	20	293
46	Planning & Dev Other	8,872	0.0021	22	0	22	2	24
49	Finance Other	2,626,812	0.6275	6,383	0	6,383	468	6,851
53	ARA Other	386,222	0.0923	939	0	939	69	1,008
58	Mayor Other	14,970,506	3.5760	36,378	0	36,378	2,668	39,046
65	HPW Water & Sewer	0	0.0000	0	0	0	0	0
67	HPW Other	72,799,621	17.3896	176,902	0	176,902	12,972	189,874
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
90	Legal Other	329,530	0.0787	801	0	801	59	860
	Subtotal	418,639,985	100.0000	1,017,293	0	1,017,293	74,298	1,091,591
	Direct Bills					0		0
	Total					$1,017,293		$ 1,091,591

Basis Units: FY2025 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	126,859,049	2.4367	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,675,573	0.0514	0	0	0	0	0
05	Finance Financial Plg & Analys	1,941,790	0.0373	0	0	0	0	0
06	Finance City Council	879,967	0.0169	0	0	0	0	0
07	Finance Public Fin	728,524	0.0140	0	0	0	0	0
08	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
09	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
10	Finance Grants	805,764	0.0155	0	0	0	0	0
11	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
12	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
13	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
14	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
15	ARA Financial Services	1,184,691	0.0228	0	0	0	0	0
16	ARA Operations	8,353,869	0.1605	0	0	0	0	0
17	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
18	ARA Regulatory	404,632	0.0078	0	0	0	0	0
19	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
20	Mayor	5,555,792	0.1067	0	0	0	0	0
21	Legal	19,016,247	0.3653	0	0	0	0	0
22	City Secretary	1,051,479	0.0202	0	0	0	0	0
23	City Council	12,746,582	0.2448	0	0	0	0	0
24	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
25	Health Administration	17,260,466	0.3315	0	0	0	0	0
26	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
28	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
29	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
30	General Services	182,242,936	3.5006	0	0	0	0	0
31	HEC	30,123,231	0.5786	0	0	0	0	0
33	Human Resources	45,069,255	0.8657	0	0	0	0	0
34	HITS	99,319,652	1.9078	0	0	0	0	0
35	Police	1,120,746,795	21.5276	0	0	0	0	0
36	Dept of Neighborhoods	14,671,778	0.2818	0	0	0	0	0
37	Fire	668,680,850	12.8442	0	0	0	0	0
38	Municipal Court	32,474,238	0.6238	0	0	0	0	0
39	Solid Waste	177,958,414	3.4183	0	0	0	0	0
40	Houston Airport System (HAS)	395,018,988	7.5876	0	0	0	0	0
41	Housing & Community Dev	101,082,506	1.9416	0	0	0	0	0
42	Library	47,728,026	0.9168	0	0	0	0	0
43	Parks & Recreation	110,518,384	2.1229	0	0	0	0	0
44	Health Department	183,191,893	3.5188	0	0	0	0	0
45	Fleet Management	107,609,381	2.0670	0	0	0	0	0
46	Planning & Dev Other	2,823,878	0.0542	0	0	0	0	0
47	Planning & Dev Spec Rev	8,247,437	0.1584	0	0	0	0	0
49	Finance Other	11,020,312	0.2117	0	0	0	0	0
50	ARA Insurance	26,074,414	0.5008	0	0	0	0	0
51	ARA BARC	15,357,518	0.2950	0	0	0	0	0
52	ARA Parking	13,171,632	0.2530	0	0	0	0	0
53	ARA Other	9,631,081	0.1850	0	0	0	0	0
55	Legal Insurance	22,865,229	0.4392	0	0	0	0	0
56	Legal Wkr Comp	313,877	0.0060	0	0	0	0	0
57	Mayor Cable TV	3,031,296	0.0582	0	0	0	0	0
58	Mayor Other	39,213,692	0.7532	0	0	0	0	0
60	HR Health Benefits	413,459,398	7.9418	0	0	0	0	0
61	HR Long Term Disability	956,686	0.0184	0	0	0	0	0
62	HPW Bldg Insp	83,870,654	1.6110	0	0	0	0	0
63	HPW Stormwater	49,086,768	0.9429	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
64	HPW DDSR	85,289,994	1.6383	0	0	0	0	0
65	HPW Water & Sewer	647,946,090	12.4459	0	0	0	0	0
66	HPW Houston Transtar	2,705,982	0.0520	0	0	0	0	0
67	HPW Other	104,364,155	2.0047	0	0	0	0	0
68	Houston Permit Center	9,751,290	0.1873	0	0	0	0	0
70	CIP Sal Rec RE	6,480,938	0.1245	0	0	0	0	0
71	CIP S/R Engrg	7,041,033	0.1352	0	0	0	0	0
72	CIP S/R Constr	6,155,195	0.1182	0	0	0	0	0
73	CIP S/R Eng/Const	5,439,332	0.1045	0	0	0	0	0
74	CIP S/R Geo/Env	1,405,671	0.0270	0	0	0	0	0
75	CIP S/R Other	15,533,325	0.2984	0	0	0	0	0
76	CIP S/R GSD	6,575,295	0.1263	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	0	0	0	0	0
90	Legal Other	330,403	0.0063	0	0	0	0	0
91	Convention and Entertainment	869,945	0.0167	0	0	0	0	0
	Subtotal	5,206,097,507	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2025 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	126,859,049	2.4367	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	2,675,573	0.0514	0	0	0	0	0
05	Finance Financial Plg & Analys	1,941,790	0.0373	0	0	0	0	0
06	Finance City Council	879,967	0.0169	0	0	0	0	0
07	Finance Public Fin	728,524	0.0140	0	0	0	0	0
08	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
09	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
10	Finance Grants	805,764	0.0155	0	0	0	0	0
11	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
12	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
13	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
14	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
15	ARA Financial Services	1,184,691	0.0228	0	0	0	0	0
16	ARA Operations	8,353,869	0.1605	0	0	0	0	0
17	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
18	ARA Regulatory	404,632	0.0078	0	0	0	0	0
19	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
20	Mayor	5,555,792	0.1067	0	0	0	0	0
21	Legal	19,016,247	0.3653	0	0	0	0	0
22	City Secretary	1,051,479	0.0202	0	0	0	0	0
23	City Council	12,746,582	0.2448	0	0	0	0	0
24	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
25	Health Administration	17,260,466	0.3315	0	0	0	0	0
26	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
28	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
29	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
30	General Services	182,242,936	3.5006	0	0	0	0	0
31	HEC	30,123,231	0.5786	0	0	0	0	0
33	Human Resources	45,069,255	0.8657	0	0	0	0	0
34	HITS	99,319,652	1.9078	0	0	0	0	0
35	Police	1,120,746,795	21.5276	0	0	0	0	0
36	Dept of Neighborhoods	14,671,778	0.2818	0	0	0	0	0
37	Fire	668,680,850	12.8442	0	0	0	0	0
38	Municipal Court	32,474,238	0.6238	0	0	0	0	0
39	Solid Waste	177,958,414	3.4183	0	0	0	0	0
40	Houston Airport System (HAS)	395,018,988	7.5876	0	0	0	0	0
41	Housing & Community Dev	101,082,506	1.9416	0	0	0	0	0
42	Library	47,728,026	0.9168	0	0	0	0	0
43	Parks & Recreation	110,518,384	2.1229	0	0	0	0	0
44	Health Department	183,191,893	3.5188	0	0	0	0	0
45	Fleet Management	107,609,381	2.0670	0	0	0	0	0
46	Planning & Dev Other	2,823,878	0.0542	0	0	0	0	0
47	Planning & Dev Spec Rev	8,247,437	0.1584	0	0	0	0	0
49	Finance Other	11,020,312	0.2117	0	0	0	0	0
50	ARA Insurance	26,074,414	0.5008	0	0	0	0	0
51	ARA BARC	15,357,518	0.2950	0	0	0	0	0
52	ARA Parking	13,171,632	0.2530	0	0	0	0	0
53	ARA Other	9,631,081	0.1850	0	0	0	0	0
55	Legal Insurance	22,865,229	0.4392	0	0	0	0	0
56	Legal Wkr Comp	313,877	0.0060	0	0	0	0	0
57	Mayor Cable TV	3,031,296	0.0582	0	0	0	0	0
58	Mayor Other	39,213,692	0.7532	0	0	0	0	0
60	HR Health Benefits	413,459,398	7.9418	0	0	0	0	0
61	HR Long Term Disability	956,686	0.0184	0	0	0	0	0
62	HPW Bldg Insp	83,870,654	1.6110	0	0	0	0	0
63	HPW Stormwater	49,086,768	0.9429	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
64	HPW DDSR	85,289,994	1.6383	0	0	0	0	0
65	HPW Water & Sewer	647,946,090	12.4459	0	0	0	0	0
66	HPW Houston Transtar	2,705,982	0.0520	0	0	0	0	0
67	HPW Other	104,364,155	2.0047	0	0	0	0	0
68	Houston Permit Center	9,751,290	0.1873	0	0	0	0	0
70	CIP Sal Rec RE	6,480,938	0.1245	0	0	0	0	0
71	CIP S/R Engrg	7,041,033	0.1352	0	0	0	0	0
72	CIP S/R Constr	6,155,195	0.1182	0	0	0	0	0
73	CIP S/R Eng/Const	5,439,332	0.1045	0	0	0	0	0
74	CIP S/R Geo/Env	1,405,671	0.0270	0	0	0	0	0
75	CIP S/R Other	15,533,325	0.2984	0	0	0	0	0
76	CIP S/R GSD	6,575,295	0.1263	0	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	0	0	0	0	0
90	Legal Other	330,403	0.0063	0	0	0	0	0
91	Convention and Entertainment	869,945	0.0167	0	0	0	0	0
	Subtotal	5,206,097,507	100.0000	0	0	0	0	0
	Direct Bills					0		0
	Total					$0		$ 0

Basis Units: FY2025 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	4,050	0	0	4,050
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	21	0	0	21
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	126	0	0	126
31	HEC	320	0	0	320
33	Human Resources	2	0	0	2
34	HITS	6	0	0	6
35	Police	129,128	0	0	129,128
36	Dept of Neighborhoods	2,142	0	0	2,142
37	Fire	8,367	0	0	8,367
38	Municipal Court	1,148	0	0	1,148
39	Solid Waste	173,248	0	0	173,248
40	Houston Airport System (HAS)	44,129	0	0	44,129
41	Housing & Community Dev	186,085	0	0	186,085
42	Library	1,179	0	0	1,179
43	Parks & Recreation	5,999	0	0	5,999
44	Health Department	297,687	0	0	297,687
45	Fleet Management	293	0	0	293
46	Planning & Dev Other	24	0	0	24
47	Planning & Dev Spec Rev	0	0	0	0
49	Finance Other	6,851	0	0	6,851
50	ARA Insurance	0	0	0	0
51	ARA BARC	0	0	0	0
52	ARA Parking	0	0	0	0
53	ARA Other	1,008	0	0	1,008
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	39,046	0	0	39,046
60	HR Health Benefits	0	0	0	0
61	HR Long Term Disability	0	0	0	0
62	HPW Bldg Insp	0	0	0	0

Allocation Summary

Dept:10 Finance Grants

	Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
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	189,874	0	0	189,874
68	Houston Permit Center	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
89	HR-W.C.	0	0	0	0
90	Legal Other	860	0	0	860
91	Convention and Entertainment	0	0	0	0
	Total	$ 1,091,593	$ 0	$ 0	$ 1,091,593

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	167,445	0	167,445
Salary % Split			.00%	100.00%
Benefits	S	67,461	0	67,461
Subtotal - Personnel Costs		234,906	0	234,906
Services & Supplies Cost				
Supplies	S	1,339	0	1,339
Services	S	38,736	0	38,736
Other Intfd Services	S	0	0	0
Subtotal - Services & Supplies		40,075	0	40,075
Department Cost Total		274,981	0	274,981
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		274,981	0	274,981
General Admin Distribution			0	0
Grand Total		$ 274,981		$ 274,981

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

	Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3	Insurance Retirees	$ 4,964	$ 21	$ 4,985
3	Memberships	53	0	53
3	Consulting Services	179	1	180
3	Interest Costs	289	1	290
3	Other Misc	31	0	31
3	Non-Dept. Legal Svcs/Lobby	188	1	189
	Subtotal - Non-Dept-Gen Gov	5,704	24	5,728
4	Finance Dept Admin	46,044	15,356	61,400
	Subtotal - Fin Dir Office	46,044	15,356	61,400
5	Financial Plg & Analysis	574	29	603
	Subtotal - Fin Plg & Analysis	574	29	603
8	Gen Acctng	567	34	601
8	Auditing Svcs	304	0	304
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	871	34	905
9	Disaster Recovery	33	2	35
	Subtotal - Fin Disaster Recove	33	2	35
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	17	17
	Subtotal - Fin Perform Mgmt	0	17	17
12	Treasury	0	86	86
	Subtotal - Fin Treasury	0	86	86
13	Purchasing	0	3,739	3,739
	Subtotal - Fin SPD	0	3,739	3,739
16	Records	0	81	81
	Subtotal - ARA Operations	0	81	81
17	Payroll Svcs	0	452	452
	Subtotal - ARA Payroll Svcs	0	452	452
18	Franchise	0	54	54
	Subtotal - ARA Regulatory	0	54	54
19	Certification	0	165	165
19	External Affairs & Outreach	0	82	82
	Subtotal - OBO	0	247	247
20	City Mayor Admin	0	596	596
20	Inter Gov Rel	0	101	101
	Subtotal - Mayor	0	697	697
22	City Sec Svcs	0	60	60
	Subtotal - City Secretary	0	60	60

B. Incoming Costs-(Default Spread Salary%) Dept:11 Finance Perform Mgmt

	Department	First Incoming	Second Incoming	Perf Mgmt Svcs
23	City Council Svcs	$ 0	$ 630	$ 630
	Subtotal - City Council	0	630	630
24	Controller Fin Svcs	0	2,140	2,140
24	Controller Treasury	0	96	96
	Subtotal - City Controller's	0	2,236	2,236
	Total Incoming	53,226	23,744	76,970
C.	Total Allocated		$ 351,951	$ 351,951
				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	126,859,049	2.4367	$ 7,998	$ 0	$ 7,998	$ 0	$ 7,998
04	Finance Dir Office	2,675,573	0.0514	169	0	169	0	169
05	Finance Financial Plg & Analys	1,941,790	0.0373	122	0	122	0	122
06	Finance City Council	879,967	0.0169	55	0	55	0	55
07	Finance Public Fin	728,524	0.0140	46	0	46	0	46
08	Accounting & Financial Reporti	3,694,313	0.0710	233	0	233	0	233
09	Finance Disaster Recovery	507,887	0.0098	32	0	32	0	32
10	Finance Grants	805,764	0.0155	51	0	51	0	51
11	Finance Rev Perform Mgmnt	274,980	0.0053	17	0	17	0	17
12	Finance Treasury	1,884,929	0.0362	119	0	119	9	128
13	Finance Strategic Purchasing	8,087,068	0.1553	510	0	510	38	548
14	ARA Director Office	2,146,691	0.0412	135	0	135	10	145
15	ARA Financial Services	1,184,691	0.0228	75	0	75	6	81
16	ARA Operations	8,353,869	0.1605	527	0	527	39	566
17	ARA Payroll Services	4,481,588	0.0861	283	0	283	21	304
18	ARA Regulatory	404,632	0.0078	26	0	26	2	28
19	Office Business Opportunity	5,002,269	0.0961	315	0	315	23	338
20	Mayor	5,555,792	0.1067	350	0	350	26	376
21	Legal	19,016,247	0.3653	1,199	0	1,199	89	1,288
22	City Secretary	1,051,479	0.0202	66	0	66	5	71
23	City Council	12,746,582	0.2448	804	0	804	60	864
24	City Controller's Office	9,706,474	0.1864	612	0	612	45	657
25	Health Administration	17,260,466	0.3315	1,088	0	1,088	81	1,169
26	Planning & Dev Admin	1,590,851	0.0306	100	0	100	7	107
28	CIP Sal Rec HPW	10,288,716	0.1976	649	0	649	48	697
29	HPD Police Records	6,744,682	0.1296	425	0	425	32	457
30	General Services	182,242,936	3.5006	11,489	0	11,489	854	12,343
31	HEC	30,123,231	0.5786	1,899	0	1,899	141	2,040
33	Human Resources	45,069,255	0.8657	2,841	0	2,841	211	3,052
34	HITS	99,319,652	1.9078	6,261	0	6,261	465	6,726
35	Police	1,120,746,795	21.5276	70,655	0	70,655	5,251	75,906
36	Dept of Neighborhoods	14,671,778	0.2818	925	0	925	69	994
37	Fire	668,680,850	12.8442	42,156	0	42,156	3,133	45,289
38	Municipal Court	32,474,238	0.6238	2,047	0	2,047	152	2,199
39	Solid Waste	177,958,414	3.4183	11,219	0	11,219	834	12,053
40	Houston Airport System (HAS)	395,018,988	7.5876	24,903	0	24,903	1,851	26,754
41	Housing & Community Dev	101,082,506	1.9416	6,373	0	6,373	474	6,847
42	Library	47,728,026	0.9168	3,009	0	3,009	224	3,233
43	Parks & Recreation	110,518,384	2.1229	6,967	0	6,967	518	7,485
44	Health Department	183,191,893	3.5188	11,549	0	11,549	858	12,407
45	Fleet Management	107,609,381	2.0670	6,784	0	6,784	504	7,288
46	Planning & Dev Other	2,823,878	0.0542	178	0	178	13	191
47	Planning & Dev Spec Rev	8,247,437	0.1584	520	0	520	39	559
49	Finance Other	11,020,312	0.2117	695	0	695	52	747
50	ARA Insurance	26,074,414	0.5008	1,644	0	1,644	122	1,766
51	ARA BARC	15,357,518	0.2950	968	0	968	72	1,040
52	ARA Parking	13,171,632	0.2530	830	0	830	62	892
53	ARA Other	9,631,081	0.1850	607	0	607	45	652
55	Legal Insurance	22,865,229	0.4392	1,441	0	1,441	107	1,548
56	Legal Wkr Comp	313,877	0.0060	20	0	20	1	21
57	Mayor Cable TV	3,031,296	0.0582	191	0	191	14	205
58	Mayor Other	39,213,692	0.7532	2,472	0	2,472	184	2,656
60	HR Health Benefits	413,459,398	7.9418	26,066	0	26,066	1,937	28,003
61	HR Long Term Disability	956,686	0.0184	60	0	60	4	64
62	HPW Bldg Insp	83,870,654	1.6110	5,287	0	5,287	393	5,680
63	HPW Stormwater	49,086,768	0.9429	3,095	0	3,095	230	3,325

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	5,377	0	5,377	400	5,777
65	HPW Water & Sewer	647,946,090	12.4459	40,848	0	40,848	3,036	43,884
66	HPW Houston Transtar	2,705,982	0.0520	171	0	171	13	184
67	HPW Other	104,364,155	2.0047	6,579	0	6,579	489	7,068
68	Houston Permit Center	9,751,290	0.1873	615	0	615	46	661
70	CIP Sal Rec RE	6,480,938	0.1245	409	0	409	30	439
71	CIP S/R Engrg	7,041,033	0.1352	444	0	444	33	477
72	CIP S/R Constr	6,155,195	0.1182	388	0	388	29	417
73	CIP S/R Eng/Const	5,439,332	0.1045	343	0	343	25	368
74	CIP S/R Geo/Env	1,405,671	0.0270	89	0	89	7	96
75	CIP S/R Other	15,533,325	0.2984	979	0	979	73	1,052
76	CIP S/R GSD	6,575,295	0.1263	415	0	415	31	446
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	2,318	0	2,318	172	2,490
90	Legal Other	330,403	0.0063	21	0	21	2	23
91	Convention and Entertainment	869,945	0.0167	55	0	55	4	59
	Subtotal	5,206,097,507	100.0000	328,208	0	328,208	23,743	351,951
	Direct Bills					0		0
	Total					$328,208		$ 351,951

Basis Units: FY2025 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	7,998	7,998
04	Finance Dir Office	169	169
05	Finance Financial Plg & Analys	122	122
06	Finance City Council	55	55
07	Finance Public Fin	46	46
08	Accounting & Financial Reporti	233	233
09	Finance Disaster Recovery	32	32
10	Finance Grants	51	51
11	Finance Rev Perform Mgmnt	17	17
12	Finance Treasury	128	128
13	Finance Strategic Purchasing	548	548
14	ARA Director Office	145	145
15	ARA Financial Services	81	81
16	ARA Operations	566	566
17	ARA Payroll Services	304	304
18	ARA Regulatory	28	28
19	Office Business Opportunity	338	338
20	Mayor	376	376
21	Legal	1,288	1,288
22	City Secretary	71	71
23	City Council	864	864
24	City Controller's Office	657	657
25	Health Administration	1,169	1,169
26	Planning & Dev Admin	107	107
28	CIP Sal Rec HPW	697	697
29	HPD Police Records	457	457
30	General Services	12,343	12,343
31	HEC	2,040	2,040
33	Human Resources	3,052	3,052
34	HITS	6,726	6,726
35	Police	75,906	75,906
36	Dept of Neighborhoods	994	994
37	Fire	45,289	45,289
38	Municipal Court	2,199	2,199
39	Solid Waste	12,053	12,053
40	Houston Airport System (HAS)	26,754	26,754
41	Housing & Community Dev	6,847	6,847
42	Library	3,233	3,233
43	Parks & Recreation	7,485	7,485
44	Health Department	12,407	12,407
45	Fleet Management	7,288	7,288
46	Planning & Dev Other	191	191
47	Planning & Dev Spec Rev	559	559
49	Finance Other	747	747
50	ARA Insurance	1,766	1,766
51	ARA BARC	1,040	1,040
52	ARA Parking	892	892
53	ARA Other	652	652
55	Legal Insurance	1,548	1,548
56	Legal Wkr Comp	21	21
57	Mayor Cable TV	205	205
58	Mayor Other	2,656	2,656
60	HR Health Benefits	28,003	28,003
61	HR Long Term Disability	64	64
62	HPW Bldg Insp	5,680	5,680

Allocation Summary

Dept:11 Finance Perform Mgmt

	Department	Perf Mgmt Svcs	Total
63	HPW Stormwater	3,325	3,325
64	HPW DDSR	5,777	5,777
65	HPW Water & Sewer	43,884	43,884
66	HPW Houston Transtar	184	184
67	HPW Other	7,068	7,068
68	Houston Permit Center	661	661
70	CIP Sal Rec RE	439	439
71	CIP S/R Engrg	477	477
72	CIP S/R Constr	417	417
73	CIP S/R Eng/Const	368	368
74	CIP S/R Geo/Env	96	96
75	CIP S/R Other	1,052	1,052
76	CIP S/R GSD	446	446
87	Hurricane Ike Aid & Recovery	0	0
89	HR-W.C.	2,490	2,490
90	Legal Other	23	23
91	Convention and Entertainment	59	59
	Total	$ 351,953	$ 351,953

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	364,652	0	364,652	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	163,227	0	163,227	0
Subtotal - Personnel Costs		527,879	0	527,879	0
Services & Supplies Cost					
Supplies	P	1,852	0	1,852	0
Services	P	40,561	0	40,561	0
Billing & Collection	P	1,314,638	0	0	1,314,638
Subtotal - Services & Supplies		1,357,051	0	42,413	1,314,638
Department Cost Total		1,884,930	0	570,292	1,314,638
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,884,930	0	570,292	1,314,638
General Admin Distribution		0	0	0	0
Grand Total		$ 1,884,930	0	$ 570,292	$ 1,314,638
					not allocated

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

	Department	First Incoming	Second Incoming	Treasury	Collections
3	Insurance Retirees	$ 14,602	$ 62	$ 14,664	$ 0
3	Memberships	156	1	157	0
3	Consulting Services	415	2	417	0
3	Interest Costs	1,982	9	1,991	0
3	Other Misc	213	1	214	0
3	Non-Dept. Legal Svcs/Lobby	554	2	556	0
	Subtotal - Non-Dept-Gen Gov	17,922	76	17,998	0
4	Finance Dept Admin	135,453	45,173	180,626	0
	Subtotal - Fin Dir Office	135,453	45,173	180,626	0
5	Financial Plg & Analysis	1,331	68	1,399	0
	Subtotal - Fin Plg & Analysis	1,331	68	1,399	0
8	Gen Acctng	1,316	78	1,394	0
8	Auditing Svcs	705	0	705	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	2,021	78	2,099	0
9	Disaster Recovery	226	15	241	0
	Subtotal - Fin Disaster Recove	226	15	241	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	119	9	128	0
	Subtotal - Fin Perform Mgmt	119	9	128	0
12	Treasury	0	589	589	0
	Subtotal - Fin Treasury	0	589	589	0
13	Purchasing	0	5,235	5,235	0
	Subtotal - Fin SPD	0	5,235	5,235	0
16	Records	0	238	238	0
	Subtotal - ARA Operations	0	238	238	0
17	Payroll Svcs	0	1,330	1,330	0
	Subtotal - ARA Payroll Svcs	0	1,330	1,330	0
18	Franchise	0	371	371	0
	Subtotal - ARA Regulatory	0	371	371	0
19	Certification	0	484	484	0
19	External Affairs & Outreach	0	243	243	0
	Subtotal - OBO	0	727	727	0
20	City Mayor Admin	0	1,754	1,754	0
20	Inter Gov Rel	0	298	298	0
	Subtotal - Mayor	0	2,052	2,052	0
22	City Sec Svcs	0	412	412	0
	Subtotal - City Secretary	0	412	412	0

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

	Department	First Incoming	Second Incoming	Treasury	Collections
23	City Council Svcs	$ 0	$ 4,318	$ 4,318	$ 0
	Subtotal - City Council	0	4,318	4,318	0
24	Controller Fin Svcs	0	4,967	4,967	0
24	Controller Treasury	0	659	659	0
	Subtotal - City Controller's	0	5,626	5,626	0
	Total Incoming	157,072	66,317	223,389	0
C.	Total Allocated		$ 2,108,319	$ 793,681	$ 1,314,638
				37.65%	62.35%

Treasury Allocations

Dept:12 Finance Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	124,960,228	5.3692	$ 39,053	$ 0	$ 39,053	$ 0	$ 39,053
04	Finance Dir Office	2,675,573	0.1150	836	0	836	0	836
05	Finance Financial Plg & Analys	1,941,790	0.0834	607	0	607	0	607
06	Finance City Council	879,967	0.0378	275	0	275	0	275
07	Finance Public Fin	728,524	0.0313	228	0	228	0	228
08	Accounting & Financial Reporti	3,694,313	0.1587	1,155	0	1,155	0	1,155
09	Finance Disaster Recovery	507,887	0.0218	159	0	159	0	159
10	Finance Grants	805,764	0.0346	252	0	252	0	252
11	Finance Rev Perform Mgmnt	274,980	0.0118	86	0	86	0	86
12	Finance Treasury	1,884,929	0.0810	589	0	589	0	589
13	Finance Strategic Purchasing	8,087,068	0.3475	2,527	0	2,527	245	2,772
14	ARA Director Office	2,146,691	0.0922	671	0	671	65	736
15	ARA Financial Services	1,184,691	0.0509	370	0	370	36	406
16	ARA Operations	8,353,869	0.3589	2,611	0	2,611	253	2,864
17	ARA Payroll Services	4,481,588	0.1926	1,401	0	1,401	136	1,537
18	ARA Regulatory	404,632	0.0174	126	0	126	12	138
19	Office Business Opportunity	4,758,559	0.2045	1,487	0	1,487	144	1,631
20	Mayor	5,555,792	0.2387	1,736	0	1,736	168	1,904
21	Legal	19,016,247	0.8171	5,943	0	5,943	576	6,519
22	City Secretary	1,051,479	0.0452	329	0	329	32	361
23	City Council	12,746,582	0.5477	3,984	0	3,984	386	4,370
24	City Controller's Office	9,706,474	0.4171	3,034	0	3,034	294	3,328
25	Health Administration	17,260,466	0.7416	5,394	0	5,394	523	5,917
26	Planning & Dev Admin	1,590,851	0.0684	497	0	497	48	545
29	HPD Police Records	6,744,682	0.2898	2,108	0	2,108	204	2,312
30	General Services	45,596,144	1.9591	14,250	0	14,250	1,381	15,631
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	1,187,177	0.0510	371	0	371	36	407
34	HITS	891	0.0000	0	0	0	0	0
35	Police	1,039,108,963	44.6475	324,750	0	324,750	31,480	356,230
36	Dept of Neighborhoods	13,005,912	0.5588	4,065	0	4,065	394	4,459
37	Fire	663,499,800	28.5087	207,362	0	207,362	20,101	227,463
38	Municipal Court	30,158,827	1.2958	9,425	0	9,425	914	10,339
39	Solid Waste	108,767,979	4.6734	33,993	0	33,993	3,295	37,288
41	Housing & Community Dev	2,312,316	0.0994	723	0	723	70	793
42	Library	45,063,839	1.9363	14,084	0	14,084	1,365	15,449
43	Parks & Recreation	91,947,748	3.9507	28,736	0	28,736	2,786	31,522
44	Health Department	36,947,572	1.5875	11,547	0	11,547	1,119	12,666
45	Fleet Management	264,356	0.0114	83	0	83	8	91
46	Planning & Dev Other	1,353,890	0.0582	423	0	423	41	464
49	Finance Other	256,936	0.0110	80	0	80	8	88
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	5,250,696	0.2256	1,641	0	1,641	159	1,800
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
67	HPW Other	1,194,983	0.0513	373	0	373	36	409
	Subtotal	2,327,361,655	100.0000	727,364	0	727,364	66,317	793,681
	Direct Bills					0		0
	Total					$727,364		$ 793,681

Basis Units: FY2025 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	39,053	0	39,053
04	Finance Dir Office	836	0	836
05	Finance Financial Plg & Analys	607	0	607
06	Finance City Council	275	0	275
07	Finance Public Fin	228	0	228
08	Accounting & Financial Reporti	1,155	0	1,155
09	Finance Disaster Recovery	159	0	159
10	Finance Grants	252	0	252
11	Finance Rev Perform Mgmnt	86	0	86
12	Finance Treasury	589	0	589
13	Finance Strategic Purchasing	2,772	0	2,772
14	ARA Director Office	736	0	736
15	ARA Financial Services	406	0	406
16	ARA Operations	2,864	0	2,864
17	ARA Payroll Services	1,537	0	1,537
18	ARA Regulatory	138	0	138
19	Office Business Opportunity	1,631	0	1,631
20	Mayor	1,904	0	1,904
21	Legal	6,519	0	6,519
22	City Secretary	361	0	361
23	City Council	4,370	0	4,370
24	City Controller's Office	3,328	0	3,328
25	Health Administration	5,917	0	5,917
26	Planning & Dev Admin	545	0	545
29	HPD Police Records	2,312	0	2,312
30	General Services	15,631	0	15,631
31	HEC	0	0	0
33	Human Resources	407	0	407
34	HITS	0	0	0
35	Police	356,230	0	356,230
36	Dept of Neighborhoods	4,459	0	4,459
37	Fire	227,463	0	227,463
38	Municipal Court	10,339	0	10,339
39	Solid Waste	37,288	0	37,288
41	Housing & Community Dev	793	0	793
42	Library	15,449	0	15,449
43	Parks & Recreation	31,522	0	31,522
44	Health Department	12,666	0	12,666
45	Fleet Management	91	0	91
46	Planning & Dev Other	464	0	464
49	Finance Other	88	0	88
51	ARA BARC	0	0	0
53	ARA Other	1,800	0	1,800
57	Mayor Cable TV	0	0	0
67	HPW Other	409	0	409
	Total	$ 793,679	$ 0	$ 793,679

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	5,092,091	0	5,092,091
Salary % Split			.00%	100.00%
Benefits	S	2,676,245	0	2,676,245
Subtotal - Personnel Costs		7,768,336	0	7,768,336
Services & Supplies Cost				
Supplies	S	13,936	0	13,936
Services	S	304,795	0	304,795
Subtotal - Services & Supplies		318,731	0	318,731
Department Cost Total		8,087,067	0	8,087,067
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		8,087,067	0	8,087,067
General Admin Distribution			0	0
Grand Total		$ 8,087,067		$ 8,087,067

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

	Department	First Incoming	Second Incoming	Purchasing
3	Insurance Retirees	$ 133,255	$ 562	$ 133,817
3	Memberships	1,419	6	1,425
3	Consulting Services	346	1	347
3	Interest Costs	8,503	38	8,541
3	Other Misc	913	4	917
3	Non-Dept. Legal Svcs/Lobby	5,159	22	5,181
	Subtotal - Non-Dept-Gen Gov	149,595	633	150,228
4	Finance Dept Admin	1,260,492	420,371	1,680,863
	Subtotal - Fin Dir Office	1,260,492	420,371	1,680,863
5	Financial Plg & Analysis	1,110	57	1,167
	Subtotal - Fin Plg & Analysis	1,110	57	1,167
8	Gen Acctng	1,098	65	1,163
8	Auditing Svcs	588	0	588
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	1,686	65	1,751
9	Disaster Recovery	970	66	1,036
	Subtotal - Fin Disaster Recove	970	66	1,036
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	510	38	548
	Subtotal - Fin Perform Mgmt	510	38	548
12	Treasury	2,527	245	2,772
	Subtotal - Fin Treasury	2,527	245	2,772
13	Purchasing	0	8,974	8,974
	Subtotal - Fin SPD	0	8,974	8,974
16	Records	0	2,213	2,213
	Subtotal - ARA Operations	0	2,213	2,213
17	Payroll Svcs	0	12,372	12,372
	Subtotal - ARA Payroll Svcs	0	12,372	12,372
18	Franchise	0	1,591	1,591
	Subtotal - ARA Regulatory	0	1,591	1,591
19	Certification	0	4,507	4,507
19	Contract Compliance	0	39,917	39,917
19	Reporting & Analytics	0	0	0
19	Dept Services	0	1,889	1,889
19	External Affairs & Outreach	0	2,258	2,258
	Subtotal - OBO	0	48,571	48,571
20	City Mayor Admin	0	16,321	16,321
20	Inter Gov Rel	0	2,773	2,773
	Subtotal - Mayor	0	19,094	19,094

