CITY OF HOUSTON, TEXAS

FY 2027 2 CFR PART 200 COST ALLOCATION PLAN

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

CITY OF HOUSTON
John Whitmire, Mayor

FINANCE DEPARTMENT
Melissa Dubowski, Director of Finance

Arif Rasheed, Deputy Director

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City of Houston, Texas
FY 2027 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2025

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

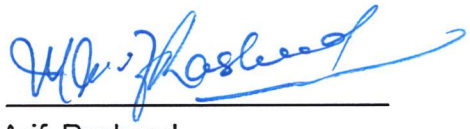
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal based on Fiscal Year ended June 30, 2025, to establish cost allocations or billings for use in Fiscal Year 2027, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature: 

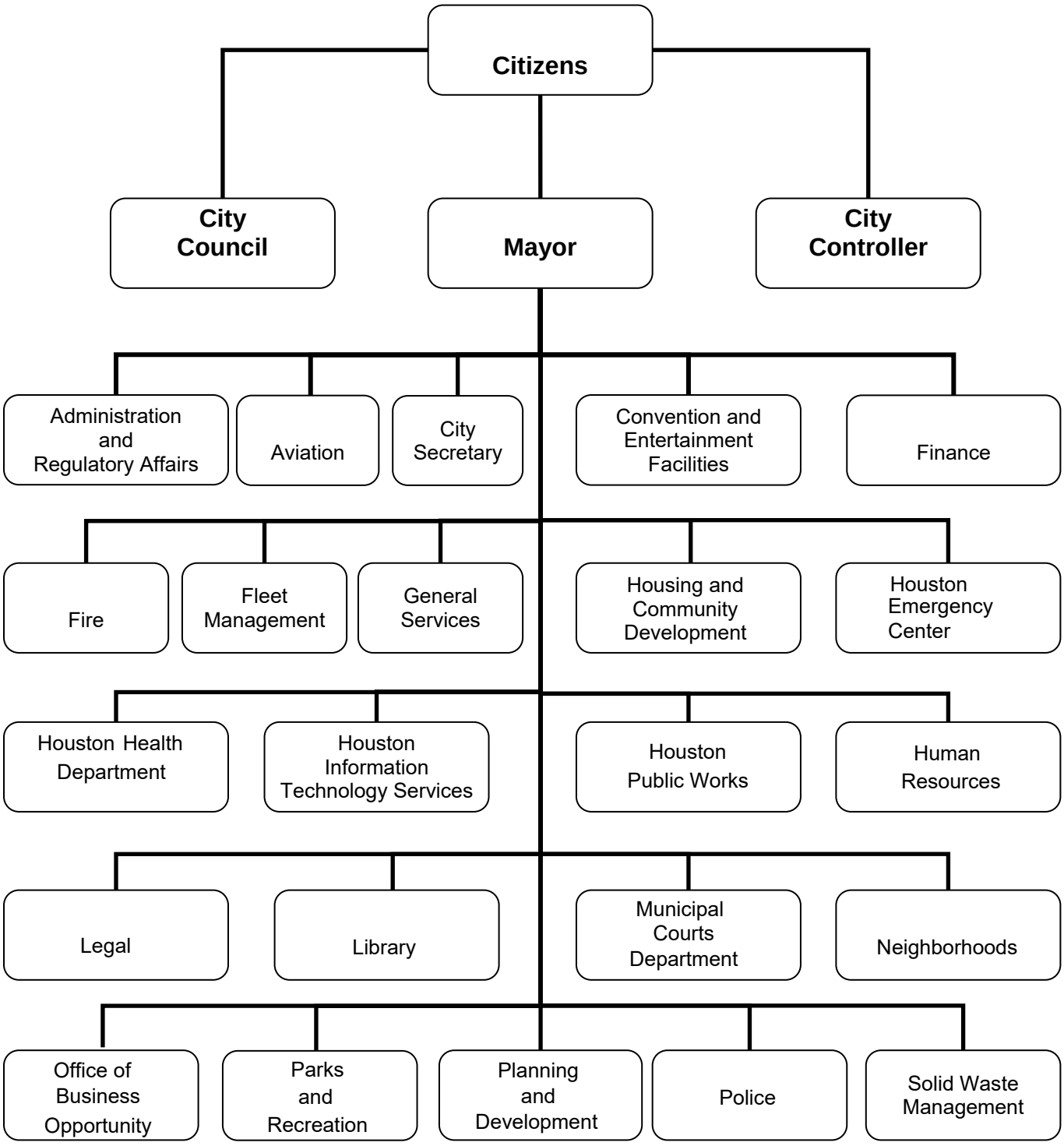
Name of Official: Arif Rasheed

Title: Deputy Director

Date of Execution: 5/26/2026

SECTION II – ORGANIZATION CHART

Organization Chart



SECTION III – OVERVIEW

City of Houston, Texas
FY2027 2 CFR Part 200 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

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

USING A COST ALLOCATION PLAN

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

[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.

A cost allocation plan is composed of five primary components:

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

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: 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.

CERTIFICATION STATEMENT

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

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

SECTION IV – SUMMARY OF ALLOCATED COSTS AND ACFR RECONCILIATION

City of Houston, Texas
FY 2027 2 CFR Part 200 Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2025

Department	Final GL	Personnel	Other Operating	Transfer	ACFR	Adjusted GL	ACFR Recon	Direct Costs	Allocated Indirect	Unallocated/DB
	A = B + C + D	B	C	D	Adjustments	E = A - D	F	G	H	I
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	(6,257,046)	42,174,468	9,663,792
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	-	-
Houston Health Department	58,807,139	40,486,713	13,726,544	4,593,882	-	54,213,257	54,213,257	37,042,728	17,080,579	89,950
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	(243,710)	3,665,853	1,336,416
City Council	13,980,814	9,485,026	3,261,556	1,234,232	-	12,746,582	12,746,582	12,746,582	-	-
City Controller's Office	10,362,889	8,499,713	1,206,761	656,415	-	9,706,474	9,706,474	2	7,976,009	1,730,463
Finance	21,789,150	16,953,547	4,785,603	50,000	-	21,739,150	21,739,150	2,871,801	18,684,780	182,569
Admn. & Regulatory Affairs	36,404,985	17,555,823	4,303,486	14,545,676	-	21,859,309	21,859,309	5,692,472	11,640,124	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	1,051,479	-	-
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)	10,820,923	8,195,327
Citywide General Government	258,868,245	10,671,500	124,959,573	123,237,172	55,660,945	191,292,017	191,292,018	169,416,372	21,875,645	-
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**	**2,256,388,222**	**147,241,489**	**26,009,338**
Cost Adjustment	Building Use								507,351	
Cost Adjustment	Equipment use								1,167,327	
Cost Adjustment	PWE Credit								(202,942)	
Cost Adjustment	Reconciling item								477,423	
Unallocated Indirect fr disallow functions	Non-Dept								(480,216)	
Unallocated Indirect fr disallow functions	OBO								(31,311)	
Unallocated Indirect fr disallow functions	Gen Svcs								(1,497,544)	
Unallocated Indirect fr disallow functions	Legal								(619,072)	
Unallocated Indirect fr disallow functions	Controller								(115,534)	
Summary Schedule Total									**146,446,971**	

SECTION V – FY2027 INDIRECT COST RATE PROPOSAL

City of Houston, Texas
FY 2027 Indirect Cost Rate Proposal
2 CFR Part 200 Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2025

	2 CFRP 200 HAS Department	2 CFRP 200 Library Department	2 CFRP 200 Parks Department	2 CFRP 200 Hlth & Hum Svcs Department	2 CFRP 200 Hsg & Com Dev Department	2 CFRP 200 Planning/Dev Department	2 CFRP 200 Police Department	2 CFRP 200 GSD-Non-GF Department
FY 2025 INDIRECT COST RATE								
ACTUAL FY 2025 INDIRECT COSTS	3,469,813	2,329,062	4,548,461	29,662,792	1,577,776	2,878,519	294,586,368	2,283,174
FY 2025 DIRECT SALARY BASE	150,898,932	39,215,046	57,476,382	124,254,998	18,284,456	10,176,657	770,876,114	13,268,324
FY 2027 FIXED RATE	2.30%	5.94%	7.91%	23.87%	8.63%	28.29%	38.21%	17.21%

SECTION VI – FY2027 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

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26 Legal OIG	Number of HEC FTEs	COH FTE Report	250
26 Citywide Gen Gov	Expenditures of HEC departments	COH Expenditure Report	251
26 ARA 311	Number of HEC FTEs	COH FTE Report	252
26 Fin Strategic Purchasing	Expenditures of HEC departments	COH Expenditure Report	253
26 Fin Grants	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	254
26 Fin Reporting & Ops	Expenditures of HEC departments	COH Expenditure Report	255
26 Fin Pln & Analysis	Expenditures of HEC departments	COH Expenditure Report	256
26 IT Admin & Apps	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	257
26 IT Infrastructure	Number of HEC FTEs excl 911 network	COH FTE Report	258
26 Office Business Opp	Number of HEC FTEs	COH FTE Report	259
26 Mayor's Office	Expenditures of HEC departments	COH Expenditure Report	260
26 Human Resources	Number of HEC FTEs	COH FTE Report	261
26 City Council	Expenditures of HEC departments	COH Expenditure Report	262
26 City Svcs	Number of HEC FTEs	COH FTE Report	263
26 City Controller	Expenditures of HEC departments	COH Expenditure Report	264
26 Fin Operations	Expenditures of HEC departments	COH Expenditure Report	265
26 ARA Payroll Svcs	Expenditures of HEC dept's excl 911 network	COH Expenditure Report	266
26 ARA Operations	Expenditures of HEC departments	COH Expenditure Report	267
26 Allocation Summary			268
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27 Allocation Summary			

Summary Schedule

	Department	Human Resources	HITS	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhood
1	Building Depreciation	$ 0	$ 5,703	$ 0	$ 0	$ 0	$ 10,049	$ 35,748	$ 1,562	$ 20,700
2	Equipment Depreciation	0	3,440	0	0	0	0	142,349	806,525	0
3	Non-Departmental-Gen Gov	942,865	746,730	14,543	15,417	8,650	20,255	535,199	2,725,564	201,420
4	Finance Dir Office	0	0	173,409	179,544	0	0	0	0	0
5	Finance FP&A	79,577	45,754	601	1,391	2,187	1,527	25,929	260,240	12,039
6	Finance City Council	0	0	0	0	0	0	1,062,609	0	0
7	Acc & Finance Reporting	119,693	68,657	901	2,089	3,282	2,291	56,458	581,291	20,045
8	Finance Disaster Recovery	5,737	12,643	93	240	51	134	1,623	142,665	1,868
9	Finance Grants	2	6	0	0	0	0	0	128,376	2,129
10	Finance Perform Mgmt	3,036	6,690	49	127	27	71	858	75,485	988
11	Finance Strat Purchasing	67,637	536,375	0	5,506	0	0	7,865	725,916	66,851
12	ARA Director Office	0	0	0	0	45,401	0	0	0	0
13	ARA Financial Svcs	0	0	0	0	7,928	0	0	0	155,112
14	ARA Operations	50,856	50,483	234	242	130	3,935	16,205	345,652	145,283
15	ARA Payroll Services	54,861	47,987	1,333	1,379	742	1,836	18,745	1,529,640	24,858
16	Office Business Opportuni	59,832	135,202	722	747	402	995	10,266	998,610	28,076
17	Mayor	80,301	70,240	1,951	2,020	1,087	2,688	951,637	2,238,959	36,384
18	Legal	170,900	469,823	0	0	0	44,660	150,523	449,974	651,715
19	City Controller's Office	288,204	165,709	2,176	5,041	7,922	5,530	93,909	942,525	43,601
20	Health Administration	0	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24	HPD Police Records	0	0	0	0	0	0	0	6,434	0
25	General Services	2,099	491,714	0	0	0	38,301	136,245	18,143,127	59,505
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$1,925,600	$2,857,156	$196,012	$213,743	$77,809	$132,272	$3,246,168	$30,102,545	$1,470,574

Summary Schedule

	Department	Fire	Municipal Court	Solid Waste	Houston Airport System	Housing & Community Development	Library	Parks & Recreation	Health Department	Fleet Management
1	Building Depreciation	$ 0	$ 311	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 12,427
2	Equipment Depreciation	19,973	0	55,469	0	0	13,043	62,202	0	0
3	Non-Departmental-Gen Gov	888,770	717,808	1,427,992	47,428	24,675	1,229,508	1,618,993	848,527	60,141
4	Finance Dir Office	0	0	0	0	0	0	0	0	0
5	Finance FP&A	191,922	29,654	48,258	158,921	80,907	22,058	104,589	229,048	201,417
6	Finance City Council	0	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	488,398	45,348	94,210	263,434	121,690	43,573	220,349	343,702	312,715
8	Finance Disaster Recovery	85,119	4,134	22,653	50,284	12,867	6,075	14,069	23,319	13,698
9	Finance Grants	8,318	1,142	172,240	43,872	185,002	1,172	5,965	295,955	291
10	Finance Perform Mgmt	45,037	2,187	11,986	26,606	6,808	3,214	7,443	12,339	7,247
11	Finance Strat Purchasing	246,167	106,174	380,653	1,259,145	495,478	268,188	308,298	514,354	2,032,249
12	ARA Director Office	0	0	0	0	0	0	0	0	0
13	ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14	ARA Operations	219,440	550,459	2,090,101	80,633	19,321	61,756	136,064	129,634	32,724
15	ARA Payroll Services	956,250	56,641	102,201	203,615-	50,611	115,352	172,042	287,158	85,978
16	Office Business Opportuni	589,357	42,552	97,580	280,657	50,755	101,696	145,170	288,530	230,652
17	Mayor	1,399,678	82,906	149,593	479,126	74,079	168,842	251,821	420,318	125,847
18	Legal	407,248	62,705	240,414	407,750	162,557	214,696	719,991	113,348	34,380
19	City Controller's Office	695,093	107,400	174,777	575,572	293,026	79,889	378,796	829,552	729,480
20	Health Administration	0	0	0	0	0	0	0	17,661,279	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24	HPD Police Records	90,392	0	0	0	0	0	0	0	0
25	General Services	7,551,471	255,475	23,423	0	0	7,360,726	402,669	7,665,729	147,414
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$13,882,633	$2,064,896	$5,091,550	$3,469,813	$1,577,776	$9,689,788	$4,548,461	$29,662,792	$4,026,660

Summary Schedule

	Department	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	27,923	2,591	0	18,936	516	4,248	6,030	87,792	0
4	Finance Dir Office	0	0	0	1,986,933	0	0	0	0	0
5	Finance FP&A	3,398	8,682	0	18,705	1,728	14,234	20,205	13,064	0
6	Finance City Council	0	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	5,099	13,027	0	28,067	2,593	21,360	30,319	19,604	0
8	Finance Disaster Recovery	359	1,049	0	1,402	3,319	1,955	1,677	1,226	0
9	Finance Grants	23	0	0	6,811	0	0	0	1,002	0
10	Finance Perform Mgmt	190	555	0	743	1,756	1,035	887	648	0
11	Finance Strat Purchasing	15,729	22,808	0	18,875	5,506	32,245	36,964	20,448	0
12	ARA Director Office	0	0	0	0	74,401	1,658,390	515,186	480,115	0
13	ARA Financial Svcs	0	0	0	0	12,993	289,610	197,970	83,844	0
14	ARA Operations	860	2,261	0	2,680	213	4,759	151,033	1,378	0
15	ARA Payroll Services	4,894	12,875	0	15,270	1,216	27,105	18,528	7,847	0
16	Office Business Opportuni	3,134	6,979	0	8,277	659	14,692	10,043	4,253	0
17	Mayor	7,163	18,846	0	22,352	1,780	39,675	27,121	11,486	0
18	Legal	0	159,746	0	0	0	0	12,613	0	0
19	City Controller's Office	12,307	31,444	0	67,745	6,259	51,554	73,178	47,315	0
20	Health Administration	0	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	667,499	1,849,078	0	0	0	0	0	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24	HPD Police Records	0	0	0	0	0	0	0	0	0
25	General Services	0	0	0	0	0	3,845	29,108	0	0
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$748,578	$2,129,941	$0	$2,196,796	$112,939	$2,164,707	$1,130,862	$780,022	$0