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

Department	First Incoming	Second Incoming	Purchasing
22 City Sec Svcs	$ 0	$ 1,769	$ 1,769
Subtotal - City Secretary	0	1,769	1,769
23 City Council Svcs	0	18,524	18,524
Subtotal - City Council	0	18,524	18,524
24 Controller Fin Svcs	0	4,143	4,143
24 Controller Treasury	0	2,828	2,828
Subtotal - City Controller's	0	6,971	6,971
Total Incoming	1,416,890	541,553	1,958,443
C. Total Allocated		$ 10,045,510	$ 10,045,510
			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	64	0.5036	$ 47,864	$ 0	$ 47,864	$ 0	$ 47,864
04	Finance Dir Office	1	0.0079	748	0	748	0	748
05	Finance Financial Plg & Analys	1	0.0079	748	0	748	0	748
06	Finance City Council	5	0.0393	3,739	0	3,739	0	3,739
07	Finance Public Fin	0	0.0000	0	0	0	0	0
08	Accounting & Financial Reporti	3	0.0236	2,244	0	2,244	0	2,244
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	5	0.0393	3,739	0	3,739	0	3,739
12	Finance Treasury	7	0.0551	5,235	0	5,235	0	5,235
13	Finance Strategic Purchasing	12	0.0944	8,974	0	8,974	0	8,974
14	ARA Director Office	3	0.0236	2,244	0	2,244	129	2,373
15	ARA Financial Services	1	0.0079	748	0	748	43	791
16	ARA Operations	13	0.1023	9,722	0	9,722	558	10,280
17	ARA Payroll Services	1	0.0079	748	0	748	43	791
19	Office Business Opportunity	8	0.0630	5,983	0	5,983	344	6,327
20	Mayor	7	0.0551	5,235	0	5,235	301	5,536
21	Legal	9	0.0708	6,731	0	6,731	387	7,118
22	City Secretary	0	0.0000	0	0	0	0	0
23	City Council	10	0.0787	7,479	0	7,479	429	7,908
24	City Controller's Office	54	0.4249	40,385	0	40,385	2,319	42,704
25	Health Administration	48	0.3777	35,898	0	35,898	2,061	37,959
26	Planning & Dev Admin	6	0.0472	4,487	0	4,487	258	4,745
28	CIP Sal Rec HPW	8	0.0630	5,983	0	5,983	344	6,327
29	HPD Police Records	0	0.0000	0	0	0	0	0
30	General Services	1,060	8.3412	792,744	0	792,744	45,523	838,267
31	HEC	17	0.1338	12,714	0	12,714	730	13,444
33	Human Resources	86	0.6767	64,317	0	64,317	3,693	68,010
34	HITS	682	5.3667	510,049	0	510,049	29,289	539,338
35	Police	923	7.2631	690,286	0	690,286	39,640	729,926
36	Dept of Neighborhoods	85	0.6689	63,569	0	63,569	3,650	67,219
37	Fire	313	2.4630	234,084	0	234,084	13,442	247,526
38	Municipal Court	135	1.0623	100,963	0	100,963	5,798	106,761
39	Solid Waste	484	3.8086	361,970	0	361,970	20,786	382,756
40	Houston Airport System (HAS)	1,601	12.5984	1,197,343	0	1,197,343	68,757	1,266,100
41	Housing & Community Dev	630	4.9575	471,159	0	471,159	27,056	498,215
42	Library	341	2.6833	255,024	0	255,024	14,645	269,669
43	Parks & Recreation	392	3.0847	293,166	0	293,166	16,835	310,001
44	Health Department	654	5.1464	489,108	0	489,108	28,087	517,195
45	Fleet Management	2,584	20.3336	1,932,501	0	1,932,501	110,973	2,043,474
46	Planning & Dev Other	20	0.1574	14,957	0	14,957	859	15,816
47	Planning & Dev Spec Rev	29	0.2282	21,688	0	21,688	1,245	22,933
49	Finance Other	24	0.1889	17,949	0	17,949	1,031	18,980
50	ARA Insurance	7	0.0551	5,235	0	5,235	301	5,536
51	ARA BARC	41	0.3226	30,663	0	30,663	1,761	32,424
52	ARA Parking	47	0.3698	35,150	0	35,150	2,018	37,168
53	ARA Other	26	0.2046	19,445	0	19,445	1,117	20,562
55	Legal Insurance	36	0.2833	26,923	0	26,923	1,546	28,469
57	Mayor Cable TV	25	0.1967	18,697	0	18,697	1,074	19,771
58	Mayor Other	172	1.3535	128,634	0	128,634	7,387	136,021
59	TIRZ	1	0.0079	748	0	748	43	791
60	HR Health Benefits	54	0.4249	40,385	0	40,385	2,319	42,704
61	HR Long Term Disability	2	0.0157	1,496	0	1,496	86	1,582
62	HPW Bldg Insp	80	0.6295	59,830	0	59,830	3,436	63,266
63	HPW Stormwater	112	0.8813	83,762	0	83,762	4,810	88,572
64	HPW DDSR	195	1.5345	145,835	0	145,835	8,375	154,210

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	1,325	10.4265	990,930	0	990,930	56,904	1,047,834
66	HPW Houston Transtar	18	0.1416	13,462	0	13,462	773	14,235
67	HPW Other	106	0.8341	79,274	0	79,274	4,552	83,826
68	Houston Permit Center	89	0.7003	66,561	0	66,561	3,822	70,383
70	CIP Sal Rec RE	5	0.0393	3,739	0	3,739	215	3,954
71	CIP S/R Engrg	0	0.0000	0	0	0	0	0
72	CIP S/R Constr	2	0.0157	1,496	0	1,496	86	1,582
73	CIP S/R Eng/Const	4	0.0315	2,991	0	2,991	172	3,163
74	CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
75	CIP S/R Other	12	0.0944	8,974	0	8,974	515	9,489
89	HR-W.C.	21	0.1653	15,705	0	15,705	902	16,607
90	Legal Other	0	0.0000	0	0	0	0	0
91	Convention and Entertainment	2	0.0157	1,496	0	1,496	86	1,582
	Subtotal	12,708	100.0000	9,503,956	0	9,503,956	541,554	10,045,510
	Direct Bills					0		0
	Total					$9,503,956		$ 10,045,510

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	47,864	47,864
04	Finance Dir Office	748	748
05	Finance Financial Plg & Analys	748	748
06	Finance City Council	3,739	3,739
07	Finance Public Fin	0	0
08	Accounting & Financial Reporti	2,244	2,244
09	Finance Disaster Recovery	0	0
10	Finance Grants	0	0
11	Finance Rev Perform Mgmnt	3,739	3,739
12	Finance Treasury	5,235	5,235
13	Finance Strategic Purchasing	8,974	8,974
14	ARA Director Office	2,373	2,373
15	ARA Financial Services	791	791
16	ARA Operations	10,280	10,280
17	ARA Payroll Services	791	791
19	Office Business Opportunity	6,327	6,327
20	Mayor	5,536	5,536
21	Legal	7,118	7,118
22	City Secretary	0	0
23	City Council	7,908	7,908
24	City Controller's Office	42,704	42,704
25	Health Administration	37,959	37,959
26	Planning & Dev Admin	4,745	4,745
28	CIP Sal Rec HPW	6,327	6,327
29	HPD Police Records	0	0
30	General Services	838,267	838,267
31	HEC	13,444	13,444
33	Human Resources	68,010	68,010
34	HITS	539,338	539,338
35	Police	729,926	729,926
36	Dept of Neighborhoods	67,219	67,219
37	Fire	247,526	247,526
38	Municipal Court	106,761	106,761
39	Solid Waste	382,756	382,756
40	Houston Airport System (HAS)	1,266,100	1,266,100
41	Housing & Community Dev	498,215	498,215
42	Library	269,669	269,669
43	Parks & Recreation	310,001	310,001
44	Health Department	517,195	517,195
45	Fleet Management	2,043,474	2,043,474
46	Planning & Dev Other	15,816	15,816
47	Planning & Dev Spec Rev	22,933	22,933
49	Finance Other	18,980	18,980
50	ARA Insurance	5,536	5,536
51	ARA BARC	32,424	32,424
52	ARA Parking	37,168	37,168
53	ARA Other	20,562	20,562
55	Legal Insurance	28,469	28,469
57	Mayor Cable TV	19,771	19,771
58	Mayor Other	136,021	136,021
59	TIRZ	791	791
60	HR Health Benefits	42,704	42,704
61	HR Long Term Disability	1,582	1,582
62	HPW Bldg Insp	63,266	63,266
63	HPW Stormwater	88,572	88,572

Allocation Summary

Dept:13 Finance Strategic Purchasing

	Department	Purchasing	Total
64	HPW DDSR	154,210	154,210
65	HPW Water & Sewer	1,047,834	1,047,834
66	HPW Houston Transtar	14,235	14,235
67	HPW Other	83,826	83,826
68	Houston Permit Center	70,383	70,383
70	CIP Sal Rec RE	3,954	3,954
71	CIP S/R Engrg	0	0
72	CIP S/R Constr	1,582	1,582
73	CIP S/R Eng/Const	3,163	3,163
74	CIP S/R Geo/Env	0	0
75	CIP S/R Other	9,489	9,489
89	HR-W.C.	16,607	16,607
90	Legal Other	0	0
91	Convention and Entertainment	1,582	1,582
	Total	$ 10,045,511	$ 10,045,511

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	551,017	0	551,017	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	248,049	0	248,049	0
Subtotal - Personnel Costs		799,066	0	799,066	
Services & Supplies Cost					
Supplies	S	3,467	0	3,467	0
Services	S	1,344,159	0	19,373	1,324,786
Subtotal - Services & Supplies		1,347,626	0	22,840	1,324,786
Department Cost Total		2,146,692	0	821,906	1,324,786
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,146,692	0	821,906	1,324,786
General Admin Distribution			0	0	0
Grand Total		$ 2,146,692		$ 821,906	$ 1,324,786

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	$ 0	$ 0	$ 0	$ 0
	Subtotal - Equipment Depn	0	0	0	0
3	Insurance Retirees	12,658	53	12,711	0
3	Memberships	135	1	136	0
3	Consulting Services	657	3	660	0
3	Interest Costs	2,257	10	2,267	0
3	Other Misc	242	1	243	0
3	Claims & Judge	57,619	243	57,862	0
3	Non-Dept. Legal Svcs/Lobby	481	2	483	0
3	Walker Rent	597,511	2,519	600,030	0
3	Dept Specific	188,084	793	188,877	0
	Subtotal - Non-Dept-Gen Gov	859,644	3,625	863,269	0
5	Financial Plg & Analysis	2,112	108	2,220	0
	Subtotal - Fin Plg & Analysis	2,112	108	2,220	0
8	Gen Acctng	2,088	123	2,211	0
8	Fixed Assets	6,471	373	6,844	0
8	Auditing Svcs	1,118	0	1,118	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,677	497	10,174	0
9	Disaster Recovery	257	17	274	0
	Subtotal - Fin Disaster Recove	257	17	274	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	135	10	145	0
	Subtotal - Fin Perform Mgmt	135	10	145	0
12	Treasury	671	65	736	0
	Subtotal - Fin Treasury	671	65	736	0
13	Purchasing	2,244	129	2,373	0
	Subtotal - Fin SPD	2,244	129	2,373	0
15	Budgeting & Accounting Support	0	5,106	5,106	0
15	Accounts Payable	0	7,171	7,171	0
	Subtotal - ARA Financial Svcs	0	12,277	12,277	0
16	Mailroom	0	58,469	58,469	0
16	Property	0	18,993	18,993	0
16	Records	0	206	206	0
16	3-1-1 Svcs *	0	215,264	0	215,264
	Subtotal - ARA Operations	0	292,932	77,668	215,264
17	Payroll Svcs	0	1,153	1,153	0
	Subtotal - ARA Payroll Svcs	0	1,153	1,153	0
18	Franchise	0	422	422	0
	Subtotal - ARA Regulatory	0	422	422	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	$ 420	$ 420	$ 0
19	Contract Compliance	0	32,719	32,719	0
19	Reporting & Analytics	0	7,120	7,120	0
19	Dept Services	0	9,447	9,447	0
19	External Affairs & Outreach	0	210	210	0
	Subtotal - OBO	0	49,916	49,916	0
24	City Mayor Admin	0	1,520	1,520	0
20	Inter Gov Rel	0	258	258	0
	Subtotal - Mayor	0	258	258	0
21	Legal Svcs *	0	663,958	0	663,958
21	Inspector General	0	69,878	69,878	0
	Subtotal - Legal	0	733,836	69,878	663,958
22	City Sec Svcs	0	470	470	0
	Subtotal - City Secretary	0	470	470	0
23	City Council Svcs	0	4,917	4,917	0
	Subtotal - City Council	0	4,917	4,917	0
24	Controller Fin Svcs	0	7,879	7,879	0
24	Controller Treasury	0	751	751	0
	Subtotal - City Controller's	0	10,150	10,150	0
30	Building Svcs	0	370,228	370,228	0
30	Utilities	0	131,305	131,305	0
30	Real Estate	0	6,516	6,516	0
	Subtotal - General Services	0	508,049	508,049	0
	Total Incoming	874,740	1,618,831	1,614,349	879,222
C.	Total Allocated		$ 4,640,263	$ 2,436,255	$ 2,204,008
				52.50%	47.50%

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	5.98	1.7574	$ 29,816	$ 0	$ 29,816	$ 12,998	$ 42,814
16	ARA Operations	78.93	23.1956	393,547	0	393,547	171,557	565,104
17	ARA Payroll Services	31.98	9.3981	159,453	0	159,453	69,510	228,963
18	ARA Regulatory	2.99	0.8787	14,908	0	14,908	6,499	21,407
50	ARA Insurance	4.90	1.4400	24,432	0	24,432	10,650	35,082
51	ARA BARC	109.22	32.0971	544,574	0	544,574	237,393	781,967
52	ARA Parking	74.66	21.9408	372,257	0	372,257	162,276	534,533
53	ARA Other	31.62	9.2923	157,658	0	157,658	68,727	226,385
	Subtotal	340.28	100.0000	1,696,645	0	1,696,645	739,610	2,436,255
	Direct Bills					0		0
	Total					$1,696,645		$ 2,436,255

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	5.98	2.2513	$ 29,825	$ 0	$ 29,825	$ 19,794	$ 49,619
16	ARA Operations	78.93	29.7154	393,665	0	393,665	261,264	654,929
17	ARA Payroll Services	31.98	12.0398	159,501	0	159,501	105,856	265,357
18	ARA Regulatory	2.99	1.1257	14,913	0	14,913	9,897	24,810
50	ARA Insurance	4.90	1.8447	24,439	0	24,439	16,219	40,658
51	ARA BARC	109.22	41.1189	544,737	0	544,737	361,526	906,263
53	ARA Other	31.62	11.9042	157,705	0	157,705	104,665	262,370
	Subtotal	265.62	100.0000	1,324,785	0	1,324,785	879,222	2,204,007
	Direct Bills					0		0
	Total					$1,324,785		$ 2,204,007

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	42,814	49,619	92,433
16	ARA Operations	565,104	654,929	1,220,033
17	ARA Payroll Services	228,963	265,357	494,320
18	ARA Regulatory	21,407	24,810	46,217
50	ARA Insurance	35,082	40,658	75,740
51	ARA BARC	781,967	906,263	1,688,230
52	ARA Parking	534,533	0	534,533
53	ARA Other	226,385	262,370	488,755
	Total	$ 2,436,255	$ 2,204,006	$ 4,640,261

ADMINISTRATION AND REGULATORY AFFAIRS - FINANCIAL SERVICES
FUNCTION AND ALLOCATION BASIS

The Financial Services division provides services for the following departments:

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

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

A. Department Costs

Dept:15 ARA Financial Svcs

Description		Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs					
Salaries	S1	561,182	0	205,911	355,271
Salary % Split			.00%	36.69%	63.31%
Salaries	S	267,168	0	98,029	169,139
Subtotal - Personnel Costs		828,350	0	303,940	524,410
Services & Supplies Cost					
Supplies	S	460	0	169	291
Services	S	355,880	0	130,580	225,301
Subtotal - Services & Supplies		356,340	0	130,748	225,592
Department Cost Total		1,184,690	0	434,688	750,002
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,184,690	0	434,688	750,002
General Admin Distribution			0	0	0
Grand Total		$ 1,184,690		$ 434,688	$ 750,002

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

	Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3	Insurance Retirees	$ 15,705	$ 66	$ 5,787	$ 9,984
3	Memberships	167	1	62	106
3	Consulting Services	170	1	63	108
3	Interest Costs	1,246	6	459	792
3	Other Misc	134	1	49	85
3	Non-Dept. Legal Svcs/Lobby	596	3	220	379
	Subtotal - Non-Dept-Gen Gov	18,018	76	6,639	11,455
5	Financial Plg & Analysis	545	28	210	363
	Subtotal - Fin Plg & Analysis	545	28	210	363
8	Gen Acctng	539	32	209	361
8	Auditing Svcs	289	0	106	183
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	828	32	315	544
9	Disaster Recovery	142	10	56	96
	Subtotal - Fin Disaster Recove	142	10	56	96
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	75	6	30	51
	Subtotal - Fin Perform Mgmt	75	6	30	51
12	Treasury	370	36	149	257
	Subtotal - Fin Treasury	370	36	149	257
13	Purchasing	748	43	290	501
	Subtotal - Fin SPD	748	43	290	501
14	ARA Dept Admin	29,816	12,998	15,709	27,104
14	ARA Non - Parking	29,825	19,794	18,206	31,413
	Subtotal - ARA Dir Office	59,641	32,792	33,916	58,517
15	Budgeting & Accounting Support	0	6,335	2,324	4,011
15	Accounts Payable	0	8,897	3,265	5,632
	Subtotal - ARA Financial Svcs	0	15,232	5,589	9,643
16	Records	0	256	94	162
	Subtotal - ARA Operations	0	256	94	162
17	Payroll Svcs	0	1,430	525	905
	Subtotal - ARA Payroll Svcs	0	1,430	525	905
18	Franchise	0	233	85	148
	Subtotal - ARA Regulatory	0	233	85	148
19	Certification	0	521	191	330
19	External Affairs & Outreach	0	261	96	165
	Subtotal - OBO	0	782	287	495
20	City Mayor Admin	0	1,886	692	1,194
20	Inter Gov Rel	0	321	118	203

B. Incoming Costs-(Default Spread Salary%) Dept:15 ARA Financial Svcs

	Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
	Subtotal - Mayor	$ 0	$ 2,207	$ 810	$ 1,397
22	City Sec Svcs	0	259	95	164
	Subtotal - City Secretary	0	259	95	164
23	City Council Svcs	0	2,714	996	1,718
	Subtotal - City Council	0	2,714	996	1,718
24	Controller Fin Svcs	0	2,033	746	1,287
24	Controller Treasury	0	414	152	262
	Subtotal - City Controller's	0	2,447	898	1,549
	Total Incoming	80,367	58,582	50,984	87,965
C.	Total Allocated		$ 1,323,639	$ 485,672	$ 837,967
				36.69%	63.31%

Budgeting & Accounting Support Allocations

Dept:15 ARA Financial Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	ARA Director Office	4.82	1.1001	$ 5,106	$ 0	$ 5,106	$ 0	$ 5,106
15	ARA Financial Services	5.98	1.3649	6,335	0	6,335	0	6,335
16	ARA Operations	78.93	18.0148	83,620	0	83,620	3,970	87,590
17	ARA Payroll Services	31.98	7.2990	33,880	0	33,880	1,609	35,489
18	ARA Regulatory	2.99	0.6824	3,168	0	3,168	150	3,318
20	Mayor	25.96	5.9250	27,503	0	27,503	1,306	28,809
50	ARA Insurance	4.90	1.1184	5,191	0	5,191	246	5,437
51	ARA BARC	109.22	24.9281	115,710	0	115,710	5,494	121,204
52	ARA Parking	74.66	17.0402	79,097	0	79,097	3,756	82,853
53	ARA Other	31.62	7.2169	33,499	0	33,499	1,591	35,090
57	Mayor Cable TV	12.16	2.7754	12,883	0	12,883	612	13,495
58	Mayor Other	50.02	11.4164	52,992	0	52,992	2,516	55,508
59	TIRZ	4.90	1.1184	5,191	0	5,191	246	5,437
	Subtotal	438.14	100.0000	464,175	0	464,175	21,497	485,672
	Direct Bills					0		0
	Total					$464,175		$ 485,672

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	4.82	0.8954	$ 7,171	$ 0	$ 7,171	$ 0	$ 7,171
15	ARA Financial Services	5.98	1.1109	8,897	0	8,897	0	8,897
16	ARA Operations	78.93	14.6628	117,432	0	117,432	5,549	122,981
17	ARA Payroll Services	31.98	5.9409	47,580	0	47,580	2,248	49,828
18	ARA Regulatory	2.99	0.5555	4,449	0	4,449	210	4,659
20	Mayor	25.96	4.8226	38,623	0	38,623	1,825	40,448
36	Dept of Neighborhoods	100.16	18.6067	149,018	0	149,018	7,042	156,060
50	ARA Insurance	4.90	0.9103	7,290	0	7,290	344	7,634
51	ARA BARC	109.22	20.2898	162,497	0	162,497	7,679	170,176
52	ARA Parking	74.66	13.8696	111,079	0	111,079	5,249	116,328
53	ARA Other	31.62	5.8740	47,044	0	47,044	2,223	49,267
57	Mayor Cable TV	12.16	2.2590	18,092	0	18,092	855	18,947
58	Mayor Other	50.02	9.2922	74,420	0	74,420	3,517	77,937
59	TIRZ	4.90	0.9103	7,290	0	7,290	344	7,634
	Subtotal	538.30	100.0000	800,882	0	800,882	37,085	837,967
	Direct Bills					0		0
	Total					$800,882		$ 837,967

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	5,106	7,171	12,277
15	ARA Financial Services	6,335	8,897	15,232
16	ARA Operations	87,590	122,981	210,571
17	ARA Payroll Services	35,489	49,828	85,317
18	ARA Regulatory	3,318	4,659	7,977
20	Mayor	28,809	40,448	69,257
36	Dept of Neighborhoods	0	156,060	156,060
50	ARA Insurance	5,437	7,634	13,071
51	ARA BARC	121,204	170,176	291,380
52	ARA Parking	82,853	116,328	199,181
53	ARA Other	35,090	49,267	84,357
57	Mayor Cable TV	13,495	18,947	32,442
58	Mayor Other	55,508	77,937	133,445
59	TIRZ	5,437	7,634	13,071
	Total	$ 485,671	$ 837,967	$ 1,323,638

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	4,922,202	0	237,876	377,272	406,725	3,900,329
Salary % Split			.00%	4.83%	7.66%	8.26%	79.24%
Benefits	P	2,777,835	0	130,242	203,911	256,155	2,187,527
Subtotal - Personnel Costs		7,700,037	0	368,118	581,183	662,880	6,087,856
Services & Supplies Cost							
Supplies	P	19,204	0	2,433	1,284	81	15,404
Services	P	634,627	0	26,164	57,309	101,998	449,157
Deduct Direct Bill(Personnel)	P	3,463,864-	0	0	0	0	3,463,864-
Subtotal - Services & Supplies		2,810,033-	0	28,598	58,593	102,079	2,999,303-
Department Cost Total		4,890,004	0	396,716	639,776	764,959	3,088,553
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		4,890,004	0	396,716	639,776	764,959	3,088,553
General Admin Distribution			0	0	0	0	0
Grand Total		$ 4,890,004		$ 396,716	$ 639,776	$ 764,959	$ 3,088,553

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	$ 207,289	$ 874	$ 10,060	$ 15,955	$ 17,201	$ 164,947
3	Memberships	2,208	9	107	170	183	1,757
3	Consulting Services	1,595	7	77	123	132	1,269
3	Interest Costs	8,783	39	426	676	729	6,991
3	Other Misc	943	4	46	73	78	751
3	Non-Dept. Legal Svcs/Lobby	7,871	33	382	606	653	6,263
3	Walker Rent *	281,702	1,188	13,671	21,683	23,375	224,160
3	Dept Specific	494,870	2,086	0	0	0	496,956
	Subtotal - Non-Dept-Gen Gov	1,005,261	4,241	24,770	39,285	42,352	903,095
5	Financial Plg & Analysis	5,124	262	260	413	445	4,268
	Subtotal - Fin Plg & Analysis	5,124	262	260	413	445	4,268
8	Gen Acctng	5,066	299	259	411	443	4,251
8	Auditing Svcs	2,713	0	131	208	224	2,150
8	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	7,779	299	390	619	668	6,401
9	Disaster Recovery	1,002	68	52	82	88	848
	Subtotal - Fin Disaster Recove	1,002	68	52	82	88	848
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	527	39	27	43	47	449
	Subtotal - Fin Perform Mgmt	527	39	27	43	47	449
12	Treasury	2,611	253	138	220	237	2,269
	Subtotal - Fin Treasury	2,611	253	138	220	237	2,269
13	Purchasing	9,722	558	497	788	849	8,146
	Subtotal - Fin SPD	9,722	558	497	788	849	8,146
14	ARA Dept Admin	393,547	171,557	27,310	43,314	46,695	447,786
14	ARA Non - Parking	393,665	261,264	31,651	50,198	54,117	518,963
	Subtotal - ARA Dir Office	787,212	432,821	58,961	93,512	100,812	966,748
15	Budgeting & Accounting Support	83,620	3,970	4,233	6,714	7,238	69,406
15	Accounts Payable	117,432	5,549	5,943	9,426	10,162	97,450
	Subtotal - ARA Financial Svcs	201,052	9,520	10,176	16,140	17,400	166,856
16	Records	0	3,375	163	259	279	2,674
	Subtotal - ARA Operations	0	3,375	163	259	279	2,674
17	Payroll Svcs	0	18,874	912	1,447	1,560	14,956
	Subtotal - ARA Payroll Svcs	0	18,874	912	1,447	1,560	14,956
18	Franchise	0	1,643	79	126	136	1,302
	Subtotal - ARA Regulatory	0	1,643	79	126	136	1,302
19	Certification	0	6,876	332	527	568	5,449
19	External Affairs & Outreach	0	3,445	166	264	285	2,730
	Subtotal - OBO	0	10,321	499	791	853	8,178

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	$ 24,897	$ 1,203	$ 1,908	$ 2,057	$ 19,728
20	Inter Gov Rel	0	4,231	204	324	350	3,353
	Subtotal - Mayor	0	29,128	1,408	2,233	2,407	23,081
22	City Sec Svcs	0	1,827	88	140	151	1,448
	Subtotal - City Secretary	0	1,827	88	140	151	1,448
23	City Council Svcs	0	19,135	925	1,467	1,581	15,162
	Subtotal - City Council	0	19,135	925	1,467	1,581	15,162
24	Controller Fin Svcs	0	19,117	924	1,465	1,580	15,148
24	Controller Treasury	0	2,921	141	224	241	2,315
	Subtotal - City Controller's	0	22,038	1,065	1,689	1,821	17,463
30	Real Estate	0	1,710	83	131	141	1,355
	Subtotal - General Services	0	1,710	83	131	141	1,355
	Total Incoming	2,020,290	556,112	100,494	159,383	171,826	2,144,698
C.	Total Allocated		$ 7,466,406	$ 497,210	$ 799,159	$ 936,785	$ 5,233,251
				6.66%	10.70%	12.55%	70.09%

Mailroom Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	176.42	5.6997	$ 26,813	$ 0	$ 26,813	$ 0	$ 26,813
14	ARA Director Office	384.70	12.4287	58,469	0	58,469	0	58,469
19	Office Business Opportunity	43.00	1.3892	6,535	0	6,535	454	6,989
20	Mayor	61.20	1.9772	9,302	0	9,302	647	9,949
21	Legal	155.80	5.0335	23,679	0	23,679	1,646	25,325
22	City Secretary	7.80	0.2520	1,185	0	1,185	82	1,267
23	City Council	78.73	2.5436	11,966	0	11,966	832	12,798
24	City Controller's Office	54.30	1.7543	8,253	0	8,253	574	8,827
26	Planning & Dev Admin	64.80	2.0935	9,849	0	9,849	685	10,534
27	HPW Admin Indirect	8.00	0.2585	1,216	0	1,216	85	1,301
28	CIP Sal Rec HPW	265.00	8.5615	40,276	0	40,276	2,800	43,076
30	General Services	205.00	6.6231	31,157	0	31,157	2,166	33,323
33	Human Resources	234.00	7.5600	35,565	0	35,565	2,473	38,038
34	HITS	264.00	8.5292	40,124	0	40,124	2,790	42,914
36	Dept of Neighborhoods	38.00	1.2277	5,775	0	5,775	402	6,177
39	Solid Waste	31.90	1.0306	4,848	0	4,848	337	5,185
45	Fleet Management	27.90	0.9014	4,240	0	4,240	295	4,535
57	Mayor Cable TV	14.70	0.4749	2,234	0	2,234	155	2,389
62	HPW Bldg Insp	544.00	17.5753	82,680	0	82,680	5,748	88,428
63	HPW Stormwater	58.00	1.8738	8,815	0	8,815	613	9,428
64	HPW DDSR	60.00	1.9385	9,119	0	9,119	634	9,753
65	HPW Water & Sewer	317.00	10.2415	48,180	0	48,180	3,350	51,530
67	HPW Other	1.00	0.0323	152	0	152	11	163
	Subtotal	3,095.25	100.0000	470,432	0	470,432	26,778	497,210
	Direct Bills					0		0
	Total					$470,432		$ 497,210

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	2.51	2.5100	$ 18,993	$ 0	$ 18,993	$ 0	$ 18,993
20	Mayor	0.00	0.0000	0	0	0	0	0
27	HPW Admin Indirect	80.57	80.5700	609,669	0	609,669	35,093	644,762
30	General Services	2.65	2.6500	20,052	0	20,052	1,154	21,206
31	HEC	0.00	0.0000	0	0	0	0	0
33	Human Resources	0.00	0.0000	0	0	0	0	0
34	HITS	0.07	0.0700	530	0	530	30	560
35	Police	1.64	1.6400	12,410	0	12,410	714	13,124
36	Dept of Neighborhoods	0.45	0.4500	3,405	0	3,405	196	3,601
37	Fire	1.58	1.5800	11,956	0	11,956	688	12,644
39	Solid Waste	3.67	3.6700	27,771	0	27,771	1,599	29,370
40	Houston Airport System (HAS)	2.79	2.7900	21,112	0	21,112	1,215	22,327
41	Housing & Community Dev	0.63	0.6300	4,767	0	4,767	274	5,041
42	Library	0.00	0.0000	0	0	0	0	0
43	Parks & Recreation	1.73	1.7300	13,091	0	13,091	754	13,845
44	Health Department	0.82	0.8200	6,205	0	6,205	357	6,562
45	Fleet Management	0.89	0.8900	6,735	0	6,735	388	7,123
91	Convention and Entertainment	0.00	0.0000	0	0	0	0	0
	Subtotal	100.00	100.0000	756,696	0	756,696	42,463	799,159
	Direct Bills					0		0
	Total					$756,696		$ 799,159

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	6.98	0.0335	$ 299	$ 0	$ 299	$ 0	$ 299
05	Finance Financial Plg & Analys	11.22	0.0539	480	0	480	0	480
06	Finance City Council	4.90	0.0235	210	0	210	0	210
07	Finance Public Fin	5.37	0.0258	230	0	230	0	230
08	Accounting & Financial Reporti	15.34	0.0736	656	0	656	0	656
09	Finance Disaster Recovery	4.23	0.0203	181	0	181	0	181
10	Finance Grants	7.68	0.0369	328	0	328	0	328
11	Finance Rev Perform Mgmnt	1.89	0.0091	81	0	81	0	81
12	Finance Treasury	5.56	0.0267	238	0	238	0	238
13	Finance Strategic Purchasing	51.74	0.2483	2,213	0	2,213	0	2,213
14	ARA Director Office	4.82	0.0231	206	0	206	0	206
15	ARA Financial Services	5.98	0.0287	256	0	256	0	256
16	ARA Operations	78.93	0.3788	3,375	0	3,375	0	3,375
17	ARA Payroll Services	31.98	0.1535	1,368	0	1,368	71	1,439
18	ARA Regulatory	2.99	0.0144	128	0	128	7	135
19	Office Business Opportunity	32.60	0.1565	1,394	0	1,394	72	1,466
20	Mayor	25.96	0.1246	1,110	0	1,110	58	1,168
21	Legal	94.72	0.4546	4,051	0	4,051	210	4,261
22	City Secretary	7.40	0.0355	316	0	316	16	332
23	City Council	75.53	0.3625	3,230	0	3,230	168	3,398
24	City Controller's Office	54.50	0.2616	2,331	0	2,331	121	2,452
25	Health Administration	38.40	0.1843	1,642	0	1,642	85	1,727
26	Planning & Dev Admin	7.05	0.0338	301	0	301	16	317
28	CIP Sal Rec HPW	65.19	0.3129	2,788	0	2,788	145	2,933
29	HPD Police Records	76.84	0.3688	3,286	0	3,286	171	3,457
30	General Services	202.27	0.9708	8,650	0	8,650	449	9,099
31	HEC	189.09	0.9076	8,086	0	8,086	420	8,506
33	Human Resources	221.06	1.0610	9,454	0	9,454	491	9,945
34	HITS	193.36	0.9281	8,269	0	8,269	429	8,698
35	Police	6,163.56	29.5829	263,586	0	263,586	13,676	277,262
36	Dept of Neighborhoods	100.16	0.4807	4,283	0	4,283	222	4,505
37	Fire	3,853.13	18.4937	164,780	0	164,780	8,550	173,330
38	Municipal Court	228.23	1.0954	9,760	0	9,760	506	10,266
39	Solid Waste	411.81	1.9765	17,611	0	17,611	914	18,525
40	Houston Airport System (HAS)	1,318.97	6.3306	56,406	0	56,406	2,927	59,333
41	Housing & Community Dev	203.93	0.9788	8,721	0	8,721	453	9,174
42	Library	464.80	2.2309	19,877	0	19,877	1,031	20,908
43	Parks & Recreation	693.23	3.3273	29,646	0	29,646	1,538	31,184
44	Health Department	1,157.08	5.5536	49,483	0	49,483	2,567	52,050
45	Fleet Management	346.44	1.6628	14,816	0	14,816	769	15,585
46	Planning & Dev Other	19.72	0.0946	843	0	843	44	887
47	Planning & Dev Spec Rev	51.88	0.2490	2,219	0	2,219	115	2,334
49	Finance Other	61.53	0.2953	2,631	0	2,631	137	2,768
50	ARA Insurance	4.90	0.0235	210	0	210	11	221
51	ARA BARC	109.22	0.5242	4,671	0	4,671	242	4,913
52	ARA Parking	74.66	0.3583	3,193	0	3,193	166	3,359
53	ARA Other	31.62	0.1518	1,352	0	1,352	70	1,422
55	Legal Insurance	59.55	0.2858	2,547	0	2,547	132	2,679
56	Legal Wkr Comp	2.00	0.0096	86	0	86	4	90
57	Mayor Cable TV	12.16	0.0584	520	0	520	27	547
58	Mayor Other	50.02	0.2401	2,139	0	2,139	111	2,250
59	TIRZ	4.90	0.0235	210	0	210	11	221
60	HR Health Benefits	41.71	0.2002	1,784	0	1,784	93	1,877
62	HPW Bldg Insp	588.58	2.8250	25,171	0	25,171	1,306	26,477
63	HPW Stormwater	325.39	1.5618	13,915	0	13,915	722	14,637
64	HPW DDSR	412.43	1.9795	17,638	0	17,638	915	18,553

Records Allocations

Dept:16 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	90,380	0	90,380	4,689	95,069
66	HPW Houston Transtar	7.30	0.0350	312	0	312	16	328
67	HPW Other	11.40	0.0547	488	0	488	25	513
68	Houston Permit Center	29.99	0.1439	1,283	0	1,283	67	1,350
70	CIP Sal Rec RE	46.01	0.2208	1,968	0	1,968	102	2,070
71	CIP S/R Engrg	43.18	0.2072	1,847	0	1,847	96	1,943
72	CIP S/R Constr	36.32	0.1743	1,553	0	1,553	81	1,634
73	CIP S/R Eng/Const	30.30	0.1454	1,296	0	1,296	67	1,363
74	CIP S/R Geo/Env	11.28	0.0541	482	0	482	25	507
75	CIP S/R Other	89.73	0.4307	3,837	0	3,837	199	4,036
76	CIP S/R GSD	41.20	0.1977	1,762	0	1,762	91	1,853
89	HR-W.C.	59.54	0.2858	2,546	0	2,546	132	2,678
	Subtotal	20,834.84	100.0000	891,009	0	891,009	45,776	936,785
	Direct Bills					0		0
	Total					$891,009		$ 936,785

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	936	0.0918	$ 4,399	$ 0	$ 4,399	$ 0	$ 4,399
14	ARA Director Office	45,808	4.4920	215,264	0	215,264	0	215,264
19	Office Business Opportunity	240	0.0235	1,128	0	1,128	109	1,237
20	Mayor	1,215	0.1191	5,710	0	5,710	551	6,261
21	Legal	800	0.0784	3,759	0	3,759	363	4,122
22	City Secretary	464	0.0455	2,180	0	2,180	210	2,390
23	City Council	110	0.0108	517	0	517	50	567
24	City Controller's Office	250	0.0245	1,175	0	1,175	113	1,288
26	Planning & Dev Admin	2,667	0.2615	12,533	0	12,533	1,209	13,742
27	HPW Admin Indirect	72,068	7.0671	338,667	0	338,667	32,670	371,337
30	General Services	164	0.0161	771	0	771	74	845
31	HEC	3,292	0.3228	15,470	0	15,470	1,492	16,962
33	Human Resources	878	0.0861	4,126	0	4,126	398	4,524
34	HITS	21	0.0021	99	0	99	10	109
35	Police	12,512	1.2269	58,797	0	58,797	5,672	64,469
36	Dept of Neighborhoods	25,530	2.5035	119,973	0	119,973	11,573	131,546
37	Fire	7,641	0.7493	35,907	0	35,907	3,464	39,371
38	Municipal Court	104,953	10.2919	493,203	0	493,203	47,578	540,781
39	Solid Waste	395,877	38.8204	1,860,336	0	1,860,336	179,461	2,039,797
40	Houston Airport System (HAS)	311	0.0305	1,461	0	1,461	141	1,602
41	Housing & Community Dev	1,081	0.1060	5,080	0	5,080	490	5,570
42	Library	8,059	0.7903	37,871	0	37,871	3,653	41,524
43	Parks & Recreation	17,959	1.7611	84,394	0	84,394	8,141	92,535
44	Health Department	14,152	1.3878	66,504	0	66,504	6,415	72,919
45	Fleet Management	1,238	0.1214	5,818	0	5,818	561	6,379
52	ARA Parking	28,695	2.8139	134,846	0	134,846	13,008	147,854
64	HPW DDSR	46,943	4.6033	220,598	0	220,598	21,280	241,878
65	HPW Water & Sewer	170,841	16.7530	802,829	0	802,829	77,446	880,275
92	Others	55,060	5.3993	258,742	0	258,742	24,960	283,702
	Subtotal	1,019,765	100.0000	4,792,157	0	4,792,157	441,094	5,233,251
	Direct Bills					0		0
	Total					$4,792,157		$ 5,233,251

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	26,813	0	299	4,399	31,511
05	Finance Financial Plg & Analys	0	0	480	0	480
06	Finance City Council	0	0	210	0	210
07	Finance Public Fin	0	0	230	0	230
08	Accounting & Financial Reporti	0	0	656	0	656
09	Finance Disaster Recovery	0	0	181	0	181
10	Finance Grants	0	0	328	0	328
11	Finance Rev Perform Mgmnt	0	0	81	0	81
12	Finance Treasury	0	0	238	0	238
13	Finance Strategic Purchasing	0	0	2,213	0	2,213
14	ARA Director Office	58,469	18,993	206	215,264	292,932
15	ARA Financial Services	0	0	256	0	256
16	ARA Operations	0	0	3,375	0	3,375
17	ARA Payroll Services	0	0	1,439	0	1,439
18	ARA Regulatory	0	0	135	0	135
19	Office Business Opportunity	6,989	0	1,466	1,237	9,692
20	Mayor	9,949	0	1,168	6,261	17,378
21	Legal	25,325	0	4,261	4,122	33,708
22	City Secretary	1,267	0	332	2,390	3,989
23	City Council	12,798	0	3,398	567	16,763
24	City Controller's Office	8,827	0	2,452	1,288	12,567
25	Health Administration	0	0	1,727	0	1,727
26	Planning & Dev Admin	10,534	0	317	13,742	24,593
27	HPW Admin Indirect	1,301	644,762	0	371,337	1,017,400
28	CIP Sal Rec HPW	43,076	0	2,933	0	46,009
29	HPD Police Records	0	0	3,457	0	3,457
30	General Services	33,323	21,206	9,099	845	64,473
31	HEC	0	0	8,506	16,962	25,468
33	Human Resources	38,038	0	9,945	4,524	52,507
34	HITS	42,914	560	8,698	109	52,281
35	Police	0	13,124	277,262	64,469	354,855
36	Dept of Neighborhoods	6,177	3,601	4,505	131,546	145,829
37	Fire	0	12,644	173,330	39,371	225,345
38	Municipal Court	0	0	10,266	540,781	551,047
39	Solid Waste	5,185	29,370	18,525	2,039,797	2,092,877
40	Houston Airport System (HAS)	0	22,327	59,333	1,602	83,262
41	Housing & Community Dev	0	5,041	9,174	5,570	19,785
42	Library	0	0	20,908	41,524	62,432
43	Parks & Recreation	0	13,845	31,184	92,535	137,564
44	Health Department	0	6,562	52,050	72,919	131,531
45	Fleet Management	4,535	7,123	15,585	6,379	33,622
46	Planning & Dev Other	0	0	887	0	887
47	Planning & Dev Spec Rev	0	0	2,334	0	2,334
49	Finance Other	0	0	2,768	0	2,768
50	ARA Insurance	0	0	221	0	221
51	ARA BARC	0	0	4,913	0	4,913
52	ARA Parking	0	0	3,359	147,854	151,213
53	ARA Other	0	0	1,422	0	1,422
55	Legal Insurance	0	0	2,679	0	2,679
56	Legal Wkr Comp	0	0	90	0	90
57	Mayor Cable TV	2,389	0	547	0	2,936
58	Mayor Other	0	0	2,250	0	2,250
59	TIRZ	0	0	221	0	221
60	HR Health Benefits	0	0	1,877	0	1,877
62	HPW Bldg Insp	88,428	0	26,477	0	114,905

Allocation Summary

Dept:16 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Svcs	Total
63	HPW Stormwater	9,428	0	14,637	0	24,065
64	HPW DDSR	9,753	0	18,553	241,878	270,184
65	HPW Water & Sewer	51,530	0	95,069	880,275	1,026,874
66	HPW Houston Transtar	0	0	328	0	328
67	HPW Other	163	0	513	0	676
68	Houston Permit Center	0	0	1,350	0	1,350
70	CIP Sal Rec RE	0	0	2,070	0	2,070
71	CIP S/R Engrg	0	0	1,943	0	1,943
72	CIP S/R Constr	0	0	1,634	0	1,634
73	CIP S/R Eng/Const	0	0	1,363	0	1,363
74	CIP S/R Geo/Env	0	0	507	0	507
75	CIP S/R Other	0	0	4,036	0	4,036
76	CIP S/R GSD	0	0	1,853	0	1,853
89	HR-W.C.	0	0	2,678	0	2,678
91	Convention and Entertainment	0	0	0	0	0
92	Others	0	0	0	283,702	283,702
	Total	$ 497,211	$ 799,158	$ 936,787	$ 5,233,249	$ 7,466,405

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	2,747,660	0	2,747,660
Salary % Split			.00%	100.00%
Benefits	S	1,644,382	0	1,644,382
Subtotal - Personnel Costs		4,392,042	0	4,392,042
Services & Supplies Cost				
Supplies	S	5,857	0	5,857
Services	S	83,688	0	83,688
Subtotal - Services & Supplies		89,545	0	89,545
Department Cost Total		4,481,587	0	4,481,587
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		4,481,587	0	4,481,587
General Admin Distribution			0	0
Grand Total		$ 4,481,587		$ 4,481,587

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

	Department	First Incoming	Second Incoming	Payroll Svcs
3	Insurance Retirees	$ 83,987	$ 354	$ 84,341
3	Memberships	895	4	899
3	Consulting Services	283	1	284
3	Interest Costs	4,712	21	4,733
3	Other Misc	506	2	508
3	Non-Dept. Legal Svcs/Lobby	3,189	13	3,202
	Subtotal - Non-Dept-Gen Gov	93,572	396	93,968
5	Financial Plg & Analysis	908	46	954
	Subtotal - Fin Plg & Analysis	908	46	954
8	Gen Acctng	897	53	950
8	Auditing Svcs	481	0	481
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	1,378	53	1,431
9	Disaster Recovery	537	36	573
	Subtotal - Fin Disaster Recove	537	36	573
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	283	21	304
	Subtotal - Fin Perform Mgmt	283	21	304
12	Treasury	1,401	136	1,537
	Subtotal - Fin Treasury	1,401	136	1,537
13	Purchasing	748	43	791
	Subtotal - Fin SPD	748	43	791
14	ARA Dept Admin	159,453	69,510	228,963
14	ARA Non - Parking	159,501	105,856	265,357
	Subtotal - ARA Dir Office	318,954	175,366	494,320
15	Budgeting & Accounting Support	33,880	1,609	35,489
15	Accounts Payable	47,580	2,248	49,828
	Subtotal - ARA Financial Svcs	81,460	3,857	85,317
16	Records	1,368	71	1,439
	Subtotal - ARA Operations	1,368	71	1,439
17	Payroll Svcs	0	7,647	7,647
	Subtotal - ARA Payroll Svcs	0	7,647	7,647
18	Franchise	0	881	881
	Subtotal - ARA Regulatory	0	881	881
19	Certification	0	2,786	2,786
19	External Affairs & Outreach	0	1,396	1,396
	Subtotal - OBO	0	4,182	4,182
20	City Mayor Admin	0	10,088	10,088
20	Inter Gov Rel	0	1,714	1,714

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

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - Mayor	$ 0	$ 11,802	$ 11,802
22 City Sec Svcs	0	980	980
Subtotal - City Secretary	0	980	980
23 City Council Svcs	0	10,265	10,265
Subtotal - City Council	0	10,265	10,265
24 Controller Fin Svcs	0	3,386	3,386
24 Controller Treasury	0	1,567	1,567
Subtotal - City Controller's	0	4,953	4,953
Total Incoming	500,609	220,735	721,344
C. Total Allocated		$ 5,202,931	$ 5,202,931
			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	6.98	0.0335	$ 1,669	$ 0	$ 1,669	$ 0	$ 1,669
05	Finance Financial Plg & Analys	11.22	0.0539	2,683	0	2,683	0	2,683
06	Finance City Council	4.90	0.0235	1,172	0	1,172	0	1,172
07	Finance Public Fin	5.37	0.0258	1,284	0	1,284	0	1,284
08	Accounting & Financial Reporti	15.34	0.0736	3,668	0	3,668	0	3,668
09	Finance Disaster Recovery	4.23	0.0203	1,012	0	1,012	0	1,012
10	Finance Grants	7.68	0.0369	1,836	0	1,836	0	1,836
11	Finance Rev Perform Mgmnt	1.89	0.0091	452	0	452	0	452
12	Finance Treasury	5.56	0.0267	1,330	0	1,330	0	1,330
13	Finance Strategic Purchasing	51.74	0.2483	12,372	0	12,372	0	12,372
14	ARA Director Office	4.82	0.0231	1,153	0	1,153	0	1,153
15	ARA Financial Services	5.98	0.0287	1,430	0	1,430	0	1,430
16	ARA Operations	78.93	0.3788	18,874	0	18,874	0	18,874
17	ARA Payroll Services	31.98	0.1535	7,647	0	7,647	0	7,647
18	ARA Regulatory	2.99	0.0144	715	0	715	32	747
19	Office Business Opportunity	32.60	0.1565	7,796	0	7,796	349	8,145
20	Mayor	25.96	0.1246	6,208	0	6,208	278	6,486
21	Legal	94.72	0.4546	22,650	0	22,650	1,015	23,665
22	City Secretary	7.40	0.0355	1,770	0	1,770	79	1,849
23	City Council	75.53	0.3625	18,061	0	18,061	809	18,870
24	City Controller's Office	54.50	0.2616	13,032	0	13,032	584	13,616
25	Health Administration	38.40	0.1843	9,183	0	9,183	412	9,595
26	Planning & Dev Admin	7.05	0.0338	1,686	0	1,686	76	1,762
28	CIP Sal Rec HPW	65.19	0.3129	15,589	45,093-	29,504-	699	28,805-
29	HPD Police Records	76.84	0.3688	18,375	0	18,375	823	19,198
30	General Services	202.27	0.9708	48,368	0	48,368	2,168	50,536
31	HEC	189.09	0.9076	45,217	0	45,217	2,026	47,243
33	Human Resources	221.06	1.0610	52,862	0	52,862	2,369	55,231
34	HITS	193.36	0.9281	46,238	0	46,238	2,072	48,310
35	Police	6,163.56	29.5829	1,473,881	0	1,473,881	66,049	1,539,930
36	Dept of Neighborhoods	100.16	0.4807	23,951	0	23,951	1,073	25,024
37	Fire	3,853.13	18.4937	921,392	0	921,392	41,290	962,682
38	Municipal Court	228.23	1.0954	54,576	0	54,576	2,446	57,022
39	Solid Waste	411.81	1.9765	98,475	0	98,475	4,413	102,888
40	Houston Airport System (HAS)	1,318.97	6.3306	315,403	530,950-	215,547-	14,134	201,413-
41	Housing & Community Dev	203.93	0.9788	48,765	0	48,765	2,185	50,950
42	Library	464.80	2.2309	111,147	0	111,147	4,981	116,128
43	Parks & Recreation	693.23	3.3273	165,771	0	165,771	7,429	173,200
44	Health Department	1,157.08	5.5536	276,690	0	276,690	12,399	289,089
45	Fleet Management	346.44	1.6628	82,844	0	82,844	3,712	86,556
46	Planning & Dev Other	19.72	0.0946	4,716	0	4,716	211	4,927
47	Planning & Dev Spec Rev	51.88	0.2490	12,406	0	12,406	556	12,962
49	Finance Other	61.53	0.2953	14,714	0	14,714	659	15,373
50	ARA Insurance	4.90	0.0235	1,172	0	1,172	53	1,225
51	ARA BARC	109.22	0.5242	26,118	0	26,118	1,170	27,288
52	ARA Parking	74.66	0.3583	17,853	0	17,853	800	18,653
53	ARA Other	31.62	0.1518	7,561	0	7,561	339	7,900
55	Legal Insurance	59.55	0.2858	14,240	0	14,240	638	14,878
56	Legal Wkr Comp	2.00	0.0096	478	0	478	21	499
57	Mayor Cable TV	12.16	0.0584	2,908	0	2,908	130	3,038
58	Mayor Other	50.02	0.2401	11,961	0	11,961	536	12,497
59	TIRZ	4.90	0.0235	1,172	0	1,172	53	1,225
60	HR Health Benefits	41.71	0.2002	9,974	0	9,974	447	10,421
62	HPW Bldg Insp	588.58	2.8250	140,746	85,323-	55,423	6,307	61,730
63	HPW Stormwater	325.39	1.5618	77,810	42,459-	35,351	3,487	38,838
64	HPW DDSR	412.43	1.9795	98,624	59,381-	39,243	4,420	43,663

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	505,373	298,528-	206,845	22,647	229,492
66	HPW Houston Transtar	7.30	0.0350	1,746	1,115-	631	78	709
67	HPW Other	11.40	0.0547	2,726	0	2,726	122	2,848
68	Houston Permit Center	29.99	0.1439	7,171	0	7,171	321	7,492
70	CIP Sal Rec RE	46.01	0.2208	11,002	0	11,002	493	11,495
71	CIP S/R Engrg	43.18	0.2072	10,326	0	10,326	463	10,789
72	CIP S/R Constr	36.32	0.1743	8,685	0	8,685	389	9,074
73	CIP S/R Eng/Const	30.30	0.1454	7,246	0	7,246	325	7,571
74	CIP S/R Geo/Env	11.28	0.0541	2,697	0	2,697	121	2,818
75	CIP S/R Other	89.73	0.4307	21,457	0	21,457	962	22,419
76	CIP S/R GSD	41.20	0.1977	9,852	0	9,852	442	10,294
89	HR-W.C.	59.54	0.2858	14,238	0	14,238	638	14,876
	Subtotal	20,834.84	100.0000	4,982,199	1,062,849-	3,919,350	220,732	4,140,082
	Direct Bills					1,062,849		1,062,849
	Total					$4,982,199		$ 5,202,931

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	$ 1,062,849	$ 1,062,849
04	Finance Dir Office	1,669	1,669
05	Finance Financial Plg & Analys	2,683	2,683
06	Finance City Council	1,172	1,172
07	Finance Public Fin	1,284	1,284
08	Accounting & Financial Reporti	3,668	3,668
09	Finance Disaster Recovery	1,012	1,012
10	Finance Grants	1,836	1,836
11	Finance Rev Perform Mgmnt	452	452
12	Finance Treasury	1,330	1,330
13	Finance Strategic Purchasing	12,372	12,372
14	ARA Director Office	1,153	1,153
15	ARA Financial Services	1,430	1,430
16	ARA Operations	18,874	18,874
17	ARA Payroll Services	7,647	7,647
18	ARA Regulatory	747	747
19	Office Business Opportunity	8,145	8,145
20	Mayor	6,486	6,486
21	Legal	23,665	23,665
22	City Secretary	1,849	1,849
23	City Council	18,870	18,870
24	City Controller's Office	13,616	13,616
25	Health Administration	9,595	9,595
26	Planning & Dev Admin	1,762	1,762
28	CIP Sal Rec HPW	28,805-	28,805-
29	HPD Police Records	19,198	19,198
30	General Services	50,536	50,536
31	HEC	47,243	47,243
33	Human Resources	55,231	55,231
34	HITS	48,310	48,310
35	Police	1,539,930	1,539,930
36	Dept of Neighborhoods	25,024	25,024
37	Fire	962,682	962,682
38	Municipal Court	57,022	57,022
39	Solid Waste	102,888	102,888
40	Houston Airport System (HAS)	201,413-	201,413-
41	Housing & Community Dev	50,950	50,950
42	Library	116,128	116,128
43	Parks & Recreation	173,200	173,200
44	Health Department	289,089	289,089
45	Fleet Management	86,556	86,556
46	Planning & Dev Other	4,927	4,927
47	Planning & Dev Spec Rev	12,962	12,962
49	Finance Other	15,373	15,373
50	ARA Insurance	1,225	1,225
51	ARA BARC	27,288	27,288
52	ARA Parking	18,653	18,653
53	ARA Other	7,900	7,900
55	Legal Insurance	14,878	14,878
56	Legal Wkr Comp	499	499
57	Mayor Cable TV	3,038	3,038
58	Mayor Other	12,497	12,497
59	TIRZ	1,225	1,225
60	HR Health Benefits	10,421	10,421
62	HPW Bldg Insp	61,730	61,730
63	HPW Stormwater	38,838	38,838

Allocation Summary

Dept:17 ARA Payroll Services

	Department	Payroll Svcs	Total
64	HPW DDSR	43,663	43,663
65	HPW Water & Sewer	229,492	229,492
66	HPW Houston Transtar	709	709
67	HPW Other	2,848	2,848
68	Houston Permit Center	7,492	7,492
70	CIP Sal Rec RE	11,495	11,495
71	CIP S/R Engrg	10,789	10,789
72	CIP S/R Constr	9,074	9,074
73	CIP S/R Eng/Const	7,571	7,571
74	CIP S/R Geo/Env	2,818	2,818
75	CIP S/R Other	22,419	22,419
76	CIP S/R GSD	10,294	10,294
89	HR-W.C.	14,876	14,876
	Total	$ 5,202,929	$ 5,202,929

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	283,052	0	283,052
Salary % Split			.00%	100.00%
Benefits	P	116,951	0	116,951
Subtotal - Personnel Costs		400,003	0	400,003
Services & Supplies Cost				
Supplies	P	804	0	804
Services	P	3,825	0	3,825
Subtotal - Services & Supplies		4,629	0	4,629
Department Cost Total		404,632	0	404,632
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		404,632	0	404,632
General Admin Distribution		0	0	0
Grand Total		$ 404,632	0	$ 404,632

B. Incoming Costs-(Default Spread Salary%)

Dept:18 ARA Regulatory

	Department	First Incoming	Second Incoming	Franchise
3	Insurance Retirees	$ 7,852	$ 33	$ 7,885
3	Memberships	84	0	84
3	Consulting Services	651	3	654
3	Interest Costs	425	2	427
3	Other Misc	46	0	46
3	Non-Dept. Legal Svcs/Lobby	298	1	299
	Subtotal - Non-Dept-Gen Gov	9,356	40	9,396
5	Financial Plg & Analysis	2,092	107	2,199
	Subtotal - Fin Plg & Analysis	2,092	107	2,199
8	Gen Acctng	2,069	122	2,191
8	Auditing Svcs	1,108	0	1,108
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	3,177	122	3,299
9	Disaster Recovery	49	3	52
	Subtotal - Fin Disaster Recove	49	3	52
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	26	2	28
	Subtotal - Fin Perform Mgmt	26	2	28
12	Treasury	126	12	138
	Subtotal - Fin Treasury	126	12	138
14	ARA Dept Admin	14,908	6,499	21,407
14	ARA Non - Parking	14,913	9,897	24,810
	Subtotal - ARA Dir Office	29,821	16,396	46,217
15	Budgeting & Accounting Support	3,168	150	3,318
15	Accounts Payable	4,449	210	4,659
	Subtotal - ARA Financial Svcs	7,617	361	7,978
16	Records	128	7	135
	Subtotal - ARA Operations	128	7	135
17	Payroll Svcs	715	32	747
	Subtotal - ARA Payroll Svcs	715	32	747
18	Franchise	0	80	80
	Subtotal - ARA Regulatory	0	80	80
19	Certification	0	260	260
19	External Affairs & Outreach	0	130	130
	Subtotal - OBO	0	390	390
20	City Mayor Admin	0	943	943
20	Inter Gov Rel	0	160	160
	Subtotal - Mayor	0	1,103	1,103
22	City Sec Svcs	0	89	89

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

	Department	First Incoming	Second Incoming	Franchise
	Subtotal - City Secretary	$ 0	$ 89	$ 89
23	City Council Svcs	0	927	927
	Subtotal - City Council	0	927	927
24	Controller Fin Svcs	0	7,806	7,806
24	Controller Treasury	0	141	141
	Subtotal - City Controller's	0	7,947	7,947
	Total Incoming	53,107	27,617	80,724
C.	Total Allocated		$ 485,356	$ 485,356
				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	124,960,228	5.3692	$ 24,577	$ 0	$ 24,577	$ 0	$ 24,577
04	Finance Dir Office	2,675,573	0.1150	526	0	526	0	526
05	Finance Financial Plg & Analys	1,941,790	0.0834	382	0	382	0	382
06	Finance City Council	879,967	0.0378	173	0	173	0	173
07	Finance Public Fin	728,524	0.0313	143	0	143	0	143
08	Accounting & Financial Reporti	3,694,313	0.1587	727	0	727	0	727
09	Finance Disaster Recovery	507,887	0.0218	100	0	100	0	100
10	Finance Grants	805,764	0.0346	158	0	158	0	158
11	Finance Rev Perform Mgmnt	274,980	0.0118	54	0	54	0	54
12	Finance Treasury	1,884,929	0.0810	371	0	371	0	371
13	Finance Strategic Purchasing	8,087,068	0.3475	1,591	0	1,591	0	1,591
14	ARA Director Office	2,146,691	0.0922	422	0	422	0	422
15	ARA Financial Services	1,184,691	0.0509	233	0	233	0	233
16	ARA Operations	8,353,869	0.3589	1,643	0	1,643	0	1,643
17	ARA Payroll Services	4,481,588	0.1926	881	0	881	0	881
18	ARA Regulatory	404,632	0.0174	80	0	80	0	80
19	Office Business Opportunity	4,758,559	0.2045	936	0	936	61	997
20	Mayor	5,555,792	0.2387	1,093	0	1,093	71	1,164
21	Legal	19,016,247	0.8171	3,740	0	3,740	243	3,983
22	City Secretary	1,051,479	0.0452	207	0	207	13	220
23	City Council	12,746,582	0.5477	2,507	0	2,507	163	2,670
24	City Controller's Office	9,706,474	0.4171	1,909	0	1,909	124	2,033
25	Health Administration	17,260,466	0.7416	3,395	0	3,395	220	3,615
26	Planning & Dev Admin	1,590,851	0.0684	313	0	313	20	333
29	HPD Police Records	6,744,682	0.2898	1,327	0	1,327	86	1,413
30	General Services	45,596,144	1.9591	8,968	0	8,968	582	9,550
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	1,187,177	0.0510	233	0	233	15	248
34	HITS	891	0.0000	0	0	0	0	0
35	Police	1,039,108,963	44.6475	204,369	0	204,369	13,258	217,627
36	Dept of Neighborhoods	13,005,912	0.5588	2,558	0	2,558	166	2,724
37	Fire	663,499,800	28.5087	130,495	0	130,495	8,466	138,961
38	Municipal Court	30,158,827	1.2958	5,932	0	5,932	385	6,317
39	Solid Waste	108,767,979	4.6734	21,392	0	21,392	1,388	22,780
41	Housing & Community Dev	2,312,316	0.0994	455	0	455	30	485
42	Library	45,063,839	1.9363	8,863	0	8,863	575	9,438
43	Parks & Recreation	91,947,748	3.9507	18,084	0	18,084	1,173	19,257
44	Health Department	36,947,572	1.5875	7,267	0	7,267	471	7,738
45	Fleet Management	264,356	0.0114	52	0	52	3	55
46	Planning & Dev Other	1,353,890	0.0582	266	0	266	17	283
49	Finance Other	256,936	0.0110	51	0	51	3	54
51	ARA BARC	0	0.0000	0	0	0	0	0
53	ARA Other	5,250,696	0.2256	1,033	0	1,033	67	1,100
57	Mayor Cable TV	0	0.0000	0	0	0	0	0
67	HPW Other	1,194,983	0.0513	235	0	235	15	250
	Subtotal	2,327,361,655	100.0000	457,741	0	457,741	27,615	485,356
	Direct Bills					0		0
	Total					$457,741		$ 485,356

Basis Units: FY2025 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	24,577	24,577
04	Finance Dir Office	526	526
05	Finance Financial Plg & Analys	382	382
06	Finance City Council	173	173
07	Finance Public Fin	143	143
08	Accounting & Financial Reporti	727	727
09	Finance Disaster Recovery	100	100
10	Finance Grants	158	158
11	Finance Rev Perform Mgmnt	54	54
12	Finance Treasury	371	371
13	Finance Strategic Purchasing	1,591	1,591
14	ARA Director Office	422	422
15	ARA Financial Services	233	233
16	ARA Operations	1,643	1,643
17	ARA Payroll Services	881	881
18	ARA Regulatory	80	80
19	Office Business Opportunity	997	997
20	Mayor	1,164	1,164
21	Legal	3,983	3,983
22	City Secretary	220	220
23	City Council	2,670	2,670
24	City Controller's Office	2,033	2,033
25	Health Administration	3,615	3,615
26	Planning & Dev Admin	333	333
29	HPD Police Records	1,413	1,413
30	General Services	9,550	9,550
31	HEC	0	0
33	Human Resources	248	248
34	HITS	0	0
35	Police	217,627	217,627
36	Dept of Neighborhoods	2,724	2,724
37	Fire	138,961	138,961
38	Municipal Court	6,317	6,317
39	Solid Waste	22,780	22,780
41	Housing & Community Dev	485	485
42	Library	9,438	9,438
43	Parks & Recreation	19,257	19,257
44	Health Department	7,738	7,738
45	Fleet Management	55	55
46	Planning & Dev Other	283	283
49	Finance Other	54	54
51	ARA BARC	0	0
53	ARA Other	1,100	1,100
57	Mayor Cable TV	0	0
67	HPW Other	250	250
	Total	$ 485,356	$ 485,356

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, , 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 M/W/SBE and PDBE Certification Programs; the federal DBE and ACDBE Certification Programs; and the Hire Houston First designation 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 MWSBE, DBE and ACDBE 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. This division also ensures compliance with the Pay or Play Program by developing and implementing policies and procedures which will ensure adherence to the Pay or Play (POP) Program mandates, trains all departments citywide, and ensure audits are conducted. Costs are allocated based on the number of contracts monitored per department. The Pay or Play Program function within OBO is allocated based on the number of contractors opting the pay option.

• **Department Services Unit** - This Unit is responsible for assisting departments with setting MWSBE, DBE, and ACDBE goals on contracts, reviewing RCAs for compliance with MWSBE, DBE, and ACDBE, as well as Hire Houston First requirements, and training City departments on best practices for compliance with OBO policies and procedures. 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 MWSBE, DBE, ACDBE, PDBE and LGBTBE 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 programs. The Reporting, Analytics & Technology function within OBO is allocated based on the number of contracts awarded with MWSBE, DBE, and ACDBE requirements.