Summary Schedule

	Department	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	HPW Bldg Insp	HPW Stormwater
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	2,582	273	661	5,692	13,456	45,038	255	17,322	5,940
4	Finance Dir Office	0	0	0	0	0	0	0	0	0
5	Finance FP&A	8,653	915	2,215	19,070	1,420	150,911	853	58,040	19,906
6	Finance City Council	0	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	12,985	1,372	3,324	28,616	2,130	226,453	1,280	87,093	29,871
8	Finance Disaster Recovery	2,911	40	386	4,992	0	52,631	122	10,676	6,249
9	Finance Grants	0	0	0	38,819	0	0	0	0	0
10	Finance Perform Mgmt	1,540	21	204	2,641	0	27,848	64	5,649	3,306
11	Finance Strat Purchasing	28,313	0	19,662	135,273	787	42,470	1,573	62,918	88,086
12	ARA Director Office	0	0	0	0	0	0	0	0	0
13	ARA Financial Svcs	0	0	32,244	132,634	12,993	0	0	0	0
14	ARA Operations	2,594	87	2,836	2,179	213	1,818	0	110,971	23,274
15	ARA Payroll Services	14,778	497	3,018	12,413	1,216	10,351	0	60,748	38,295
16	Office Business Opportuni	8,011	269	1,636	6,729	659	5,611	0	79,172	43,770
17	Mayor	21,632	727	4,418	1,625,092	1,780	15,152	0	213,806	118,201
18	Legal	0	0	0	0	0	0	0	5,376	0
19	City Controller's Office	31,340	3,313	8,022	69,067	5,141	546,562	3,089	210,205	72,095
20	Health Administration	0	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0	350,679	197,781
23	CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24	HPD Police Records	0	0	0	0	0	0	0	0	0
25	General Services	0	0	72,688	0	0	0	0	0	0
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$135,339	$7,514	$151,314	$2,083,217	$39,795	$1,124,845	$7,236	$1,272,655	$646,774

Summary Schedule

	Department	HPW DDSR	HPW Water & Sewer	HPW Houston Transtar	HPW Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	12,036	65,665	783	35,622	2,198	0	413	496	451
4	Finance Dir Office	0	0	0	0	0	0	0	0	0
5	Finance FP&A	40,329	220,025	2,622	38,701	7,365	0	1,384	1,661	1,512
6	Finance City Council	0	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	60,518	204,929	3,935	58,074	11,051	0	2,078	2,493	2,269
8	Finance Disaster Recovery	10,857	82,481	344	13,285	1,241	0	825	896	784
9	Finance Grants	0	0	0	188,769	0	0	0	0	0
10	Finance Perform Mgmt	5,744	43,641	182	7,029	657	0	437	474	414
11	Finance Strat Purchasing	153,362	1,042,078	14,156	83,366	69,997	0	3,933	0	1,573
12	ARA Director Office	0	0	0	0	0	0	0	0	0
13	ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14	ARA Operations	269,140	1,021,642	318	653	1,307	0	2,005	1,882	1,583
15	ARA Payroll Services	42,974	225,965	696	2,830	7,442	0	11,419	10,716	9,013
16	Office Business Opportuni	55,478	284,282	983	1,534	4,033	0	6,189	5,809	4,886
17	Mayor	149,818	767,708	2,652	4,141	10,894	0	16,714	15,686	13,193
18	Legal	2,481	202,520	0	1,061,315	0	0	90,356	0	0
19	City Controller's Office	146,063	796,878	9,496	140,167	26,674	0	5,014	6,017	5,476
20	Health Administration	0	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	283,875	1,758,006	6,745	154,575	25,748	0	27,305	27,004	23,048
23	CIP Sal Rec HPW	0	0	0	0	0	0	165,362-	155,191-	130,535-
24	HPD Police Records	0	0	0	0	0	0	0	0	0
25	General Services	0	29,358	0	0	61	0	0	0	0
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	202,942-	0	0	0	0	0	0	0
	Tot.Current Allocations	$1,232,675	$6,542,236	$42,912	$1,790,061	$168,668	$0	$2,710	$82,057	$66,333

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
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	779	192	3,247	645	0	0	0	0	0
4	Finance Dir Office	0	0	0	0	0	0	0	0	0
5	Finance FP&A	2,608	644	10,879	2,164	0	0	0	0	0
6	Finance City Council	0	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	3,913	966	16,325	3,247	0	0	0	0	0
8	Finance Disaster Recovery	692	179	1,978	837	0	0	0	0	0
9	Finance Grants	0	0	0	0	0	0	0	0	0
10	Finance Perform Mgmt	366	94	1,046	443	0	0	0	0	0
11	Finance Strat Purchasing	3,146	0	9,438	0	0	0	0	0	0
12	ARA Director Office	0	0	0	0	0	0	0	0	0
13	ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14	ARA Operations	1,320	491	3,909	1,795	0	0	0	0	0
15	ARA Payroll Services	7,519	2,799	22,269	10,225	0	0	0	0	0
16	Office Business Opportuni	4,076	1,517	12,069	5,541	0	0	0	0	0
17	Mayor	11,006	4,097	32,596	14,966	0	0	0	0	0
18	Legal	0	0	0	0	0	0	0	0	0
19	City Controller's Office	9,445	2,334	39,401	7,837	0	0	0	0	0
20	Health Administration	0	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	19,666	6,430	57,413	0	0	0	0	0	0
23	CIP Sal Rec HPW	108,899-	40,540-	322,493-	0	0	0	0	0	0
24	HPD Police Records	0	0	0	0	0	0	0	0	0
25	General Services	0	0	0	0	0	0	0	0	0
26	HEC	0	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$44,363	$20,797	$111,923	$47,700	$0	$0	$0	$0	$0

Summary Schedule

	Department	HEC-Harris County	HEC-Genl Svcs Dept	HEC-Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.
1	Building Depreciation	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
2	Equipment Depreciation	0	0	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	0	0	0	0	0	9	0	5,885
4	Finance Dir Office	0	0	0	0	0	0	0	0
5	Finance FP&A	0	0	0	0	0	29	0	19,719
6	Finance City Council	0	0	0	0	0	0	0	0
7	Acc & Finance Reporting	0	0	0	0	0	45	0	29,589
8	Finance Disaster Recovery	0	0	0	0	0	0	0	4,681
9	Finance Grants	0	0	0	0	0	0	0	0
10	Finance Perform Mgmt	0	0	0	0	0	0	0	2,477
11	Finance Strat Purchasing	0	0	0	0	0	0	0	16,516
12	ARA Director Office	0	0	0	0	0	0	0	0
13	ARA Financial Svcs	0	0	0	0	0	0	0	0
14	ARA Operations	0	0	0	0	0	0	0	2,594
15	ARA Payroll Services	0	0	0	0	0	0	0	14,776
16	Office Business Opportuni	0	0	0	0	0	0	0	8,009
17	Mayor	0	0	0	0	0	0	0	21,628
18	Legal	0	0	0	0	0	0	0	0
19	City Controller's Office	0	0	0	0	0	108	0	71,415
20	Health Administration	0	0	0	0	0	0	0	0
21	Planning & Dev Admin	0	0	0	0	0	0	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0	0
23	CIP Sal Rec HPW	0	0	0	0	0	0	0	0
24	HPD Police Records	0	0	0	0	0	0	0	0
25	General Services	0	0	0	0	0	0	0	0
26	HEC	0	0	0	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	0	0	0	0
	Tot.Current Allocations	$0	$0	$0	$0	$0	$191	$0	$197,289

Summary Schedule

	Department	Legal Other	Convention & Entertainmen	Other	2nd Allocation Orphans	Total
1	Building Depreciation	$ 0	$ 0	$ 590	$ 0	$ 87,090
2	Equipment Depreciation	0	0	0	0	1,103,001
3	Non-Departmental-Gen Gov	107	446	56,350	0	12,499,064
4	Finance Dir Office	0	0	0	0	2,339,886
5	Finance FP&A	358	1,495	0	0	2,189,513
6	Finance City Council	0	0	0	0	1,062,609
7	Acc & Finance Reporting	537	56,146	0	0	3,757,434
8	Finance Disaster Recovery	43	111	0	0	605,500
9	Finance Grants	854	0	0	0	1,080,748
10	Finance Perform Mgmt	22	59	0	0	320,370
11	Finance Strat Purchasing	0	1,573	0	0	8,951,651
12	ARA Director Office	0	0	0	0	2,773,493
13	ARA Financial Svcs	0	0	0	0	925,328
14	ARA Operations	0	0	283,563	0	5,832,510
15	ARA Payroll Services	0	0	0	0	3,901,693
16	Office Business Opportuni	0	0	0	0	3,650,101
17	Mayor	0	0	0	0	9,731,807
18	Legal	0	0	429,654	0	6,264,745
19	City Controller's Office	1,295	5,415	0	0	7,929,873
20	Health Administration	0	0	0	0	17,661,279
21	Planning & Dev Admin	0	0	0	0	2,516,577
22	HPW Admin Indirect	0	0	0	0	2,938,275
23	CIP Sal Rec HPW	0	0	0	0	923,020-
24	HPD Police Records	0	0	6,920,706	0	7,017,532
25	General Services	0	0	19,896	0	42,432,854
26	HEC	0	0	0	0	0
27	HPW General Fund Credit	0	0	0	0	202,942-
	Tot.Current Allocations	$3,216	$65,245	$7,710,759	$0	$146,446,971

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
17	Mayor	48,894	63.0736	170,978	0	170,978	0	170,978
19	City Controller's Office	23,567	30.4016	82,412	0	82,412	0	82,412
25	General Services	0	0.0000	0	0	0	0	0
29	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
42	Library	0	0.0000	0	0	0	0	0
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
17	Mayor	8,889	6.8388	16,124	0	16,124	0	16,124
18	Legal	63,910	49.1695	115,931	0	115,931	0	115,931
25	General Services	18,043	13.8815	32,729	0	32,729	0	32,729
29	HITS	0	0.0000	0	0	0	0	0
33	City Secretary	5,540	4.2622	10,049	0	10,049	0	10,049
34	City Council	19,707	15.1617	35,748	0	35,748	0	35,748
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
18	Legal	3,884	7.4684	$ 37	$ 0	$ 37	$ 0	$ 37
29	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
17	Mayor	170,978	16,124	0	187,102
18	Legal	0	115,931	37	115,968
19	City Controller's Office	82,412	0	0	82,412
25	General Services	0	32,729	0	32,729
29	HITS	5,578	0	125	5,703
33	City Secretary	0	10,049	0	10,049
34	City Council	0	35,748	0	35,748
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
42	Library	0	0	0	0
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 2025. 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
19	City Controller's Office	21,680	1.8572	$ 21,680	$ 0	$ 21,680	$ 0	$ 21,680
20	Health Administration	39,436	3.3783	39,436	0	39,436	0	39,436
23	CIP Sal Rec HPW	502	0.0430	502	0	502	0	502
25	General Services	2,708	0.2320	2,708	0	2,708	0	2,708
29	HITS	3,440	0.2947	3,440	0	3,440	0	3,440
34	City Council	142,349	12.1944	142,349	0	142,349	0	142,349
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	Parks & 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
19	City Controller's Office	21,680	21,680
20	Health Administration	39,436	39,436
23	CIP Sal Rec HPW	502	502
25	General Services	2,708	2,708
29	HITS	3,440	3,440
34	City Council	142,349	142,349
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	Parks & 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							
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
MISC Support Svs	P	7,750	0	0	0	0	0
Banking Services	P	0	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
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

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
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
Voice Labor	P	0	0	0	0	0	0
Eng Services	P	0	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
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
							not allocated

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							
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
MISC Support Svs	P	7,750	7,750	0	0	0	0
Banking Services	P	0	0	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
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

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
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
Voice Labor	P	0	0	0	0	0	0
Eng Services	P	0	0	0	0	0	0
Travel- Non Training	P	0	0	0	0	0	0
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
				not allocated	not allocated	not allocated	

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost			0	0
Advertising	P	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
MISC Support Svs	P	7,750	0	0
Banking Services	P	0	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
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

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
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
Voice Labor	P	0	0	0
Eng Services	P	0	0	0
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 Expense%) Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3	Consulting Services	$ 0	$ 15,101	$ 622	$ 21	$ 41	$ 143	$ 15
3	Other Misc	0	14,109	581	19	38	133	14
	Subtotal - Non-Dept-Gen Gov	0	29,210	1,203	40	79	276	29
5	Financial Plg & Analysis	0	48,433	1,996	67	131	458	49
	Subtotal - Fin Plg & Analysis	0	48,433	1,996	67	131	458	49
7	Gen Acctng	0	47,858	1,972	66	129	452	49
7	Fixed Assets	0	0	0	0	0	0	0
7	Auditing Svcs	0	25,681	1,058	35	69	243	26
7	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,539	3,030	101	198	695	75
8	Disaster Recovery	0	15,188	626	21	41	144	15
	Subtotal - Fin Disaster Recovery	0	15,188	626	21	41	144	15
9	Grants Mgmt	0	4,043	167	6	11	38	4
9	Cost Accounting	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	0	4,043	167	6	11	38	4
10	Perf Mgmt Svcs	0	7,985	329	11	22	75	8
	Subtotal - Fin Perform Mgmt	0	7,985	329	11	22	75	8
11	Purchasing	0	47,777	1,969	66	129	452	48
	Subtotal - Fin SPD	0	47,777	1,969	66	129	452	48
19	Controller Fin Svcs	0	180,050	7,420	247	487	1,702	183
	Subtotal - City Controller's	0	180,050	7,420	247	487	1,702	183
25	Design & Const	0	118,320	4,876	163	320	1,118	120
	Subtotal - General Services	0	118,320	4,876	163	320	1,118	120
	Total Incoming	0	524,545	21,616	722	1,418	4,958	531
C.	Total Allocated		$ 259,390,003	$ 10,690,330	$ 356,536	$ 701,452	$ 2,451,939	$ 263,306
				4.12%	0.14%	0.27%	0.95%	0.10%

B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Claims & Judge	Elections	Non-Dpt Legal	Walker Rent	Dept Specific
3	Consulting Services	$ 0	$ 15,101	$ 1,258	$ 3	$ 121	$ 308	$ 257
3	Other Misc	0	14,109	1,175	3	113	288	240
	Subtotal - Non-Dept-Gen Gov	0	29,210	2,433	6	234	596	497
5	Financial Plg & Analysis	0	48,433	4,034	10	389	987	825
	Subtotal - Fin Plg & Analysis	0	48,433	4,034	10	389	987	825
7	Gen Acctng	0	47,858	3,986	10	384	975	815
7	Fixed Assets	0	0	0	0	0	0	0
7	Auditing Svcs	0	25,681	2,139	5	206	523	437
7	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,539	6,125	15	590	1,498	1,252
8	Disaster Recovery	0	15,188	1,265	3	122	310	259
	Subtotal - Fin Disaster Recovery	0	15,188	1,265	3	122	310	259
9	Grants Mgmt	0	4,043	337	1	32	82	69
9	Cost Accounting	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	0	4,043	337	1	32	82	69
10	Perf Mgmt Svcs	0	7,985	665	2	64	163	136
	Subtotal - Fin Perform Mgmt	0	7,985	665	2	64	163	136
11	Purchasing	0	47,777	3,980	10	383	974	814
	Subtotal - Fin SPD	0	47,777	3,980	10	383	974	814
19	Controller Fin Svcs	0	180,050	14,998	38	1,445	3,669	3,067
	Subtotal - City Controller's	0	180,050	14,998	38	1,445	3,669	3,067
25	Design & Const	0	118,320	9,856	25	950	2,411	2,015
	Subtotal - General Services	0	118,320	9,856	25	950	2,411	2,015
	Total Incoming	0	524,545	43,693	110	4,209	10,690	8,934
C.	Total Allocated		$ 259,390,003	$ 21,606,766	$ 54,724	$ 2,081,780	$ 5,286,071	$ 4,418,401
				8.33%	0.02%	0.80%	2.04%	1.70%