• **External Affairs & Workforce Development , 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	3,602,565	718,498	967,764	947,649	137,000
Salary % Split			19.94%	26.86%	26.30%	0.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,602,565	718,498	967,764	947,649	137,000
Services & Supplies Cost						
Supplies	P	28,376	5,373	7,237	7,087	1,025
Services	P	1,252,643	260,215	350,490	343,205	49,617
HAS Costs	P	21,287	0	0	0	0
N-GF Svcs	P	97,398	0	0	0	0
Subtotal - Services & Supplies		1,399,704	265,588	357,727	350,292	50,642
Department Cost Total		5,002,269	984,086	1,325,491	1,297,941	187,642
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		5,002,269	984,086	1,325,491	1,297,941	187,642
General Admin Distribution			984,086-	330,259	323,371	46,744
Grand Total		$ 5,002,269		$ 1,655,750	$ 1,621,312	$ 234,386

A. Department Costs

Dept:19 Office Business Opportunity

Description		Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
Personnel Costs						
Salaries	S1	3,602,565	203,003	484,849	0	143,802
Salary % Split			5.63%	13.46%	0.00%	3.99%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		3,602,565	203,003	484,849	0	143,802
Services & Supplies Cost						
Supplies	P	28,376	1,518	3,626	0	2,510
Services	P	1,252,643	73,521	175,595	0	0
HAS Costs	P	21,287	0	0	21,287	0
N-GF Svcs	P	97,398	0	0	0	97,398
Subtotal - Services & Supplies		1,399,704	75,039	179,221	21,287	99,908
Department Cost Total		5,002,269	278,042	664,070	21,287	243,710
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		5,002,269	278,042	664,070	21,287	243,710
General Admin Distribution			69,280	165,425	0	49,106
Grand Total		$ 5,002,269	$ 347,322	$ 829,495	$ 21,287	$ 292,816
						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	$ 81,676	$ 344	$ 27,522	$ 26,950	$ 3,896	$ 5,773	$ 13,789
3	Memberships	870	4	293	287	42	62	147
3	Consulting Services	2,070	9	698	683	99	146	349
3	Interest Costs	5,003	22	1,686	1,651	239	354	845
3	Other Misc	537	2	181	177	26	38	91
3	Non-Dept. Legal Svcs/Lobby	3,251	14	1,095	1,073	155	230	549
3	Walker Rent	303,962	1,282	102,426	100,297	14,500	21,485	51,315
3	Dept Specific	34,365	145	11,580	11,339	1,639	2,429	5,802
	Subtotal - Non-Dept-Gen Gov	431,734	1,822	145,482	142,458	20,595	30,517	72,886
5	Financial Plg & Analysis	6,649	340	2,345	2,296	332	492	1,175
	Subtotal - Fin Plg & Analysis	6,649	340	2,345	2,296	332	492	1,175
8	Gen Acctng	6,574	388	2,336	2,288	331	490	1,170
8	Fixed Assets	0	0	0	0	0	0	0
8	Auditing Svcs	3,520	0	1,181	1,157	167	248	592
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,094	388	3,517	3,444	498	738	1,762
9	Disaster Recovery	600	41	215	210	30	45	108
	Subtotal - Fin Disaster Recove	600	41	215	210	30	45	108
10	Grants Mgmt	20	1	7	7	1	2	4
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	20	1	7	7	1	2	4
11	Perf Mgmt Svcs	315	23	114	111	16	24	57
	Subtotal - Fin Perform Mgmt	315	23	114	111	16	24	57
12	Treasury	1,487	144	547	536	77	115	274
	Subtotal - Fin Treasury	1,487	144	547	536	77	115	274
13	Purchasing	5,983	344	2,123	2,079	301	445	1,064
	Subtotal - Fin SPD	5,983	344	2,123	2,079	301	445	1,064
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	6,535	454	2,345	2,297	332	492	1,175
16	Records	1,394	72	492	482	70	103	247
16	3-1-1 Svcs	1,128	109	415	406	59	87	208
	Subtotal - ARA Operations	9,057	636	3,252	3,185	460	682	1,629
17	Payroll Svcs	7,796	349	2,733	2,676	387	573	1,369
	Subtotal - ARA Payroll Svcs	7,796	349	2,733	2,676	387	573	1,369
18	Franchise	936	61	334	328	47	70	168
	Subtotal - ARA Regulatory	936	61	334	328	47	70	168
19	Certification	0	2,840	953	933	135	200	477
19	Contract Compliance	0	9,816	3,294	3,225	466	691	1,650
19	Reporting & Analytics	0	156	52	51	7	11	26
19	Dept. Services	0	0	0	0	0	0	0

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	$ 1,423	$ 477	$ 468	$ 68	$ 100	$ 239
Subtotal - OBO	0	14,235	4,777	4,677	676	1,002	2,393
20 City Mayor Admin	0	10,283	3,451	3,379	488	724	1,729
20 I Gov Relats	0	1,747	586	574	83	123	294
Subtotal - Mayor	0	12,030	4,037	3,953	571	847	2,022
21 Legal Svcs	0	107,090	35,935	35,188	5,087	7,538	18,003
21 Inspector General	0	5,349	1,795	1,758	254	377	899
Subtotal - Legal	0	112,439	37,729	36,945	5,341	7,914	18,902
22 City Sec Svcs	0	1,094	367	359	52	77	184
Subtotal - City Secretary	0	1,094	367	359	52	77	184
23 City Council Svcs	0	11,458	3,845	3,765	544	807	1,926
Subtotal - City Council	0	11,458	3,845	3,765	544	807	1,926
24 Controller Fin Svcs	0	24,806	8,324	8,151	1,178	1,746	4,170
24 Controller Treasury	0	1,749	587	575	83	123	294
Subtotal - City Controller's	0	26,555	8,911	8,725	1,261	1,869	4,464
30 Real Estate	0	798	268	262	38	56	134
Subtotal - General Services	0	798	268	262	38	56	134
Total Incoming	474,671	182,757	220,603	216,018	31,229	46,275	110,522
C. Total Allocated		$ 5,659,697	$ 1,876,353	$ 1,837,330	$ 265,615	$ 393,597	$ 940,017
			33.15%	32.46%	4.69%	6.95%	16.61%

B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

	Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3	Insurance Retirees	$ 81,676	$ 344	$ 0	$ 4,090
3	Memberships	870	4	0	44
3	Consulting Services	2,070	9	0	104
3	Interest Costs	5,003	22	0	251
3	Other Misc	537	2	0	27
3	Non-Dept. Legal Svcs/Lobby	3,251	14	0	163
3	Walker Rent	303,962	1,282	0	15,220
3	Dept Specific	34,365	145	0	1,721
	Subtotal - Non-Dept-Gen Gov	431,734	1,822	0	21,617
5	Financial Plg & Analysis	6,649	340	0	348
	Subtotal - Fin Plg & Analysis	6,649	340	0	348
8	Gen Acctng	6,574	388	0	347
8	Fixed Assets	0	0	0	0
8	Auditing Svcs	3,520	0	0	176
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,094	388	0	523
9	Disaster Recovery	600	41	0	32
	Subtotal - Fin Disaster Recove	600	41	0	32
10	Grants Mgmt	20	1	0	1
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	20	1	0	1
11	Perf Mgmt Svcs	315	23	0	17
	Subtotal - Fin Perform Mgmt	315	23	0	17
12	Treasury	1,487	144	0	81
	Subtotal - Fin Treasury	1,487	144	0	81
13	Purchasing	5,983	344	0	315
	Subtotal - Fin SPD	5,983	344	0	315
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	6,535	454	0	349
16	Records	1,394	72	0	73
16	3-1-1 Svcs	1,128	109	0	62
	Subtotal - ARA Operations	9,057	636	0	483
17	Payroll Svcs	7,796	349	0	406
	Subtotal - ARA Payroll Svcs	7,796	349	0	406
18	Franchise	936	61	0	50
	Subtotal - ARA Regulatory	936	61	0	50
19	Certification	0	2,840	0	142
19	Contract Compliance	0	9,816	0	489
19	Reporting & Analytics	0	156	0	8
19	Dept. Services	0	0	0	0

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	$ 1,423	$ 0	$ 71
Subtotal - OBO	0	14,235	0	710
20 City Mayor Admin	0	10,283	0	513
20 I Gov Relats	0	1,747	0	87
Subtotal - Mayor	0	12,030	0	600
21 Legal Svcs	0	107,090	0	5,340
21 Inspector General	0	5,349	0	267
Subtotal - Legal	0	112,439	0	5,606
22 City Sec Svcs	0	1,094	0	55
Subtotal - City Secretary	0	1,094	0	55
23 City Council Svcs	0	11,458	0	571
Subtotal - City Council	0	11,458	0	571
24 Controller Fin Svcs	0	24,806	0	1,237
24 Controller Treasury	0	1,749	0	87
Subtotal - City Controller's	0	26,555	0	1,324
30 Real Estate	0	798	0	40
Subtotal - General Services	0	798	0	40
Total Incoming	474,671	182,757	0	32,780
C. Total Allocated		$ 5,659,697	$ 21,287	$ 325,596
			0.38%	5.75%

Certification Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 608	$ 0	$ 608	$ 0	$ 608
05	Finance Financial Plg & Analys	11.22	0.0539	977	0	977	0	977
06	Finance City Council	4.90	0.0235	427	0	427	0	427
07	Finance Public Fin	5.37	0.0258	468	0	468	0	468
08	Accounting & Financial Reporti	15.34	0.0736	1,336	0	1,336	0	1,336
09	Finance Disaster Recovery	4.23	0.0203	369	0	369	0	369
10	Finance Grants	7.68	0.0369	669	0	669	0	669
11	Finance Rev Perform Mgmnt	1.89	0.0091	165	0	165	0	165
12	Finance Treasury	5.56	0.0267	484	0	484	0	484
13	Finance Strategic Purchasing	51.74	0.2483	4,507	0	4,507	0	4,507
14	ARA Director Office	4.82	0.0231	420	0	420	0	420
15	ARA Financial Services	5.98	0.0287	521	0	521	0	521
16	ARA Operations	78.93	0.3788	6,876	0	6,876	0	6,876
17	ARA Payroll Services	31.98	0.1535	2,786	0	2,786	0	2,786
18	ARA Regulatory	2.99	0.0144	260	0	260	0	260
19	Office Business Opportunity	32.60	0.1565	2,840	0	2,840	0	2,840
20	Mayor	25.96	0.1246	2,262	0	2,262	77	2,339
21	Legal	94.72	0.4546	8,252	0	8,252	282	8,534
22	City Secretary	7.40	0.0355	645	0	645	22	667
23	City Council	75.53	0.3625	6,580	0	6,580	225	6,805
24	City Controller's Office	54.50	0.2616	4,748	0	4,748	163	4,911
25	Health Administration	38.40	0.1843	3,345	0	3,345	115	3,460
26	Planning & Dev Admin	7.05	0.0338	614	0	614	21	635
28	CIP Sal Rec HPW	65.19	0.3129	5,679	0	5,679	194	5,873
29	HPD Police Records	76.84	0.3688	6,694	0	6,694	229	6,923
30	General Services	202.27	0.9708	17,621	0	17,621	603	18,224
31	HEC	189.09	0.9076	16,473	0	16,473	564	17,037
33	Human Resources	221.06	1.0610	19,258	0	19,258	659	19,917
34	HITS	193.36	0.9281	16,845	0	16,845	577	17,422
35	Police	6,163.56	29.5829	536,939	0	536,939	18,381	555,320
36	Dept of Neighborhoods	100.16	0.4807	8,725	0	8,725	299	9,024
37	Fire	3,853.13	18.4937	335,666	0	335,666	11,491	347,157
38	Municipal Court	228.23	1.0954	19,882	0	19,882	681	20,563
39	Solid Waste	411.81	1.9765	35,875	0	35,875	1,228	37,103
40	Houston Airport System (HAS)	1,318.97	6.3306	114,902	0	114,902	3,933	118,835
41	Housing & Community Dev	203.93	0.9788	17,765	0	17,765	608	18,373
42	Library	464.80	2.2309	40,491	0	40,491	1,386	41,877
43	Parks & Recreation	693.23	3.3273	60,391	0	60,391	2,067	62,458
44	Health Department	1,157.08	5.5536	100,799	0	100,799	3,451	104,250
45	Fleet Management	346.44	1.6628	30,180	0	30,180	1,033	31,213
46	Planning & Dev Other	19.72	0.0946	1,718	0	1,718	59	1,777
47	Planning & Dev Spec Rev	51.88	0.2490	4,520	0	4,520	155	4,675
49	Finance Other	61.53	0.2953	5,360	0	5,360	183	5,543
50	ARA Insurance	4.90	0.0235	427	0	427	15	442
51	ARA BARC	109.22	0.5242	9,515	0	9,515	326	9,841
52	ARA Parking	74.66	0.3583	6,504	0	6,504	223	6,727
53	ARA Other	31.62	0.1518	2,755	0	2,755	94	2,849
55	Legal Insurance	59.55	0.2858	5,188	0	5,188	178	5,366
56	Legal Wkr Comp	2.00	0.0096	174	0	174	6	180
57	Mayor Cable TV	12.16	0.0584	1,059	0	1,059	36	1,095
58	Mayor Other	50.02	0.2401	4,358	0	4,358	149	4,507
59	TIRZ	4.90	0.0235	427	0	427	15	442
60	HR Health Benefits	41.71	0.2002	3,634	0	3,634	124	3,758
62	HPW Bldg Insp	588.58	2.8250	51,274	0	51,274	1,755	53,029
63	HPW Stormwater	325.39	1.5618	28,346	0	28,346	970	29,316
64	HPW DDSR	412.43	1.9795	35,929	0	35,929	1,230	37,159

Certification Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	184,109	0	184,109	6,302	190,411
66	HPW Houston Transtar	7.30	0.0350	636	0	636	22	658
67	HPW Other	11.40	0.0547	993	0	993	34	1,027
68	Houston Permit Center	29.99	0.1439	2,613	0	2,613	89	2,702
70	CIP Sal Rec RE	46.01	0.2208	4,008	0	4,008	137	4,145
71	CIP S/R Engrg	43.18	0.2072	3,762	0	3,762	129	3,891
72	CIP S/R Constr	36.32	0.1743	3,164	0	3,164	108	3,272
73	CIP S/R Eng/Const	30.30	0.1454	2,640	0	2,640	90	2,730
74	CIP S/R Geo/Env	11.28	0.0541	983	0	983	34	1,017
75	CIP S/R Other	89.73	0.4307	7,817	0	7,817	268	8,085
76	CIP S/R GSD	41.20	0.1977	3,589	0	3,589	123	3,712
89	HR-W.C.	59.54	0.2858	5,187	0	5,187	178	5,365
	Subtotal	20,834.84	100.0000	1,815,033	0	1,815,033	61,320	1,876,353
	Direct Bills					0		0
	Total					$1,815,033		$ 1,876,353

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	20	0.7364	$ 13,087	$ 0	$ 13,087	$ 0	$ 13,087
13	Finance Strategic Purchasing	61	2.2459	39,917	0	39,917	0	39,917
14	ARA Director Office	50	1.8409	32,719	0	32,719	0	32,719
19	Office Business Opportunity	15	0.5523	9,816	0	9,816	0	9,816
20	Mayor	76	2.7982	49,732	0	49,732	1,776	51,508
21	Legal	51	1.8778	33,373	0	33,373	1,192	34,565
24	City Controller's Office	3	0.1105	1,963	0	1,963	70	2,033
26	Planning & Dev Admin	6	0.2209	3,926	0	3,926	140	4,066
27	HPW Administration Indirect	1,401	51.5832	916,778	0	916,778	32,736	949,514
28	CIP Sal Rec HPW	0	0.0000	0	1,043,600-	1,043,600-	0	1,043,600-
30	General Services	193	7.1060	126,294	0	126,294	4,510	130,804
33	Human Resources	37	1.3623	24,212	0	24,212	865	25,077
34	HITS	93	3.4242	60,857	0	60,857	2,173	63,030
35	Police	182	6.7010	119,096	0	119,096	4,253	123,349
36	Dept of Neighborhoods	20	0.7364	13,087	0	13,087	467	13,554
37	Fire	72	2.6510	47,115	0	47,115	1,682	48,797
38	Municipal Court	7	0.2577	4,581	0	4,581	164	4,745
39	Solid Waste	57	2.0987	37,299	0	37,299	1,332	38,631
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	32	1.1782	20,940	0	20,940	748	21,688
43	Parks & Recreation	54	1.9882	35,336	0	35,336	1,262	36,598
44	Health Department	144	5.3019	94,230	0	94,230	3,365	97,595
45	Fleet Management	142	5.2283	92,921	0	92,921	3,318	96,239
	Subtotal	2,716	100.0000	1,777,279	1,043,600-	733,679	60,051	793,730
	Direct Bills					1,043,600		1,043,600
	Total					$1,777,279		$1,777,279

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	26	0.5259	$ 1,351	$ 0	$ 1,351	$ 0	$ 1,351
14	ARA Director Office	137	2.7710	7,120	0	7,120	0	7,120
19	Office Business Opportunity	3	0.0607	156	0	156	0	156
20	Mayor	26	0.5259	1,351	0	1,351	47	1,398
21	Legal	11	0.2225	572	0	572	20	592
23	City Council	2	0.0405	104	0	104	4	108
24	City Controller's Office	16	0.3236	832	0	832	29	861
26	Planning & Dev Admin	9	0.1820	468	0	468	16	484
27	HPW Administration Indirect	1,544	31.2298	80,240	0	80,240	2,805	83,045
30	General Services	209	4.2273	10,861	0	10,861	380	11,241
31	HEC	2	0.0405	104	0	104	4	108
33	Human Resources	60	1.2136	3,118	0	3,118	109	3,227
34	HITS	33	0.6675	1,715	0	1,715	60	1,775
35	Police	203	4.1060	10,550	0	10,550	369	10,919
36	Dept of Neighborhoods	21	0.4248	1,091	0	1,091	38	1,129
37	Fire	112	2.2654	5,821	0	5,821	203	6,024
38	Municipal Court	97	1.9620	5,041	0	5,041	176	5,217
39	Solid Waste	34	0.6877	1,767	0	1,767	62	1,829
40	Houston Airport System (HAS)	841	17.0105	43,706	0	43,706	1,528	45,234
41	Housing & Community Dev	436	8.8188	22,658	0	22,658	792	23,450
42	Library	220	4.4498	11,433	0	11,433	400	11,833
43	Parks & Recreation	72	1.4563	3,742	0	3,742	131	3,873
44	Health Department	106	2.1440	5,509	0	5,509	193	5,702
45	Fleet Management	724	14.6440	37,625	0	37,625	1,315	38,940
	Subtotal	4,944	100.0000	256,935	0	256,935	8,680	265,615
	Direct Bills					0		0
	Total					$256,935		$ 265,615

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
04	Finance Dir Office	3	0.7444	$ 2,834	$ 0	$ 2,834	$ 0	$ 2,834
13	Finance Strategic Purchasing	2	0.4963	1,889	0	1,889	0	1,889
14	ARA Director Office	10	2.4814	9,447	0	9,447	0	9,447
19	Office Business Opportunity	0	0.0000	0	0	0	0	0
20	Mayor	9	2.2333	8,503	0	8,503	298	8,801
21	Legal	3	0.7444	2,834	0	2,834	99	2,933
24	City Controller's Office	0	0.0000	0	0	0	0	0
27	HPW Administration Indirect	119	29.5285	112,425	0	112,425	3,946	116,371
30	General Services	13	3.2258	12,282	0	12,282	431	12,713
31	HEC	0	0.0000	0	0	0	0	0
33	Human Resources	2	0.4963	1,889	0	1,889	66	1,955
34	HITS	46	11.4144	43,458	0	43,458	1,525	44,983
35	Police	37	9.1811	34,956	0	34,956	1,227	36,183
36	Dept of Neighborhoods	0	0.0000	0	0	0	0	0
37	Fire	17	4.2184	16,061	0	16,061	564	16,625
38	Municipal Courts	2	0.4963	1,889	0	1,889	66	1,955
39	Solid Waste	2	0.4963	1,889	0	1,889	66	1,955
40	Houston Airport System (HAS)	38	9.4293	35,900	0	35,900	1,260	37,160
41	Housing & Community Dev	0	0.0000	0	0	0	0	0
42	Library	6	1.4888	5,668	0	5,668	199	5,867
43	Parks & Recreation	12	2.9777	11,337	0	11,337	398	11,735
44	Health Department	31	7.6923	29,287	0	29,287	1,028	30,315
45	Fleet Management	51	12.6551	48,182	0	48,182	1,691	49,873
	Subtotal	403	100.0000	380,730	0	380,730	12,867	393,597
	Direct Bills					0		0
	Total					$380,730		$ 393,597

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	6.98	0.0335	$ 305	$ 0	$ 305	$ 0	$ 305
05	Finance Financial Plg & Analys	11.22	0.0539	490	0	490	0	490
06	Finance City Council	4.90	0.0235	214	0	214	0	214
07	Finance Public Fin	5.37	0.0258	234	0	234	0	234
08	Accounting & Financial Reporti	15.34	0.0736	669	0	669	0	669
09	Finance Disaster Recovery	4.23	0.0203	185	0	185	0	185
10	Finance Grants	7.68	0.0369	335	0	335	0	335
11	Finance Rev Perform Mgmnt	1.89	0.0091	82	0	82	0	82
12	Finance Treasury	5.56	0.0267	243	0	243	0	243
13	Finance Strategic Purchasing	51.74	0.2483	2,258	0	2,258	0	2,258
14	ARA Director Office	4.82	0.0231	210	0	210	0	210
15	ARA Financial Services	5.98	0.0287	261	0	261	0	261
16	ARA Operations	78.93	0.3788	3,445	0	3,445	0	3,445
17	ARA Payroll Services	31.98	0.1535	1,396	0	1,396	0	1,396
18	ARA Regulatory	2.99	0.0144	130	0	130	0	130
19	Office Business Opportunity	32.60	0.1565	1,423	0	1,423	0	1,423
20	Mayor	25.96	0.1246	1,133	0	1,133	39	1,172
21	Legal	94.72	0.4546	4,134	0	4,134	142	4,276
22	City Secretary	7.40	0.0355	323	0	323	11	334
23	City Council	75.53	0.3625	3,296	0	3,296	113	3,409
24	City Controller's Office	54.50	0.2616	2,379	0	2,379	81	2,460
25	Health Administration	38.40	0.1843	1,676	0	1,676	57	1,733
26	Planning & Dev Admin	7.05	0.0338	308	0	308	11	319
28	CIP Sal Rec HPW	65.19	0.3129	2,845	0	2,845	97	2,942
29	HPD Police Records	76.84	0.3688	3,354	0	3,354	115	3,469
30	General Services	202.27	0.9708	8,828	0	8,828	302	9,130
31	HEC	189.09	0.9076	8,252	0	8,252	283	8,535
33	Human Resources	221.06	1.0610	9,648	0	9,648	330	9,978
34	HITS	193.36	0.9281	8,439	0	8,439	289	8,728
35	Police	6,163.56	29.5829	268,996	0	268,996	9,209	278,205
36	Dept of Neighborhoods	100.16	0.4807	4,371	0	4,371	150	4,521
37	Fire	3,853.13	18.4937	168,162	0	168,162	5,757	173,919
38	Municipal Court	228.23	1.0954	9,961	0	9,961	341	10,302
39	Solid Waste	411.81	1.9765	17,973	0	17,973	615	18,588
40	Houston Airport System (HAS)	1,318.97	6.3306	57,564	0	57,564	1,971	59,535
41	Housing & Community Dev	203.93	0.9788	8,900	0	8,900	305	9,205
42	Library	464.80	2.2309	20,285	0	20,285	694	20,979
43	Parks & Recreation	693.23	3.3273	30,255	0	30,255	1,036	31,291
44	Health Department	1,157.08	5.5536	50,498	0	50,498	1,729	52,227
45	Fleet Management	346.44	1.6628	15,120	0	15,120	518	15,638
46	Planning & Dev Other	19.72	0.0946	861	0	861	29	890
47	Planning & Dev Spec Rev	51.88	0.2490	2,264	0	2,264	78	2,342
49	Finance Other	61.53	0.2953	2,685	0	2,685	92	2,777
50	ARA Insurance	4.90	0.0235	214	0	214	7	221
51	ARA BARC	109.22	0.5242	4,767	0	4,767	163	4,930
52	ARA Parking	74.66	0.3583	3,258	0	3,258	112	3,370
53	ARA Other	31.62	0.1518	1,380	0	1,380	47	1,427
55	Legal Insurance	59.55	0.2858	2,599	0	2,599	89	2,688
56	Legal Wkr Comp	2.00	0.0096	87	0	87	3	90
57	Mayor Cable TV	12.16	0.0584	531	0	531	18	549
58	Mayor Other	50.02	0.2401	2,183	0	2,183	75	2,258
59	TIRZ	4.90	0.0235	214	0	214	7	221
60	HR Health Benefits	41.71	0.2002	1,820	0	1,820	62	1,882
62	HPW Bldg Insp	588.58	2.8250	25,687	0	25,687	879	26,566
63	HPW Stormwater	325.39	1.5618	14,201	0	14,201	486	14,687
64	HPW DDSR	412.43	1.9795	18,000	0	18,000	616	18,616

External Affairs & Outreach Allocations

Dept:19 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	92,235	0	92,235	3,157	95,392
66	HPW Houston Transtar	7.30	0.0350	319	0	319	11	330
67	HPW Other	11.40	0.0547	498	0	498	17	515
68	Houston Permit Center	29.99	0.1439	1,309	0	1,309	45	1,354
70	CIP Sal Rec RE	46.01	0.2208	2,008	0	2,008	69	2,077
71	CIP S/R Engrg	43.18	0.2072	1,885	0	1,885	65	1,950
72	CIP S/R Constr	36.32	0.1743	1,585	0	1,585	54	1,639
73	CIP S/R Eng/Const	30.30	0.1454	1,322	0	1,322	45	1,367
74	CIP S/R Geo/Env	11.28	0.0541	492	0	492	17	509
75	CIP S/R Other	89.73	0.4307	3,916	0	3,916	134	4,050
76	CIP S/R GSD	41.20	0.1977	1,798	0	1,798	62	1,860
89	HR-W.C.	59.54	0.2858	2,598	0	2,598	89	2,687
	Subtotal	20,834.84	100.0000	909,296	0	909,296	30,721	940,017
	Direct Bills					0		0
	Total					$909,296		$ 940,017

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	$ 21,287	$ 0	$ 21,287	$ 0	$ 21,287
	Subtotal	100	100.0000	21,287	0	21,287	0	21,287
	Direct Bills					0		0
	Total					$21,287		$ 21,287

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	$ 1,043,600	$0	$0	$0	$0	$0
04	Finance Dir Office	608	13,087	1,351	2,834	305	0	0
05	Finance Financial Plg & Analys	977	0	0	0	490	0	0
06	Finance City Council	427	0	0	0	214	0	0
07	Finance Public Fin	468	0	0	0	234	0	0
08	Accounting & Financial Reporti	1,336	0	0	0	669	0	0
09	Finance Disaster Recovery	369	0	0	0	185	0	0
10	Finance Grants	669	0	0	0	335	0	0
11	Finance Rev Perform Mgmnt	165	0	0	0	82	0	0
12	Finance Treasury	484	0	0	0	243	0	0
13	Finance Strategic Purchasing	4,507	39,917	0	1,889	2,258	0	0
14	ARA Director Office	420	32,719	7,120	9,447	210	0	0
15	ARA Financial Services	521	0	0	0	261	0	0
16	ARA Operations	6,876	0	0	0	3,445	0	0
17	ARA Payroll Services	2,786	0	0	0	1,396	0	0
18	ARA Regulatory	260	0	0	0	130	0	0
19	Office Business Opportunity	2,840	9,816	156	0	1,423	0	0
20	Mayor	2,339	51,508	1,398	8,801	1,172	0	0
21	Legal	8,534	34,565	592	2,933	4,276	0	0
22	City Secretary	667	0	0	0	334	0	0
23	City Council	6,805	0	108	0	3,409	0	0
24	City Controller's Office	4,911	2,033	861	0	2,460	0	0
25	Health Administration	3,460	0	0	0	1,733	0	0
26	Planning & Dev Admin	635	4,066	484	0	319	0	0
27	HPW Administration Indirect	0	949,514	83,045	116,371	0	0	0
28	CIP Sal Rec HPW	5,873	1,043,600-	0	0	2,942	0	0
29	HPD Police Records	6,923	0	0	0	3,469	0	0
30	General Services	18,224	130,804	11,241	12,713	9,130	0	0
31	HEC	17,037	0	108	0	8,535	0	0
33	Human Resources	19,917	25,077	3,227	1,955	9,978	0	0
34	HITS	17,422	63,030	1,775	44,983	8,728	0	0
35	Police	555,320	123,349	10,919	36,183	278,205	0	0
36	Dept of Neighborhoods	9,024	13,554	1,129	0	4,521	0	0
37	Fire	347,157	48,797	6,024	16,625	173,919	0	0
38	Municipal Court	20,563	4,745	5,217	1,955	10,302	0	0
39	Solid Waste	37,103	38,631	1,829	1,955	18,588	0	0
40	Houston Airport System (HAS)	118,835	0	45,234	37,160	59,535	21,287	0
41	Housing & Community Dev	18,373	0	23,450	0	9,205	0	0
42	Library	41,877	21,688	11,833	5,867	20,979	0	0
43	Parks & Recreation	62,458	36,598	3,873	11,735	31,291	0	0
44	Health Department	104,250	97,595	5,702	30,315	52,227	0	0
45	Fleet Management	31,213	96,239	38,940	49,873	15,638	0	0
46	Planning & Dev Other	1,777	0	0	0	890	0	0
47	Planning & Dev Spec Rev	4,675	0	0	0	2,342	0	0
49	Finance Other	5,543	0	0	0	2,777	0	0
50	ARA Insurance	442	0	0	0	221	0	0
51	ARA BARC	9,841	0	0	0	4,930	0	0
52	ARA Parking	6,727	0	0	0	3,370	0	0
53	ARA Other	2,849	0	0	0	1,427	0	0
55	Legal Insurance	5,366	0	0	0	2,688	0	0
56	Legal Wkr Comp	180	0	0	0	90	0	0
57	Mayor Cable TV	1,095	0	0	0	549	0	0
58	Mayor Other	4,507	0	0	0	2,258	0	0
59	TIRZ	442	0	0	0	221	0	0
60	HR Health Benefits	3,758	0	0	0	1,882	0	0
62	HPW Bldg Insp	53,029	0	0	0	26,566	0	0

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
63	HPW Stormwater	29,316	0	0	0	14,687	0	0
64	HPW DDSR	37,159	0	0	0	18,616	0	0
65	HPW Water & Sewer	190,411	0	0	0	95,392	0	0
66	HPW Houston Transtar	658	0	0	0	330	0	0
67	HPW Other	1,027	0	0	0	515	0	0
68	Houston Permit Center	2,702	0	0	0	1,354	0	0
70	CIP Sal Rec RE	4,145	0	0	0	2,077	0	0
71	CIP S/R Engrg	3,891	0	0	0	1,950	0	0
72	CIP S/R Constr	3,272	0	0	0	1,639	0	0
73	CIP S/R Eng/Const	2,730	0	0	0	1,367	0	0
74	CIP S/R Geo/Env	1,017	0	0	0	509	0	0
75	CIP S/R Other	8,085	0	0	0	4,050	0	0
76	CIP S/R GSD	3,712	0	0	0	1,860	0	0
89	HR-W.C.	5,365	0	0	0	2,687	0	0
	Total	$ 1,876,354	$ 1,837,332	$ 265,616	$ 393,594	$ 940,019	$ 21,287	$ 0

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Total
0	Direct Billed	$ 1,043,600
04	Finance Dir Office	18,185
05	Finance Financial Plg & Analys	1,467
06	Finance City Council	641
07	Finance Public Fin	702
08	Accounting & Financial Reporti	2,005
09	Finance Disaster Recovery	554
10	Finance Grants	1,004
11	Finance Rev Perform Mgmnt	247
12	Finance Treasury	727
13	Finance Strategic Purchasing	48,571
14	ARA Director Office	49,916
15	ARA Financial Services	782
16	ARA Operations	10,321
17	ARA Payroll Services	4,182
18	ARA Regulatory	390
19	Office Business Opportunity	14,235
20	Mayor	65,218
21	Legal	50,900
22	City Secretary	1,001
23	City Council	10,322
24	City Controller's Office	10,265
25	Health Administration	5,193
26	Planning & Dev Admin	5,504
27	HPW Administration Indirect	1,148,930
28	CIP Sal Rec HPW	1,034,785-
29	HPD Police Records	10,392
30	General Services	182,112
31	HEC	25,680
33	Human Resources	60,154
34	HITS	135,938
35	Police	1,003,976
36	Dept of Neighborhoods	28,228
37	Fire	592,522
38	Municipal Court	42,782
39	Solid Waste	98,106
40	Houston Airport System (HAS)	282,051
41	Housing & Community Dev	51,028
42	Library	102,244
43	Parks & Recreation	145,955
44	Health Department	290,089
45	Fleet Management	231,903
46	Planning & Dev Other	2,667
47	Planning & Dev Spec Rev	7,017
49	Finance Other	8,320
50	ARA Insurance	663
51	ARA BARC	14,771
52	ARA Parking	10,097
53	ARA Other	4,276
55	Legal Insurance	8,054
56	Legal Wkr Comp	270
57	Mayor Cable TV	1,644
58	Mayor Other	6,765
59	TIRZ	663
60	HR Health Benefits	5,640
62	HPW Bldg Insp	79,595

Allocation Summary

Dept:19 Office Business Opportunity

	Department	Total
63	HPW Stormwater	44,003
64	HPW DDSR	55,775
65	HPW Water & Sewer	285,803
66	HPW Houston Transtar	988
67	HPW Other	1,542
68	Houston Permit Center	4,056
70	CIP Sal Rec RE	6,222
71	CIP S/R Engrg	5,841
72	CIP S/R Constr	4,911
73	CIP S/R Eng/Const	4,097
74	CIP S/R Geo/Env	1,526
75	CIP S/R Other	12,135
76	CIP S/R GSD	5,572
89	HR-W.C.	8,052
	Total	$ 5,334,202

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	3,021,061	0	2,133,509	276,538	426,684	184,347
Salary % Split			.00%	70.62%	9.15%	14.12%	6.10%
Benefits	P	1,723,508	0	1,237,103	202,600	202,104	84,375
Subtotal - Personnel Costs		4,744,569	0	3,370,612	479,138	628,788	268,722
Services & Supplies Cost							
Supplies	P	22,209	0	18,406	0	382	3,420
Services	P	789,012	0	767,789	4,643	4,616	11,966
Credit Direct Expense	P	284,108-	0	0	0	0	284,108-
Subtotal - Services & Supplies		527,113	0	786,195	4,643	4,998	268,722-
Department Cost Total		5,271,682	0	4,156,807	483,781	633,786	0
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		5,271,682	0	4,156,807	483,781	633,786	0
Grand Total		$ 5,271,682		$ 4,156,807	$ 483,781	$ 633,786	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	$ 120,747	$ 15,651	$ 24,148	$ 10,433
1	City Hall Annex	16,124	0	11,387	1,476	2,277	984
	Subtotal - Building Depn	187,102	0	132,134	17,127	26,426	11,417
3	Insurance Retirees	68,177	287	48,350	6,267	9,670	4,178
3	Memberships	726	3	515	67	103	44
3	Consulting Services	1,706	7	1,210	157	242	105
3	Interest Costs	5,841	26	4,143	537	829	358
3	Other Misc	627	3	445	58	89	38
3	Elections	3,034	13	2,152	279	430	186
3	Non-Dept. Legal Svcs/Lobby	2,589	11	1,836	238	367	159
3	Walker Rent	35,148	148	24,927	3,231	4,985	2,154
3	Dept Specific	2,938,573	12,389	2,084,005	270,121	416,782	180,070
	Subtotal - Non-Dept-Gen Gov	3,056,421	12,888	2,167,583	280,954	433,497	187,291
5	Financial Plg & Analysis	5,481	280	4,068	527	814	352
	Subtotal - Fin Plg & Analysis	5,481	280	4,068	527	814	352
8	Gen Acctng	5,418	320	4,052	525	810	350
8	Fixed Assets	2,157	124	1,611	209	322	139
8	Auditing Svcs	2,902	0	2,049	266	410	177
8	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,477	445	7,713	1,000	1,543	666
9	Disaster Recovery	666	45	502	65	100	43
	Subtotal - Fin Disaster Recove	666	45	502	65	100	43
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	350	26	266	34	53	23
	Subtotal - Fin Perform Mgmt	350	26	266	34	53	23
12	Treasury	1,736	168	1,345	174	269	116
	Subtotal - Fin Treasury	1,736	168	1,345	174	269	116
13	Purchasing	5,235	301	3,909	507	782	338
	Subtotal - Fin SPD	5,235	301	3,909	507	782	338
15	Budgeting & Accounting Support	27,503	1,306	20,345	2,637	4,069	1,758
15	Accounts Payable	38,623	1,825	28,565	3,702	5,713	2,468
	Subtotal - ARA Financial Svcs	66,126	3,131	48,910	6,340	9,782	4,226
16	Mailroom	9,302	647	7,026	911	1,405	607
16	Property	0	0	0	0	0	0
16	Records	1,110	58	825	107	165	71
16	3-1-1 Svcs	5,710	551	4,421	573	884	382
	Subtotal - ARA Operations	16,122	1,255	12,272	1,591	2,454	1,060
17	Payroll Svcs	6,208	278	4,581	594	916	396
	Subtotal - ARA Payroll Svcs	6,208	278	4,581	594	916	396
18	Franchise	1,093	71	822	107	164	71
	Subtotal - ARA Regulatory	1,093	71	822	107	164	71