B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Gen Govt
3	Consulting Services	$ 0	$ 15,101	$ 12,300
3	Other Misc	0	14,109	11,492
	Subtotal - Non-Dept-Gen Gov	0	29,210	23,792
5	Financial Plg & Analysis	0	48,433	39,449
	Subtotal - Fin Plg & Analysis	0	48,433	39,449
7	Gen Acctng	0	47,858	38,981
7	Fixed Assets	0	0	0
7	Auditing Svcs	0	25,681	20,917
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	73,539	59,898
8	Disaster Recovery	0	15,188	12,371
	Subtotal - Fin Disaster Recovery	0	15,188	12,371
9	Grants Mgmt	0	4,043	3,293
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	4,043	3,293
10	Perf Mgmt Svcs	0	7,985	6,504
	Subtotal - Fin Perform Mgmt	0	7,985	6,504
11	Purchasing	0	47,777	38,915
	Subtotal - Fin SPD	0	47,777	38,915
19	Controller Fin Svcs	0	180,050	146,652
	Subtotal - City Controller's	0	180,050	146,652
25	Design & Const	0	118,320	96,372
	Subtotal - General Services	0	118,320	96,372
	Total Incoming	0	524,545	427,246
C.	Total Allocated		$ 259,390,003	$ 211,274,820
				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	$ 37	$ 18,368
05	Finance Financial Plg & Analys	11.22	0.2762	29,466	0	29,466	60	29,526
06	Finance City Council	4.90	0.1206	12,869	0	12,869	26	12,895
07	Accounting & Financial Reporti	15.34	0.3776	40,286	0	40,286	82	40,368
08	Finance Disaster Recovery	4.23	0.1041	11,109	0	11,109	23	11,132
09	Finance Grants	7.68	0.1891	20,170	0	20,170	41	20,211
10	Finance Rev Perform Mgmnt	1.89	0.0465	4,964	0	4,964	10	4,974
11	Finance Strategic Purchasing	50.74	1.2490	133,255	0	133,255	270	133,525
12	ARA Director Office	4.82	0.1187	12,658	0	12,658	26	12,684
13	ARA Admin Svcs	5.98	0.1472	15,705	0	15,705	32	15,737
14	ARA Operations	78.93	1.9430	207,289	0	207,289	420	207,709
15	ARA Payroll Services	31.98	0.7872	83,987	0	83,987	170	84,157
16	Office Business Opportunity	31.10	0.7656	81,676	0	81,676	165	81,841
17	Mayor	25.96	0.6390	68,177	0	68,177	138	68,315
18	Legal	94.72	2.3316	248,757	0	248,757	504	249,261
19	City Controller's Office	54.50	1.3416	143,130	0	143,130	290	143,420
20	Health Administration	38.40	0.9453	100,847	0	100,847	204	101,051
21	Planning & Dev Admin	7.05	0.1735	18,515	0	18,515	38	18,553
24	HPD Police Records	76.84	1.8915	201,800	0	201,800	409	202,209
25	General Services	134.97	3.3225	354,463	0	354,463	718	355,181
28	Human Resources	35.52	0.8744	93,284	0	93,284	189	93,473
30	Finance Public Fin	5.37	0.1322	14,103	0	14,103	29	14,132
31	Finance Treasury	5.56	0.1369	14,602	0	14,602	30	14,632
32	ARA Regulatory	2.99	0.0736	7,852	0	7,852	16	7,868
33	City Secretary	7.40	0.1822	19,434	0	19,434	39	19,473
34	City Council	75.53	1.8593	198,360	0	198,360	402	198,762
35	Police	898.13	22.1086	2,358,701	0	2,358,701	4,779	2,363,480
36	Dept of Neighborhoods	73.83	1.8174	193,895	0	193,895	393	194,288
37	Fire	246.44	6.0664	647,209	0	647,209	1,311	648,520
38	Municipal Court	219.23	5.3966	575,750	0	575,750	1,167	576,917
39	Solid Waste	400.98	9.8706	1,053,068	0	1,053,068	2,134	1,055,202
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	2,437	1,204,990
43	Parks & Recreation	593.09	14.5996	1,557,594	0	1,557,594	3,156	1,560,750
44	Health Department	291.77	7.1823	766,257	0	766,257	1,553	767,810
46	Planning & Dev Other	10.06	0.2476	26,420	0	26,420	54	26,474
49	Finance Other	5.01	0.1233	13,157	0	13,157	27	13,184
53	ARA Other	31.32	0.7710	82,254	0	82,254	167	82,421
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	4.90	0.1206	12,869	0	12,869	26	12,895
67	HPW Other	9.00	0.2215	23,636	0	23,636	48	23,684
	Subtotal	4,062.36	100.0000	10,668,715	0	10,668,715	21,616	10,690,331
	Direct Bills					0		0
	Total					$10,668,715		$ 10,690,331

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	$ 0	$ 195
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	0	137
07	Accounting & Financial Reporti	15.34	0.1206	429	0	429	1	430
08	Finance Disaster Recovery	4.23	0.0333	118	0	118	0	118
09	Finance Grants	7.68	0.0604	215	0	215	0	215
10	Finance Rev Perform Mgmnt	1.89	0.0149	53	0	53	0	53
11	Finance Strategic Purchasing	50.74	0.3989	1,419	0	1,419	3	1,422
12	ARA Director Office	4.82	0.0379	135	0	135	0	135
13	ARA Admin Svcs	5.98	0.0470	167	0	167	0	167
14	ARA Operations	78.93	0.6206	2,208	0	2,208	4	2,212
15	ARA Payroll Services	31.98	0.2514	895	0	895	2	897
16	Office Business Opportunity	31.10	0.2445	870	0	870	2	872
17	Mayor	25.96	0.2041	726	0	726	1	727
18	Legal	94.72	0.7447	2,650	0	2,650	5	2,655
19	City Controller's Office	54.50	0.4285	1,525	0	1,525	3	1,528
20	Health Administration	38.40	0.3019	1,074	0	1,074	2	1,076
21	Planning & Dev Admin	7.05	0.0554	197	0	197	0	197
24	HPD Police Records	76.84	0.6042	2,150	0	2,150	4	2,154
25	General Services	134.97	1.0612	3,776	0	3,776	8	3,784
28	Human Resources	35.52	0.2793	994	0	994	2	996
30	Finance Public Fin	5.37	0.0422	150	0	150	0	150
31	Finance Treasury	5.56	0.0437	156	0	156	0	156
32	ARA Regulatory	2.99	0.0235	84	0	84	0	84
33	City Secretary	7.40	0.0582	207	0	207	0	207
34	City Council	75.53	0.5939	2,113	0	2,113	4	2,117
35	Police	5,951.83	46.7961	166,507	0	166,507	338	166,845
36	Dept of Neighborhoods	73.83	0.5805	2,065	0	2,065	4	2,069
37	Fire	3,849.03	30.2629	107,680	0	107,680	219	107,899
38	Municipal Court	219.23	1.7237	6,133	0	6,133	12	6,145
39	Solid Waste	400.98	3.1527	11,218	0	11,218	23	11,241
41	Housing & Community Dev	0.10	0.0008	3	0	3	0	3
42	Library	457.90	3.6002	12,810	0	12,810	26	12,836
43	Parks & Recreation	593.09	4.6632	16,592	0	16,592	34	16,626
44	Health Department	291.77	2.2940	8,162	0	8,162	17	8,179
46	Planning & Dev Other	10.06	0.0791	281	0	281	1	282
49	Finance Other	5.01	0.0394	140	0	140	0	140
53	ARA Other	31.32	0.2463	876	0	876	2	878
58	Mayor Other	0.00	0.0000	0	0	0	0	0
59	TIRZ	4.90	0.0385	137	0	137	0	137
67	HPW Other	9.00	0.0708	252	0	252	1	253
	Subtotal	12,718.65	100.0000	355,813	0	355,813	722	356,535
	Direct Bills					0		0
	Total					$355,813		$ 356,535

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	1	703
05	Finance Financial Plg & Analys	703	0.0318	223	0	223	0	223
06	Finance City Council	571	0.0259	181	0	181	0	181
07	Accounting & Financial Reporti	1,612	0.0730	511	0	511	1	512
08	Finance Disaster Recovery	403	0.0183	128	0	128	0	128
09	Finance Grants	776	0.0352	246	0	246	1	247
10	Finance Rev Perform Mgmnt	563	0.0255	179	0	179	0	179
11	Finance Strategic Purchasing	1,090	0.0494	346	0	346	1	347
12	ARA Director Office	2,073	0.0939	657	0	657	1	658
13	ARA Admin Svcs	535	0.0242	170	0	170	0	170
14	ARA Operations	5,030	0.2279	1,595	0	1,595	3	1,598
15	ARA Payroll Services	891	0.0404	283	0	283	1	284
16	Office Business Opportunity	6,527	0.2957	2,070	0	2,070	4	2,074
17	Mayor	5,380	0.2437	1,706	0	1,706	4	1,710
18	Legal	6,728	0.3048	2,134	0	2,134	4	2,138
19	City Controller's Office	5,578	0.2527	1,769	0	1,769	4	1,773
20	Health Administration	9,215	0.4175	2,923	0	2,923	6	2,929
21	Planning & Dev Admin	1,656	0.0750	525	0	525	1	526
23	CIP Sal Rec HPW	3,638	0.1648	1,154	0	1,154	2	1,156
24	HPD Police Records	1,870	0.0847	593	0	593	1	594
25	General Services	40,360	1.8285	12,800	0	12,800	27	12,827
28	Human Resources	74,727	3.3855	23,700	0	23,700	49	23,749
29	HITS	42,966	1.9466	13,627	0	13,627	28	13,655
30	Finance Public Fin	564	0.0256	179	0	179	0	179
31	Finance Treasury	1,307	0.0592	415	0	415	1	416
32	ARA Regulatory	2,054	0.0931	651	0	651	1	652
33	City Secretary	1,434	0.0650	455	0	455	1	456
34	City Council	24,349	1.1031	7,722	0	7,722	16	7,738
35	Police	244,382	11.0717	77,506	0	77,506	160	77,666
36	Dept of Neighborhoods	11,305	0.5122	3,585	0	3,585	7	3,592
37	Fire	180,227	8.1652	57,159	0	57,159	118	57,277
38	Municipal Court	27,847	1.2616	8,832	0	8,832	18	8,850
39	Solid Waste	45,317	2.0531	14,372	0	14,372	30	14,402
40	Houston Airport System (HAS)	149,237	6.7612	47,330	0	47,330	98	47,428
41	Housing & Community Dev	75,977	3.4421	24,096	0	24,096	50	24,146
42	Library	20,714	0.9384	6,569	0	6,569	14	6,583
43	Parks & Recreation	98,216	4.4497	31,149	0	31,149	64	31,213
44	Health Department	215,090	9.7446	68,216	0	68,216	141	68,357
45	Fleet Management	189,143	8.5691	59,987	0	59,987	124	60,111
46	Planning & Dev Other	3,191	0.1446	1,012	0	1,012	2	1,014
47	Planning & Dev Spec Rev	8,153	0.3694	2,586	0	2,586	5	2,591
49	Finance Other	17,565	0.7958	5,571	0	5,571	12	5,583
50	ARA Insurance	1,623	0.0735	515	0	515	1	516
51	ARA BARC	13,367	0.6056	4,239	0	4,239	9	4,248
52	ARA Parking	18,974	0.8596	6,018	0	6,018	12	6,030
53	ARA Other	12,268	0.5558	3,891	0	3,891	8	3,899
55	Legal Insurance	8,126	0.3681	2,577	0	2,577	5	2,582
56	Legal Wkr Comp	859	0.0389	272	0	272	1	273
57	Mayor Cable TV	2,080	0.0942	660	0	660	1	661
58	Mayor Other	17,908	0.8113	5,680	0	5,680	12	5,692
59	TIRZ	1,333	0.0604	423	0	423	1	424
60	HR Health Benefits	141,715	6.4204	44,945	0	44,945	93	45,038
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	36	17,322
63	HPW Stormwater	18,693	0.8469	5,928	0	5,928	12	5,940

Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	37,872	1.7158	12,011	0	12,011	25	12,036
65	HPW Water & Sewer	206,618	9.3608	65,529	0	65,529	136	65,665
66	HPW Houston Transtar	2,462	0.1115	781	0	781	2	783
67	HPW Other	36,343	1.6465	11,526	0	11,526	24	11,550
68	Houston Permit Center	6,916	0.3133	2,193	0	2,193	5	2,198
70	CIP Sal Rec RE	1,300	0.0589	412	0	412	1	413
71	CIP S/R Engrg	1,560	0.0707	495	0	495	1	496
72	CIP S/R Constr	1,420	0.0643	450	0	450	1	451
73	CIP S/R Eng/Const	2,449	0.1110	777	0	777	2	779
74	CIP S/R Geo/Env	605	0.0274	192	0	192	0	192
75	CIP S/R Other	10,216	0.4628	3,240	0	3,240	7	3,247
76	CIP S/R GSD	2,032	0.0921	644	0	644	1	645
26	HEC	6,148	0.2785	1,950	0	1,950	4	1,954
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	12	5,885
90	Legal Other	336	0.0152	107	0	107	0	107
91	Convention and Entertainment	1,404	0.0636	445	0	445	1	446
	Subtotal	2,207,268	100.0000	700,037	0	700,037	1,418	701,455
	Direct Bills					0		0
	Total					$700,037		$ 701,455

Basis Units: Number of rev, exp, & purch transactions per dept
Source: COH Transaction 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	0	219
06	Finance City Council	879,967	0.0378	99	0	99	0	99
07	Accounting & Financial Reporti	3,694,313	0.1587	417	0	417	1	418
08	Finance Disaster Recovery	507,887	0.0218	57	0	57	0	57
09	Finance Grants	805,764	0.0346	91	0	91	0	91
10	Finance Rev Perform Mgmnt	274,980	0.0118	31	0	31	0	31
11	Finance Strategic Purchasing	8,087,068	0.3475	913	0	913	2	915
12	ARA Director Office	2,146,691	0.0922	242	0	242	1	243
13	ARA Admin Svcs	1,184,691	0.0509	134	0	134	0	134
14	ARA Operations	8,353,869	0.3589	943	0	943	2	945
15	ARA Payroll Services	4,481,588	0.1926	506	0	506	1	507
16	Office Business Opportunity	4,758,559	0.2045	537	0	537	1	538
17	Mayor	5,555,792	0.2387	627	0	627	1	628
18	Legal	19,016,247	0.8171	2,147	0	2,147	5	2,152
19	City Controller's Office	9,706,474	0.4171	1,096	0	1,096	2	1,098
20	Health Administration	17,260,466	0.7416	1,949	0	1,949	4	1,953
21	Planning & Dev Admin	1,590,851	0.0684	180	0	180	0	180
24	HPD Police Records	6,744,682	0.2898	762	0	762	2	764
25	General Services	45,596,144	1.9591	5,148	0	5,148	11	5,159
26	HEC	0	0.0000	0	0	0	0	0
28	Human Resources	1,187,177	0.0510	134	0	134	0	134
29	HITS	891	0.0000	0	0	0	0	0
30	Finance Public Fin	728,524	0.0313	82	0	82	0	82
31	Finance Treasury	1,884,929	0.0810	213	0	213	0	213
32	ARA Regulatory	404,632	0.0174	46	0	46	0	46
33	City Secretary	1,051,479	0.0452	119	0	119	0	119
34	City Council	12,746,582	0.5477	1,439	0	1,439	3	1,442
35	Police	1,039,108,963	44.6475	117,322	0	117,322	251	117,573
36	Dept of Neighborhoods	13,005,912	0.5588	1,468	0	1,468	3	1,471
37	Fire	663,499,800	28.5087	74,914	0	74,914	160	75,074
38	Municipal Court	30,158,827	1.2958	3,405	0	3,405	7	3,412
39	Solid Waste	108,767,979	4.6734	12,281	0	12,281	26	12,307
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	11	5,099
43	Parks & Recreation	91,947,748	3.9507	10,382	0	10,382	22	10,404
44	Health Department	36,947,572	1.5875	4,172	0	4,172	9	4,181
45	Fleet Management	264,356	0.0114	30	0	30	0	30
46	Planning & Dev Other	1,353,890	0.0582	153	0	153	0	153
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	1	594
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	135	0	135	0	135
	Subtotal	2,327,361,655	100.0000	262,775	0	262,775	531	263,306
	Direct Bills					0		0
	Total					$262,775		$ 263,306