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	2,262	77	1,652	214	330	143
19	Contract Compliance	49,732	1,776	36,375	4,715	7,275	3,143
19	Reporting & Analytics	1,351	47	987	128	197	85
19	Dept Services	8,503	298	6,216	806	1,243	537
19	External Affairs & Outreach	1,133	39	828	107	166	72
	Subtotal - OBO	62,981	2,238	46,058	5,970	9,211	3,980
20	City Mayor Admin	0	8,189	5,783	750	1,157	500
20	Inter Gov Rel	0	1,392	983	127	197	85
	Subtotal - Mayor	0	9,581	6,766	877	1,353	585
21	Legal Svcs	0	1,050,061	741,566	96,119	148,306	64,075
21	Inspector General	0	16,219	11,454	1,485	2,291	990
	Subtotal - Legal	0	1,066,280	753,020	97,604	150,597	65,065
22	City Sec Svcs	0	1,215	858	111	172	74
	Subtotal - City Secretary	0	1,215	858	111	172	74
23	City Council Svcs	0	12,726	8,987	1,165	1,797	777
	Subtotal - City Council	0	12,726	8,987	1,165	1,797	777
24	Controller Fin Svcs	0	20,447	14,440	1,872	2,888	1,248
24	Controller Treasury	0	1,943	1,372	178	274	119
	Subtotal - City Controller's	0	22,390	15,812	2,050	3,162	1,366
30	Building Svcs	0	229,968	162,406	21,051	32,480	14,033
30	Utilities	0	81,561	57,599	7,466	11,519	4,977
30	Real Estate	0	4,262	3,010	390	602	260
	Subtotal - General Services	0	315,791	223,015	28,906	44,601	19,270
	Total Incoming	3,419,998	1,449,108	3,438,621	445,702	687,693	297,116
C.	Total Allocated		$ 10,140,788	$ 7,595,428	$ 929,483	$ 1,321,479	$ 297,116
				74.90%	9.17%	13.03%	2.93%

City Mayor Admin Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 2,202	$ 0	$ 2,202	$ 0	$ 2,202
05	Finance Financial Plg & Analys	11.22	0.0539	3,539	0	3,539	0	3,539
06	Finance City Council	4.90	0.0235	1,546	0	1,546	0	1,546
07	Finance Public Fin	5.37	0.0258	1,694	0	1,694	0	1,694
08	Accounting & Financial Reporti	15.34	0.0736	4,839	0	4,839	0	4,839
09	Finance Disaster Recovery	4.23	0.0203	1,334	0	1,334	0	1,334
10	Finance Grants	7.68	0.0369	2,423	0	2,423	0	2,423
11	Finance Rev Perform Mgmnt	1.89	0.0091	596	0	596	0	596
12	Finance Treasury	5.56	0.0267	1,754	0	1,754	0	1,754
13	Finance Strategic Purchasing	51.74	0.2483	16,321	0	16,321	0	16,321
14	ARA Director Office	4.82	0.0231	1,520	0	1,520	0	1,520
15	ARA Financial Services	5.98	0.0287	1,886	0	1,886	0	1,886
16	ARA Operations	78.93	0.3788	24,897	0	24,897	0	24,897
17	ARA Payroll Services	31.98	0.1535	10,088	0	10,088	0	10,088
18	ARA Regulatory	2.99	0.0144	943	0	943	0	943
19	Office Business Opportunity	32.60	0.1565	10,283	0	10,283	0	10,283
20	Mayor	25.96	0.1246	8,189	0	8,189	0	8,189
21	Legal	94.72	0.4546	29,878	0	29,878	4,720	34,598
22	City Secretary	7.40	0.0355	2,334	0	2,334	369	2,703
23	City Council	75.53	0.3625	23,825	0	23,825	3,764	27,589
24	City Controller's Office	54.50	0.2616	17,191	0	17,191	2,716	19,907
25	Health Administration	38.40	0.1843	12,113	0	12,113	1,914	14,027
26	Planning & Dev Admin	7.05	0.0338	2,224	0	2,224	351	2,575
28	CIP Sal Rec HPW	65.19	0.3129	20,563	0	20,563	3,249	23,812
29	HPD Police Records	76.84	0.3688	24,238	0	24,238	3,829	28,067
30	General Services	202.27	0.9708	63,803	0	63,803	10,079	73,882
31	HEC	189.09	0.9076	59,646	0	59,646	9,423	69,069
33	Human Resources	221.06	1.0610	69,730	0	69,730	11,016	80,746
34	HITS	193.36	0.9281	60,993	0	60,993	9,635	70,628
35	Police	6,163.56	29.5829	1,944,206	0	1,944,206	307,140	2,251,346
36	Dept of Neighborhoods	100.16	0.4807	31,594	0	31,594	4,991	36,585
37	Fire	3,853.13	18.4937	1,215,414	0	1,215,414	192,008	1,407,422
38	Municipal Court	228.23	1.0954	71,992	0	71,992	11,373	83,365
39	Solid Waste	411.81	1.9765	129,900	0	129,900	20,521	150,421
40	Houston Airport System (HAS)	1,318.97	6.3306	416,050	0	416,050	65,726	481,776
41	Housing & Community Dev	203.93	0.9788	64,327	0	64,327	10,162	74,489
42	Library	464.80	2.2309	146,614	0	146,614	23,162	169,776
43	Parks & Recreation	693.23	3.3273	218,669	0	218,669	34,545	253,214
44	Health Department	1,157.08	5.5536	364,984	0	364,984	57,659	422,643
45	Fleet Management	346.44	1.6628	109,280	0	109,280	17,264	126,544
46	Planning & Dev Other	19.72	0.0946	6,220	0	6,220	983	7,203
47	Planning & Dev Spec Rev	51.88	0.2490	16,365	0	16,365	2,585	18,950
49	Finance Other	61.53	0.2953	19,409	0	19,409	3,066	22,475
50	ARA Insurance	4.90	0.0235	1,546	0	1,546	244	1,790
51	ARA BARC	109.22	0.5242	34,452	0	34,452	5,443	39,895
52	ARA Parking	74.66	0.3583	23,550	0	23,550	3,720	27,270
53	ARA Other	31.62	0.1518	9,974	0	9,974	1,576	11,550
55	Legal Insurance	59.55	0.2858	18,784	0	18,784	2,967	21,751
56	Legal Wkr Comp	2.00	0.0096	631	0	631	100	731
57	Mayor Cable TV	12.16	0.0584	3,836	0	3,836	606	4,442
58	Mayor Other	50.02	0.2401	15,778	0	15,778	2,493	18,271
59	TIRZ	4.90	0.0235	1,546	0	1,546	244	1,790
60	HR Health Benefits	41.71	0.2002	13,157	0	13,157	2,078	15,235
62	HPW Bldg Insp	588.58	2.8250	185,659	0	185,659	29,330	214,989
63	HPW Stormwater	325.39	1.5618	102,640	0	102,640	16,215	118,855
64	HPW DDSR	412.43	1.9795	130,095	0	130,095	20,552	150,647

City Mayor Admin Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	666,642	0	666,642	105,314	771,956
66	HPW Houston Transtar	7.30	0.0350	2,303	0	2,303	364	2,667
67	HPW Other	11.40	0.0547	3,596	0	3,596	568	4,164
68	Houston Permit Center	29.99	0.1439	9,460	0	9,460	1,494	10,954
70	CIP Sal Rec RE	46.01	0.2208	14,513	0	14,513	2,293	16,806
71	CIP S/R Engrg	43.18	0.2072	13,621	0	13,621	2,152	15,773
72	CIP S/R Constr	36.32	0.1743	11,457	0	11,457	1,810	13,267
73	CIP S/R Eng/Const	30.30	0.1454	9,558	0	9,558	1,510	11,068
74	CIP S/R Geo/Env	11.28	0.0541	3,558	0	3,558	562	4,120
75	CIP S/R Other	89.73	0.4307	28,304	0	28,304	4,471	32,775
76	CIP S/R GSD	41.20	0.1977	12,996	0	12,996	2,053	15,049
89	HR-W.C.	59.54	0.2858	18,781	0	18,781	2,967	21,748
	Subtotal	20,834.84	100.0000	6,572,053	0	6,572,053	1,023,375	7,595,428
	Direct Bills					0		0
	Total					$6,572,053		$ 7,595,428

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	$ 483,781	$ 0	$ 483,781	$ 445,702	$ 929,483
	Subtotal	100	100.0000	483,781	0	483,781	445,702	929,483
	Direct Bills					0		0
	Total					$483,781		$ 929,483

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	6.98	0.0335	$ 374	$ 0	$ 374	$ 0	$ 374
05	Finance Financial Plg & Analys	11.22	0.0539	601	0	601	0	601
06	Finance City Council	4.90	0.0235	263	0	263	0	263
07	Finance Public Fin	5.37	0.0258	288	0	288	0	288
08	Accounting & Financial Reporti	15.34	0.0736	822	0	822	0	822
09	Finance Disaster Recovery	4.23	0.0203	227	0	227	0	227
10	Finance Grants	7.68	0.0369	412	0	412	0	412
11	Finance Rev Perform Mgmnt	1.89	0.0091	101	0	101	0	101
12	Finance Treasury	5.56	0.0267	298	0	298	0	298
13	Finance Strategic Purchasing	51.74	0.2483	2,773	0	2,773	0	2,773
14	ARA Director Office	4.82	0.0231	258	0	258	0	258
15	ARA Financial Services	5.98	0.0287	321	0	321	0	321
16	ARA Operations	78.93	0.3788	4,231	0	4,231	0	4,231
17	ARA Payroll Services	31.98	0.1535	1,714	0	1,714	0	1,714
18	ARA Regulatory	2.99	0.0144	160	0	160	0	160
19	Office Business Opportunity	32.60	0.1565	1,747	0	1,747	0	1,747
20	Mayor	25.96	0.1246	1,392	0	1,392	0	1,392
21	Legal	94.72	0.4546	5,077	0	5,077	944	6,021
22	City Secretary	7.40	0.0355	397	0	397	74	471
23	City Council	75.53	0.3625	4,049	0	4,049	753	4,802
24	City Controller's Office	54.50	0.2616	2,921	0	2,921	543	3,464
25	Health Administration	38.40	0.1843	2,058	0	2,058	383	2,441
26	Planning & Dev Admin	7.05	0.0338	378	0	378	70	448
28	CIP Sal Rec HPW	65.19	0.3129	3,494	0	3,494	650	4,144
29	HPD Police Records	76.84	0.3688	4,119	0	4,119	766	4,885
30	General Services	202.27	0.9708	10,842	0	10,842	2,016	12,858
31	HEC	189.09	0.9076	10,136	0	10,136	1,884	12,020
33	Human Resources	221.06	1.0610	11,850	0	11,850	2,203	14,053
34	HITS	193.36	0.9281	10,365	0	10,365	1,927	12,292
35	Police	6,163.56	29.5829	330,386	0	330,386	61,425	391,811
36	Dept of Neighborhoods	100.16	0.4807	5,369	0	5,369	998	6,367
37	Fire	3,853.13	18.4937	206,540	0	206,540	38,400	244,940
38	Municipal Court	228.23	1.0954	12,234	0	12,234	2,275	14,509
39	Solid Waste	411.81	1.9765	22,074	0	22,074	4,104	26,178
40	Houston Airport System (HAS)	1,318.97	6.3306	70,701	0	70,701	13,145	83,846
41	Housing & Community Dev	203.93	0.9788	10,931	0	10,931	2,032	12,963
42	Library	464.80	2.2309	24,915	0	24,915	4,632	29,547
43	Parks & Recreation	693.23	3.3273	37,159	0	37,159	6,909	44,068
44	Health Department	1,157.08	5.5536	62,023	0	62,023	11,531	73,554
45	Fleet Management	346.44	1.6628	18,570	0	18,570	3,453	22,023
46	Planning & Dev Other	19.72	0.0946	1,057	0	1,057	197	1,254
47	Planning & Dev Spec Rev	51.88	0.2490	2,781	0	2,781	517	3,298
49	Finance Other	61.53	0.2953	3,298	0	3,298	613	3,911
50	ARA Insurance	4.90	0.0235	263	0	263	49	312
51	ARA BARC	109.22	0.5242	5,855	0	5,855	1,088	6,943
52	ARA Parking	74.66	0.3583	4,002	0	4,002	744	4,746
53	ARA Other	31.62	0.1518	1,695	0	1,695	315	2,010
55	Legal Insurance	59.55	0.2858	3,192	0	3,192	593	3,785
56	Legal Wkr Comp	2.00	0.0096	107	0	107	20	127
57	Mayor Cable TV	12.16	0.0584	652	0	652	121	773
58	Mayor Other	50.02	0.2401	2,681	0	2,681	498	3,179
59	TIRZ	4.90	0.0235	263	0	263	49	312
60	HR Health Benefits	41.71	0.2002	2,236	0	2,236	416	2,652
62	HPW Bldg Insp	588.58	2.8250	31,550	0	31,550	5,866	37,416
63	HPW Stormwater	325.39	1.5618	17,442	0	17,442	3,243	20,685
64	HPW DDSR	412.43	1.9795	22,108	0	22,108	4,110	26,218

Inter Gov Rel Allocations

Dept:20 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	2,113.40	10.1436	113,285	0	113,285	21,062	134,347
66	HPW Houston Transtar	7.30	0.0350	391	0	391	73	464
67	HPW Other	11.40	0.0547	611	0	611	114	725
68	Houston Permit Center	29.99	0.1439	1,608	0	1,608	299	1,907
70	CIP Sal Rec RE	46.01	0.2208	2,466	0	2,466	459	2,925
71	CIP S/R Engrg	43.18	0.2072	2,315	0	2,315	430	2,745
72	CIP S/R Constr	36.32	0.1743	1,947	0	1,947	362	2,309
73	CIP S/R Eng/Const	30.30	0.1454	1,624	0	1,624	302	1,926
74	CIP S/R Geo/Env	11.28	0.0541	605	0	605	112	717
75	CIP S/R Other	89.73	0.4307	4,810	0	4,810	894	5,704
76	CIP S/R GSD	41.20	0.1977	2,208	0	2,208	411	2,619
89	HR-W.C.	59.54	0.2858	3,192	0	3,192	593	3,785
	Subtotal	20,834.84	100.0000	1,116,814	0	1,116,814	204,665	1,321,479
	Direct Bills					0		0
	Total					$1,116,814		$ 1,321,479

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	$ 208,690	$ 0	$ 208,690	$ 88,426	$ 297,116
	Subtotal	100	100.0000	208,690	0	208,690	88,426	297,116
	Direct Bills					0		0
	Total					$208,690		$ 297,116

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	2,202	0	374	0	2,576
05	Finance Financial Plg & Analys	3,539	0	601	0	4,140
06	Finance City Council	1,546	0	263	0	1,809
07	Finance Public Fin	1,694	0	288	0	1,982
08	Accounting & Financial Reporti	4,839	0	822	0	5,661
09	Finance Disaster Recovery	1,334	0	227	0	1,561
10	Finance Grants	2,423	0	412	0	2,835
11	Finance Rev Perform Mgmnt	596	0	101	0	697
12	Finance Treasury	1,754	0	298	0	2,052
13	Finance Strategic Purchasing	16,321	0	2,773	0	19,094
14	ARA Director Office	1,520	0	258	0	1,778
15	ARA Financial Services	1,886	0	321	0	2,207
16	ARA Operations	24,897	0	4,231	0	29,128
17	ARA Payroll Services	10,088	0	1,714	0	11,802
18	ARA Regulatory	943	0	160	0	1,103
19	Office Business Opportunity	10,283	0	1,747	0	12,030
20	Mayor	8,189	0	1,392	0	9,581
21	Legal	34,598	0	6,021	0	40,619
22	City Secretary	2,703	0	471	0	3,174
23	City Council	27,589	929,483	4,802	0	961,874
24	City Controller's Office	19,907	0	3,464	0	23,371
25	Health Administration	14,027	0	2,441	0	16,468
26	Planning & Dev Admin	2,575	0	448	0	3,023
28	CIP Sal Rec HPW	23,812	0	4,144	0	27,956
29	HPD Police Records	28,067	0	4,885	0	32,952
30	General Services	73,882	0	12,858	0	86,740
31	HEC	69,069	0	12,020	0	81,089
33	Human Resources	80,746	0	14,053	0	94,799
34	HITS	70,628	0	12,292	0	82,920
35	Police	2,251,346	0	391,811	0	2,643,157
36	Dept of Neighborhoods	36,585	0	6,367	0	42,952
37	Fire	1,407,422	0	244,940	0	1,652,362
38	Municipal Court	83,365	0	14,509	0	97,874
39	Solid Waste	150,421	0	26,178	0	176,599
40	Houston Airport System (HAS)	481,776	0	83,846	0	565,622
41	Housing & Community Dev	74,489	0	12,963	0	87,452
42	Library	169,776	0	29,547	0	199,323
43	Parks & Recreation	253,214	0	44,068	0	297,282
44	Health Department	422,643	0	73,554	0	496,197
45	Fleet Management	126,544	0	22,023	0	148,567
46	Planning & Dev Other	7,203	0	1,254	0	8,457
47	Planning & Dev Spec Rev	18,950	0	3,298	0	22,248
49	Finance Other	22,475	0	3,911	0	26,386
50	ARA Insurance	1,790	0	312	0	2,102
51	ARA BARC	39,895	0	6,943	0	46,838
52	ARA Parking	27,270	0	4,746	0	32,016
53	ARA Other	11,550	0	2,010	0	13,560
55	Legal Insurance	21,751	0	3,785	0	25,536
56	Legal Wkr Comp	731	0	127	0	858
57	Mayor Cable TV	4,442	0	773	0	5,215
58	Mayor Other	18,271	0	3,179	297,116	318,566
59	TIRZ	1,790	0	312	0	2,102
60	HR Health Benefits	15,235	0	2,652	0	17,887
62	HPW Bldg Insp	214,989	0	37,416	0	252,405
63	HPW Stormwater	118,855	0	20,685	0	139,540

Allocation Summary

Dept:20 Mayor

	Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
64	HPW DDSR	150,647	0	26,218	0	176,865
65	HPW Water & Sewer	771,956	0	134,347	0	906,303
66	HPW Houston Transtar	2,667	0	464	0	3,131
67	HPW Other	4,164	0	725	0	4,889
68	Houston Permit Center	10,954	0	1,907	0	12,861
70	CIP Sal Rec RE	16,806	0	2,925	0	19,731
71	CIP S/R Engrg	15,773	0	2,745	0	18,518
72	CIP S/R Constr	13,267	0	2,309	0	15,576
73	CIP S/R Eng/Const	11,068	0	1,926	0	12,994
74	CIP S/R Geo/Env	4,120	0	717	0	4,837
75	CIP S/R Other	32,775	0	5,704	0	38,479
76	CIP S/R GSD	15,049	0	2,619	0	17,668
89	HR-W.C.	21,748	0	3,785	0	25,533
	Total	$ 7,595,429	$ 929,483	$ 1,321,481	$ 297,116	$ 10,143,509

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	11,272,856	1,324,977	8,669,172	384,695	894,010
Salary % Split			11.75%	76.91%	3.41%	7.93%
Benefits	P	5,329,776	696,419	4,084,794	159,717	388,843
Subtotal - Personnel Costs		16,602,632	2,021,396	12,753,966	544,412	1,282,853
Services & Supplies Cost						
Supplies	P	105,959	105,959	0	0	0
Services	P	2,307,659	2,168,911	134,439	0	4,308
Subtotal - Services & Supplies		2,413,618	2,274,870	134,439	0	4,308
Department Cost Total		19,016,250	4,296,266	12,888,405	544,412	1,287,161
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		19,016,250	4,296,266	12,888,405	544,412	1,287,161
General Admin Distribution			4,296,266-	3,744,020	166,141	386,101
Grand Total		$ 19,016,250		$ 16,632,424	$ 710,553	$ 1,673,262

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	$ 101,029	$ 4,483	$ 10,419
1	Muni Court Bldg	37	0	32	1	3
	Subtotal - Building Depn	115,968	0	101,061	4,485	10,422
3	Insurance Retirees	248,757	1,049	217,696	9,660	22,450
3	Memberships	2,650	11	2,319	103	239
3	Consulting Services	2,134	9	1,868	83	193
3	Interest Costs	19,994	89	17,502	777	1,805
3	Other Misc	2,147	10	1,879	83	194
3	Non-Dept. Legal Svcs/Lobby	9,445	40	8,266	367	852
3	Dept Specific	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	285,127	1,208	249,529	11,073	25,733
5	Financial Plg & Analysis	6,854	350	6,278	279	647
	Subtotal - Fin Plg & Analysis	6,854	350	6,278	279	647
8	Gen Acctng	6,776	400	6,254	278	645
8	Fixed Assets	3,505	202	3,231	143	333
8	Auditing Svcs	3,629	0	3,163	140	326
8	Fin Operations	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	13,910	603	12,647	561	1,304
9	Disaster Recovery	2,281	154	2,122	94	219
	Subtotal - Fin Disaster Recove	2,281	154	2,122	94	219
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	1,199	89	1,123	50	116
	Subtotal - Fin Perform Mgmt	1,199	89	1,123	50	116
12	Treasury	5,943	576	5,681	252	586
	Subtotal - Fin Treasury	5,943	576	5,681	252	586
13	Purchasing	6,731	387	6,203	275	640
	Subtotal - Fin SPD	6,731	387	6,203	275	640
16	Mailroom	23,679	1,646	22,070	979	2,276
16	Records	4,051	210	3,713	165	383
16	3-1-1 Svcs	3,759	363	3,592	159	370
	Subtotal - ARA Operations	31,489	2,219	29,375	1,304	3,029
17	Payroll Svcs	22,650	1,015	20,623	915	2,127
	Subtotal - ARA Payroll Svcs	22,650	1,015	20,623	915	2,127
18	Franchise	3,740	243	3,471	154	358
	Subtotal - ARA Regulatory	3,740	243	3,471	154	358
19	Certification	8,252	282	7,437	330	767
19	Contract Compliance	33,373	1,192	30,122	1,337	3,106
19	Reporting & Analytics	572	20	516	23	53
19	Dept Services	2,834	99	2,556	113	264
19	External Affairs & Outreach	4,134	142	3,726	165	384
	Subtotal - OBO	49,165	1,735	44,357	1,968	4,574

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

	Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General
20	City Mayor Admin	29,878	4,720	30,151	1,338	3,109
20	Inter Gov Rel	5,077	944	5,247	233	541
	Subtotal - Mayor	34,955	5,664	35,398	1,571	3,650
21	Legal Svcs	0	482,388	420,381	18,654	43,352
21	Inspector General	0	26,916	23,456	1,041	2,419
	Subtotal - Legal	0	509,304	443,838	19,695	45,771
22	City Sec Svcs	0	4,160	3,625	161	374
	Subtotal - City Secretary	0	4,160	3,625	161	374
23	City Council Svcs	0	43,559	37,960	1,684	3,915
	Subtotal - City Council	0	43,559	37,960	1,684	3,915
24	Controller Fin Svcs	0	25,570	22,283	989	2,298
24	Controller Treasury	0	6,649	5,794	257	598
	Subtotal - City Controller's	0	32,219	28,078	1,246	2,896
29	Records Mgmt	0	7,084	6,173	274	637
	Subtotal - HPD Police Records	0	7,084	6,173	274	637
30	Building Svcs	0	347,064	302,452	13,421	31,190
30	Utilities	0	123,090	107,268	4,760	11,062
30	In-House Renov	0	0	0	0	0
30	Real Estate	0	4,637	4,041	179	417
	Subtotal - General Services	0	474,791	413,761	18,361	42,669
	Total Incoming	580,012	1,085,359	1,451,303	64,402	149,666
C.	Total Allocated		$ 20,681,621	$ 18,083,727	$ 774,955	$ 1,822,928
				87.44%	3.75%	8.81%

Legal Svcs Allocations

Dept:21 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	5,250.00	5.9110	$ 1,013,014	$ 0	$ 1,013,014	$ 0	$ 1,013,014
14	ARA Director Office	3,441.00	3.8742	663,958	0	663,958	0	663,958
19	Office Business Opportunity	555.00	0.6249	107,090	0	107,090	0	107,090
20	Mayor	5,442.00	6.1271	1,050,061	0	1,050,061	0	1,050,061
21	Legal	2,500.00	2.8147	482,388	0	482,388	0	482,388
22	City Secretary	216.00	0.2432	41,678	0	41,678	2,852	44,530
23	City Council	727.00	0.8185	140,278	0	140,278	9,600	149,878
24	City Controller's Office	233.00	0.2623	44,958	0	44,958	3,077	48,035
25	Health Administration	481.00	0.5416	92,811	0	92,811	6,351	99,162
26	Planning & Dev Admin	219.00	0.2466	42,257	0	42,257	2,892	45,149
27	HPW Administration Indirect	2,037.00	2.2935	393,049	0	393,049	26,898	419,947
30	General Services	4,096.00	4.6117	790,344	0	790,344	54,086	844,430
31	HEC	28.00	0.0315	5,403	0	5,403	370	5,773
33	Human Resources	662.00	0.7453	127,736	0	127,736	8,741	136,477
34	HITS	2,245.00	2.5276	433,184	0	433,184	29,644	462,828
35	Police	2,149.00	2.4196	414,660	0	414,660	28,377	443,037
36	Dept of Neighborhoods	3,042.00	3.4250	586,969	0	586,969	40,169	627,138
37	Fire	1,366.00	1.5380	263,577	0	263,577	18,038	281,615
38	Municipal court	40,760.00	45.8916	7,864,847	0	7,864,847	538,222	8,403,069
39	Solid Waste	450.00	0.5067	86,830	0	86,830	5,942	92,772
40	Houston Airport System (HAS)	894.00	1.0066	172,502	0	172,502	11,805	184,307
41	Housing & Community Developmen	238.00	0.2680	45,923	0	45,923	3,143	49,066
42	Library	572.00	0.6440	110,370	0	110,370	7,553	117,923
43	Parks & Recreation	2,934.00	3.3034	566,130	0	566,130	38,742	604,872
45	Fleet Management	139.00	0.1565	26,821	0	26,821	1,835	28,656
52	ARA Parking	61.00	0.0687	11,770	0	11,770	805	12,575
62	HPW Bldg Insp	26.00	0.0293	5,017	0	5,017	343	5,360
64	HPW DDSR	12.00	0.0135	2,315	0	2,315	158	2,473
65	HPW Water & Sewer	395.00	0.4447	76,217	0	76,217	5,216	81,433
67	HPW Other	5,133.00	5.7792	990,438	0	990,438	67,780	1,058,218
70	CIP Sal Rec RE	437.00	0.4920	84,321	0	84,321	5,770	90,091
92	Other	2,078.00	2.3396	400,961	0	400,961	27,439	428,400
	Subtotal	88,818.00	100.0000	17,137,877	0	17,137,877	945,850	18,083,727
	Direct Bills					0		0
	Total					$17,137,877		$ 18,083,727

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)	86,463	15.8819	$ 116,411	86,463-	$ 29,948	$ 6,666	$ 36,614
47	Planning & Dev Spec Rev	385,051	70.7277	518,422	385,051-	133,371	29,686	163,057
65	HPW Water & Sewer	72,899	13.3904	98,149	72,899-	25,250	5,620	30,870
	Subtotal	544,413.00	100.0000	732,982	544,413-	188,569	41,973	230,542
	Direct Bills					544,413		544,413
	Total					$732,982		$ 774,955

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	0.62	0.6200	$ 10,697	$ 0	$ 10,697	$ 0	$ 10,697
14	ARA Director Office	4.05	4.0500	69,878	0	69,878	0	69,878
19	Office Business Opportunity	0.31	0.3100	5,349	0	5,349	0	5,349
20	Mayor	0.94	0.9400	16,219	0	16,219	0	16,219
21	Legal	1.56	1.5600	26,916	0	26,916	0	26,916
23	City Council	0	0.0000	0	0	0	0	0
24	City Controller's Office	2.18	2.1800	37,613	0	37,613	2,298	39,911
26	Planning & Dev Admin	0.62	0.6200	10,697	0	10,697	654	11,351
27	HPW Admin Indirect	23.05	23.0500	397,702	0	397,702	24,300	422,002
30	General Services	2.8	2.8000	48,311	0	48,311	2,952	51,263
31	HEC	4.05	4.0500	69,878	0	69,878	4,270	74,148
33	Human Resources	1.87	1.8700	32,265	0	32,265	1,971	34,236
34	HITS	0.31	0.3100	5,349	0	5,349	327	5,676
35	Police	0.31	0.3100	5,349	0	5,349	327	5,676
36	Dept of Neighborhoods	1.25	1.2500	21,567	0	21,567	1,318	22,885
37	Fire	6.86	6.8600	118,362	0	118,362	7,232	125,594
38	Municipal court	1.56	1.5600	26,916	0	26,916	1,645	28,561
39	Solid Waste	8.1	8.1000	139,756	0	139,756	8,539	148,295
40	Houston Airport System (HAS)	10.28	10.2800	177,370	0	177,370	10,838	188,208
41	Housing & Community Dev	6.23	6.2300	107,492	0	107,492	6,568	114,060
42	Library	5.30	5.3000	91,446	0	91,446	5,588	97,034
43	Parks & Recreation	6.23	6.2300	107,492	0	107,492	6,568	114,060
44	Health Department	6.23	6.2300	107,492	0	107,492	6,568	114,060
45	Fleet Management	0.31	0.3100	5,349	0	5,349	327	5,676
65	HPW Water & Sewer	4.98	4.9800	85,924	0	85,924	5,250	91,174
	Subtotal	100.00	100.0000	1,725,389	0	1,725,389	97,539	1,822,928
	Direct Bills					0		0
	Total					$1,725,389		$ 1,822,928

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	$ 544,413	$0	$ 544,413
04	Finance Dir Office	1,013,014	0	10,697	1,023,711
14	ARA Director Office	663,958	0	69,878	733,836
19	Office Business Opportunity	107,090	0	5,349	112,439
20	Mayor	1,050,061	0	16,219	1,066,280
21	Legal	482,388	0	26,916	509,304
22	City Secretary	44,530	0	0	44,530
23	City Council	149,878	0	0	149,878
24	City Controller's Office	48,035	0	39,911	87,946
25	Health Administration	99,162	0	0	99,162
26	Planning & Dev Admin	45,149	0	11,351	56,500
27	HPW Admin Indirect	419,947	0	422,002	841,949
30	General Services	844,430	0	51,263	895,693
31	HEC	5,773	0	74,148	79,921
33	Human Resources	136,477	0	34,236	170,713
34	HITS	462,828	0	5,676	468,504
35	Police	443,037	0	5,676	448,713
36	Dept of Neighborhoods	627,138	0	22,885	650,023
37	Fire	281,615	0	125,594	407,209
38	Municipal court	8,403,069	0	28,561	8,431,630
39	Solid Waste	92,772	0	148,295	241,067
40	Houston Airport System (HAS)	184,307	36,614	188,208	409,129
41	Housing & Community Dev	49,066	0	114,060	163,126
42	Library	117,923	0	97,034	214,957
43	Parks & Recreation	604,872	0	114,060	718,932
44	Health Department	0	0	114,060	114,060
45	Fleet Management	28,656	0	5,676	34,332
47	Planning & Dev Spec Rev	0	163,057	0	163,057
52	ARA Parking	12,575	0	0	12,575
62	HPW Bldg Insp	5,360	0	0	5,360
64	HPW DDSR	2,473	0	0	2,473
65	HPW Water & Sewer	81,433	30,870	91,174	203,477
67	HPW Other	1,058,218	0	0	1,058,218
70	CIP Sal Rec RE	90,091	0	0	90,091
92	Other	428,400	0	0	428,400
	Total	$ 18,083,725	$ 774,954	$ 1,822,929	$ 20,681,608

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	524,807	0	524,807
Salary % Split			.00%	100.00%
Benefits	S	405,241	0	405,241
Subtotal - Personnel Costs		930,048	0	930,048
Services & Supplies Cost				
Supplies	S	710	0	710
Services	S	120,722	0	120,722
Subtotal - Services & Supplies		121,432	0	121,432
Department Cost Total		1,051,480	0	1,051,480
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,051,480	0	1,051,480
General Admin Distribution		0	0	0
Grand Total		$ 1,051,480	0	$ 1,051,480

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	19,434	82	19,516
3	Memberships	207	1	208
3	Consulting Services	455	2	457
3	Interest Costs	1,106	5	1,111
3	Other Misc	119	1	120
3	Non-Dept. Legal Svcs/Lobby	738	3	741
	Subtotal - Non-Dept-Gen Gov	22,059	93	22,152
5	Financial Plg & Analysis	1,461	75	1,536
	Subtotal - Fin Plg & Analysis	1,461	75	1,536
8	Gen Acctng	1,444	85	1,529
8	Auditing Svcs	773	0	773
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,217	85	2,302
9	Disaster Recovery	126	9	135
	Subtotal - Fin Disaster Recove	126	9	135
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	66	5	71
	Subtotal - Fin Perform Mgmt	66	5	71
12	Treasury	329	32	361
	Subtotal - Fin Treasury	329	32	361
16	Mailroom	1,185	82	1,267
16	Records	316	16	332
16	3-1-1 Svcs	2,180	210	2,390
	Subtotal - ARA Operations	3,681	309	3,990
17	Payroll Svcs	1,770	79	1,849
	Subtotal - ARA Payroll Svcs	1,770	79	1,849
18	Franchise	207	13	220
	Subtotal - ARA Regulatory	207	13	220
19	Certification	645	22	667
19	Reporting & Analytics	0	0	0
19	External Affairs & Outreach	323	11	334
	Subtotal - OBO	968	33	1,001
20	City Mayor Admin	2,334	369	2,703
20	Inter Gov Rel	397	74	471
	Subtotal - Mayor	2,731	443	3,174
21	Legal Svcs	41,678	2,852	44,530
21	Inspector General	0	0	0
	Subtotal - Legal	41,678	2,852	44,530

B. Incoming Costs-(Default Spread Salary%)

Dept:22 City Secretary

	Department	First Incoming	Second Incoming	City Sec Svcs
22	City Sec Svcs	0	230	230
	Subtotal - City Secretary	0	230	230
23	City Council Svcs	0	2,409	2,409
	Subtotal - City Council	0	2,409	2,409
24	Controller Fin Svcs	0	5,450	5,450
24	Controller Treasury	0	368	368
	Subtotal - City Controller's	0	5,818	5,818
30	Building Svcs	0	28,362	28,362
30	Utilities	0	10,059	10,059
30	Real Estate	0	379	379
	Subtotal - General Services	0	38,800	38,800
	Total Incoming	87,342	51,285	138,627
C.	Total Allocated		$ 1,190,107	$ 1,190,107
				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	126,859,049	2.4367	$ 27,750	$ 0	$ 27,750	$ 0	$ 27,750
04	Finance Dir Office	2,675,573	0.0514	585	0	585	0	585
05	Finance Financial Plg & Analys	1,941,790	0.0373	425	0	425	0	425
06	Finance City Council	879,967	0.0169	192	0	192	0	192
07	Finance Public Fin	728,524	0.0140	159	0	159	0	159
08	Accounting & Financial Reporti	3,694,313	0.0710	808	0	808	0	808
09	Finance Disaster Recovery	507,887	0.0098	111	0	111	0	111
10	Finance Grants	805,764	0.0155	176	0	176	0	176
11	Finance Rev Perform Mgmnt	274,980	0.0053	60	0	60	0	60
12	Finance Treasury	1,884,929	0.0362	412	0	412	0	412
13	Finance Strategic Purchasing	8,087,068	0.1553	1,769	0	1,769	0	1,769
14	ARA Director Office	2,146,691	0.0412	470	0	470	0	470
15	ARA Financial Services	1,184,691	0.0228	259	0	259	0	259
16	ARA Operations	8,353,869	0.1605	1,827	0	1,827	0	1,827
17	ARA Payroll Services	4,481,588	0.0861	980	0	980	0	980
18	ARA Regulatory	404,632	0.0078	89	0	89	0	89
19	Office Business Opportunity	5,002,269	0.0961	1,094	0	1,094	0	1,094
20	Mayor	5,555,792	0.1067	1,215	0	1,215	0	1,215
21	Legal	19,016,247	0.3653	4,160	0	4,160	0	4,160
22	City Secretary	1,051,479	0.0202	230	0	230	0	230
23	City Council	12,746,582	0.2448	2,788	0	2,788	130	2,918
24	City Controller's Office	9,706,474	0.1864	2,123	0	2,123	99	2,222
25	Health Administration	17,260,466	0.3315	3,776	0	3,776	177	3,953
26	Planning & Dev Admin	1,590,851	0.0306	348	0	348	16	364
28	CIP Sal Rec HPW	10,288,716	0.1976	2,251	0	2,251	105	2,356
29	HPD Police Records	6,744,682	0.1296	1,475	0	1,475	69	1,544
30	General Services	182,242,936	3.5006	39,865	0	39,865	1,865	41,730
31	HEC	30,123,231	0.5786	6,589	0	6,589	308	6,897
33	Human Resources	45,069,255	0.8657	9,859	0	9,859	461	10,320
34	HITS	99,319,652	1.9078	21,726	0	21,726	1,017	22,743
35	Police	1,120,746,795	21.5276	245,161	0	245,161	11,472	256,633
36	Dept of Neighborhoods	14,671,778	0.2818	3,209	0	3,209	150	3,359
37	Fire	668,680,850	12.8442	146,272	0	146,272	6,845	153,117
38	Municipal Court	32,474,238	0.6238	7,104	0	7,104	332	7,436
39	Solid Waste	177,958,414	3.4183	38,928	0	38,928	1,822	40,750
40	Houston Airport System (HAS)	395,018,988	7.5876	86,409	0	86,409	4,043	90,452
41	Housing & Community Dev	101,082,506	1.9416	22,112	0	22,112	1,035	23,147
42	Library	47,728,026	0.9168	10,440	0	10,440	489	10,929
43	Parks & Recreation	110,518,384	2.1229	24,176	0	24,176	1,131	25,307
44	Health Department	183,191,893	3.5188	40,073	0	40,073	1,875	41,948
45	Fleet Management	107,609,381	2.0670	23,539	0	23,539	1,102	24,641
46	Planning & Dev Other	2,823,878	0.0542	618	0	618	29	647
47	Planning & Dev Spec Rev	8,247,437	0.1584	1,804	0	1,804	84	1,888
49	Finance Other	11,020,312	0.2117	2,411	0	2,411	113	2,524
50	ARA Insurance	26,074,414	0.5008	5,704	0	5,704	267	5,971
51	ARA BARC	15,357,518	0.2950	3,359	0	3,359	157	3,516
52	ARA Parking	13,171,632	0.2530	2,881	0	2,881	135	3,016
53	ARA Other	9,631,081	0.1850	2,107	0	2,107	99	2,206
55	Legal Insurance	22,865,229	0.4392	5,002	0	5,002	234	5,236
56	Legal Wkr Comp	313,877	0.0060	69	0	69	3	72
57	Mayor Cable TV	3,031,296	0.0582	663	0	663	31	694
58	Mayor Other	39,213,692	0.7532	8,578	0	8,578	401	8,979
60	HR Health Benefits	413,459,398	7.9418	90,443	0	90,443	4,232	94,675
61	HR Long Term Disability	956,686	0.0184	209	0	209	10	219
62	HPW Bldg Insp	83,870,654	1.6110	18,347	0	18,347	859	19,206
63	HPW Stormwater	49,086,768	0.9429	10,738	0	10,738	502	11,240

City Sec Svcs Allocations

Dept:22 City Secretary

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	18,657	0	18,657	873	19,530
65	HPW Water & Sewer	647,946,090	12.4459	141,737	0	141,737	6,632	148,369
66	HPW Houston Transtar	2,705,982	0.0520	592	0	592	28	620
67	HPW Other	104,364,155	2.0047	22,829	0	22,829	1,068	23,897
68	Houston Permit Center	9,751,290	0.1873	2,133	0	2,133	100	2,233
70	CIP Sal Rec RE	6,480,938	0.1245	1,418	0	1,418	66	1,484
71	CIP S/R Engrg	7,041,033	0.1352	1,540	0	1,540	72	1,612
72	CIP S/R Constr	6,155,195	0.1182	1,346	0	1,346	63	1,409
73	CIP S/R Eng/Const	5,439,332	0.1045	1,190	0	1,190	56	1,246
74	CIP S/R Geo/Env	1,405,671	0.0270	307	0	307	14	321
75	CIP S/R Other	15,533,325	0.2984	3,398	0	3,398	159	3,557
76	CIP S/R GSD	6,575,295	0.1263	1,438	0	1,438	67	1,505
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	8,044	0	8,044	376	8,420
90	Legal Other	330,403	0.0063	72	0	72	3	75
91	Convention and Entertainment	869,945	0.0167	190	0	190	9	199
	Subtotal	5,206,097,507	100.0000	1,138,818	0	1,138,818	51,289	1,190,107
	Direct Bills					0		0
	Total					$1,138,818		$ 1,190,107

Basis Units: FY2025 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	27,750	27,750
04	Finance Dir Office	585	585
05	Finance Financial Plg & Analys	425	425
06	Finance City Council	192	192
07	Finance Public Fin	159	159
08	Accounting & Financial Reporti	808	808
09	Finance Disaster Recovery	111	111
10	Finance Grants	176	176
11	Finance Rev Perform Mgmnt	60	60
12	Finance Treasury	412	412
13	Finance Strategic Purchasing	1,769	1,769
14	ARA Director Office	470	470
15	ARA Financial Services	259	259
16	ARA Operations	1,827	1,827
17	ARA Payroll Services	980	980
18	ARA Regulatory	89	89
19	Office Business Opportunity	1,094	1,094
20	Mayor	1,215	1,215
21	Legal	4,160	4,160
22	City Secretary	230	230
23	City Council	2,918	2,918
24	City Controller's Office	2,222	2,222
25	Health Administration	3,953	3,953
26	Planning & Dev Admin	364	364
28	CIP Sal Rec HPW	2,356	2,356
29	HPD Police Records	1,544	1,544
30	General Services	41,730	41,730
31	HEC	6,897	6,897
33	Human Resources	10,320	10,320
34	HITS	22,743	22,743
35	Police	256,633	256,633
36	Dept of Neighborhoods	3,359	3,359
37	Fire	153,117	153,117
38	Municipal Court	7,436	7,436
39	Solid Waste	40,750	40,750
40	Houston Airport System (HAS)	90,452	90,452
41	Housing & Community Dev	23,147	23,147
42	Library	10,929	10,929
43	Parks & Recreation	25,307	25,307
44	Health Department	41,948	41,948
45	Fleet Management	24,641	24,641
46	Planning & Dev Other	647	647
47	Planning & Dev Spec Rev	1,888	1,888
49	Finance Other	2,524	2,524
50	ARA Insurance	5,971	5,971
51	ARA BARC	3,516	3,516
52	ARA Parking	3,016	3,016
53	ARA Other	2,206	2,206
55	Legal Insurance	5,236	5,236
56	Legal Wkr Comp	72	72
57	Mayor Cable TV	694	694
58	Mayor Other	8,979	8,979
60	HR Health Benefits	94,675	94,675
61	HR Long Term Disability	219	219
62	HPW Bldg Insp	19,206	19,206

Allocation Summary

Dept:22 City Secretary

	Department	City Sec Svcs	Total
63	HPW Stormwater	11,240	11,240
64	HPW DDSR	19,530	19,530
65	HPW Water & Sewer	148,369	148,369
66	HPW Houston Transtar	620	620
67	HPW Other	23,897	23,897
68	Houston Permit Center	2,233	2,233
70	CIP Sal Rec RE	1,484	1,484
71	CIP S/R Engrg	1,612	1,612
72	CIP S/R Constr	1,409	1,409
73	CIP S/R Eng/Const	1,246	1,246
74	CIP S/R Geo/Env	321	321
75	CIP S/R Other	3,557	3,557
76	CIP S/R GSD	1,505	1,505
87	Hurricane Ike Aid & Recovery	0	0
89	HR-W.C.	8,420	8,420
90	Legal Other	75	75
91	Convention and Entertainment	199	199
	Total	$ 1,190,103	$ 1,190,103

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	6,880,044	0	5,925,640	954,404
Salary % Split			.00%	86.13%	13.87%
Benefits	P	2,604,982	0	2,604,982	0
Subtotal - Personnel Costs		9,485,026	0	8,530,622	954,404
Services & Supplies Cost					
Supplies	P	360,243	0	135,339	224,904
Services	P	2,901,313	0	668,857	2,232,456
Subtotal - Services & Supplies		3,261,556	0	804,196	2,457,360
Department Cost Total		12,746,582	0	9,334,818	3,411,764
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		12,746,582	0	9,334,818	3,411,764
General Admin Distribution		0	0	0	0
Grand Total		$ 12,746,582	0	$ 9,334,818	$ 3,411,764
					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	142,349	0	142,349	0
	Subtotal - Equipment Depn	142,349	0	142,349	0
3	Insurance Retirees	198,360	836	199,196	0
3	Memberships	2,113	9	2,122	0
3	Consulting Services	7,722	33	7,755	0
3	Interest Costs	13,402	60	13,462	0
3	Other Misc	1,439	6	1,445	0
3	Elections	48,546	204	48,750	0
3	Non-Dept. Legal Svcs/Lobby	7,532	32	7,564	0
3	Dept Specific	324,483	1,368	325,851	0
	Subtotal - Non-Dept-Gen Gov	603,597	2,548	606,145	0
5	Financial Plg & Analysis	24,804	1,267	26,071	0
	Subtotal - Fin Plg & Analysis	24,804	1,267	26,071	0
6	Fin City Council Support	1,014,625	53,652	1,068,277	0
	Subtotal - Fin City Council	1,014,625	53,652	1,068,277	0
8	Gen Acctng	24,523	1,449	25,972	0
8	Fixed Assets	16,716	964	17,680	0
8	Auditing Svcs	13,132	0	13,132	0
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	54,371	2,413	56,784	0
9	Disaster Recovery	1,529	103	1,632	0
	Subtotal - Fin Disaster Recove	1,529	103	1,632	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	804	60	864	0
	Subtotal - Fin Perform Mgmt	804	60	864	0
12	Treasury	3,984	386	4,370	0
	Subtotal - Fin Treasury	3,984	386	4,370	0
13	Purchasing	7,479	429	7,908	0
	Subtotal - Fin SPD	7,479	429	7,908	0
16	Mailroom	11,966	832	12,798	0
16	Records	3,230	168	3,398	0
16	3-1-1 Svcs	517	50	567	0
	Subtotal - ARA Operations	15,713	1,049	16,762	0
17	Payroll Svcs	18,061	809	18,870	0
	Subtotal - ARA Payroll Svcs	18,061	809	18,870	0
18	Franchise	2,507	163	2,670	0
	Subtotal - ARA Regulatory	2,507	163	2,670	0

B. Incoming Costs-(Default Spread Salary%) Dept:23 City Council

	Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
19	Certification	$ 6,580	$ 225	$ 6,805	$ 0
19	Reporting & Analytics	104	4	108	0
19	External Affairs & Outreach	3,296	113	3,409	0
	Subtotal - OBO	9,980	342	10,322	0
20	City Mayor Admin	23,825	3,764	27,589	0
20	Agenda Office	483,781	445,702	929,483	0
20	Inter Gov Rel	4,049	753	4,802	0
	Subtotal - Mayor	511,655	450,218	961,873	0
21	Legal Svcs	140,278	9,600	149,878	0
21	Inspector General	0	0	0	0
	Subtotal - Legal	140,278	9,600	149,878	0
22	City Sec Svcs	2,788	130	2,918	0
	Subtotal - City Secretary	2,788	130	2,918	0
23	City Council Svcs	0	29,197	29,197	0
	Subtotal - City Council	0	29,197	29,197	0
24	Controller Fin Svcs	0	92,541	92,541	0
24	Controller Treasury	0	4,457	4,457	0
	Subtotal - City Controller's	0	96,998	96,998	0
30	Building Svcs	0	100,888	100,888	0
30	Utilities	0	35,781	35,781	0
30	Real Estate	0	1,348	1,348	0
	Subtotal - General Services	0	138,017	138,017	0
	Total Incoming	2,590,272	787,382	3,377,654	0
C.	Total Allocated		$ 16,124,236	$ 12,712,472	$ 3,411,764
				78.84%	21.16%

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	126,859,049	2.4367	$ 290,583	$ 0	$ 290,583	$ 0	$ 290,583
04	Finance Dir Office	2,675,573	0.0514	6,129	0	6,129	0	6,129
05	Finance Financial Plg & Analys	1,941,790	0.0373	4,448	0	4,448	0	4,448
06	Finance City Council	879,967	0.0169	2,016	0	2,016	0	2,016
07	Finance Public Fin	728,524	0.0140	1,669	0	1,669	0	1,669
08	Accounting & Financial Reporti	3,694,313	0.0710	8,462	0	8,462	0	8,462
09	Finance Disaster Recovery	507,887	0.0098	1,163	0	1,163	0	1,163
10	Finance Grants	805,764	0.0155	1,846	0	1,846	0	1,846
11	Finance Rev Perform Mgmnt	274,980	0.0053	630	0	630	0	630
12	Finance Treasury	1,884,929	0.0362	4,318	0	4,318	0	4,318
13	Finance Strategic Purchasing	8,087,068	0.1553	18,524	0	18,524	0	18,524
14	ARA Director Office	2,146,691	0.0412	4,917	0	4,917	0	4,917
15	ARA Financial Services	1,184,691	0.0228	2,714	0	2,714	0	2,714
16	ARA Operations	8,353,869	0.1605	19,135	0	19,135	0	19,135
17	ARA Payroll Services	4,481,588	0.0861	10,265	0	10,265	0	10,265
18	ARA Regulatory	404,632	0.0078	927	0	927	0	927
19	Office Business Opportunity	5,002,269	0.0961	11,458	0	11,458	0	11,458
20	Mayor	5,555,792	0.1067	12,726	0	12,726	0	12,726
21	Legal	19,016,247	0.3653	43,559	0	43,559	0	43,559
22	City Secretary	1,051,479	0.0202	2,409	0	2,409	0	2,409
23	City Council	12,746,582	0.2448	29,197	0	29,197	0	29,197
24	City Controller's Office	9,706,474	0.1864	22,234	0	22,234	1,529	23,763
25	Health Administration	17,260,466	0.3315	39,537	0	39,537	2,719	42,256
26	Planning & Dev Admin	1,590,851	0.0306	3,644	0	3,644	251	3,895
28	CIP Sal Rec HPW	10,288,716	0.1976	23,567	0	23,567	1,621	25,188
29	HPD Police Records	6,744,682	0.1296	15,449	0	15,449	1,063	16,512
30	General Services	182,242,936	3.5006	417,446	0	417,446	28,712	446,158
31	HEC	30,123,231	0.5786	69,000	0	69,000	4,746	73,746
33	Human Resources	45,069,255	0.8657	103,236	0	103,236	7,100	110,336
34	HITS	99,319,652	1.9078	227,502	0	227,502	15,647	243,149
35	Police	1,120,746,795	21.5276	2,567,183	0	2,567,183	176,569	2,743,752
36	Dept of Neighborhoods	14,671,778	0.2818	33,607	0	33,607	2,311	35,918
37	Fire	668,680,850	12.8442	1,531,681	0	1,531,681	105,348	1,637,029
38	Municipal Court	32,474,238	0.6238	74,385	0	74,385	5,116	79,501
39	Solid Waste	177,958,414	3.4183	407,632	0	407,632	28,037	435,669
40	Houston Airport System (HAS)	395,018,988	7.5876	904,831	0	904,831	62,233	967,064
41	Housing & Community Dev	101,082,506	1.9416	231,540	0	231,540	15,925	247,465
42	Library	47,728,026	0.9168	109,326	0	109,326	7,519	116,845
43	Parks & Recreation	110,518,384	2.1229	253,153	0	253,153	17,412	270,565
44	Health Department	183,191,893	3.5188	419,619	0	419,619	28,861	448,480
45	Fleet Management	107,609,381	2.0670	246,490	0	246,490	16,953	263,443
46	Planning & Dev Other	2,823,878	0.0542	6,468	0	6,468	445	6,913
47	Planning & Dev Spec Rev	8,247,437	0.1584	18,892	0	18,892	1,299	20,191
49	Finance Other	11,020,312	0.2117	25,243	0	25,243	1,736	26,979
50	ARA Insurance	26,074,414	0.5008	59,726	0	59,726	4,108	63,834
51	ARA BARC	15,357,518	0.2950	35,178	0	35,178	2,420	37,598
52	ARA Parking	13,171,632	0.2530	30,171	0	30,171	2,075	32,246
53	ARA Other	9,631,081	0.1850	22,061	0	22,061	1,517	23,578
55	Legal Insurance	22,865,229	0.4392	52,375	0	52,375	3,602	55,977
56	Legal Wkr Comp	313,877	0.0060	719	0	719	49	768
57	Mayor Cable TV	3,031,296	0.0582	6,944	0	6,944	478	7,422
58	Mayor Other	39,213,692	0.7532	89,823	0	89,823	6,178	96,001
60	HR Health Benefits	413,459,398	7.9418	947,070	0	947,070	65,139	1,012,209
61	HR Long Term Disability	956,686	0.0184	2,191	0	2,191	151	2,342
62	HPW Bldg Insp	83,870,654	1.6110	192,114	0	192,114	13,213	205,327
63	HPW Stormwater	49,086,768	0.9429	112,438	0	112,438	7,733	120,171

City Council Svcs Allocations

Dept:23 City Council

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	195,365	0	195,365	13,437	208,802
65	HPW Water & Sewer	647,946,090	12.4459	1,484,186	0	1,484,186	102,081	1,586,267
66	HPW Houston Transtar	2,705,982	0.0520	6,198	0	6,198	426	6,624
67	HPW Other	104,364,155	2.0047	239,057	0	239,057	16,442	255,499
68	Houston Permit Center	9,751,290	0.1873	22,336	0	22,336	1,536	23,872
70	CIP Sal Rec RE	6,480,938	0.1245	14,845	0	14,845	1,021	15,866
71	CIP S/R Engrg	7,041,033	0.1352	16,128	0	16,128	1,109	17,237
72	CIP S/R Constr	6,155,195	0.1182	14,099	0	14,099	970	15,069
73	CIP S/R Eng/Const	5,439,332	0.1045	12,459	0	12,459	857	13,316
74	CIP S/R Geo/Env	1,405,671	0.0270	3,220	0	3,220	221	3,441
75	CIP S/R Other	15,533,325	0.2984	35,581	0	35,581	2,447	38,028
76	CIP S/R GSD	6,575,295	0.1263	15,061	0	15,061	1,036	16,097
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	84,234	0	84,234	5,794	90,028
90	Legal Other	330,403	0.0063	757	0	757	52	809
91	Convention and Entertainment	869,945	0.0167	1,993	0	1,993	137	2,130
	Subtotal	5,206,097,507	100.0000	11,925,089	0	11,925,089	787,383	12,712,472
	Direct Bills					0		0
	Total					$11,925,089		$ 12,712,472

Basis Units: FY2025 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	290,583	0	290,583
04	Finance Dir Office	6,129	0	6,129
05	Finance Financial Plg & Analys	4,448	0	4,448
06	Finance City Council	2,016	0	2,016
07	Finance Public Fin	1,669	0	1,669
08	Accounting & Financial Reporti	8,462	0	8,462
09	Finance Disaster Recovery	1,163	0	1,163
10	Finance Grants	1,846	0	1,846
11	Finance Rev Perform Mgmnt	630	0	630
12	Finance Treasury	4,318	0	4,318
13	Finance Strategic Purchasing	18,524	0	18,524
14	ARA Director Office	4,917	0	4,917
15	ARA Financial Services	2,714	0	2,714
16	ARA Operations	19,135	0	19,135
17	ARA Payroll Services	10,265	0	10,265
18	ARA Regulatory	927	0	927
19	Office Business Opportunity	11,458	0	11,458
20	Mayor	12,726	0	12,726
21	Legal	43,559	0	43,559
22	City Secretary	2,409	0	2,409
23	City Council	29,197	0	29,197
24	City Controller's Office	23,763	0	23,763
25	Health Administration	42,256	0	42,256
26	Planning & Dev Admin	3,895	0	3,895
28	CIP Sal Rec HPW	25,188	0	25,188
29	HPD Police Records	16,512	0	16,512
30	General Services	446,158	0	446,158
31	HEC	73,746	0	73,746
33	Human Resources	110,336	0	110,336
34	HITS	243,149	0	243,149
35	Police	2,743,752	0	2,743,752
36	Dept of Neighborhoods	35,918	0	35,918
37	Fire	1,637,029	0	1,637,029
38	Municipal Court	79,501	0	79,501
39	Solid Waste	435,669	0	435,669
40	Houston Airport System (HAS)	967,064	0	967,064
41	Housing & Community Dev	247,465	0	247,465
42	Library	116,845	0	116,845
43	Parks & Recreation	270,565	0	270,565
44	Health Department	448,480	0	448,480
45	Fleet Management	263,443	0	263,443
46	Planning & Dev Other	6,913	0	6,913
47	Planning & Dev Spec Rev	20,191	0	20,191
49	Finance Other	26,979	0	26,979
50	ARA Insurance	63,834	0	63,834
51	ARA BARC	37,598	0	37,598
52	ARA Parking	32,246	0	32,246
53	ARA Other	23,578	0	23,578
55	Legal Insurance	55,977	0	55,977
56	Legal Wkr Comp	768	0	768
57	Mayor Cable TV	7,422	0	7,422
58	Mayor Other	96,001	0	96,001
60	HR Health Benefits	1,012,209	0	1,012,209
61	HR Long Term Disability	2,342	0	2,342
62	HPW Bldg Insp	205,327	0	205,327

Allocation Summary

Dept:23 City Council

	Department	City Council Svcs	Special Projects	Total
63	HPW Stormwater	120,171	0	120,171
64	HPW DDSR	208,802	0	208,802
65	HPW Water & Sewer	1,586,267	0	1,586,267
66	HPW Houston Transtar	6,624	0	6,624
67	HPW Other	255,499	0	255,499
68	Houston Permit Center	23,872	0	23,872
70	CIP Sal Rec RE	15,866	0	15,866
71	CIP S/R Engrg	17,237	0	17,237
72	CIP S/R Constr	15,069	0	15,069
73	CIP S/R Eng/Const	13,316	0	13,316
74	CIP S/R Geo/Env	3,441	0	3,441
75	CIP S/R Other	38,028	0	38,028
76	CIP S/R GSD	16,097	0	16,097
87	Hurricane Ike Aid & Recovery	0	0	0
89	HR-W.C.	90,028	0	90,028
90	Legal Other	809	0	809
91	Convention and Entertainment	2,130	0	2,130
	Total	$ 12,712,470	$ 0	$ 12,712,470

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	5,602,932	904,224	3,858,077	840,631
Salary % Split			16.14%	68.86%	15.00%
Benefits	P	2,896,779	395,857	2,122,772	378,152
Subtotal - Personnel Costs		8,499,711	1,300,081	5,980,849	1,218,783
Services & Supplies Cost					
Supplies	P	30,248	17,228	11,962	1,059
Services	P	1,176,513	744,060	290,624	141,827
Subtotal - Services & Supplies		1,206,761	761,288	302,586	142,887
Department Cost Total		9,706,472	2,061,369	6,283,435	1,361,670
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		9,706,472	2,061,369	6,283,435	1,361,670
General Admin Distribution			2,061,369-	1,692,576	368,793
Grand Total		$ 9,706,472		$ 7,976,011	$ 1,730,463

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	$ 67,668	$ 14,744
	Subtotal - Building Depn	82,412	0	67,668	14,744
2	Equip Deprec	21,680	0	17,801	3,879
	Subtotal - Equipment Depn	21,680	0	17,801	3,879
3	Insurance Retirees	143,130	603	118,019	25,715
3	Memberships	1,525	6	1,257	274
3	Consulting Services	1,769	8	1,459	318
3	Interest Costs	10,205	45	8,417	1,834
3	Other Misc	1,096	5	904	197
3	Elections	3,034	13	2,502	545
3	Non-Dept. Legal Svcs/Lobby	5,435	23	4,481	976
	Subtotal - Non-Dept-Gen Gov	166,194	703	137,038	29,859
5	Financial Plg & Analysis	5,682	290	4,904	1,068
	Subtotal - Fin Plg & Analysis	5,682	290	4,904	1,068
8	Gen Acctng	5,618	332	4,885	1,064
8	Fixed Assets	9,437	544	8,196	1,786
8	Auditing Svcs	3,008	0	2,470	538
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	18,063	876	15,551	3,388
9	Disaster Recovery	1,164	79	1,020	222
	Subtotal - Fin Disaster Recove	1,164	79	1,020	222
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	612	45	540	118
	Subtotal - Fin Perform Mgmt	612	45	540	118
12	Treasury	3,034	294	2,733	595
	Subtotal - Fin Treasury	3,034	294	2,733	595
13	Purchasing	40,385	2,319	35,064	7,640
	Subtotal - Fin SPD	40,385	2,319	35,064	7,640
16	Mailroom	8,253	574	7,248	1,579
16	Records	2,331	121	2,013	439
16	3-1-1 Svcs	1,175	113	1,058	230
	Subtotal - ARA Operations	11,759	808	10,319	2,248
17	Payroll Svcs	13,032	584	11,180	2,436
	Subtotal - ARA Payroll Svcs	13,032	584	11,180	2,436
18	Franchise	1,909	124	1,669	364
	Subtotal - ARA Regulatory	1,909	124	1,669	364
19	Certification	4,748	163	4,032	879
19	Contract Compliance	1,963	70	1,669	364
19	Reporting & Analytics	832	29	707	154
19	External Affairs & Outreach	2,379	81	2,020	440

B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controller's Office

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
	Subtotal - OBO	$ 9,922	$ 343	$ 8,429	$ 1,837
20	City Mayor Admin	17,191	2,716	16,345	3,561
20	Inter Gov Rel	2,921	543	2,844	620
	Subtotal - Mayor	20,112	3,259	19,190	4,181
21	Legal Svcs	44,958	3,077	39,441	8,594
21	Inspector General	37,613	2,298	32,771	7,140
	Subtotal - Legal	82,571	5,375	72,212	15,734
22	City Sec Svcs	2,123	99	1,825	398
	Subtotal - City Secretary	2,123	99	1,825	398
23	City Council Svcs	22,234	1,529	19,512	4,251
	Subtotal - City Council	22,234	1,529	19,512	4,251
24	Controller Fin Svcs	0	21,200	17,407	3,793
24	Controller Treasury	0	3,394	2,787	607
	Subtotal - City Controller's	0	24,594	20,194	4,400
30	Building Svcs	0	120,648	99,063	21,585
30	Utilities	0	42,789	35,134	7,655
30	Real Estate	0	1,612	1,324	288
	Subtotal - General Services	0	165,049	135,521	29,528
	Total Incoming	502,888	206,372	582,368	126,892
C.	Total Allocated		$ 10,415,732	$ 8,558,379	$ 1,857,355
				82.17%	17.83%

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	47,616	2.1572	$ 180,969	$ 0	$ 180,969	$ 0	$ 180,969
04	Finance Dir Office	2,212	0.1002	8,407	0	8,407	0	8,407
05	Finance Financial Plg & Analys	703	0.0318	2,672	0	2,672	0	2,672
06	Finance City Council	571	0.0259	2,170	0	2,170	0	2,170
07	Finance Public Fin	564	0.0256	2,144	0	2,144	0	2,144
08	Accounting & Financial Reporti	1,612	0.0730	6,127	0	6,127	0	6,127
09	Finance Disaster Recovery	403	0.0183	1,532	0	1,532	0	1,532
10	Finance Grants	776	0.0352	2,949	0	2,949	0	2,949
11	Finance Rev Perform Mgmnt	563	0.0255	2,140	0	2,140	0	2,140
12	Finance Treasury	1,307	0.0592	4,967	0	4,967	0	4,967
13	Finance Strategic Purchasing	1,090	0.0494	4,143	0	4,143	0	4,143
14	ARA Director Office	2,073	0.0939	7,879	0	7,879	0	7,879
15	ARA Financial Services	535	0.0242	2,033	0	2,033	0	2,033
16	ARA Operations	5,030	0.2279	19,117	0	19,117	0	19,117
17	ARA Payroll Services	891	0.0404	3,386	0	3,386	0	3,386
18	ARA Regulatory	2,054	0.0931	7,806	0	7,806	0	7,806
19	Office Business Opportunity	6,527	0.2957	24,806	0	24,806	0	24,806
20	Mayor	5,380	0.2437	20,447	0	20,447	0	20,447
21	Legal	6,728	0.3048	25,570	0	25,570	0	25,570
22	City Secretary	1,434	0.0650	5,450	0	5,450	0	5,450
23	City Council	24,349	1.1031	92,541	0	92,541	0	92,541
24	City Controller's Office	5,578	0.2527	21,200	0	21,200	0	21,200
25	Health Administration	9,215	0.4175	35,022	0	35,022	747	35,769
26	Planning & Dev Admin	1,656	0.0750	6,294	0	6,294	134	6,428
28	CIP Sal Rec HPW	3,638	0.1648	13,827	0	13,827	295	14,122
29	HPD Police Records	1,870	0.0847	7,107	0	7,107	152	7,259
30	General Services	40,360	1.8285	153,392	0	153,392	3,273	156,665
31	HEC	6,148	0.2785	23,366	0	23,366	499	23,865
33	Human Resources	74,727	3.3855	284,007	0	284,007	6,061	290,068
34	HITS	42,966	1.9466	163,296	0	163,296	3,485	166,781
35	Police	244,382	11.0717	928,797	0	928,797	19,820	948,617
36	Dept of Neighborhoods	11,305	0.5122	42,966	0	42,966	917	43,883
37	Fire	180,227	8.1652	684,970	0	684,970	14,617	699,587
38	Municipal Court	27,847	1.2616	105,835	0	105,835	2,259	108,094
39	Solid Waste	45,317	2.0531	172,232	0	172,232	3,675	175,907
40	Houston Airport System (HAS)	149,237	6.7612	567,189	0	567,189	12,104	579,293
41	Housing & Community Dev	75,977	3.4421	288,758	0	288,758	6,162	294,920
42	Library	20,714	0.9384	78,725	0	78,725	1,680	80,405
43	Parks & Recreation	98,216	4.4497	373,279	0	373,279	7,966	381,245
44	Health Department	215,090	9.7446	817,470	0	817,470	17,445	834,915
45	Fleet Management	189,143	8.5691	718,856	0	718,856	15,340	734,196
46	Planning & Dev Other	3,191	0.1446	12,128	0	12,128	259	12,387
47	Planning & Dev Spec Rev	8,153	0.3694	30,986	0	30,986	661	31,647
49	Finance Other	17,565	0.7958	66,757	0	66,757	1,425	68,182
50	ARA Insurance	1,623	0.0735	6,168	0	6,168	132	6,300
51	ARA BARC	13,367	0.6056	50,803	0	50,803	1,084	51,887
52	ARA Parking	18,974	0.8596	72,112	0	72,112	1,539	73,651
53	ARA Other	12,268	0.5558	46,626	0	46,626	995	47,621
55	Legal Insurance	8,126	0.3681	30,884	0	30,884	659	31,543
56	Legal Wkr Comp	859	0.0389	3,265	0	3,265	70	3,335
57	Mayor Cable TV	2,080	0.0942	7,905	0	7,905	169	8,074
58	Mayor Other	17,908	0.8113	68,061	0	68,061	1,452	69,513
59	TIRZ	1,333	0.0604	5,066	0	5,066	108	5,174
60	HR Health Benefits	141,715	6.4204	538,601	0	538,601	11,494	550,095
61	HR Long Term Disability	801	0.0363	3,044	0	3,044	65	3,109
62	HPW Bldg Insp	54,503	2.4693	207,144	0	207,144	4,420	211,564