Basis Units: FY2025 actual GF expenditures excl TIRZ
Source: COH Expenditure 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	$ 2,024	$ 1,000,661
12	ARA Director Office	22,950	11.3264	597,511	0	597,511	1,211	598,722
14	ARA Operations	10,820	5.3399	281,702	0	281,702	571	282,273
16	Office Business Opportunity	11,675	5.7619	303,962	0	303,962	616	304,578
17	Mayor	1,350	0.6663	35,148	0	35,148	71	35,219
21	Planning & Dev Admin	30,542	15.0732	795,171	0	795,171	1,611	796,782
25	General Services	7,535	3.7187	196,176	0	196,176	398	196,574
28	Human Resources	31,605	15.5979	822,846	0	822,846	1,667	824,513
29	HITS	28,100	13.8681	731,593	0	731,593	1,482	733,075
38	Municipal Court	4,695	2.3171	122,236	0	122,236	248	122,484
39	Solid Waste	12,835	6.3344	334,163	0	334,163	677	334,840
92	Other	2,160	1.0660	56,236	0	56,236	114	56,350
	Subtotal	202,624	100.0000	5,275,381	0	5,275,381	10,690	5,286,071
	Direct Bills					0		0
	Total					$5,275,381		$ 5,286,071

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	$ 869	$ 429,961
12	ARA Director Office	167,629	4.2655	188,084	0	188,084	381	188,465
14	ARA Operations	441,050	11.2229	494,870	0	494,870	1,003	495,873
16	Office Business Opportunity	30,628	0.7794	34,365	0	34,365	70	34,435
17	Mayor	2,618,983	66.6423	2,938,573	0	2,938,573	5,954	2,944,527
34	City Council	289,193	7.3588	324,483	0	324,483	657	325,140
	Subtotal	3,929,908	100.0000	4,409,467	0	4,409,467	8,934	4,418,401
	Direct Bills					0		0
	Total					$4,409,467		$ 4,418,401

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	0	14,109	0	0
04	Finance Director Office	18,368	195	703	0	303	0	0
05	Finance Financial Plg & Analys	29,526	315	223	0	219	0	0
06	Finance City Council	12,895	137	181	0	99	0	0
07	Accounting & Financial Reporti	40,368	430	512	0	418	0	0
08	Finance Disaster Recovery	11,132	118	128	0	57	0	0
09	Finance Grants	20,211	215	247	0	91	0	0
10	Finance Rev Perform Mgmnt	4,974	53	179	0	31	0	0
11	Finance Strategic Purchasing	133,525	1,422	347	0	915	0	0
12	ARA Director Office	12,684	135	658	0	243	0	0
13	ARA Admin Svcs	15,737	167	170	0	134	0	0
14	ARA Operations	207,709	2,212	1,598	0	945	0	0
15	ARA Payroll Services	84,157	897	284	0	507	0	0
16	Office Business Opportunity	81,841	872	2,074	0	538	0	0
17	Mayor	68,315	727	1,710	0	628	0	0
18	Legal	249,261	2,655	2,138	0	2,152	0	0
19	City Controller's Office	143,420	1,528	1,773	0	1,098	0	0
20	Health Administration	101,051	1,076	2,929	0	1,953	0	0
21	Planning & Dev Admin	18,553	197	526	0	180	0	0
23	CIP Sal Rec HPW	0	0	1,156	0	0	0	0
24	HPD Police Records	202,209	2,154	594	0	764	0	0
25	General Services	355,181	3,784	12,827	0	5,159	0	0
26	HEC	0	0	1,954	0	0	0	0
28	Human Resources	93,473	996	23,749	0	134	0	0
29	HITS	0	0	13,655	0	0	0	0
30	Finance Public Fin	14,132	150	179	0	82	0	0
31	Finance Treasury	14,632	156	416	0	213	0	0
32	ARA Regulatory	7,868	84	652	0	46	0	0
33	City Secretary	19,473	207	456	0	119	0	0
34	City Council	198,762	2,117	7,738	0	1,442	0	0
35	Police	2,363,480	166,845	77,666	0	117,573	0	0
36	Dept of Neighborhoods	194,288	2,069	3,592	0	1,471	0	0
37	Fire	648,520	107,899	57,277	0	75,074	0	0
38	Municipal Court	576,917	6,145	8,850	0	3,412	0	0
39	Solid Waste	1,055,202	11,241	14,402	0	12,307	0	0
40	Houston Airport System (HAS)	0	0	47,428	0	0	0	0
41	Housing & Community Dev	264	3	24,146	0	262	0	0
42	Library	1,204,990	12,836	6,583	0	5,099	0	0
43	Parks & Recreation	1,560,750	16,626	31,213	0	10,404	0	0
44	Health Department	767,810	8,179	68,357	0	4,181	0	0
45	Fleet Management	0	0	60,111	0	30	0	0
46	Planning & Dev Other	26,474	282	1,014	0	153	0	0
47	Planning & Dev Spec Rev	0	0	2,591	0	0	0	0
49	Finance Other	13,184	140	5,583	0	29	0	0
50	ARA Insurance	0	0	516	0	0	0	0
51	ARA BARC	0	0	4,248	0	0	0	0
52	ARA Parking	0	0	6,030	0	0	0	0
53	ARA Other	82,421	878	3,899	0	594	0	0
55	Legal Insurance	0	0	2,582	0	0	0	0
56	Legal Wkr Comp	0	0	273	0	0	0	0
57	Mayor Cable TV	0	0	661	0	0	0	0
58	Mayor Other	0	0	5,692	0	0	0	0
59	TIRZ	12,895	137	424	0	0	0	0
60	HR Health Benefits	0	0	45,038	0	0	0	0
61	HR Long Term Disability	0	0	255	0	0	0	0
62	HPW Bldg Insp	0	0	17,322	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
63	HPW Stormwater	0	0	5,940	0	0	0	0
64	HPW DDSR	0	0	12,036	0	0	0	0
65	HPW Water & Sewer	0	0	65,665	0	0	0	0
66	HPW Houston Transtar	0	0	783	0	0	0	0
67	HPW Other	23,684	253	11,550	0	135	0	0
68	Houston Permit Center	0	0	2,198	0	0	0	0
70	CIP Sal Rec RE	0	0	413	0	0	0	0
71	CIP S/R Engrg	0	0	496	0	0	0	0
72	CIP S/R Constr	0	0	451	0	0	0	0
73	CIP S/R Eng/Const	0	0	779	0	0	0	0
74	CIP S/R Geo/Env	0	0	192	0	0	0	0
75	CIP S/R Other	0	0	3,247	0	0	0	0
76	CIP S/R GSD	0	0	645	0	0	0	0
87	Hurricane Ike Aid & Recovery	0	0	9	0	0	0	0
89	HR-W.C.	0	0	5,885	0	0	0	0
90	Legal Other	0	0	107	0	0	0	0
91	Convention and Entertainment	0	0	446	0	0	0	0
92	Other	0	0	0	0	0	0	0
	Total	$ 10,690,336	$ 356,532	$ 701,452	$ 0	$ 263,303	$ 0	$ 0

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	29,210
04	Finance Director Office	0	1,000,661	429,961	0	1,450,191
05	Finance Financial Plg & Analys	0	0	0	0	30,283
06	Finance City Council	0	0	0	0	13,312
07	Accounting & Financial Reporti	0	0	0	0	41,728
08	Finance Disaster Recovery	0	0	0	0	11,435
09	Finance Grants	0	0	0	0	20,764
10	Finance Rev Perform Mgmnt	0	0	0	0	5,237
11	Finance Strategic Purchasing	0	0	0	0	136,209
12	ARA Director Office	0	598,722	188,465	0	800,907
13	ARA Admin Svcs	0	0	0	0	16,208
14	ARA Operations	0	282,273	495,873	0	990,610
15	ARA Payroll Services	0	0	0	0	85,845
16	Office Business Opportunity	0	304,578	34,435	0	424,338
17	Mayor	0	35,219	2,944,52	0	3,051,126
18	Legal	0	0	0	0	256,206
19	City Controller's Office	0	0	0	0	147,819
20	Health Administration	0	0	0	0	107,009
21	Planning & Dev Admin	0	796,782	0	0	816,238
23	CIP Sal Rec HPW	0	0	0	0	1,156
24	HPD Police Records	0	0	0	0	205,721
25	General Services	0	196,574	0	0	573,525
26	HEC	0	0	0	0	1,954
28	Human Resources	0	824,513	0	0	942,865
29	HITS	0	733,075	0	0	746,730
30	Finance Public Fin	0	0	0	0	14,543
31	Finance Treasury	0	0	0	0	15,417
32	ARA Regulatory	0	0	0	0	8,650
33	City Secretary	0	0	0	0	20,255
34	City Council	0	0	325,140	0	535,199
35	Police	0	0	0	0	2,725,564
36	Dept of Neighborhoods	0	0	0	0	201,420
37	Fire	0	0	0	0	888,770
38	Municipal Court	0	122,484	0	0	717,808
39	Solid Waste	0	334,840	0	0	1,427,992
40	Houston Airport System (HAS)	0	0	0	0	47,428
41	Housing & Community Dev	0	0	0	0	24,675
42	Library	0	0	0	0	1,229,508
43	Parks & Recreation	0	0	0	0	1,618,993
44	Health Department	0	0	0	0	848,527
45	Fleet Management	0	0	0	0	60,141
46	Planning & Dev Other	0	0	0	0	27,923
47	Planning & Dev Spec Rev	0	0	0	0	2,591
49	Finance Other	0	0	0	0	18,936
50	ARA Insurance	0	0	0	0	516
51	ARA BARC	0	0	0	0	4,248
52	ARA Parking	0	0	0	0	6,030
53	ARA Other	0	0	0	0	87,792
55	Legal Insurance	0	0	0	0	2,582
56	Legal Wkr Comp	0	0	0	0	273
57	Mayor Cable TV	0	0	0	0	661
58	Mayor Other	0	0	0	0	5,692
59	TIRZ	0	0	0	0	13,456
60	HR Health Benefits	0	0	0	0	45,038
61	HR Long Term Disability	0	0	0	0	255
62	HPW Bldg Insp	0	0	0	0	17,322

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

	Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
63	HPW Stormwater	0	0	0	0	5,940
64	HPW DDSR	0	0	0	0	12,036
65	HPW Water & Sewer	0	0	0	0	65,665
66	HPW Houston Transtar	0	0	0	0	783
67	HPW Other	0	0	0	0	35,622
68	Houston Permit Center	0	0	0	0	2,198
70	CIP Sal Rec RE	0	0	0	0	413
71	CIP S/R Engrg	0	0	0	0	496
72	CIP S/R Constr	0	0	0	0	451
73	CIP S/R Eng/Const	0	0	0	0	779
74	CIP S/R Geo/Env	0	0	0	0	192
75	CIP S/R Other	0	0	0	0	3,247
76	CIP S/R GSD	0	0	0	0	645
87	Hurricane Ike Aid & Recovery	0	0	0	0	9
89	HR-W.C.	0	0	0	0	5,885
90	Legal Other	0	0	0	0	107
91	Convention and Entertainment	0	0	0	0	446
92	Other	0	56,350	0	0	56,350
	Total	$ 0	$ 5,286,071	$ 4,418,401	$ 0	$ 21,716,095

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	37	18,368
3	Memberships	195	0	195
3	Consulting Services	702	1	703
3	Other Misc	302	1	303
3	Walker Rent	998,637	2,024	1,000,661
3	Dept Specific	429,092	869	429,961
	Subtotal - Non-Dept-Gen Gov	1,447,259	2,933	1,450,192
5	Financial Plg & Analysis	0	2,250	2,250
	Subtotal - Fin Plg & Analysis	0	2,250	2,250
7	Gen Acctng	0	2,223	2,223
7	Fixed Assets	0	0	0
7	Auditing Svcs	0	1,193	1,193
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	3,416	3,416
8	Disaster Recovery	0	320	320
	Subtotal - Fin Disaster Recove	0	320	320
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	0	168	168
	Subtotal - Fin Perform Mgmt	0	168	168
11	Purchasing	0	747	747
	Subtotal - Fin SPD	0	747	747
14	Mailroom	0	25,944	25,944
14	Records	0	290	290
14	3-1-1 Svcs	0	4,427	4,427
	Subtotal - ARA Operations	0	30,661	30,661
15	Payroll Svcs	0	1,664	1,664
	Subtotal - ARA Payroll Svcs	0	1,664	1,664
16	Certification	0	607	607
16	Contract Compliance	0	13,061	13,061
16	Reporting & Analytics	0	1,348	1,348
16	Dept Services	0	2,828	2,828
16	External Affairs & Outreach	0	304	304
	Subtotal - OBO	0	18,148	18,148
17	City Mayor Admin	0	2,198	2,198
	Subtotal - Mayor	0	2,198	2,198
18	Legal Svcs	0	1,005,141	1,005,141
18	Inspector General	0	10,672	10,672
	Subtotal - Legal	0	1,015,813	1,015,813

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

	Department	First Incoming	Second Incoming	Finance Dept Admin
19	Controller Fin Svcs	0	8,364	8,364
	Subtotal - City Controller's	0	8,364	8,364
25	Design & Const	0	0	0
25	Building Svcs	0	188,564	188,564
25	Utilities	0	69,643	69,643
25	Real Estate	0	2,448	2,448
	Subtotal - General Services	0	260,655	260,655
	Total Incoming	1,449,309	1,347,337	2,796,646
C. Total Allocated			$ 5,472,220	$ 5,472,220
				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	$ 273,110	$ 0	$ 273,110	$ 89,208	$ 362,318
06	Finance City Council	4.90	2.8915	119,273	0	119,273	38,959	158,232
07	Accounting & Financial Reporti	15.34	9.0523	373,396	0	373,396	121,965	495,361
08	Finance Disaster Recovery	4.23	2.4962	102,964	0	102,964	33,632	136,596
09	Finance Grants	7.68	4.5320	186,941	0	186,941	61,062	248,003
10	Finance Rev Perform Mgmnt	1.89	1.1153	46,005	0	46,005	15,027	61,032
11	Finance Strategic Purchasing	51.74	30.5323	1,259,421	0	1,259,421	411,373	1,670,794
30	Finance Public Fin	5.37	3.1689	130,713	0	130,713	42,696	173,409
31	Finance Treasury	5.56	3.2810	135,338	0	135,338	44,206	179,544
49	Finance Other	61.53	36.3095	1,497,722	0	1,497,722	489,211	1,986,933
	Subtotal	169.46	100.0000	4,124,883	0	4,124,883	1,347,337	5,472,220
	Direct Bills					0		0
	Total					$4,124,883		$ 5,472,220

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	362,318	362,318
06	Finance City Council	158,232	158,232
07	Accounting & Financial Reporti	495,361	495,361
08	Finance Disaster Recovery	136,596	136,596
09	Finance Grants	248,003	248,003
10	Finance Rev Perform Mgmnt	61,032	61,032
11	Finance Strategic Purchasing	1,670,794	1,670,794
30	Finance Public Fin	173,409	173,409
31	Finance Treasury	179,544	179,544
49	Finance Other	1,986,933	1,986,933
	Total	$ 5,472,222	$ 5,472,222