Controller Fin Svcs Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63	HPW Stormwater	18,693	0.8469	71,044	0	71,044	1,516	72,560
64	HPW DDSR	37,872	1.7158	143,936	0	143,936	3,072	147,008
65	HPW Water & Sewer	206,618	9.3608	785,271	0	785,271	16,758	802,029
66	HPW Houston Transtar	2,462	0.1115	9,357	0	9,357	200	9,557
67	HPW Other	36,343	1.6465	138,125	0	138,125	2,948	141,073
68	Houston Permit Center	6,916	0.3133	26,285	0	26,285	561	26,846
70	CIP Sal Rec RE	1,300	0.0589	4,941	0	4,941	105	5,046
71	CIP S/R Engrg	1,560	0.0707	5,929	0	5,929	127	6,056
72	CIP S/R Constr	1,420	0.0643	5,397	0	5,397	115	5,512
73	CIP S/R Eng/Const	2,449	0.1110	9,308	0	9,308	199	9,507
74	CIP S/R Geo/Env	605	0.0274	2,299	0	2,299	49	2,348
75	CIP S/R Other	10,216	0.4628	38,827	0	38,827	829	39,656
76	CIP S/R GSD	2,032	0.0921	7,723	0	7,723	165	7,888
87	Hurricane Ike Aid & Recovery	28	0.0013	106	0	106	2	108
89	HR-W.C.	18,517	0.8389	70,376	0	70,376	1,502	71,878
90	Legal Other	336	0.0152	1,277	0	1,277	27	1,304
91	Convention and Entertainment	1,404	0.0636	5,336	0	5,336	114	5,450
	Subtotal	2,207,268	100.0000	8,388,930	0	8,388,930	169,449	8,558,379
	Direct Bills					0		0
	Total					$8,388,930		$ 8,558,379

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	126,859,049	2.4367	$ 44,359	$ 0	$ 44,359	$ 0	$ 44,359
04	Finance Dir Office	2,675,573	0.0514	936	0	936	0	936
05	Finance Financial Plg & Analys	1,941,790	0.0373	679	0	679	0	679
06	Finance City Council	879,967	0.0169	308	0	308	0	308
07	Finance Public Fin	728,524	0.0140	255	0	255	0	255
08	Accounting & Financial Reporti	3,694,313	0.0710	1,292	0	1,292	0	1,292
09	Finance Disaster Recovery	507,887	0.0098	178	0	178	0	178
10	Finance Grants	805,764	0.0155	282	0	282	0	282
11	Finance Rev Perform Mgmnt	274,980	0.0053	96	0	96	0	96
12	Finance Treasury	1,884,929	0.0362	659	0	659	0	659
13	Finance Strategic Purchasing	8,087,068	0.1553	2,828	0	2,828	0	2,828
14	ARA Director Office	2,146,691	0.0412	751	0	751	0	751
15	ARA Financial Services	1,184,691	0.0228	414	0	414	0	414
16	ARA Operations	8,353,869	0.1605	2,921	0	2,921	0	2,921
17	ARA Payroll Services	4,481,588	0.0861	1,567	0	1,567	0	1,567
18	ARA Regulatory	404,632	0.0078	141	0	141	0	141
19	Office Business Opportunity	5,002,269	0.0961	1,749	0	1,749	0	1,749
20	Mayor	5,555,792	0.1067	1,943	0	1,943	0	1,943
21	Legal	19,016,247	0.3653	6,649	0	6,649	0	6,649
22	City Secretary	1,051,479	0.0202	368	0	368	0	368
23	City Council	12,746,582	0.2448	4,457	0	4,457	0	4,457
24	City Controller's Office	9,706,474	0.1864	3,394	0	3,394	0	3,394
25	Health Administration	17,260,466	0.3315	6,036	0	6,036	128	6,164
26	Planning & Dev Admin	1,590,851	0.0306	556	0	556	12	568
28	CIP Sal Rec HPW	10,288,716	0.1976	3,598	0	3,598	76	3,674
29	HPD Police Records	6,744,682	0.1296	2,358	0	2,358	50	2,408
30	General Services	182,242,936	3.5006	63,725	0	63,725	1,349	65,074
31	HEC	30,123,231	0.5786	10,533	0	10,533	223	10,756
33	Human Resources	45,069,255	0.8657	15,760	0	15,760	334	16,094
34	HITS	99,319,652	1.9078	34,729	0	34,729	735	35,464
35	Police	1,120,746,795	21.5276	391,895	0	391,895	8,296	400,191
36	Dept of Neighborhoods	14,671,778	0.2818	5,130	0	5,130	109	5,239
37	Fire	668,680,850	12.8442	233,820	0	233,820	4,950	238,770
38	Municipal Court	32,474,238	0.6238	11,355	0	11,355	240	11,595
39	Solid Waste	177,958,414	3.4183	62,227	0	62,227	1,317	63,544
40	Houston Airport System (HAS)	395,018,988	7.5876	138,128	0	138,128	2,924	141,052
41	Housing & Community Dev	101,082,506	1.9416	35,346	0	35,346	748	36,094
42	Library	47,728,026	0.9168	16,689	0	16,689	353	17,042
43	Parks & Recreation	110,518,384	2.1229	38,645	0	38,645	818	39,463
44	Health Department	183,191,893	3.5188	64,057	0	64,057	1,356	65,413
45	Fleet Management	107,609,381	2.0670	37,628	0	37,628	797	38,425
46	Planning & Dev Other	2,823,878	0.0542	987	0	987	21	1,008
47	Planning & Dev Spec Rev	8,247,437	0.1584	2,884	0	2,884	61	2,945
49	Finance Other	11,020,312	0.2117	3,854	0	3,854	82	3,936
50	ARA Insurance	26,074,414	0.5008	9,118	0	9,118	193	9,311
51	ARA BARC	15,357,518	0.2950	5,370	0	5,370	114	5,484
52	ARA Parking	13,171,632	0.2530	4,606	0	4,606	98	4,704
53	ARA Other	9,631,081	0.1850	3,368	0	3,368	71	3,439
55	Legal Insurance	22,865,229	0.4392	7,995	0	7,995	169	8,164
56	Legal Wkr Comp	313,877	0.0060	110	0	110	2	112
57	Mayor Cable TV	3,031,296	0.0582	1,060	0	1,060	22	1,082
58	Mayor Other	39,213,692	0.7532	13,712	0	13,712	290	14,002
60	HR Health Benefits	413,459,398	7.9418	144,576	0	144,576	3,060	147,636
61	HR Long Term Disability	956,686	0.0184	335	0	335	7	342
62	HPW Bldg Insp	83,870,654	1.6110	29,327	0	29,327	621	29,948
63	HPW Stormwater	49,086,768	0.9429	17,164	0	17,164	363	17,527

Controller Treasury Allocations

Dept:24 City Controller's Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	29,824	0	29,824	631	30,455
65	HPW Water & Sewer	647,946,090	12.4459	226,569	0	226,569	4,796	231,365
66	HPW Houston Transtar	2,705,982	0.0520	946	0	946	20	966
67	HPW Other	104,364,155	2.0047	36,493	0	36,493	772	37,265
68	Houston Permit Center	9,751,290	0.1873	3,410	0	3,410	72	3,482
70	CIP Sal Rec RE	6,480,938	0.1245	2,266	0	2,266	48	2,314
71	CIP S/R Engrg	7,041,033	0.1352	2,462	0	2,462	52	2,514
72	CIP S/R Constr	6,155,195	0.1182	2,152	0	2,152	46	2,198
73	CIP S/R Eng/Const	5,439,332	0.1045	1,902	0	1,902	40	1,942
74	CIP S/R Geo/Env	1,405,671	0.0270	492	0	492	10	502
75	CIP S/R Other	15,533,325	0.2984	5,432	0	5,432	115	5,547
76	CIP S/R GSD	6,575,295	0.1263	2,299	0	2,299	49	2,348
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	12,859	0	12,859	272	13,131
90	Legal Other	330,403	0.0063	116	0	116	2	118
91	Convention and Entertainment	869,945	0.0167	304	0	304	6	310
	Subtotal	5,206,097,507	100.0000	1,820,433	0	1,820,433	36,922	1,857,355
	Direct Bills					0		0
	Total					$1,820,433		$ 1,857,355

Basis Units: FY2025 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	180,969	44,359	225,328
04	Finance Dir Office	8,407	936	9,343
05	Finance Financial Plg & Analys	2,672	679	3,351
06	Finance City Council	2,170	308	2,478
07	Finance Public Fin	2,144	255	2,399
08	Accounting & Financial Reporti	6,127	1,292	7,419
09	Finance Disaster Recovery	1,532	178	1,710
10	Finance Grants	2,949	282	3,231
11	Finance Rev Perform Mgmnt	2,140	96	2,236
12	Finance Treasury	4,967	659	5,626
13	Finance Strategic Purchasing	4,143	2,828	6,971
14	ARA Director Office	7,879	751	8,630
15	ARA Financial Services	2,033	414	2,447
16	ARA Operations	19,117	2,921	22,038
17	ARA Payroll Services	3,386	1,567	4,953
18	ARA Regulatory	7,806	141	7,947
19	Office Business Opportunity	24,806	1,749	26,555
20	Mayor	20,447	1,943	22,390
21	Legal	25,570	6,649	32,219
22	City Secretary	5,450	368	5,818
23	City Council	92,541	4,457	96,998
24	City Controller's Office	21,200	3,394	24,594
25	Health Administration	35,769	6,164	41,933
26	Planning & Dev Admin	6,428	568	6,996
28	CIP Sal Rec HPW	14,122	3,674	17,796
29	HPD Police Records	7,259	2,408	9,667
30	General Services	156,665	65,074	221,739
31	HEC	23,865	10,756	34,621
33	Human Resources	290,068	16,094	306,162
34	HITS	166,781	35,464	202,245
35	Police	948,617	400,191	1,348,808
36	Dept of Neighborhoods	43,883	5,239	49,122
37	Fire	699,587	238,770	938,357
38	Municipal Court	108,094	11,595	119,689
39	Solid Waste	175,907	63,544	239,451
40	Houston Airport System (HAS)	579,293	141,052	720,345
41	Housing & Community Dev	294,920	36,094	331,014
42	Library	80,405	17,042	97,447
43	Parks & Recreation	381,245	39,463	420,708
44	Health Department	834,915	65,413	900,328
45	Fleet Management	734,196	38,425	772,621
46	Planning & Dev Other	12,387	1,008	13,395
47	Planning & Dev Spec Rev	31,647	2,945	34,592
49	Finance Other	68,182	3,936	72,118
50	ARA Insurance	6,300	9,311	15,611
51	ARA BARC	51,887	5,484	57,371
52	ARA Parking	73,651	4,704	78,355
53	ARA Other	47,621	3,439	51,060
55	Legal Insurance	31,543	8,164	39,707
56	Legal Wkr Comp	3,335	112	3,447
57	Mayor Cable TV	8,074	1,082	9,156
58	Mayor Other	69,513	14,002	83,515
59	TIRZ	5,174	0	5,174
60	HR Health Benefits	550,095	147,636	697,731
61	HR Long Term Disability	3,109	342	3,451

Allocation Summary

Dept:24 City Controller's Office

	Department	Controller Fin Svcs	Controller Treasury	Total
62	HPW Bldg Insp	211,564	29,948	241,512
63	HPW Stormwater	72,560	17,527	90,087
64	HPW DDSR	147,008	30,455	177,463
65	HPW Water & Sewer	802,029	231,365	1,033,394
66	HPW Houston Transtar	9,557	966	10,523
67	HPW Other	141,073	37,265	178,338
68	Houston Permit Center	26,846	3,482	30,328
70	CIP Sal Rec RE	5,046	2,314	7,360
71	CIP S/R Engrg	6,056	2,514	8,570
72	CIP S/R Constr	5,512	2,198	7,710
73	CIP S/R Eng/Const	9,507	1,942	11,449
74	CIP S/R Geo/Env	2,348	502	2,850
75	CIP S/R Other	39,656	5,547	45,203
76	CIP S/R GSD	7,888	2,348	10,236
87	Hurricane Ike Aid & Recovery	108	0	108
89	HR-W.C.	71,878	13,131	85,009
90	Legal Other	1,304	118	1,422
91	Convention and Entertainment	5,450	310	5,760
	Total	$ 8,558,382	$ 1,857,353	$ 10,415,735

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	3,976,779	0	3,976,779
Salary % Split			.00%	100.00%
Benefits	S	2,476,872	0	2,476,872
Subtotal - Personnel Costs		6,453,651	0	6,453,651
Services & Supplies Cost				
Supplies	S	331,669	0	331,669
Services	S	10,475,159	0	10,475,159
Drainage Chg	D	0	0	0
Pmt Chg	D	0	0	0
Intergov Exp-1115	D	0	0	0
Subtotal - Services & Supplies		10,806,828	0	10,806,828
Department Cost Total		17,260,479	0	17,260,479
Adjustments to Cost				
Drainage Chg	D	0-	0	0
Intfd Drainage Chg	D	64,533-	0	0
Intfd PermitCtr Chg	D	25,417-	0	0
Pmt Chg	D	0-	0	0
Intergov Exp-1115	D	0-	0	0
Subtotal - Adjustments		89,950-	0	0
Total Costs After Adjustments		17,170,529	0	17,170,529
General Admin Distribution		0		0
Grand Total		$ 17,170,529		$ 17,170,529

B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

	Department	First Incoming	Second Incoming	Health Admin
2	Equip Deprec	$ 39,436	$ 0	$ 39,436
	Subtotal - Equipment Depn	39,436	0	39,436
3	Insurance Retirees	100,847	425	101,272
3	Memberships	1,074	5	1,079
3	Consulting Services	2,923	13	2,936
3	Interest Costs	18,148	81	18,229
3	Other Misc	1,949	9	1,958
3	Non-Dept. Legal Svcs/Lobby	3,829	16	3,845
	Subtotal - Non-Dept-Gen Gov	128,770	548	129,318
5	Financial Plg & Analysis	9,387	479	9,866
	Subtotal - Fin Plg & Analysis	9,387	479	9,866
7	Capital Projects	53,052	3,242	56,294
	Subtotal - Fin Public Fin	53,052	3,242	56,294
8	Gen Acctng	9,281	548	9,829
8	Fixed Assets	42,600	2,457	45,057
8	Auditing Svcs	4,970	0	4,970
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	56,851	3,006	59,857
9	Disaster Recovery	2,070	140	2,210
	Subtotal - Fin Disaster Recove	2,070	140	2,210
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	1,088	81	1,169
	Subtotal - Fin Perform Mgmt	1,088	81	1,169
12	Treasury	5,394	523	5,917
	Subtotal - Fin Treasury	5,394	523	5,917
13	Purchasing	35,898	2,061	37,959
	Subtotal - Fin SPD	35,898	2,061	37,959
16	Records	1,642	85	1,727
	Subtotal - ARA Operations	1,642	85	1,727
17	Payroll Svcs	9,183	412	9,595
	Subtotal - ARA Payroll Svcs	9,183	412	9,595
18	Franchise	3,395	220	3,615
	Subtotal - ARA Regulatory	3,395	220	3,615
19	Certification	3,345	115	3,460
19	External Affairs & Outreach	1,676	57	1,733
	Subtotal - OBO	5,021	172	5,193
20	City Mayor Admin	12,113	1,914	14,027
20	Inter Gov Rel	2,058	383	2,441
	Subtotal - Mayor	14,171	2,296	16,467

B. Incoming Costs-(Default Spread Salary%) Dept:25 Health Administration

	Department	First Incoming	Second Incoming	Health Admin
21	Legal Svcs	92,811	6,351	99,162
	Subtotal - Legal	92,811	6,351	99,162
22	City Sec Svcs	3,776	177	3,953
	Subtotal - City Secretary	3,776	177	3,953
23	City Council Svcs	39,537	2,719	42,256
	Subtotal - City Council	39,537	2,719	42,256
24	Controller Fin Svcs	35,022	747	35,769
24	Controller Treasury	6,036	128	6,164
	Subtotal - City Controller's	41,058	875	41,933
30	Real Estate	0	75,690	75,690
	Subtotal - General Services	0	75,690	75,690
	Total Incoming	542,540	99,078	641,618
C.	Total Allocated		$ 17,812,147	$ 17,812,147
				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	$ 17,713,069	$ 0	$ 17,713,069	$ 99,078	$ 17,812,147
	Subtotal	100	100.0000	17,713,069	0	17,713,069	99,078	17,812,147
	Direct Bills					0		0
	Total					$17,713,069		$ 17,812,147

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
44	Health Department	17,812,147	17,812,147
	Total	$ 17,812,147	$ 17,812,147

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	809,532	0	404,766	404,766
Salary % Split			.00%	50.00%	50.00%
Benefits	S	495,119	0	247,560	247,560
Subtotal - Personnel Costs		1,304,651	0	652,326	652,326
Services & Supplies Cost					
Supplies	S	4,520	0	2,260	2,260
Services	S	281,681	0	140,841	140,841
Subtotal - Services & Supplies		286,201	0	143,101	143,101
Department Cost Total		1,590,852	0	795,426	795,426
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		1,590,852	0	795,426	795,426
General Admin Distribution			0	0	0
Grand Total		$ 1,590,852		$ 795,426	$ 795,426

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

	Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3	Insurance Retirees	$ 18,515	$ 78	$ 9,297	$ 9,297
3	Memberships	197	1	99	99
3	Consulting Services	525	2	264	264
3	Interest Costs	1,673	7	840	840
3	Other Misc	180	1	90	90
3	Non-Dept. Legal Svcs/Lobby	703	3	353	353
3	Walker Rent	795,171	3,353	399,262	399,262
	Subtotal - Non-Dept-Gen Gov	816,964	3,445	410,204	410,204
5	Financial Plg & Analysis	1,687	86	887	887
	Subtotal - Fin Plg & Analysis	1,687	86	887	887
8	Gen Acctng	1,668	99	883	883
8	Fixed Assets	1,618	93	856	856
8	Auditing Svcs	893	0	447	447
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	4,179	192	2,185	2,185
9	Disaster Recovery	191	13	102	102
	Subtotal - Fin Disaster Recove	191	13	102	102
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	100	7	54	54
	Subtotal - Fin Perform Mgmt	100	7	54	54
12	Treasury	497	48	273	273
	Subtotal - Fin Treasury	497	48	273	273
13	Purchasing	4,487	258	2,372	2,372
	Subtotal - Fin SPD	4,487	258	2,372	2,372
16	Mailroom	9,849	685	5,267	5,267
16	Records	301	16	158	158
16	3-1-1 Svcs	12,533	1,209	6,871	6,871
	Subtotal - ARA Operations	22,683	1,909	12,296	12,296
17	Payroll Svcs	1,686	76	881	881
	Subtotal - ARA Payroll Svcs	1,686	76	881	881
18	Franchise	313	20	167	167
	Subtotal - ARA Regulatory	313	20	167	167
19	Certification	614	21	318	318
19	Contract Compliance	3,926	140	2,033	2,033
19	External Affairs & Outreach	308	11	159	159
	Subtotal - OBO	4,848	172	2,510	2,510
20	City Mayor Admin	2,224	351	1,288	1,288
20	Inter Gov Rel	378	70	224	224
	Subtotal - Mayor	2,602	422	1,512	1,512
21	Legal Svcs	42,257	2,892	22,574	22,574

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	$ 10,697	$ 654	$ 5,675	$ 5,675
	Subtotal - Legal	52,954	3,545	28,250	28,250
22	City Sec Svcs	348	16	182	182
	Subtotal - City Secretary	348	16	182	182
23	City Council Svcs	3,644	251	1,947	1,947
	Subtotal - City Council	3,644	251	1,947	1,947
24	Controller Fin Svcs	6,294	134	3,214	3,214
24	Controller Treasury	556	12	284	284
	Subtotal - City Controller's	6,850	146	3,498	3,498
30	Real Estate	0	2,089	1,045	1,045
	Subtotal - General Services	0	2,089	1,045	1,045
	Total Incoming	924,033	12,695	468,364	468,364
C.	Total Allocated		$ 2,527,580	$ 1,263,790	$ 1,263,790
				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	19.72	27.5419	$ 346,324	$ 0	$ 346,324	$ 1,748	$ 348,072
47	Planning & Dev Spec Rev	51.88	72.4581	911,119	0	911,119	4,599	915,718
	Subtotal	71.6	100.0000	1,257,443	0	1,257,443	6,347	1,263,790
	Direct Bills					0		0
	Total					$1,257,443		$ 1,263,790

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	2,823,878	25.5063	$ 320,727	$ 0	$ 320,727	$ 1,619	$ 322,346
47	Planning & Dev Spec Rev	8,247,437	74.4937	936,716	0	936,716	4,728	941,444
	Subtotal	11,071,315	100.0000	1,257,443	0	1,257,443	6,347	1,263,790
	Direct Bills					0		0
	Total					$1,257,443		$ 1,263,790

Basis Units: Planning & Dev FY2025 Expenditures
Source: COH Expenditure Report

Allocation Summary

Dept:26 Planning & Dev Admin

	Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0	Direct Billed	$0	$ 0	$ 0
46	Planning & Dev Other	348,072	322,346	670,418
47	Planning & Dev Spec Rev	915,718	941,444	1,857,162
	Total	$ 1,263,790	$ 1,263,790	$ 2,527,580

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	$ 53,052	$ 3,242	$ 28,147	$ 28,147
	Subtotal - Fin Public Fin	53,052	3,242	28,147	28,147
16	Mailroom	1,216	85	650	650
16	Property	609,669	35,093	322,381	322,381
16	3-1-1 Svcs	338,667	32,670	185,669	185,669
	Subtotal - ARA Operations	949,552	67,848	508,700	508,700
19	Contract Compliance	916,778	32,736	474,757	474,757
19	Reporting & Analytics	80,240	2,805	41,523	41,523
19	Dept Services	112,425	3,946	58,186	58,186
	Subtotal - OBO	1,109,443	39,488	574,465	574,465
21	Legal Svcs	393,049	26,898	209,973	209,973
21	Inspector General	397,702	24,300	211,001	211,001
	Subtotal - Legal	790,751	51,198	420,975	420,975
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	11,798	5,899	5,899
	Subtotal - General Services	0	11,798	5,899	5,899
	Total Incoming	2,902,798	173,575	1,538,186	1,538,186
C.	Total Allocated		$ 3,076,373	$ 1,538,186	$ 1,538,186
				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	10,288,716	0.9937	$ 14,423	$ 0	$ 14,423	$ 862	$ 15,285
62	HPW Bldg Insp	83,870,654	8.1006	117,573	0	117,573	7,030	124,603
63	HPW Stormwater	49,086,768	4.7410	68,811	0	68,811	4,115	72,926
64	HPW DDSR	85,289,994	8.2377	119,562	0	119,562	7,149	126,711
65	HPW Water & Sewer	647,946,090	62.5818	908,311	0	908,311	54,313	962,624
66	HPW Houston Transtar	2,705,982	0.2614	3,793	0	3,793	227	4,020
67	HPW Other	104,364,155	10.0800	146,301	0	146,301	8,748	155,049
68	Houston Permit Center	9,751,290	0.9418	13,670	0	13,670	817	14,487
70	CIP Sal Rec RE	6,480,938	0.6260	9,085	0	9,085	543	9,628
71	CIP S/R Engrg	7,041,033	0.6801	9,870	0	9,870	590	10,460
72	CIP S/R Constr	6,155,195	0.5945	8,629	0	8,629	516	9,145
73	CIP S/R Eng/Const	5,439,332	0.5254	7,625	0	7,625	456	8,081
74	CIP S/R Geo/Env	1,405,671	0.1358	1,971	0	1,971	118	2,089
75	CIP S/R Other	15,533,325	1.5003	21,775	0	21,775	1,302	23,077
	Subtotal	1,035,359,143	100.0000	1,451,399	0	1,451,399	86,787	1,538,186
	Direct Bills					0		0
	Total					$1,451,399		$ 1,538,186

Basis Units: HPW FY2025 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	65.19	1.7108	$ 24,831	$ 0	$ 24,831	$ 1,485	$ 26,316
62	HPW Bldg Insp	588.58	15.4463	224,187	0	224,187	13,405	237,592
63	HPW Stormwater	325.39	8.5393	123,939	0	123,939	7,411	131,350
64	HPW DDSR	412.43	10.8235	157,092	0	157,092	9,393	166,485
65	HPW Water & Sewer	2,113.40	55.4625	804,983	0	804,983	48,134	853,117
66	HPW Houston Transtar	7.30	0.1916	2,781	0	2,781	166	2,947
67	HPW Other	11.40	0.2992	4,342	0	4,342	260	4,602
68	Houston Permit Center	29.99	0.7870	11,423	0	11,423	683	12,106
70	CIP Sal Rec RE	46.01	1.2075	17,525	0	17,525	1,048	18,573
71	CIP S/R Engrg	43.18	1.1332	16,447	0	16,447	983	17,430
72	CIP S/R Constr	36.32	0.9532	13,834	0	13,834	827	14,661
73	CIP S/R Eng/Const	30.30	0.7952	11,541	0	11,541	690	12,231
74	CIP S/R Geo/Env	11.28	0.2960	4,296	0	4,296	257	4,553
75	CIP S/R Other	89.73	2.3548	34,178	0	34,178	2,044	36,222
	Subtotal	3,810.50	100.0000	1,451,399	0	1,451,399	86,787	1,538,186
	Direct Bills					0		0
	Total					$1,451,399		$ 1,538,186

Basis Units: HPW FY2025 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	15,285	26,316	41,601
62	HPW Bldg Insp	124,603	237,592	362,195
63	HPW Stormwater	72,926	131,350	204,276
64	HPW DDSR	126,711	166,485	293,196
65	HPW Water & Sewer	962,624	853,117	1,815,741
66	HPW Houston Transtar	4,020	2,947	6,967
67	HPW Other	155,049	4,602	159,651
68	Houston Permit Center	14,487	12,106	26,593
70	CIP Sal Rec RE	9,628	18,573	28,201
71	CIP S/R Engrg	10,460	17,430	27,890
72	CIP S/R Constr	9,145	14,661	23,806
73	CIP S/R Eng/Const	8,081	12,231	20,312
74	CIP S/R Geo/Env	2,089	4,553	6,642
75	CIP S/R Other	23,077	36,222	59,299
	Total	$ 1,538,185	$ 1,538,185	$ 3,076,370

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	$ 502	$ 0	$ 502
	Subtotal - Equipment Depn	502	0	502
3	Consulting Services	1,154	5	1,159
3	Non-Dept. Legal Svcs/Lobby	6,500	27	6,527
	Subtotal - Non-Dept-Gen Gov	7,654	32	7,686
5	Financial Plg & Analysis	3,706	189	3,895
	Subtotal - Fin Plg & Analysis	3,706	189	3,895
8	Gen Acctng	3,664	216	3,880
8	Auditing Svcs	1,962	0	1,962
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	5,626	216	5,842
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Finance Grants	0	0	0
11	Perf Mgmt Svcs	649	48	697
	Subtotal - Fin Perform Mgmt	649	48	697
13	Purchasing	5,983	344	6,327
	Subtotal - Finance SPD	5,983	344	6,327
16	Mailroom	40,276	2,800	43,076
16	Records	2,788	145	2,933
	Subtotal - ARA Operations	43,064	2,945	46,009
17	Payroll Svcs	29,504-	699	28,805-
	Subtotal - ARA Payroll Svcs	29,504-	699	28,805-
19	Certification	5,679	194	5,873
19	Contract Compliance	1,043,600-	0	1,043,600-
19	External Affairs & Outreach	2,845	97	2,942
	Subtotal - OBO	1,035,076-	291	1,034,785-
20	City Mayor Admin	20,563	3,249	23,812
20	I Gov Relats	3,494	650	4,144
	Subtotal - Mayor	24,057	3,899	27,956
22	City Sec Svcs	2,251	105	2,356
	Subtotal - City Secretary	2,251	105	2,356
23	City Council Svcs	23,567	1,621	25,188
	Subtotal - City Council	23,567	1,621	25,188
24	Controller Fin Svcs	13,827	295	14,122
24	Controller Treasury	3,598	76	3,674
	Subtotal - City Controller's	17,425	371	17,796
27	Admin Exp	14,423	862	15,285
27	Admin FTE	24,831	1,485	26,316
	Subtotal - HPW Admin Indirect	39,254	2,347	41,601

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

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	890,842-	13,107	877,735-
C. Total Allocated		$ 877,735	$ 877,735

CIP Admin Svcs Allocations

Dept:28 CIP Sal Rec HPW

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70	CIP Sal Rec RE	46.01	17.9153	159,597-	$ 0	159,597-	$ 2,348	157,249-
71	CIP S/R Engrg	43.18	16.8133	149,780-	0	149,780-	2,204	147,576-
72	CIP S/R Constr	36.32	14.1422	125,985-	0	125,985-	1,854	124,131-
73	CIP S/R Eng/Const	30.30	11.7981	105,103-	0	105,103-	1,546	103,557-
74	CIP S/R Geo/Env	11.28	4.3922	39,127-	0	39,127-	576	38,551-
75	CIP S/R Other	89.73	34.9389	311,250-	0	311,250-	4,579	306,671-
	Subtotal	256.82	100.0000	890,842-	0	890,842-	13,107	877,735-
	Direct Bills					0		0
	Total					$890,842-		$ 877,735

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
70	CIP Sal Rec RE	157,249-	157,249-
71	CIP S/R Engrg	147,576-	147,576-
72	CIP S/R Constr	124,131-	124,131-
73	CIP S/R Eng/Const	103,557-	103,557-
74	CIP S/R Geo/Env	38,551-	38,551-
75	CIP S/R Other	306,671-	306,671-
	Total	$ 877,735	$ 877,735

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	4,547,549	0	4,547,549
Salary % Split			.00%	100.00%
Benefits	S	2,190,851	0	2,190,851
Subtotal - Personnel Costs		6,738,399	0	6,738,399
Services & Supplies Cost				
Supplies	S	3,981	0	3,981
Services	S	2,302	0	2,302
Subtotal - Services & Supplies		6,283	0	6,283
Department Cost Total		6,744,682	0	6,744,682
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		6,744,682	0	6,744,682
General Admin Distribution			0	0
Grand Total		$ 6,744,682		$ 6,744,682

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

	Department	First Incoming	Second Incoming	Records Mgmt
3	Insurance Retirees	$ 201,800	$ 851	$ 202,651
3	Memberships	2,150	9	2,159
3	Consulting Services	593	3	596
3	Interest Costs	7,091	32	7,123
3	Other Misc	762	3	765
3	Non-Dept. Legal Svcs/Lobby	7,662	32	7,694
	Subtotal - Non-Dept-Gen Gov	220,058	930	220,988
5	Financial Plg & Analysis	1,905	97	2,002
	Subtotal - Fin Plg & Analysis	1,905	97	2,002
8	Gen Acctng	1,883	111	1,994
8	Auditing Svcs	1,009	0	1,009
8	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,892	111	3,003
9	Disaster Recovery	809	55	864
	Subtotal - Fin Disaster Recove	809	55	864
10	Cost Accounting	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
11	Perf Mgmt Svcs	425	32	457
	Subtotal - Fin Perform Mgmt	425	32	457
12	Treasury	2,108	204	2,312
	Subtotal - Fin Treasury	2,108	204	2,312
13	Purchasing	0	0	0
	Subtotal - SPD	0	0	0
16	Records	3,286	171	3,457
	Subtotal - ARA Operations	3,286	171	3,457
17	Payroll Svcs	18,375	823	19,198
	Subtotal - ARA Payroll Svcs	18,375	823	19,198
18	Franchise	1,327	86	1,413
	Subtotal - ARA Regulatory	1,327	86	1,413
19	Certification	6,694	229	6,923
19	External Affairs & Outreach	3,354	115	3,469
	Subtotal - OBO	10,048	344	10,392
20	City Mayor Admin	24,238	3,829	28,067
20	Inter Gov Rel	4,119	766	4,885
	Subtotal - Mayor	28,357	4,595	32,952
22	City Sec Svcs	1,475	69	1,544
	Subtotal - City Secretary	1,475	69	1,544
23	City Council Svcs	15,449	1,063	16,512
	Subtotal - City Council	15,449	1,063	16,512

B. Incoming Costs-(Default Spread Salary%) Dept:29 HPD Police Records

	Department	First Incoming	Second Incoming	Records Mgmt
24	Controller Fin Svcs	$ 7,107	$ 152	$ 7,259
24	Controller Treasury	2,358	50	2,408
	Subtotal - City Controller's	9,465	202	9,667
	Total Incoming	315,979	8,781	324,760
C. Total Allocated			$ 7,069,442	$ 7,069,442
				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	23	0.1003	$ 7,084	$ 0	$ 7,084	$ 0	$ 7,084
35	Police	21	0.0916	6,468	0	6,468	8	6,476
37	Fire	295	1.2868	90,857	0	90,857	113	90,970
92	Other	22,586	98.5213	6,956,253	0	6,956,253	8,659	6,964,912
	Subtotal	22,925	100.0000	7,060,662	0	7,060,662	8,780	7,069,442
	Direct Bills					0		0
	Total					$7,060,662		$ 7,069,442

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	7,084	7,084
35	Police	6,476	6,476
37	Fire	90,970	90,970
92	Other	6,964,912	6,964,912
	Total	$ 7,069,442	$ 7,069,442

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 Administrative Services. The Administrative Services division supports the core divisions through administering, managing and monitoring the department's operations 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 is part of the Design & Construction Division and handles office space lease negotiations citywide.

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.