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	$ 60	$ 29,526
3	Memberships	314	1	315
3	Consulting Services	223	0	223
3	Other Misc	219	0	219
	Subtotal - Non-Dept-Gen Gov	30,222	61	30,283
4	Finance Dept Admin	273,110	89,208	362,318
	Subtotal - Fin Dir Office	273,110	89,208	362,318
5	Financial Plg & Analysis	0	715	715
	Subtotal - Fin Plg & Analysis	0	715	715
7	Gen Acctng	0	707	707
7	Auditing Svcs	0	379	379
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	1,086	1,086
8	Disaster Recovery	0	232	232
	Subtotal - Fin Disaster Recove	0	232	232
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	0	122	122
	Subtotal - Fin Perform Mgmt	0	122	122
11	Purchasing	0	747	747
	Subtotal - Fin SPD	0	747	747
14	Records	0	466	466
	Subtotal - ARA Operations	0	466	466
15	Payroll Svcs	0	2,675	2,675
	Subtotal - ARA Payroll Svcs	0	2,675	2,675
16	Certification	0	975	975
16	External Affairs & Outreach	0	489	489
	Subtotal - OBO	0	1,464	1,464
17	City Mayor Admin	0	3,533	3,533
	Subtotal - Mayor	0	3,533	3,533
19	Controller Fin Svcs	0	2,658	2,658
	Subtotal - City Controller's	0	2,658	2,658
	Total Incoming	303,332	102,967	406,299
C.	Total Allocated		$ 2,348,089	$ 2,348,089
				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	$ 48,433	$ 0	$ 48,433	$ 0	$ 48,433
04	Finance Dir Office	2,212	0.1002	2,250	0	2,250	0	2,250
05	Finance Financial Plg & Analys	703	0.0318	715	0	715	0	715
06	Finance City Council	571	0.0259	581	0	581	27	608
07	Accounting & Financial Reporti	1,612	0.0730	1,640	0	1,640	77	1,717
08	Finance Disaster Recovery	403	0.0183	410	0	410	19	429
09	Finance Grants	776	0.0352	789	0	789	37	826
10	Finance Rev Perform Mgmnt	563	0.0255	573	0	573	27	600
11	Finance Strategic Purchasing	1,090	0.0494	1,109	0	1,109	52	1,161
12	ARA Director Office	2,073	0.0939	2,109	0	2,109	99	2,208
13	ARA Admin Svcs	535	0.0242	544	0	544	26	570
14	ARA Operations	5,030	0.2279	5,116	0	5,116	240	5,356
15	ARA Payroll Services	891	0.0404	906	0	906	43	949
16	Office Business Opportunity	6,527	0.2957	6,639	0	6,639	312	6,951
17	Mayor	5,380	0.2437	5,472	0	5,472	257	5,729
18	Legal	6,728	0.3048	6,843	0	6,843	321	7,164
19	City Controller's Office	5,578	0.2527	5,674	0	5,674	266	5,940
20	Health Administration	9,215	0.4175	9,373	0	9,373	440	9,813
21	Planning & Dev Admin	1,656	0.0750	1,684	0	1,684	79	1,763
23	CIP Sal Rec HPW	3,638	0.1648	3,700	0	3,700	174	3,874
24	HPD Police Records	1,870	0.0847	1,902	0	1,902	89	1,991
25	General Services	40,360	1.8285	41,052	0	41,052	1,927	42,979
28	Human Resources	74,727	3.3855	76,009	0	76,009	3,568	79,577
29	HITS	42,966	1.9466	43,703	0	43,703	2,051	45,754
30	Finance Public Fin	564	0.0256	574	0	574	27	601
31	Finance Treasury	1,307	0.0592	1,329	0	1,329	62	1,391
32	ARA Regulatory	2,054	0.0931	2,089	0	2,089	98	2,187
33	City Secretary	1,434	0.0650	1,459	0	1,459	68	1,527
34	City Council	24,349	1.1031	24,767	0	24,767	1,162	25,929
35	Police	244,382	11.0717	248,573	0	248,573	11,667	260,240
36	Dept of Neighborhoods	11,305	0.5122	11,499	0	11,499	540	12,039
37	Fire	180,227	8.1652	183,318	0	183,318	8,604	191,922
38	Municipal Court	27,847	1.2616	28,325	0	28,325	1,329	29,654
39	Solid Waste	45,317	2.0531	46,094	0	46,094	2,164	48,258
40	Houston Airport System (HAS)	149,237	6.7612	151,796	0	151,796	7,125	158,921
41	Housing & Community Dev	75,977	3.4421	77,280	0	77,280	3,627	80,907
42	Library	20,714	0.9384	21,069	0	21,069	989	22,058
43	Parks & Recreation	98,216	4.4497	99,900	0	99,900	4,689	104,589
44	Health Department	215,090	9.7446	218,779	0	218,779	10,269	229,048
45	Fleet Management	189,143	8.5691	192,387	0	192,387	9,030	201,417
46	Planning & Dev Other	3,191	0.1446	3,246	0	3,246	152	3,398
47	Planning & Dev Spec Rev	8,153	0.3694	8,293	0	8,293	389	8,682
49	Finance Other	17,565	0.7958	17,866	0	17,866	839	18,705
50	ARA Insurance	1,623	0.0735	1,651	0	1,651	77	1,728
51	ARA BARC	13,367	0.6056	13,596	0	13,596	638	14,234
52	ARA Parking	18,974	0.8596	19,299	0	19,299	906	20,205
53	ARA Other	12,268	0.5558	12,478	0	12,478	586	13,064
55	Legal Insurance	8,126	0.3681	8,265	0	8,265	388	8,653
56	Legal Wkr Comp	859	0.0389	874	0	874	41	915
57	Mayor Cable TV	2,080	0.0942	2,116	0	2,116	99	2,215
58	Mayor Other	17,908	0.8113	18,215	0	18,215	855	19,070
59	TIRZ	1,333	0.0604	1,356	0	1,356	64	1,420
60	HR Health Benefits	141,715	6.4204	144,145	0	144,145	6,766	150,911
61	HR Long Term Disability	801	0.0363	815	0	815	38	853
62	HPW Bldg Insp	54,503	2.4693	55,438	0	55,438	2,602	58,040
63	HPW Stormwater	18,693	0.8469	19,014	0	19,014	892	19,906

Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	37,872	1.7158	38,521	0	38,521	1,808	40,329
65	HPW Water & Sewer	206,618	9.3608	210,161	0	210,161	9,864	220,025
66	HPW Houston Transtar	2,462	0.1115	2,504	0	2,504	118	2,622
67	HPW Other	36,343	1.6465	36,966	0	36,966	1,735	38,701
68	Houston Permit Center	6,916	0.3133	7,035	0	7,035	330	7,365
70	CIP Sal Rec RE	1,300	0.0589	1,322	0	1,322	62	1,384
71	CIP S/R Engrg	1,560	0.0707	1,587	0	1,587	74	1,661
72	CIP S/R Constr	1,420	0.0643	1,444	0	1,444	68	1,512
73	CIP S/R Eng/Const	2,449	0.1110	2,491	0	2,491	117	2,608
74	CIP S/R Geo/Env	605	0.0274	615	0	615	29	644
75	CIP S/R Other	10,216	0.4628	10,391	0	10,391	488	10,879
76	CIP S/R GSD	2,032	0.0921	2,067	0	2,067	97	2,164
26	HEC	6,148	0.2785	6,253	0	6,253	294	6,547
87	Hurricane Ike Aid & Recovery	28	0.0013	28	0	28	1	29
89	HR-W.C.	18,517	0.8389	18,835	0	18,835	884	19,719
90	Legal Other	336	0.0152	342	0	342	16	358
91	Convention and Entertainment	1,404	0.0636	1,428	0	1,428	67	1,495
	Subtotal	2,207,268	100.0000	2,245,121	0	2,245,121	102,967	2,348,088
	Direct Bills					0		0
	Total					$2,245,121		$ 2,348,088

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	48,433	48,433
04	Finance Dir Office	2,250	2,250
05	Finance Financial Plg & Analys	715	715
06	Finance City Council	608	608
07	Accounting & Financial Reporti	1,717	1,717
08	Finance Disaster Recovery	429	429
09	Finance Grants	826	826
10	Finance Rev Perform Mgmnt	600	600
11	Finance Strategic Purchasing	1,161	1,161
12	ARA Director Office	2,208	2,208
13	ARA Admin Svcs	570	570
14	ARA Operations	5,356	5,356
15	ARA Payroll Services	949	949
16	Office Business Opportunity	6,951	6,951
17	Mayor	5,729	5,729
18	Legal	7,164	7,164
19	City Controller's Office	5,940	5,940
20	Health Administration	9,813	9,813
21	Planning & Dev Admin	1,763	1,763
23	CIP Sal Rec HPW	3,874	3,874
24	HPD Police Records	1,991	1,991
25	General Services	42,979	42,979
26	HEC	6,547	6,547
28	Human Resources	79,577	79,577
29	HITS	45,754	45,754
30	Finance Public Fin	601	601
31	Finance Treasury	1,391	1,391
32	ARA Regulatory	2,187	2,187
33	City Secretary	1,527	1,527
34	City Council	25,929	25,929
35	Police	260,240	260,240
36	Dept of Neighborhoods	12,039	12,039
37	Fire	191,922	191,922
38	Municipal Court	29,654	29,654
39	Solid Waste	48,258	48,258
40	Houston Airport System (HAS)	158,921	158,921
41	Housing & Community Dev	80,907	80,907
42	Library	22,058	22,058
43	Parks & Recreation	104,589	104,589
44	Health Department	229,048	229,048
45	Fleet Management	201,417	201,417
46	Planning & Dev Other	3,398	3,398
47	Planning & Dev Spec Rev	8,682	8,682
49	Finance Other	18,705	18,705
50	ARA Insurance	1,728	1,728
51	ARA BARC	14,234	14,234
52	ARA Parking	20,205	20,205
53	ARA Other	13,064	13,064
55	Legal Insurance	8,653	8,653
56	Legal Wkr Comp	915	915
57	Mayor Cable TV	2,215	2,215
58	Mayor Other	19,070	19,070
59	TIRZ	1,420	1,420
60	HR Health Benefits	150,911	150,911
61	HR Long Term Disability	853	853
62	HPW Bldg Insp	58,040	58,040

Allocation Summary

Dept:5 Fin Plg & Analysis

	Department	Financial Plg & Analysis	Total
63	HPW Stormwater	19,906	19,906
64	HPW DDSR	40,329	40,329
65	HPW Water & Sewer	220,025	220,025
66	HPW Houston Transtar	2,622	2,622
67	HPW Other	38,701	38,701
68	Houston Permit Center	7,365	7,365
70	CIP Sal Rec RE	1,384	1,384
71	CIP S/R Engrg	1,661	1,661
72	CIP S/R Constr	1,512	1,512
73	CIP S/R Eng/Const	2,608	2,608
74	CIP S/R Geo/Env	644	644
75	CIP S/R Other	10,879	10,879
76	CIP S/R GSD	2,164	2,164
87	Hurricane Ike Aid & Recovery	29	29
89	HR-W.C.	19,719	19,719
90	Legal Other	358	358
91	Convention and Entertainment	1,495	1,495
	Total	$ 2,348,086	$ 2,348,086

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	$ 26	$ 12,895
3	Memberships	137	0	137
3	Consulting Services	181	0	181
3	Other Misc	99	0	99
	Subtotal - Non-Dept-Gen Gov	13,286	27	13,313
4	Finance Dept Admin	119,273	38,959	158,232
	Subtotal - Fin Dir Office	119,273	38,959	158,232
5	Financial Plg & Analysis	581	27	608
	Subtotal - Fin Plg & Analysis	581	27	608
7	Gen Acctng	0	574	574
7	Auditing Svcs	0	308	308
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	0	882	882
8	Disaster Recovery	0	105	105
	Subtotal - Fin Disaster Recove	0	105	105
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	0	55	55
	Subtotal - Fin Perform Mgmt	0	55	55
11	Purchasing	0	3,733	3,733
	Subtotal - Fin SPD	0	3,733	3,733
14	Records	0	203	203
	Subtotal - ARA Operations	0	203	203
15	Payroll Svcs	0	1,168	1,168
	Subtotal - ARA Payroll Svcs	0	1,168	1,168
16	Certification	0	426	426
16	External Affairs & Outreach	0	213	213
	Subtotal - OBO	0	639	639
17	City Mayor Admin	0	1,543	1,543
	Subtotal - Mayor	0	1,543	1,543
19	Controller Fin Svcs	0	2,159	2,159
	Subtotal - City Controller's	0	2,159	2,159
	Total Incoming	133,140	49,500	182,640
C.	Total Allocated		$ 1,062,609	$ 1,062,609
				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
34	City Council	100	100.0000	$ 1,013,109	$ 0	$ 1,013,109	$ 49,500	$ 1,062,609
	Subtotal	100	100.0000	1,013,109	0	1,013,109	49,500	1,062,609
	Direct Bills					0		0
	Total					$1,013,109		$ 1,062,609

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
34	City Council	1,062,609	1,062,609
	Total	$ 1,062,609	$ 1,062,609

FINANCE – ACCOUNTING AND FINANCIAL OPERATIONS
FUNCTION AND ALLOCATION BASIS

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

- **General Accounting** – Costs of the General Accounting division are allocated based upon number of revenues, expenditures, and purchasing transactions.

- **Fixed Assets** – Costs associated with fixed assets are allocated based upon the number of fixed and controlled assets.

- **Auditing Services** – Costs associated with the annual audit for all funds excluding enterprise are allocated based upon number of revenues, expenditures, and purchasing transactions.

- **Auditing Services Enterprise Funds** – Costs associated with the annual audit for enterprise funds are allocated based upon the percentage of audit hours.

A. Department Costs

Dept:7 Acc & Finance 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				79.67%	20.33%	
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:7 Acc & Finance Reporting

Description		Amount	Auditing Svcs - Enterprise	Fin Operations
Personnel Costs				
Salaries	S1	1,493,520	0	0
Salary % Split				
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:7 Acc & Finance Reporting

	Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise	Fin Operations
3	Insurance Retirees	$ 40,286	$ 82	$ 32,161	$ 8,206	$ 0	$ 0	$ 0
3	Memberships	429	1	342	87	0	0	0
3	Consulting Services	511	1	408	104	0	0	0
3	Other Misc	417	1	333	85	0	0	0
	Subtotal - Non-Dept-Gen Gov	41,643	84	33,245	8,483	0	0	0
4	Finance Dept Admin	373,396	121,965	394,658	100,703	0	0	0
	Subtotal - Fin Dir Office	373,396	121,965	394,658	100,703	0	0	0
5	Financial Plg & Analysis	1,640	77	1,368	349	0	0	0
	Subtotal - Fin Plg & Analysis	1,640	77	1,368	349	0	0	0
7	Gen Acctng	0	1,620	1,291	329	0	0	0
7	Auditing Svcs	0	869	692	177	0	0	0
7	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	0	2,489	1,983	506	0	0	0
8	Disaster Recovery	0	442	352	90	0	0	0
	Subtotal - Fin Disaster Recove	0	442	352	90	0	0	0
9	Cost Accounting	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0	0
10	Perf Mgmt Svcs	0	233	186	47	0	0	0
	Subtotal - Fin Perform Mgmt	0	233	186	47	0	0	0
11	Purchasing	0	2,240	1,785	455	0	0	0
	Subtotal - Fin SPD	0	2,240	1,785	455	0	0	0
14	Records	0	637	508	130	0	0	0
	Subtotal - ARA Operations	0	637	508	130	0	0	0
15	Payroll Svcs	0	3,657	2,914	743	0	0	0
	Subtotal - ARA Payroll Svcs	0	3,657	2,914	743	0	0	0
16	Certification	0	1,334	1,063	271	0	0	0
16	External Affairs & Outreach	0	668	532	136	0	0	0
	Subtotal - OBO	0	2,002	1,595	407	0	0	0
17	City Mayor Admin	0	4,831	3,849	982	0	0	0
	Subtotal - Mayor	0	4,831	3,849	982	0	0	0
19	Controller Fin Svcs	0	6,095	4,856	1,239	0	0	0
	Subtotal - City Controller's	0	6,095	4,856	1,239	0	0	0
	Total Incoming	416,679	144,752	447,297	114,134	0	0	0
C.	Total Allocated		$ 4,255,748	$ 2,333,815	$ 595,269	$ 997,782	$ 328,880	
				54.84%	13.99%	23.45%	7.73%	