- **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	13,122,422	1,259,818	233,674	6,628,218	0
Salary % Split			9.60%	1.78%	50.51%	0.00%
Benefits	P	7,617,794	624,250	127,470	3,934,081	0
Subtotal - Personnel Costs		20,740,216	1,884,068	361,144	10,562,299	0
Services & Supplies Cost						
Supplies	P	1,239,947	19,755	3,994	493,574	0
Services	P	31,176,123	263,272	230,014	18,051,936	11,790,834
N-GF Services	D	129,086,656	0	0	0	0
Credit direct Expenses	P	1,318,026-	0	0	0	0
Subtotal - Services & Supplies		160,184,700	283,027	234,008	18,545,510	11,790,834
Department Cost Total		180,924,916	2,167,095	595,152	29,107,809	11,790,834
Adjustments to Cost						
N-GF Services	D	129,086,656-	0	0	0	0
Subtotal - Adjustments	D	129,086,656-	0	0	0	0
Total Costs After Adjustments		51,838,260	2,167,095	595,152	29,107,809	11,790,834
General Admin Distribution			2,167,095-	42,687	1,210,862	0
Grand Total		$ 51,838,260		$ 637,839	$ 30,318,671	$ 11,790,834

A. Department Costs

Dept:30 General Services

Description		Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs						
Salaries	S1	13,122,422	173,821	229,106	297,265	4,300,520
Salary % Split			1.32%	1.75%	2.27%	32.77%
Benefits	P	7,617,794	97,518	108,816	188,667	2,536,992
Subtotal - Personnel Costs		20,740,216	271,339	337,922	485,932	6,837,512
Services & Supplies Cost						
Supplies	P	1,239,947	0	0	0	722,624
Services	P	31,176,123	0	7,973	832,094	0
N-GF Services	D	129,086,656	0	0	0	0
Credit direct Expenses	P	1,318,026-	0	0	1,318,026-	0
Subtotal - Services & Supplies		160,184,700	0	7,973	485,932-	722,624
Department Cost Total		180,924,916	271,339	345,895	0	7,560,136
Adjustments to Cost						
N-GF Services	D	129,086,656-	0	0	0	0
Subtotal - Adjustments	D	129,086,656-	0	0	0	0
Total Costs After Adjustments		51,838,260	271,339	345,895	0	7,560,136
General Admin Distribution			31,754	41,853	54,305	785,630
Grand Total		$ 51,838,260	$ 303,093	$ 387,748	$ 54,305	$ 8,345,766
						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	645	18,287	0	480	632
	Subtotal - Building Depn	32,729	0	645	18,287	0	480	632
2	Equip Deprec	2,708	0	53	1,513	0	40	52
	Subtotal - Equipment Depn	2,708	0	53	1,513	0	40	52
3	Insurance Retirees	354,463	1,494	7,012	198,891	0	5,216	6,875
3	Memberships	3,776	16	75	2,119	0	56	73
3	Consulting Services	12,800	55	253	7,183	0	188	248
3	Interest Costs	47,940	214	949	26,906	0	706	930
3	Other Misc	5,148	23	102	2,889	0	76	100
3	Claims & Judge	1,728,824	7,289	34,199	970,051	0	25,439	33,530
3	Non-Dept. Legal Svcs/Lobby	20,170	85	399	11,317	0	297	391
3	Walker Rent	196,176	827	3,881	110,075	0	2,887	3,805
	Subtotal - Non-Dept-Gen Gov	2,369,297	10,003	46,868	1,329,431	0	34,864	45,952
5	Financial Plg & Analysis	41,114	2,099	851	24,145	0	633	835
	Subtotal - Fin Plg & Analysis	41,114	2,099	851	24,145	0	633	835
8	Gen Acctng	40,649	2,402	848	24,055	0	631	831
8	Fixed Assets	7,549	435	157	4,461	0	117	154
8	Auditing Svcs	21,768	0	429	12,163	0	319	420
8	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	69,966	2,837	1,434	40,679	0	1,067	1,406
9	Disaster Recovery	21,855	1,478	460	13,037	0	342	451
	Subtotal - Fin Disaster Recove	21,855	1,478	460	13,037	0	342	451
10	Grants Mgmt	117	9	2	70	0	2	2
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	117	9	2	70	0	2	2
11	Perf Mgmt Svcs	11,489	854	243	6,897	0	181	238
	Subtotal - Fin Perform Mgmt	11,489	854	243	6,897	0	181	238
12	Treasury	14,250	1,381	308	8,734	0	229	302
	Subtotal - Fin Treasury	14,250	1,381	308	8,734	0	229	302
13	Purchasing	792,744	45,523	16,513	468,381	0	12,283	16,190
	Subtotal - Finance SPD	792,744	45,523	16,513	468,381	0	12,283	16,190
16	Mailroom	31,157	2,166	656	18,619	0	488	644
16	Property	20,052	1,154	418	11,849	0	311	410
16	Records	8,650	449	179	5,084	0	133	176
16	3-1-1 Svcs	771	74	17	472	0	12	16
	Subtotal - ARA Operations	60,630	3,844	1,270	36,025	0	945	1,245
17	Payroll Svcs	48,368	2,168	995	28,237	0	740	976
	Subtotal - ARA Payroll Svcs	48,368	2,168	995	28,237	0	740	976
18	Franchise	8,968	582	188	5,336	0	140	184
	Subtotal - ARA Regulatory	8,968	582	188	5,336	0	140	184

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	$ 17,621	$ 603	$ 359	$ 10,183	$ 0	$ 267	$ 352
19 Contract Compliance	126,294	4,510	2,577	73,086	0	1,917	2,526
19 Reporting & Analytics	10,861	380	221	6,281	0	165	217
19 Dept Services	12,282	431	250	7,103	0	186	246
19 External Affairs & Outreach	8,828	302	180	5,101	0	134	176
Subtotal - OBO	175,886	6,226	3,587	101,755	0	2,668	3,517
20 City Mayor Admin	63,803	10,079	1,455	41,282	0	1,083	1,427
20 I Gov Relats	10,842	2,016	253	7,184	0	188	248
Subtotal - Mayor	74,645	12,095	1,709	48,466	0	1,271	1,675
21 Legal Svcs	790,344	54,086	16,634	471,825	0	12,373	16,309
21 Inspector General	48,311	2,952	1,010	28,643	0	751	990
Subtotal - Legal	838,655	57,038	17,644	500,468	0	13,125	17,299
22 City Sec Svcs	39,865	1,865	822	23,317	0	611	806
Subtotal - City Secretary	39,865	1,865	822	23,317	0	611	806
23 City Council Svcs	417,446	28,712	8,789	249,290	0	6,538	8,617
Subtotal - City Council	417,446	28,712	8,789	249,290	0	6,538	8,617
24 Controller Fin Svcs	153,392	3,273	3,086	87,537	0	2,296	3,026
24 Controller Treasury	63,725	1,349	1,282	36,360	0	954	1,257
Subtotal - City Controller's	217,117	4,622	4,368	123,897	0	3,249	4,283
30 Design & Const	0	2,414	48	1,349	0	35	47
30 Building Svcs	0	839,731	16,541	469,199	0	12,304	16,218
30 Utilities	0	297,821	5,867	166,407	0	4,364	5,752
30 In-House Renov	0	0	0	0	0	0	0
30 Real Estate	0	11,218	221	6,268	0	164	217
Subtotal - General Services	0	1,151,184	22,676	643,223	0	16,868	22,233
Total Incoming	5,237,849	1,332,520	129,426	3,671,187	0	96,275	126,895
C. Total Allocated		$ 58,408,629	$ 767,265	$ 33,989,858	$ 11,790,834	$ 399,368	$ 514,643
			1.31%	58.19%	20.19%	0.68%	0.88%

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	820	11,865
	Subtotal - Building Depn	32,729	0	820	11,865
2	Equip Deprec	2,708	0	68	982
	Subtotal - Equipment Depn	2,708	0	68	982
3	Insurance Retirees	354,463	1,494	8,920	129,044
3	Memberships	3,776	16	95	1,375
3	Consulting Services	12,800	55	322	4,660
3	Interest Costs	47,940	214	1,207	17,457
3	Other Misc	5,148	23	130	1,875
3	Claims & Judge	1,728,824	7,289	43,505	629,388
3	Non-Dept. Legal Svcs/Lobby	20,170	85	508	7,343
3	Walker Rent	196,176	827	4,937	71,419
	Subtotal - Non-Dept-Gen Gov	2,369,297	10,003	59,623	862,560
5	Financial Plg & Analysis	41,114	2,099	1,083	15,666
	Subtotal - Fin Plg & Analysis	41,114	2,099	1,083	15,666
8	Gen Acctng	40,649	2,402	1,079	15,607
8	Fixed Assets	7,549	435	200	2,895
8	Auditing Svcs	21,768	0	545	7,891
8	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	69,966	2,837	1,824	26,393
9	Disaster Recovery	21,855	1,478	585	8,459
	Subtotal - Fin Disaster Recove	21,855	1,478	585	8,459
10	Grants Mgmt	117	9	3	46
10	Cost Accounting	0	0	0	0
10	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Finance Grants	117	9	3	46
11	Perf Mgmt Svcs	11,489	854	309	4,475
	Subtotal - Fin Perform Mgmt	11,489	854	309	4,475
12	Treasury	14,250	1,381	392	5,667
	Subtotal - Fin Treasury	14,250	1,381	392	5,667
13	Purchasing	792,744	45,523	21,006	303,894
	Subtotal - Finance SPD	792,744	45,523	21,006	303,894
16	Mailroom	31,157	2,166	835	12,081
16	Property	20,052	1,154	531	7,688
16	Records	8,650	449	228	3,299
16	3-1-1 Svcs	771	74	21	306
	Subtotal - ARA Operations	60,630	3,844	1,616	23,373
17	Payroll Svcs	48,368	2,168	1,266	18,321
	Subtotal - ARA Payroll Svcs	48,368	2,168	1,266	18,321
18	Franchise	8,968	582	239	3,462
	Subtotal - ARA Regulatory	8,968	582	239	3,462

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 Certification	$ 17,621	$ 603	$ 457	$ 6,607
19 Contract Compliance	126,294	4,510	3,278	47,420
19 Reporting & Analytics	10,861	380	282	4,075
19 Dept Services	12,282	431	319	4,609
19 External Affairs & Outreach	8,828	302	229	3,310
Subtotal - OBO	175,886	6,226	4,564	66,020
20 City Mayor Admin	63,803	10,079	1,851	26,784
20 I Gov Relats	10,842	2,016	322	4,661
Subtotal - Mayor	74,645	12,095	2,174	31,446
21 Legal Svcs	790,344	54,086	21,161	306,129
21 Inspector General	48,311	2,952	1,285	18,584
Subtotal - Legal	838,655	57,038	22,445	324,713
22 City Sec Svcs	39,865	1,865	1,046	15,128
Subtotal - City Secretary	39,865	1,865	1,046	15,128
23 City Council Svcs	417,446	28,712	11,180	161,744
Subtotal - City Council	417,446	28,712	11,180	161,744
24 Controller Fin Svcs	153,392	3,273	3,926	56,795
24 Controller Treasury	63,725	1,349	1,631	23,591
Subtotal - City Controller's	217,117	4,622	5,557	80,386
30 Design & Const	0	2,414	60	875
30 Building Svcs	0	839,731	21,043	304,425
30 Utilities	0	297,821	7,463	107,968
30 In-House Renov	0	0	0	0
30 Real Estate	0	11,218	281	4,067
Subtotal - General Services	0	1,151,184	28,848	417,335
Total Incoming	5,237,849	1,332,520	164,647	2,381,936
C. Total Allocated		$ 58,408,629	$ 218,952	$ 10,727,702
			0.37%	18.37%

Design & Const Allocations

Dept:30 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	1,122,423	17.0377	$ 126,252	$ 0	$ 126,252	$ 0	$ 126,252
30	General Services	21,460	0.3257	2,414	0	2,414	0	2,414
35	Police	1,315,068	19.9619	147,921	0	147,921	6,341	154,262
37	Fire	837,918	12.7191	94,250	0	94,250	4,040	98,290
39	Solid Waste	205,260	3.1157	23,088	0	23,088	990	24,078
42	Library	664,206	10.0822	74,711	0	74,711	3,203	77,914
43	Parks & Recreation	1,621,337	24.6109	182,370	0	182,370	7,817	190,187
44	Health Department	800,222	12.1469	90,010	0	90,010	3,858	93,868
	Subtotal	6,587,894	100.0000	741,016	0	741,016	26,249	767,265
	Direct Bills					0		0
	Total					$741,016		$ 767,265

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	95,807	0.5906	$ 196,363	$ 0	$ 196,363	$ 0	$ 196,363
14	ARA Director Office	180,637	1.1136	370,228	0	370,228	0	370,228
20	Mayor	112,203	0.6917	229,968	0	229,968	0	229,968
21	Legal	169,335	1.0439	347,064	0	347,064	0	347,064
22	City Secretary	13,838	0.0853	28,362	0	28,362	0	28,362
23	City Council	49,224	0.3035	100,888	0	100,888	0	100,888
24	City Controller's Office	58,865	0.3629	120,648	0	120,648	0	120,648
30	General Services	409,711	2.5259	839,731	0	839,731	0	839,731
31	HEC	119,299	0.7355	244,512	0	244,512	5,870	250,382
34	HITS	177,652	1.0952	364,110	0	364,110	8,742	372,852
35	Police	6,502,713	40.0891	13,327,761	0	13,327,761	319,975	13,647,736
36	Dept of Neighborhoods	21,498	0.1325	44,062	0	44,062	1,058	45,120
37	Fire	2,694,994	16.6146	5,523,577	0	5,523,577	132,611	5,656,188
38	Municipal Court	93,082	0.5738	190,778	0	190,778	4,580	195,358
42	Library	2,633,019	16.2325	5,396,555	0	5,396,555	129,561	5,526,116
43	Parks & Recreation	81,061	0.4997	166,140	0	166,140	3,989	170,129
44	Health Department	2,764,322	17.0420	5,665,670	0	5,665,670	136,022	5,801,692
45	Fleet Management	17,112	0.1055	35,072	0	35,072	842	35,914
57	Mayor Cable TV	26,262	0.1619	53,826	0	53,826	1,292	55,118
	Subtotal	16,220,634	100.0000	33,245,315	0	33,245,315	744,543	33,989,858
	Direct Bills					0		0
	Total					$33,245,315		$ 33,989,858

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	84,048	0.5907	$ 69,643	$ 0	$ 69,643	$ 0	$ 69,643
14	ARA Director Office	158,465	1.1136	131,305	0	131,305	0	131,305
20	Mayor	98,431	0.6917	81,561	0	81,561	0	81,561
21	Legal	148,550	1.0439	123,090	0	123,090	0	123,090
22	City Secretary	12,139	0.0853	10,059	0	10,059	0	10,059
23	City Council	43,182	0.3035	35,781	0	35,781	0	35,781
24	City Controller's Office	51,640	0.3629	42,789	0	42,789	0	42,789
30	General Services	359,423	2.5259	297,821	0	297,821	0	297,821
31	HEC	104,656	0.7355	86,719	0	86,719	0	86,719
34	HITS	155,847	1.0952	129,136	0	129,136	0	129,136
35	Police	5,704,557	40.0891	4,726,844	0	4,726,844	0	4,726,844
36	Dept of Neighborhoods	18,860	0.1325	15,628	0	15,628	0	15,628
37	Fire	2,364,205	16.6146	1,959,000	0	1,959,000	0	1,959,000
39	Solid Waste	81,657	0.5738	67,662	0	67,662	0	67,662
42	Library	2,309,837	16.2325	1,913,950	0	1,913,950	0	1,913,950
43	Parks & Recreation	71,111	0.4997	58,923	0	58,923	0	58,923
44	Health Department	2,425,024	17.0420	2,009,395	0	2,009,395	0	2,009,395
45	Fleet Management	15,012	0.1055	12,439	0	12,439	0	12,439
57	Mayor Cable TV	23,038	0.1619	19,089	0	19,089	0	19,089
	Subtotal	14,229,682	100.0000	11,790,834	0	11,790,834	0	11,790,834
	Direct Bills					0		0
	Total					$11,790,834		$ 11,790,834

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	399,368	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	39,487	0.5524	$ 2,701	$ 0	$ 2,701	$ 0	$ 2,701
14	ARA Director Office	95,269	1.3327	6,516	0	6,516	0	6,516
16	ARA Operations	25,000	0.3497	1,710	0	1,710	0	1,710
19	Office Business Opportunity	11,675	0.1633	798	0	798	0	798
20	Mayor	62,322	0.8718	4,262	0	4,262	0	4,262
21	Legal	67,794	0.9484	4,637	0	4,637	0	4,637
22	City Secretary	5,540	0.0775	379	0	379	0	379
23	City Council	19,707	0.2757	1,348	0	1,348	0	1,348
24	City Controller's Office	23,567	0.3297	1,612	0	1,612	0	1,612
25	Health Administration	1,106,710	15.4815	75,690	0	75,690	0	75,690
26	Planning & Dev Admin	30,542	0.4272	2,089	0	2,089	0	2,089
27	HPW Admin Indirect	172,500	2.4131	11,798	0	11,798	0	11,798
30	General Services	164,030	2.2946	11,218	0	11,218	0	11,218
31	HEC	41,591	0.5818	2,845	0	2,845	201	3,046
33	Human Resources	31,605	0.4421	2,162	0	2,162	153	2,315
34	HITS	71,124	0.9949	4,864	0	4,864	344	5,208
35	Police	2,603,393	36.4183	178,052	0	178,052	12,582	190,634
36	Dept of Neighborhoods	8,607	0.1204	589	0	589	42	631
37	Fire	1,078,954	15.0932	73,792	0	73,792	5,214	79,006
38	Municipal Court	4,695	0.0657	321	0	321	23	344
39	Solid Waste	12,835	0.1795	878	0	878	62	940
41	Housing & Community Dev	1,052,557	14.7240	71,987	0	71,987	5,087	77,074
43	Parks & Recreation	32,778	0.4585	2,242	0	2,242	158	2,400
45	Fleet Management	6,851	0.0958	469	0	469	33	502
51	ARA BARC	57,919	0.8102	3,961	0	3,961	280	4,241
52	ARA Parking	11,400	0.1595	780	0	780	55	835
57	Mayor Cable TV	10,514	0.1471	719	0	719	51	770
92	Others	299,621	4.1913	20,492	0	20,492	1,448	21,940
	Subtotal	7,148,587	100.0000	488,911	0	488,911	25,732	514,643
	Direct Bills					0		0
	Total					$488,911		$ 514,643

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	601,519	63.3950	$ 117,636	$ 0	$ 117,636	$ 21,169	$ 138,805
52	ARA Parking	170,449	17.9639	33,334	0	33,334	5,998	39,332
65	HPW Water & Sewer	176,505	18.6021	34,518	0	34,518	6,212	40,730
66	HPW Houston Transtar	0	0.0000	0	0	0	0	0
68	Houston Permit Center	370	0.0390	72	0	72	13	85
	Subtotal	948,843	100.0000	185,560	0	185,560	33,392	218,952
	Direct Bills					0		0
	Total					$185,560		$ 218,952

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	126,252	0	0	0	0	0	0
04	Finance Dir Office	0	196,363	69,643	0	2,701	0	0
14	ARA Director Office	0	370,228	131,305	0	6,516	0	0
16	ARA Operations	0	0	0	0	1,710	0	0
19	Office Business Opportunity	0	0	0	0	798	0	0
20	Mayor	0	229,968	81,561	0	4,262	0	0
21	Legal	0	347,064	123,090	0	4,637	0	0
22	City Secretary	0	28,362	10,059	0	379	0	0
23	City Council	0	100,888	35,781	0	1,348	0	0
24	City Controller's Office	0	120,648	42,789	0	1,612	0	0
25	Health Administration	0	0	0	0	75,690	0	0
26	Planning & Dev Admin	0	0	0	0	2,089	0	0
27	HPW Admin Indirect	0	0	0	0	11,798	0	0
30	General Services	2,414	839,731	297,821	0	11,218	0	0
31	HEC	0	250,382	86,719	0	3,046	0	0
33	Human Resources	0	0	0	0	2,315	0	0
34	HITS	0	372,852	129,136	0	5,208	0	0
35	Police	154,262	13,647,736	4,726,844	0	190,634	0	0
36	Dept of Neighborhoods	0	45,120	15,628	0	631	0	0
37	Fire	98,290	5,656,188	1,959,000	0	79,006	0	0
38	Municipal Court	0	195,358	0	0	344	0	0
39	Solid Waste	24,078	0	67,662	0	940	0	0
41	Housing & Community Dev	0	0	0	0	77,074	0	0
42	Library	77,914	5,526,116	1,913,950	0	0	0	0
43	Parks & Recreation	190,187	170,129	58,923	0	2,400	0	0
44	Health Department	93,868	5,801,692	2,009,395	0	0	0	0
45	Fleet Management	0	35,914	12,439	0	502	138,805	0
51	ARA BARC	0	0	0	0	4,241	0	0
52	ARA Parking	0	0	0	0	835	39,332	0
57	Mayor Cable TV	0	55,118	19,089	0	770	0	0
65	HPW Water & Sewer	0	0	0	0	0	40,730	0
66	HPW Houston Transtar	0	0	0	0	0	0	0
68	Houston Permit Center	0	0	0	0	0	85	0
92	Others	0	0	0	0	21,940	0	0
	Total	$ 767,265	$ 33,989,857	$ 11,790,834	$ 0	$ 514,644	$ 218,952	$ 0

Allocation Summary

Dept:30 General Services

	Department	Total
0	Direct Billed	$0
03	Non-Departmental-Gen Gov	126,252
04	Finance Dir Office	268,707
14	ARA Director Office	508,049
16	ARA Operations	1,710
19	Office Business Opportunity	798
20	Mayor	315,791
21	Legal	474,791
22	City Secretary	38,800
23	City Council	138,017
24	City Controller's Office	165,049
25	Health Administration	75,690
26	Planning & Dev Admin	2,089
27	HPW Admin Indirect	11,798
30	General Services	1,151,184
31	HEC	340,147
33	Human Resources	2,315
34	HITS	507,196
35	Police	18,719,476
36	Dept of Neighborhoods	61,379
37	Fire	7,792,484
38	Municipal Court	195,702
39	Solid Waste	92,680
41	Housing & Community Dev	77,074
42	Library	7,517,980
43	Parks & Recreation	421,639
44	Health Department	7,904,955
45	Fleet Management	187,660
51	ARA BARC	4,241
52	ARA Parking	40,167
57	Mayor Cable TV	74,977
65	HPW Water & Sewer	40,730
66	HPW Houston Transtar	0
68	Houston Permit Center	85
92	Others	21,940
	Total	$ 47,281,552

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 *	$ 1,950	$ 8	$ 0	$ 0	$ 0	$ 1,958	$ 0
3	Non-Dept. Legal Svcs/Lobby *	18,855	79	0	0	0	18,934	0
	Subtotal - Non-Dep-Gen Gov	20,805	88	0	0	0	20,893	0
5	Financial Plg & Analysis	6,263	320	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,263	320	0	0	0	0	0
8	Gen Acctng *	6,192	366	0	0	0	0	0
8	Fixed Assets *	0	0	0	0	0	0	0
8	Auditing Svcs *	3,316	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,508	366	0	0	0	0	0
10	Grants Mgmt	298	22	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	298	22	0	0	0	0	0
11	Perf Mgmt Svcs *	1,899	141	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,899	141	0	0	0	0	0
13	Purchasing *	12,714	730	0	0	0	0	0
	Subtotal - Fin SPD	12,714	730	0	0	0	0	0
16	Records *	8,086	420	0	0	0	0	0
16	3-1-1 Svcs *	15,470	1,492	0	0	0	0	16,962
	Subtotal - ARA Operations	23,556	1,912	0	0	0	0	16,962
17	Payroll Svcs *	45,217	2,026	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,217	2,026	0	0	0	0	0
19	Certification *	16,473	564	0	0	0	0	0
19	Reporting & Analytics	104	4	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	8,252	283	0	0	0	0	0
	Subtotal - OBO	24,829	850	0	0	0	0	0
20	City Mayor Admin *	59,646	9,423	0	0	0	0	0
20	Inter Gov Rel *	10,136	1,884	0	0	0	0	0
	Subtotal - Mayor	69,782	11,307	0	0	0	0	0
21	Legal Svcs *	5,403	370	0	0	0	0	0
21	Inspector General *	69,878	4,270	0	0	0	0	0
	Subtotal - Legal	75,281	4,639	0	0	0	0	0
22	City Sec Svcs *	6,589	308	0	0	0	0	0
	Subtotal - City Secretary	6,589	308	0	0	0	0	0
23	City Council Svcs *	69,000	4,746	0	0	0	0	0
	Subtotal - City Council	69,000	4,746	0	0	0	0	0
24	Controller Fin Svcs *	23,366	499	0	0	0	0	0
24	Controller Treasury *	10,533	223	0	0	0	0	0
	Subtotal - City Controller's	33,899	722	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 *	244,512	5,870	0	0	0	0	0
30 Utilities *	86,719	0	0	0	0	0	0
30 Real Estate *	2,845	201	0	0	0	0	0
Subtotal - General Services	334,076	6,071	0	0	0	0	0
Total Incoming	733,716	34,248	0	0	0	20,893	16,962
C. Total Allocated		$ 767,964	$ 0	$ 0	$ 0	$ 20,893	$ 16,962
						2.72%	2.21%

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 *	$ 1,950	$ 8	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	18,855	79	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	20,805	88	0	0	0	0	0
5	Financial Plg & Analysis	6,263	320	0	0	0	6,583	0
	Subtotal - Fin Plg & Analysis	6,263	320	0	0	0	6,583	0
8	Gen Acctng *	6,192	366	0	0	6,558	0	0
8	Fixed Assets *	0	0	0	0	0	0	0
8	Auditing Svcs *	3,316	0	0	0	3,316	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,508	366	0	0	9,874	0	0
10	Grants Mgmt	298	22	0	320	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	298	22	0	320	0	0	0
11	Perf Mgmt Svcs *	1,899	141	0	0	2,040	0	0
	Subtotal - Fin Perform Mgmt	1,899	141	0	0	2,040	0	0
13	Purchasing *	12,714	730	13,444	0	0	0	0
	Subtotal - Fin SPD	12,714	730	13,444	0	0	0	0
16	Records *	8,086	420	0	0	0	0	0
16	3-1-1 Svcs *	15,470	1,492	0	0	0	0	0
	Subtotal - ARA Operations	23,556	1,912	0	0	0	0	0
17	Payroll Svcs *	45,217	2,026	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,217	2,026	0	0	0	0	0
19	Certification *	16,473	564	0	0	0	0	0
19	Reporting & Analytics	104	4	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	8,252	283	0	0	0	0	0
	Subtotal - OBO	24,829	850	0	0	0	0	0
20	City Mayor Admin *	59,646	9,423	0	0	0	0	69,069
20	Inter Gov Rel *	10,136	1,884	0	0	0	0	12,020
	Subtotal - Mayor	69,782	11,307	0	0	0	0	81,089
21	Legal Svcs *	5,403	370	0	0	0	0	0
21	Inspector General *	69,878	4,270	0	0	0	0	0
	Subtotal - Legal	75,281	4,639	0	0	0	0	0
22	City Sec Svcs *	6,589	308	0	0	0	0	0
	Subtotal - City Secretary	6,589	308	0	0	0	0	0
23	City Council Svcs *	69,000	4,746	0	0	0	0	0
	Subtotal - City Council	69,000	4,746	0	0	0	0	0
24	Controller Fin Svcs *	23,366	499	0	0	0	0	0
24	Controller Treasury *	10,533	223	0	0	0	0	0
	Subtotal - City Controller's	33,899	722	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 *	244,512	5,870	0	0	0	0	0
30 Utilities *	86,719	0	0	0	0	0	0
30 Real Estate *	2,845	201	0	0	0	0	0
Subtotal - General Services	334,076	6,071	0	0	0	0	0
Total Incoming	733,716	34,248	13,444	320	11,914	6,583	81,089
C. Total Allocated		$ 767,964	$ 13,444	$ 320	$ 11,914	$ 6,583	$ 81,089
			1.75%	0.04%	1.55%	0.86%	10.56%

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 *	$ 1,950	$ 8	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	18,855	79	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	20,805	88	0	0	0	0	0
5	Financial Plg & Analysis	6,263	320	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,263	320	0	0	0	0	0
8	Gen Acctng *	6,192	366	0	0	0	0	0
8	Fixed Assets *	0	0	0	0	0	0	0
8	Auditing Svcs *	3,316	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,508	366	0	0	0	0	0
10	Grants Mgmt	298	22	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	298	22	0	0	0	0	0
11	Perf Mgmt Svcs *	1,899	141	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,899	141	0	0	0	0	0
13	Purchasing *	12,714	730	0	0	0	0	0
	Subtotal - Fin SPD	12,714	730	0	0	0	0	0
16	Records *	8,086	420	0	0	0	0	0
16	3-1-1 Svcs *	15,470	1,492	0	0	0	0	0
	Subtotal - ARA Operations	23,556	1,912	0	0	0	0	0
17	Payroll Svcs *	45,217	2,026	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,217	2,026	0	0	0	0	0
19	Certification *	16,473	564	0	17,037	0	0	0
19	Reporting & Analytics	104	4	0	108	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	8,252	283	0	8,535	0	0	0
	Subtotal - OBO	24,829	850	0	25,679	0	0	0
20	City Mayor Admin *	59,646	9,423	0	0	0	0	0
20	Inter Gov Rel *	10,136	1,884	0	0	0	0	0
	Subtotal - Mayor	69,782	11,307	0	0	0	0	0
21	Legal Svcs *	5,403	370	5,773	0	0	0	0
21	Inspector General *	69,878	4,270	74,148	0	0	0	0
	Subtotal - Legal	75,281	4,639	79,920	0	0	0	0
22	City Sec Svcs *	6,589	308	6,897	0	0	0	0
	Subtotal - City Secretary	6,589	308	6,897	0	0	0	0
23	City Council Svcs *	69,000	4,746	0	73,746	0	0	0
	Subtotal - City Council	69,000	4,746	0	73,746	0	0	0
24	Controller Fin Svcs *	23,366	499	0	0	23,865	0	0
24	Controller Treasury *	10,533	223	0	0	10,756	0	0
	Subtotal - City Controller's	33,899	722	0	0	34,621	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 *	244,512	5,870	0	0	0	0	0
30 Utilities *	86,719	0	0	0	0	0	0
30 Real Estate *	2,845	201	0	0	0	0	0
Subtotal - General Services	334,076	6,071	0	0	0	0	0
Total Incoming	733,716	34,248	86,818	99,425	34,621	0	0
C. Total Allocated		$ 767,964	$ 86,818	$ 99,425	$ 34,621	$ 0	$ 0
			11.30%	12.95%	4.51%		

B. Incoming Costs

Dept:31 HEC

	Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3	Consulting Services *	$ 1,950	$ 8	$ 0	$ 0	$ 0	$ 0	$ 0
3	Non-Dept. Legal Svcs/Lobby *	18,855	79	0	0	0	0	0
	Subtotal - Non-Dep-Gen Gov	20,805	88	0	0	0	0	0
5	Financial Plg & Analysis	6,263	320	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,263	320	0	0	0	0	0
8	Gen Acctng *	6,192	366	0	0	0	0	0
8	Fixed Assets *	0	0	0	0	0	0	0
8	Auditing Svcs *	3,316	0	0	0	0	0	0
8	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,508	366	0	0	0	0	0
10	Grants Mgmt	298	22	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	298	22	0	0	0	0	0
11	Perf Mgmt Svcs *	1,899	141	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,899	141	0	0	0	0	0
13	Purchasing *	12,714	730	0	0	0	0	0
	Subtotal - Fin SPD	12,714	730	0	0	0	0	0
16	Records *	8,086	420	0	0	0	0	8,506
16	3-1-1 Svcs *	15,470	1,492	0	0	0	0	0
	Subtotal - ARA Operations	23,556	1,912	0	0	0	0	8,506
17	Payroll Svcs *	45,217	2,026	0	0	0	47,243	0
	Subtotal - ARA Payroll Svcs	45,217	2,026	0	0	0	47,243	0
19	Certification *	16,473	564	0	0	0	0	0
19	Reporting & Analytics	104	4	0	0	0	0	0
19	Dept. Services	0	0	0	0	0	0	0
19	External Affairs & Outreach *	8,252	283	0	0	0	0	0
	Subtotal - OBO	24,829	850	0	0	0	0	0
20	City Mayor Admin *	59,646	9,423	0	0	0	0	0
20	Inter Gov Rel *	10,136	1,884	0	0	0	0	0
	Subtotal - Mayor	69,782	11,307	0	0	0	0	0
21	Legal Svcs *	5,403	370	0	0	0	0	0
21	Inspector General *	69,878	4,270	0	0	0	0	0
	Subtotal - Legal	75,281	4,639	0	0	0	0	0
22	City Sec Svcs *	6,589	308	0	0	0	0	0
	Subtotal - City Secretary	6,589	308	0	0	0	0	0
23	City Council Svcs *	69,000	4,746	0	0	0	0	0
	Subtotal - City Council	69,000	4,746	0	0	0	0	0
24	Controller Fin Svcs *	23,366	499	0	0	0	0	0
24	Controller Treasury *	10,533	223	0	0	0	0	0
	Subtotal - City Controller's	33,899	722	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 *	244,512	5,870	0	0	0	0	0
30 Utilities *	86,719	0	0	0	0	0	0
30 Real Estate *	2,845	201	0	0	0	0	0
Subtotal - General Services	334,076	6,071	0	0	0	0	0
Total Incoming	733,716	34,248	0	0	0	47,243	8,506
C. Total Allocated		$ 767,964	$ 0	$ 0	$ 0	$ 47,243	$ 8,506
						6.15%	1.11%

General Svcs Allocations — Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78	28,269	21.4159	$ 0	$ 0	$ 0	$ 0	$ 0
79	41,591	31.5083	0	0	0	0	0
81	14,178	10.7409	0	0	0	0	0
82	6,171	4.6750	0	0	0	0	0
83	13,552	10.2667	0	0	0	0	0
84	2,977	2.2553	0	0	0	0	0
85	10,726	8.1258	0	0	0	0	0
86	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
Subtotal	0.00	100.0000				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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	20,893	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
Subtotal	0.00	100.0000				16,962	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	13,444	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	320	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	11,914	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	6,583	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	81,089	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
Subtotal	0.00	100.0000				86,818	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
Subtotal	0.00	100.0000				99,425	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	34,621	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
Subtotal	0.00	100.0000				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
79	HEC-911 Network	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
Subtotal	0.00	100.0000				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
79	HEC-911 Network	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
79	HEC-911 Network	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	47,243	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
79	HEC-911 Network	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
	Subtotal	0	100.0000	0	0	0	8,506	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		0	0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0	0
81		0	0	0	0	0	0	0
82		0	0	0	0	0	0	0
83		0	0	0	0	0	0	0
84		0	0	0	0	0	0	0
85		0	0	0	0	0	0	0
86		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		0	0	0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0	0	0
81		0	0	0	0	0	0	0	0
82		0	0	0	0	0	0	0	0
83		0	0	0	0	0	0	0	0
84		0	0	0	0	0	0	0	0
85		0	0	0	0	0	0	0	0
86		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		0	0	0	0	0	0
79	HEC-911 Network	0	0	0	0	0	0
81		0	0	0	0	0	0
82		0	0	0	0	0	0
83		0	0	0	0	0	0
84		0	0	0	0	0	0
85		0	0	0	0	0	0
86		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	202,942-	0	202,942-
Subtotal - Services & Supplies		202,942-	0	202,942-
Department Cost Total		202,942-	0	202,942-
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		202,942-	0	202,942-
General Admin Distribution			0	0
Grand Total		202,942-		202,942-

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	202,942-	$ 0	202,942-	$ 0	202,942-
	Subtotal	100	100.0000	202,942-	0	202,942-	0	202,942-
	Direct Bills					0		0
	Total					$202,942-		$202,942-

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	202,942-	202,942-
	Total	$202,942-	$202,942-