Gen Acctng Allocations

Dept:7 Acc & Finance Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	47,616	2.1572	$ 47,858	$ 0	$ 47,858	$ 0	$ 47,858
04	Finance Dir Office	2,212	0.1002	2,223	0	2,223	0	2,223
05	Finance Financial Plg & Analys	703	0.0318	707	0	707	0	707
06	Finance City Council	571	0.0259	574	0	574	0	574
07	Accounting & Financial Reporti	1,612	0.0730	1,620	0	1,620	0	1,620
08	Finance Disaster Recovery	403	0.0183	405	0	405	22	427
09	Finance Grants	776	0.0352	780	0	780	42	822
10	Finance Rev Perform Mgmnt	563	0.0255	566	0	566	30	596
11	Finance Strategic Purchasing	1,090	0.0494	1,096	0	1,096	58	1,154
12	ARA Director Office	2,073	0.0939	2,084	0	2,084	111	2,195
13	ARA Admin Svcs	535	0.0242	538	0	538	29	567
14	ARA Operations	5,030	0.2279	5,056	0	5,056	269	5,325
15	ARA Payroll Services	891	0.0404	896	0	896	48	944
16	Office Business Opportunity	6,527	0.2957	6,560	0	6,560	349	6,909
17	Mayor	5,380	0.2437	5,407	0	5,407	288	5,695
18	Legal	6,728	0.3048	6,762	0	6,762	360	7,122
19	City Controller's Office	5,578	0.2527	5,606	0	5,606	299	5,905
20	Health Administration	9,215	0.4175	9,262	0	9,262	493	9,755
21	Planning & Dev Admin	1,656	0.0750	1,664	0	1,664	89	1,753
23	CIP Sal Rec HPW	3,638	0.1648	3,656	0	3,656	195	3,851
24	HPD Police Records	1,870	0.0847	1,880	0	1,880	100	1,980
25	General Services	40,360	1.8285	40,565	0	40,565	2,160	42,725
28	Human Resources	74,727	3.3855	75,107	0	75,107	4,000	79,107
29	HITS	42,966	1.9466	43,184	0	43,184	2,300	45,484
30	Finance Public Fin	564	0.0256	567	0	567	30	597
31	Finance Treasury	1,307	0.0592	1,314	0	1,314	70	1,384
32	ARA Regulatory	2,054	0.0931	2,064	0	2,064	110	2,174
33	City Secretary	1,434	0.0650	1,441	0	1,441	77	1,518
34	City Council	24,349	1.1031	24,473	0	24,473	1,303	25,776
35	Police	244,382	11.0717	245,624	0	245,624	13,081	258,705
36	Dept of Neighborhoods	11,305	0.5122	11,362	0	11,362	605	11,967
37	Fire	180,227	8.1652	181,143	0	181,143	9,647	190,790
38	Municipal Court	27,847	1.2616	27,989	0	27,989	1,491	29,480
39	Solid Waste	45,317	2.0531	45,547	0	45,547	2,426	47,973
40	Houston Airport System (HAS)	149,237	6.7612	149,996	0	149,996	7,988	157,984
41	Housing & Community Dev	75,977	3.4421	76,363	0	76,363	4,067	80,430
42	Library	20,714	0.9384	20,819	0	20,819	1,109	21,928
43	Parks & Recreation	98,216	4.4497	98,715	0	98,715	5,257	103,972
44	Health Department	215,090	9.7446	216,183	0	216,183	11,513	227,696
45	Fleet Management	189,143	8.5691	190,105	0	190,105	10,125	200,230
46	Planning & Dev Other	3,191	0.1446	3,207	0	3,207	171	3,378
47	Planning & Dev Spec Rev	8,153	0.3694	8,194	0	8,194	436	8,630
49	Finance Other	17,565	0.7958	17,654	0	17,654	940	18,594
50	ARA Insurance	1,623	0.0735	1,631	0	1,631	87	1,718
51	ARA BARC	13,367	0.6056	13,435	0	13,435	716	14,151
52	ARA Parking	18,974	0.8596	19,070	0	19,070	1,016	20,086
53	ARA Other	12,268	0.5558	12,330	0	12,330	657	12,987
55	Legal Insurance	8,126	0.3681	8,167	0	8,167	435	8,602
56	Legal Wkr Comp	859	0.0389	863	0	863	46	909
57	Mayor Cable TV	2,080	0.0942	2,091	0	2,091	111	2,202
58	Mayor Other	17,908	0.8113	17,999	0	17,999	959	18,958
59	TIRZ	1,333	0.0604	1,340	0	1,340	71	1,411
60	HR Health Benefits	141,715	6.4204	142,435	0	142,435	7,586	150,021
61	HR Long Term Disability	801	0.0363	805	0	805	43	848
62	HPW Bldg Insp	54,503	2.4693	54,780	0	54,780	2,917	57,697
63	HPW Stormwater	18,693	0.8469	18,788	0	18,788	1,001	19,789

Gen Acctng Allocations

Dept:7 Acc & Finance Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	37,872	1.7158	38,065	0	38,065	2,027	40,092
65	HPW Water & Sewer	206,618	9.3608	207,668	0	207,668	11,060	218,728
66	HPW Houston Transtar	2,462	0.1115	2,475	0	2,475	132	2,607
67	HPW Other	36,343	1.6465	36,528	0	36,528	1,945	38,473
68	Houston Permit Center	6,916	0.3133	6,951	0	6,951	370	7,321
70	CIP Sal Rec RE	1,300	0.0589	1,307	0	1,307	70	1,377
71	CIP S/R Engrg	1,560	0.0707	1,568	0	1,568	84	1,652
72	CIP S/R Constr	1,420	0.0643	1,427	0	1,427	76	1,503
73	CIP S/R Eng/Const	2,449	0.1110	2,461	0	2,461	131	2,592
74	CIP S/R Geo/Env	605	0.0274	608	0	608	32	640
75	CIP S/R Other	10,216	0.4628	10,268	0	10,268	547	10,815
76	CIP S/R GSD	2,032	0.0921	2,042	0	2,042	109	2,151
26	HEC	6,148	0.2785	6,179	0	6,179	329	6,508
87	Hurricane Ike Aid & Recovery	28	0.0013	28	0	28	2	30
89	HR-W.C.	18,517	0.8389	18,611	0	18,611	991	19,602
90	Legal Other	336	0.0152	338	0	338	18	356
91	Convention and Entertainment	1,404	0.0636	1,411	0	1,411	75	1,486
	Subtotal	2,207,268	100.0000	2,218,485	0	2,218,485	115,330	2,333,815
	Direct Bills					0		0
	Total					$2,218,485		$ 2,333,815

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

Fixed Assets Allocations

Dept:7 Acc & Finance Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	ARA Director Office	24.00	1.1412	$ 6,458	$ 0	$ 6,458	$ 336	$ 6,794
17	Mayor	8.00	0.3804	2,153	0	2,153	112	2,265
18	Legal	13.00	0.6182	3,498	0	3,498	182	3,680
19	City Controller's Office	35.00	1.6643	9,417	0	9,417	490	9,907
20	Health Administration	158.00	7.5131	42,512	0	42,512	2,211	44,723
21	Planning & Dev Admin	6.00	0.2853	1,614	0	1,614	84	1,698
25	General Services	28.00	1.3314	7,534	0	7,534	392	7,926
28	Human Resources	1.00	0.0476	269	0	269	14	283
34	City Council	62.00	2.9482	16,682	0	16,682	868	17,550
35	Police	674.00	32.0495	181,349	0	181,349	9,432	190,781
36	Depart of Neighborhoods	7.00	0.3329	1,883	0	1,883	98	1,981
37	Fire	708.00	33.6662	190,498	0	190,498	9,907	200,405
38	Municipal Court	3.00	0.1427	807	0	807	42	849
39	Solid Waste	77.00	3.6614	20,718	0	20,718	1,078	21,796
41	Housing & Community Dev	1.00	0.0476	269	0	269	14	283
42	Library	37.00	1.7594	9,955	0	9,955	518	10,473
43	Parks & Recreation	224.00	10.6515	60,270	0	60,270	3,135	63,405
45	Fleet Management	37.00	1.7594	9,955	0	9,955	518	10,473
	Subtotal	2,103	100.0000	565,841	0	565,841	29,428	595,269
	Direct Bills					0		0
	Total					$565,841		$ 595,269

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

Auditing Svcs Allocations

Dept:7 Acc & Finance 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	Accounting & Financial Reporti	1,612	0.0871	869	0	869	0	869
08	Finance Disaster Recovery	403	0.0218	217	0	217	0	217
09	Finance Grants	776	0.0419	419	0	419	0	419
10	Finance Rev Perform Mgmnt	563	0.0304	304	0	304	0	304
11	Finance Strategic Purchasing	1,090	0.0589	588	0	588	0	588
12	ARA Director Office	2,073	0.1121	1,118	0	1,118	0	1,118
13	ARA Admin Svcs	535	0.0289	289	0	289	0	289
14	ARA Operations	5,030	0.2719	2,713	0	2,713	0	2,713
15	ARA Payroll Services	891	0.0482	481	0	481	0	481
16	Office Business Opportunity	6,527	0.3528	3,520	0	3,520	0	3,520
17	Mayor	5,380	0.2908	2,902	0	2,902	0	2,902
18	Legal	6,728	0.3637	3,629	0	3,629	0	3,629
19	City Controller's Office	5,578	0.3015	3,008	0	3,008	0	3,008
20	Health Administration	9,215	0.4981	4,970	0	4,970	0	4,970
21	Planning & Dev Admin	1,656	0.0895	893	0	893	0	893
23	CIP Sal Rec HPW	3,638	0.1966	1,962	0	1,962	0	1,962
24	HPD Police Records	1,870	0.1011	1,009	0	1,009	0	1,009
25	General Services	40,360	2.1816	21,768	0	21,768	0	21,768
28	Human Resources	74,727	4.0393	40,303	0	40,303	0	40,303
29	HITS	42,966	2.3225	23,173	0	23,173	0	23,173
30	Finance Public Fin	564	0.0305	304	0	304	0	304
31	Finance Treasury	1,307	0.0706	705	0	705	0	705
32	ARA Regulatory	2,054	0.1110	1,108	0	1,108	0	1,108
33	City Secretary	1,434	0.0775	773	0	773	0	773
34	City Council	24,349	1.3162	13,132	0	13,132	0	13,132
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
64	HPW DDSR	37,872	2.0471	20,426	0	20,426	0	20,426

Auditing Svcs Allocations

Dept:7 Acc & Finance Reporting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
26	HEC	6,148	0.3323	3,316	0	3,316	0	3,316
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:7 Acc & Finance 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 and Entertainment	16.62	16.6200	54,660	0	54,660	0	54,660
	Subtotal	100.00	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:7 Acc & Finance 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	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
08	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
09	Finance Grants	805,764	0.0155	0	0	0	0	0
10	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
11	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
12	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
13	ARA Admin Svcs	1,184,691	0.0228	0	0	0	0	0
14	ARA Operations	8,353,869	0.1605	0	0	0	0	0
15	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
16	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
17	Mayor	5,555,792	0.1067	0	0	0	0	0
18	Legal	19,016,247	0.3653	0	0	0	0	0
19	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
20	Health Administration	17,260,466	0.3315	0	0	0	0	0
21	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
23	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
24	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
25	General Services	182,242,936	3.5006	0	0	0	0	0
26	HEC	30,123,231	0.5786	0	0	0	0	0
28	Human Resources	45,069,255	0.8657	0	0	0	0	0
29	HITS	99,319,652	1.9078	0	0	0	0	0
30	Finance Public Fin	728,524	0.0140	0	0	0	0	0
31	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
32	ARA Regulatory	404,632	0.0078	0	0	0	0	0
33	City Secretary	1,051,479	0.0202	0	0	0	0	0
34	City Council	12,746,582	0.2448	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:7 Acc & Finance 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:7 Acc & Finance Reporting

	Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
0	Direct Billed	$0	$0	$0	$0	$0	
03	Non-Departmental-Gen Gov	47,858	0	25,681	0	0	73,539
04	Finance Dir Office	2,223	0	1,193	0	0	3,416
05	Finance Financial Plg & Analys	707	0	379	0	0	1,086
06	Finance City Council	574	0	308	0	0	882
07	Accounting & Financial Reporti	1,620	0	869	0	0	2,489
08	Finance Disaster Recovery	427	0	217	0	0	644
09	Finance Grants	822	0	419	0	0	1,241
10	Finance Rev Perform Mgmnt	596	0	304	0	0	900
11	Finance Strategic Purchasing	1,154	0	588	0	0	1,742
12	ARA Director Office	2,195	6,794	1,118	0	0	10,107
13	ARA Admin Svcs	567	0	289	0	0	856
14	ARA Operations	5,325	0	2,713	0	0	8,038
15	ARA Payroll Services	944	0	481	0	0	1,425
16	Office Business Opportunity	6,909	0	3,520	0	0	10,429
17	Mayor	5,695	2,265	2,902	0	0	10,862
18	Legal	7,122	3,680	3,629	0	0	14,431
19	City Controller's Office	5,905	9,907	3,008	0	0	18,820
20	Health Administration	9,755	44,723	4,970	0	0	59,448
21	Planning & Dev Admin	1,753	1,698	893	0	0	4,344
23	CIP Sal Rec HPW	3,851	0	1,962	0	0	5,813
24	HPD Police Records	1,980	0	1,009	0	0	2,989
25	General Services	42,725	7,926	21,768	0	0	72,419
26	HEC	6,508	0	3,316	0	0	9,824
28	Human Resources	79,107	283	40,303	0	0	119,693
29	HITS	45,484	0	23,173	0	0	68,657
30	Finance Public Fin	597	0	304	0	0	901
31	Finance Treasury	1,384	0	705	0	0	2,089
32	ARA Regulatory	2,174	0	1,108	0	0	3,282
33	City Secretary	1,518	0	773	0	0	2,291
34	City Council	25,776	17,550	13,132	0	0	56,458
35	Police	258,705	190,781	131,805	0	0	581,291
36	Dept of Neighborhoods	11,967	1,981	6,097	0	0	20,045
37	Fire	190,790	200,405	97,203	0	0	488,398
38	Municipal Court	29,480	849	15,019	0	0	45,348
39	Solid Waste	47,973	21,796	24,441	0	0	94,210
40	Houston Airport System (HAS)	157,984	0	0	105,450	0	263,434
41	Housing & Community Dev	80,430	283	40,977	0	0	121,690
42	Library	21,928	10,473	11,172	0	0	43,573
43	Parks & Recreation	103,972	63,405	52,972	0	0	220,349
44	Health Department	227,696	0	116,006	0	0	343,702
45	Fleet Management	200,230	10,473	102,012	0	0	312,715
46	Planning & Dev Other	3,378	0	1,721	0	0	5,099
47	Planning & Dev Spec Rev	8,630	0	4,397	0	0	13,027
49	Finance Other	18,594	0	9,473	0	0	28,067
50	ARA Insurance	1,718	0	875	0	0	2,593
51	ARA BARC	14,151	0	7,209	0	0	21,360
52	ARA Parking	20,086	0	10,233	0	0	30,319
53	ARA Other	12,987	0	6,617	0	0	19,604
55	Legal Insurance	8,602	0	4,383	0	0	12,985
56	Legal Wkr Comp	909	0	463	0	0	1,372
57	Mayor Cable TV	2,202	0	1,122	0	0	3,324
58	Mayor Other	18,958	0	9,658	0	0	28,616
59	TIRZ	1,411	0	719	0	0	2,130
60	HR Health Benefits	150,021	0	76,432	0	0	226,453
61	HR Long Term Disability	848	0	432	0	0	1,280
62	HPW Bldg Insp	57,697	0	29,396	0	0	87,093

Allocation Summary

Dept:7 Acc & Finance Reporting

	Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Fin Operations	Total
63	HPW Stormwater	19,789	0	10,082	0	0	29,871
64	HPW DDSR	40,092	0	20,426	0	0	60,518
65	HPW Water & Sewer	218,728	0	0	13,799-	0	204,929
66	HPW Houston Transtar	2,607	0	1,328	0	0	3,935
67	HPW Other	38,473	0	19,601	0	0	58,074
68	Houston Permit Center	7,321	0	3,730	0	0	11,051
70	CIP Sal Rec RE	1,377	0	701	0	0	2,078
71	CIP S/R Engrg	1,652	0	841	0	0	2,493
72	CIP S/R Constr	1,503	0	766	0	0	2,269
73	CIP S/R Eng/Const	2,592	0	1,321	0	0	3,913
74	CIP S/R Geo/Env	640	0	326	0	0	966
75	CIP S/R Other	10,815	0	5,510	0	0	16,325
76	CIP S/R GSD	2,151	0	1,096	0	0	3,247
87	Hurricane Ike Aid & Recovery	30	0	15	0	0	45
89	HR-W.C.	19,602	0	9,987	0	0	29,589
90	Legal Other	356	0	181	0	0	537
91	Convention and Entertainment	1,486	0	0	54,660	0	56,146
	Total	$ 2,333,816	$ 595,272	$ 997,779	$ 146,311	$ 0	$ 4,073,178

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:8 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:8 Finance Disaster Recovery

	Department	First Incoming	Second Incoming	Internal Controls
3	Insurance Retirees	$ 11,109	$ 23	$ 11,132
3	Memberships	118	0	118
3	Consulting Services	128	0	128
3	Other Misc	57	0	57
	Subtotal - Non-Dept-Gen Gov	11,412	23	11,435
4	Finance Dept Admin	102,964	33,632	136,596
	Subtotal - Fin Dir Office	102,964	33,632	136,596
5	Financial Plg & Analysis	410	19	429
	Subtotal - Fin Plg & Analysis	410	19	429
7	Gen Acctng	405	22	427
7	Auditing Svcs	217	0	217
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	622	22	644
8	Disaster Recovery	0	61	61
	Subtotal - Fin Disaster Recove	0	61	61
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	0	32	32
	Subtotal - Fin Perform Mgmt	0	32	32
11	Purchasing	0	0	0
	Subtotal - Fin SPD	0	0	0
14	Records	0	176	176
	Subtotal - ARA Operations	0	176	176
15	Payroll Svcs	0	1,008	1,008
	Subtotal - ARA Payroll Svcs	0	1,008	1,008
16	Certification	0	368	368
16	External Affairs & Outreach	0	184	184
	Subtotal - OBO	0	552	552
17	City Mayor Admin	0	1,332	1,332
	Subtotal - Mayor	0	1,332	1,332
19	Controller Fin Svcs	0	1,524	1,524
	Subtotal - City Controller's	0	1,524	1,524
	Total Incoming	115,408	38,381	153,789
C.	Total Allocated		$ 661,676	$ 661,676
				100.00%

Disaster Recovery Allocations

Dept:8 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	$ 15,188	$ 0	$ 15,188	$ 0	$ 15,188
04	Finance Dir Office	2,675,573	0.0514	320	0	320	0	320
05	Finance Financial Plg & Analys	1,941,790	0.0373	232	0	232	0	232
06	Finance City Council	879,967	0.0169	105	0	105	0	105
07	Accounting & Financial Reporti	3,694,313	0.0710	442	0	442	0	442
08	Finance Disaster Recovery	507,887	0.0098	61	0	61	0	61
09	Finance Grants	805,764	0.0155	96	0	96	6	102
10	Finance Rev Perform Mgmnt	274,980	0.0053	33	0	33	2	35
11	Finance Strategic Purchasing	8,087,068	0.1553	968	0	968	61	1,029
12	ARA Director Office	2,146,691	0.0412	257	0	257	16	273
13	ARA Admin Svcs	1,184,691	0.0228	142	0	142	9	151
14	ARA Operations	8,353,869	0.1605	1,000	0	1,000	63	1,063
15	ARA Payroll Services	4,481,588	0.0861	537	0	537	34	571
16	Office Business Opportunity	5,002,269	0.0961	599	0	599	38	637
17	Mayor	5,555,792	0.1067	665	0	665	42	707
18	Legal	19,016,247	0.3653	2,277	0	2,277	144	2,421
19	City Controller's Office	9,706,474	0.1864	1,162	0	1,162	73	1,235
20	Health Administration	17,260,466	0.3315	2,066	0	2,066	131	2,197
21	Planning & Dev Admin	1,590,851	0.0306	190	0	190	12	202
23	CIP Sal Rec HPW	10,288,716	0.1976	1,232	0	1,232	78	1,310
24	HPD Police Records	6,744,682	0.1296	808	0	808	51	859
25	General Services	182,242,936	3.5006	21,819	0	21,819	1,380	23,199
26	HEC	30,123,231	0.5786	3,606	0	3,606	228	3,834
28	Human Resources	45,069,255	0.8657	5,396	0	5,396	341	5,737
29	HITS	99,319,652	1.9078	11,891	0	11,891	752	12,643
30	Finance Public Fin	728,524	0.0140	87	0	87	6	93
31	Finance Treasury	1,884,929	0.0362	226	0	226	14	240
32	ARA Regulatory	404,632	0.0078	48	0	48	3	51
33	City Secretary	1,051,479	0.0202	126	0	126	8	134
34	City Council	12,746,582	0.2448	1,526	0	1,526	97	1,623
35	Police	1,120,746,795	21.5276	134,180	0	134,180	8,485	142,665
36	Dept of Neighborhoods	14,671,778	0.2818	1,757	0	1,757	111	1,868
37	Fire	668,680,850	12.8442	80,057	0	80,057	5,062	85,119
38	Municipal Court	32,474,238	0.6238	3,888	0	3,888	246	4,134
39	Solid Waste	177,958,414	3.4183	21,306	0	21,306	1,347	22,653
40	Houston Airport System (HAS)	395,018,988	7.5876	47,293	0	47,293	2,991	50,284
41	Housing & Community Dev	101,082,506	1.9416	12,102	0	12,102	765	12,867
42	Library	47,728,026	0.9168	5,714	0	5,714	361	6,075
43	Parks & Recreation	110,518,384	2.1229	13,232	0	13,232	837	14,069
44	Health Department	183,191,893	3.5188	21,932	0	21,932	1,387	23,319
45	Fleet Management	107,609,381	2.0670	12,883	0	12,883	815	13,698
46	Planning & Dev Other	2,823,878	0.0542	338	0	338	21	359
47	Planning & Dev Spec Rev	8,247,437	0.1584	987	0	987	62	1,049
49	Finance Other	11,020,312	0.2117	1,319	0	1,319	83	1,402
50	ARA Insurance	26,074,414	0.5008	3,122	0	3,122	197	3,319
51	ARA BARC	15,357,518	0.2950	1,839	0	1,839	116	1,955
52	ARA Parking	13,171,632	0.2530	1,577	0	1,577	100	1,677
53	ARA Other	9,631,081	0.1850	1,153	0	1,153	73	1,226
55	Legal Insurance	22,865,229	0.4392	2,738	0	2,738	173	2,911
56	Legal Wkr Comp	313,877	0.0060	38	0	38	2	40
57	Mayor Cable TV	3,031,296	0.0582	363	0	363	23	386
58	Mayor Other	39,213,692	0.7532	4,695	0	4,695	297	4,992
60	HR Health Benefits	413,459,398	7.9418	49,501	0	49,501	3,130	52,631
61	HR Long Term Disability	956,686	0.0184	115	0	115	7	122
62	HPW Bldg Insp	83,870,654	1.6110	10,041	0	10,041	635	10,676
63	HPW Stormwater	49,086,768	0.9429	5,877	0	5,877	372	6,249

Disaster Recovery Allocations

Dept:8 Finance Disaster Recovery

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	85,289,994	1.6383	10,211	0	10,211	646	10,857
65	HPW Water & Sewer	647,946,090	12.4459	77,575	0	77,575	4,906	82,481
66	HPW Houston Transtar	2,705,982	0.0520	324	0	324	20	344
67	HPW Other	104,364,155	2.0047	12,495	0	12,495	790	13,285
68	Houston Permit Center	9,751,290	0.1873	1,167	0	1,167	74	1,241
70	CIP Sal Rec RE	6,480,938	0.1245	776	0	776	49	825
71	CIP S/R Engrg	7,041,033	0.1352	843	0	843	53	896
72	CIP S/R Constr	6,155,195	0.1182	737	0	737	47	784
73	CIP S/R Eng/Const	5,439,332	0.1045	651	0	651	41	692
74	CIP S/R Geo/Env	1,405,671	0.0270	168	0	168	11	179
75	CIP S/R Other	15,533,325	0.2984	1,860	0	1,860	118	1,978
76	CIP S/R GSD	6,575,295	0.1263	787	0	787	50	837
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	4,403	0	4,403	278	4,681
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	623,293	0	623,293	38,381	661,674
	Direct Bills					0		0
	Total					$623,293		$ 661,674

Basis Units: FY2025 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:8 Finance Disaster Recovery

	Department	Internal Controls	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	15,188	15,188
04	Finance Dir Office	320	320
05	Finance Financial Plg & Analys	232	232
06	Finance City Council	105	105
07	Accounting & Financial Reporti	442	442
08	Finance Disaster Recovery	61	61
09	Finance Grants	102	102
10	Finance Rev Perform Mgmnt	35	35
11	Finance Strategic Purchasing	1,029	1,029
12	ARA Director Office	273	273
13	ARA Admin Svcs	151	151
14	ARA Operations	1,063	1,063
15	ARA Payroll Services	571	571
16	Office Business Opportunity	637	637
17	Mayor	707	707
18	Legal	2,421	2,421
19	City Controller's Office	1,235	1,235
20	Health Administration	2,197	2,197
21	Planning & Dev Admin	202	202
23	CIP Sal Rec HPW	1,310	1,310
24	HPD Police Records	859	859
25	General Services	23,199	23,199
26	HEC	3,834	3,834
28	Human Resources	5,737	5,737
29	HITS	12,643	12,643
30	Finance Public Fin	93	93
31	Finance Treasury	240	240
32	ARA Regulatory	51	51
33	City Secretary	134	134
34	City Council	1,623	1,623
35	Police	142,665	142,665
36	Dept of Neighborhoods	1,868	1,868
37	Fire	85,119	85,119
38	Municipal Court	4,134	4,134
39	Solid Waste	22,653	22,653
40	Houston Airport System (HAS)	50,284	50,284
41	Housing & Community Dev	12,867	12,867
42	Library	6,075	6,075
43	Parks & Recreation	14,069	14,069
44	Health Department	23,319	23,319
45	Fleet Management	13,698	13,698
46	Planning & Dev Other	359	359
47	Planning & Dev Spec Rev	1,049	1,049
49	Finance Other	1,402	1,402
50	ARA Insurance	3,319	3,319
51	ARA BARC	1,955	1,955
52	ARA Parking	1,677	1,677
53	ARA Other	1,226	1,226
55	Legal Insurance	2,911	2,911
56	Legal Wkr Comp	40	40
57	Mayor Cable TV	386	386
58	Mayor Other	4,992	4,992
60	HR Health Benefits	52,631	52,631
61	HR Long Term Disability	122	122
62	HPW Bldg Insp	10,676	10,676
63	HPW Stormwater	6,249	6,249
64	HPW DDSR	10,857	10,857

Allocation Summary

Dept:8 Finance Disaster Recovery

	Department	Internal Controls	Total
65	HPW Water & Sewer	82,481	82,481
66	HPW Houston Transtar	344	344
67	HPW Other	13,285	13,285
68	Houston Permit Center	1,241	1,241
70	CIP Sal Rec RE	825	825
71	CIP S/R Engrg	896	896
72	CIP S/R Constr	784	784
73	CIP S/R Eng/Const	692	692
74	CIP S/R Geo/Env	179	179
75	CIP S/R Other	1,978	1,978
76	CIP S/R GSD	837	837
87	Hurricane Ike Aid & Recovery	0	0
89	HR-W.C.	4,681	4,681
90	Legal Other	43	43
91	Convention and Entertainment	111	111
	Total	$ 661,673	$ 661,673

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:9 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%	0.00	0.00
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:9 Finance Grants

	Department	First Incoming	Second Incoming	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)
3	Insurance Retirees	$ 20,170	$ 41	$ 20,211	$ 0	$ 0
3	Memberships	215	0	215	0	0
3	Consulting Services	246	1	247	0	0
3	Other Misc	91	0	91	0	0
	Subtotal - Non-Dept-Gen Gov	20,722	42	20,764	0	0
4	Finance Dept Admin	186,941	61,062	248,003	0	0
	Subtotal - Fin Dir Office	186,941	61,062	248,003	0	0
5	Financial Plg & Analysis	789	37	826	0	0
	Subtotal - Fin Plg & Analysis	789	37	826	0	0
7	Gen Acctng	780	42	822	0	0
7	Auditing Svcs	419	0	419	0	0
7	Fin Operations	0	0	0	0	0
	Subtotal - App & Fin Reporting	1,199	42	1,241	0	0
8	Disaster Recovery	96	6	102	0	0
	Subtotal - Fin Disaster Recove	96	6	102	0	0
9	Cost Accounting	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0
10	Perf Mgmt Svcs	0	51	51	0	0
	Subtotal - Fin Perform Mgmt	0	51	51	0	0
11	Purchasing	0	0	0	0	0
	Subtotal - Fin SPD	0	0	0	0	0
14	Records	0	319	319	0	0
	Subtotal - ARA Operations	0	319	319	0	0
15	Payroll Svcs	0	1,831	1,831	0	0
	Subtotal - ARA Payroll Svcs	0	1,831	1,831	0	0
16	Certification	0	668	668	0	0
16	External Affairs & Outreach	0	334	334	0	0
	Subtotal - OBO	0	1,002	1,002	0	0
17	City Mayor Admin	0	2,419	2,419	0	0
	Subtotal - Mayor	0	2,419	2,419	0	0
19	Controller Fin Svcs	0	2,934	2,934	0	0
	Subtotal - City Controller's	0	2,934	2,934	0	0
	Total Incoming	209,747	69,745	279,492	0	0
C.	Total Allocated		$ 1,085,256	$ 1,085,256		
				100.00%		

Grants Mgmt Allocations

Dept:9 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	1,666,568	0.3981	$ 4,043	$ 0	$ 4,043	$ 0	$ 4,043
16	Office Business Opportunity	8,054	0.0019	20	0	20	1	21
17	Mayor	0	0.0000	0	0	0	0	0
19	City Controller's Office	0	0.0000	0	0	0	0	0
25	General Services	47,960	0.0115	116	0	116	8	124
28	Human Resources	709	0.0002	2	0	2	0	2
29	HITS	2,286	0.0005	6	0	6	0	6
35	Police	49,508,773	11.8261	120,095	0	120,095	8,281	128,376
36	Dept of Neighborhoods	821,229	0.1962	1,992	0	1,992	137	2,129
37	Fire	3,207,646	0.7662	7,781	0	7,781	537	8,318
38	Municipal Court	440,252	0.1052	1,068	0	1,068	74	1,142
39	Solid Waste	66,425,022	15.8669	161,130	0	161,130	11,110	172,240
40	Houston Airport System (HAS)	16,919,459	4.0415	41,042	0	41,042	2,830	43,872
41	Housing & Community Dev	71,346,986	17.0426	173,069	0	173,069	11,933	185,002
42	Library	451,823	0.1079	1,096	0	1,096	76	1,172
43	Parks & Recreation	2,300,208	0.5494	5,580	0	5,580	385	5,965
44	Health Department	114,136,473	27.2636	276,865	0	276,865	19,090	295,955
45	Fleet Management	112,200	0.0268	272	0	272	19	291
46	Planning & Dev Other	8,872	0.0021	22	0	22	1	23
49	Finance Other	2,626,812	0.6275	6,372	0	6,372	439	6,811
50	ARA Insurance	0	0.0000	0	0	0	0	0
53	ARA Other	386,222	0.0923	937	0	937	65	1,002
58	Mayor Other	14,970,506	3.5760	36,315	0	36,315	2,504	38,819
65	HPW Water & Sewer	0	0.0000	0	0	0	0	0
67	HPW Other	72,799,621	17.3896	176,593	0	176,593	12,176	188,769
26	HEC	122,774	0.0293	298	0	298	21	319
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
90	Legal Other	329,530	0.0787	799	0	799	55	854
	Subtotal	418,639,985	100.0000	1,015,513	0	1,015,513	69,743	1,085,256
	Direct Bills					0		0
	Total					$1,015,513		$ 1,085,256

Basis Units: FY2025 Grant Funds expenditures
Source: COH Expenditure Report

Cost Accounting Allocations

Dept:9 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	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	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
08	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
09	Finance Grants	805,764	0.0155	0	0	0	0	0
10	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
11	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
12	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
13	ARA Admin Svcs	1,184,691	0.0228	0	0	0	0	0
14	ARA Operations	8,353,869	0.1605	0	0	0	0	0
15	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
16	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
17	Mayor	5,555,792	0.1067	0	0	0	0	0
18	Legal	19,016,247	0.3653	0	0	0	0	0
19	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
20	Health Administration	17,260,466	0.3315	0	0	0	0	0
21	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
23	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
24	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
25	General Services	182,242,936	3.5006	0	0	0	0	0
28	Human Resources	45,069,255	0.8657	0	0	0	0	0
29	HITS	99,319,652	1.9078	0	0	0	0	0
30	Finance Public Fin	728,524	0.0140	0	0	0	0	0
31	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
32	ARA Regulatory	404,632	0.0078	0	0	0	0	0
33	City Secretary	1,051,479	0.0202	0	0	0	0	0
34	City Council	12,746,582	0.2448	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
64	HPW DDSR	85,289,994	1.6383	0	0	0	0	0

Cost Accounting Allocations

Dept:9 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
26	HEC	30,123,231	0.5786	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:9 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	Accounting & Financial Reporti	3,694,313	0.0710	0	0	0	0	0
08	Finance Disaster Recovery	507,887	0.0098	0	0	0	0	0
09	Finance Grants	805,764	0.0155	0	0	0	0	0
10	Finance Rev Perform Mgmnt	274,980	0.0053	0	0	0	0	0
11	Finance Strategic Purchasing	8,087,068	0.1553	0	0	0	0	0
12	ARA Director Office	2,146,691	0.0412	0	0	0	0	0
13	ARA Admin Svcs	1,184,691	0.0228	0	0	0	0	0
14	ARA Operations	8,353,869	0.1605	0	0	0	0	0
15	ARA Payroll Services	4,481,588	0.0861	0	0	0	0	0
16	Office Business Opportunity	5,002,269	0.0961	0	0	0	0	0
17	Mayor	5,555,792	0.1067	0	0	0	0	0
18	Legal	19,016,247	0.3653	0	0	0	0	0
19	City Controller's Office	9,706,474	0.1864	0	0	0	0	0
20	Health Administration	17,260,466	0.3315	0	0	0	0	0
21	Planning & Dev Admin	1,590,851	0.0306	0	0	0	0	0
23	CIP Sal Rec HPW	10,288,716	0.1976	0	0	0	0	0
24	HPD Police Records	6,744,682	0.1296	0	0	0	0	0
25	General Services	182,242,936	3.5006	0	0	0	0	0
28	Human Resources	45,069,255	0.8657	0	0	0	0	0
29	HITS	99,319,652	1.9078	0	0	0	0	0
30	Finance Public Fin	728,524	0.0140	0	0	0	0	0
31	Finance Treasury	1,884,929	0.0362	0	0	0	0	0
32	ARA Regulatory	404,632	0.0078	0	0	0	0	0
33	City Secretary	1,051,479	0.0202	0	0	0	0	0
34	City Council	12,746,582	0.2448	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
64	HPW DDSR	85,289,994	1.6383	0	0	0	0	0

Trust Funds Mgmt (TFM) Allocations

Dept:9 Finance Grants

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
26	HEC	30,123,231	0.5786	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:9 Finance Grants

	Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
0	Direct Billed	$0	$0	$0	$0
03	Non-Departmental-Gen Gov	4,043	0	0	4,043
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	Accounting & Financial Reporti	0	0	0	0
08	Finance Disaster Recovery	0	0	0	0
09	Finance Grants	0	0	0	0
10	Finance Rev Perform Mgmnt	0	0	0	0
11	Finance Strategic Purchasing	0	0	0	0
12	ARA Director Office	0	0	0	0
13	ARA Admin Svcs	0	0	0	0
14	ARA Operations	0	0	0	0
15	ARA Payroll Services	0	0	0	0
16	Office Business Opportunity	21	0	0	21
17	Mayor	0	0	0	0
18	Legal	0	0	0	0
19	City Controller's Office	0	0	0	0
20	Health Administration	0	0	0	0
21	Planning & Dev Admin	0	0	0	0
23	CIP Sal Rec HPW	0	0	0	0
24	HPD Police Records	0	0	0	0
25	General Services	124	0	0	124
26	HEC	319	0	0	319
28	Human Resources	2	0	0	2
29	HITS	6	0	0	6
30	Finance Public Fin	0	0	0	0
31	Finance Treasury	0	0	0	0
32	ARA Regulatory	0	0	0	0
33	City Secretary	0	0	0	0
34	City Council	0	0	0	0
35	Police	128,376	0	0	128,376
36	Dept of Neighborhoods	2,129	0	0	2,129
37	Fire	8,318	0	0	8,318
38	Municipal Court	1,142	0	0	1,142
39	Solid Waste	172,240	0	0	172,240
40	Houston Airport System (HAS)	43,872	0	0	43,872
41	Housing & Community Dev	185,002	0	0	185,002
42	Library	1,172	0	0	1,172
43	Parks & Recreation	5,965	0	0	5,965
44	Health Department	295,955	0	0	295,955
45	Fleet Management	291	0	0	291
46	Planning & Dev Other	23	0	0	23
47	Planning & Dev Spec Rev	0	0	0	0
49	Finance Other	6,811	0	0	6,811
50	ARA Insurance	0	0	0	0
51	ARA BARC	0	0	0	0
52	ARA Parking	0	0	0	0
53	ARA Other	1,002	0	0	1,002
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	38,819	0	0	38,819
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
63	HPW Stormwater	0	0	0	0

Allocation Summary

Dept:9 Finance Grants

	Department	Grants Mgmt	Cost Accounting	Trust Funds Mgmt (TFM)	Total
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	188,769	0	0	188,769
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	854	0	0	854
91	Convention and Entertainment	0	0	0	0
	Total	$ 1,085,255	$ 0	$ 0	$ 1,085,255

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:10 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:10 Finance Perform Mgmt

	Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3	Insurance Retirees	$ 4,964	$ 10	$ 4,974
3	Memberships	53	0	53
3	Consulting Services	179	0	179
3	Other Misc	31	0	31
	Subtotal - Non-Dept-Gen Gov	5,227	11	5,238
4	Finance Dept Admin	46,005	15,027	61,032
	Subtotal - Fin Dir Office	46,005	15,027	61,032
5	Financial Plg & Analysis	573	27	600
	Subtotal - Fin Plg & Analysis	573	27	600
7	Gen Acctng	566	30	596
7	Auditing Svcs	304	0	304
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	870	30	900
8	Disaster Recovery	33	2	35
	Subtotal - Fin Disaster Recove	33	2	35
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	0	17	17
	Subtotal - Fin Perform Mgmt	0	17	17
11	Purchasing	0	3,733	3,733
	Subtotal - Fin SPD	0	3,733	3,733
14	Records	0	78	78
	Subtotal - ARA Operations	0	78	78
15	Payroll Svcs	0	451	451
	Subtotal - ARA Payroll Svcs	0	451	451
16	Certification	0	164	164
16	External Affairs & Outreach	0	82	82
	Subtotal - OBO	0	246	246
17	City Mayor Admin	0	595	595
	Subtotal - Mayor	0	595	595
19	Controller Fin Svcs	0	2,129	2,129
	Subtotal - City Controller's	0	2,129	2,129
	Total Incoming	52,708	22,346	75,054
C.	Total Allocated		$ 350,035	$ 350,035
				100.00%

Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	126,859,049	2.4367	$ 7,985	$ 0	$ 7,985	$ 0	$ 7,985
04	Finance Dir Office	2,675,573	0.0514	168	0	168	0	168
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	Accounting & Financial Reporti	3,694,313	0.0710	233	0	233	0	233
08	Finance Disaster Recovery	507,887	0.0098	32	0	32	0	32
09	Finance Grants	805,764	0.0155	51	0	51	0	51
10	Finance Rev Perform Mgmnt	274,980	0.0053	17	0	17	0	17
11	Finance Strategic Purchasing	8,087,068	0.1553	509	0	509	36	545
12	ARA Director Office	2,146,691	0.0412	135	0	135	9	144
13	ARA Admin Svcs	1,184,691	0.0228	75	0	75	5	80
14	ARA Operations	8,353,869	0.1605	526	0	526	37	563
15	ARA Payroll Services	4,481,588	0.0861	282	0	282	20	302
16	Office Business Opportunity	5,002,269	0.0961	315	0	315	22	337
17	Mayor	5,555,792	0.1067	350	0	350	24	374
18	Legal	19,016,247	0.3653	1,197	0	1,197	84	1,281
19	City Controller's Office	9,706,474	0.1864	611	0	611	43	654
20	Health Administration	17,260,466	0.3315	1,086	0	1,086	76	1,162
21	Planning & Dev Admin	1,590,851	0.0306	100	0	100	7	107
23	CIP Sal Rec HPW	10,288,716	0.1976	648	0	648	45	693
24	HPD Police Records	6,744,682	0.1296	425	0	425	30	455
25	General Services	182,242,936	3.5006	11,471	0	11,471	803	12,274
28	Human Resources	45,069,255	0.8657	2,837	0	2,837	199	3,036
29	HITS	99,319,652	1.9078	6,252	0	6,252	438	6,690
30	Finance Public Fin	728,524	0.0140	46	0	46	3	49
31	Finance Treasury	1,884,929	0.0362	119	0	119	8	127
32	ARA Regulatory	404,632	0.0078	25	0	25	2	27
33	City Secretary	1,051,479	0.0202	66	0	66	5	71
34	City Council	12,746,582	0.2448	802	0	802	56	858
35	Police	1,120,746,795	21.5276	70,544	0	70,544	4,941	75,485
36	Dept of Neighborhoods	14,671,778	0.2818	923	0	923	65	988
37	Fire	668,680,850	12.8442	42,089	0	42,089	2,948	45,037
38	Municipal Court	32,474,238	0.6238	2,044	0	2,044	143	2,187
39	Solid Waste	177,958,414	3.4183	11,201	0	11,201	785	11,986
40	Houston Airport System (HAS)	395,018,988	7.5876	24,864	0	24,864	1,742	26,606
41	Housing & Community Dev	101,082,506	1.9416	6,362	0	6,362	446	6,808
42	Library	47,728,026	0.9168	3,004	0	3,004	210	3,214
43	Parks & Recreation	110,518,384	2.1229	6,956	0	6,956	487	7,443
44	Health Department	183,191,893	3.5188	11,531	0	11,531	808	12,339
45	Fleet Management	107,609,381	2.0670	6,773	0	6,773	474	7,247
46	Planning & Dev Other	2,823,878	0.0542	178	0	178	12	190
47	Planning & Dev Spec Rev	8,247,437	0.1584	519	0	519	36	555
49	Finance Other	11,020,312	0.2117	694	0	694	49	743
50	ARA Insurance	26,074,414	0.5008	1,641	0	1,641	115	1,756
51	ARA BARC	15,357,518	0.2950	967	0	967	68	1,035
52	ARA Parking	13,171,632	0.2530	829	0	829	58	887
53	ARA Other	9,631,081	0.1850	606	0	606	42	648
55	Legal Insurance	22,865,229	0.4392	1,439	0	1,439	101	1,540
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	13	204
58	Mayor Other	39,213,692	0.7532	2,468	0	2,468	173	2,641
60	HR Health Benefits	413,459,398	7.9418	26,025	0	26,025	1,823	27,848
61	HR Long Term Disability	956,686	0.0184	60	0	60	4	64
62	HPW Bldg Insp	83,870,654	1.6110	5,279	0	5,279	370	5,649
63	HPW Stormwater	49,086,768	0.9429	3,090	0	3,090	216	3,306
64	HPW DDSR	85,289,994	1.6383	5,368	0	5,368	376	5,744

Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65	HPW Water & Sewer	647,946,090	12.4459	40,784	0	40,784	2,857	43,641
66	HPW Houston Transtar	2,705,982	0.0520	170	0	170	12	182
67	HPW Other	104,364,155	2.0047	6,569	0	6,569	460	7,029
68	Houston Permit Center	9,751,290	0.1873	614	0	614	43	657
70	CIP Sal Rec RE	6,480,938	0.1245	408	0	408	29	437
71	CIP S/R Engrg	7,041,033	0.1352	443	0	443	31	474
72	CIP S/R Constr	6,155,195	0.1182	387	0	387	27	414
73	CIP S/R Eng/Const	5,439,332	0.1045	342	0	342	24	366
74	CIP S/R Geo/Env	1,405,671	0.0270	88	0	88	6	94
75	CIP S/R Other	15,533,325	0.2984	978	0	978	68	1,046
76	CIP S/R GSD	6,575,295	0.1263	414	0	414	29	443
26	HEC	30,123,231	0.5786	1,896	0	1,896	133	2,029
87	Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
89	HR-W.C.	36,773,787	0.7064	2,315	0	2,315	162	2,477
90	Legal Other	330,403	0.0063	21	0	21	1	22
91	Convention and Entertainment	869,945	0.0167	55	0	55	4	59
	Subtotal	5,206,097,507	100.0000	327,689	0	327,689	22,346	350,035
	Direct Bills					0		0
	Total					$327,689		$ 350,035

Basis Units: FY2025 expenditures excl TIRZ
Source: COH Expenditure Report

Allocation Summary

Dept:10 Finance Perform Mgmt

	Department	Perf Mgmt Svcs	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	7,985	7,985
04	Finance Dir Office	168	168
05	Finance Financial Plg & Analys	122	122
06	Finance City Council	55	55
07	Accounting & Financial Reporti	233	233
08	Finance Disaster Recovery	32	32
09	Finance Grants	51	51
10	Finance Rev Perform Mgmnt	17	17
11	Finance Strategic Purchasing	545	545
12	ARA Director Office	144	144
13	ARA Admin Svcs	80	80
14	ARA Operations	563	563
15	ARA Payroll Services	302	302
16	Office Business Opportunity	337	337
17	Mayor	374	374
18	Legal	1,281	1,281
19	City Controller's Office	654	654
20	Health Administration	1,162	1,162
21	Planning & Dev Admin	107	107
23	CIP Sal Rec HPW	693	693
24	HPD Police Records	455	455
25	General Services	12,274	12,274
26	HEC	2,029	2,029
28	Human Resources	3,036	3,036
29	HITS	6,690	6,690
30	Finance Public Fin	49	49
31	Finance Treasury	127	127
32	ARA Regulatory	27	27
33	City Secretary	71	71
34	City Council	858	858
35	Police	75,485	75,485
36	Dept of Neighborhoods	988	988
37	Fire	45,037	45,037
38	Municipal Court	2,187	2,187
39	Solid Waste	11,986	11,986
40	Houston Airport System (HAS)	26,606	26,606
41	Housing & Community Dev	6,808	6,808
42	Library	3,214	3,214
43	Parks & Recreation	7,443	7,443
44	Health Department	12,339	12,339
45	Fleet Management	7,247	7,247
46	Planning & Dev Other	190	190
47	Planning & Dev Spec Rev	555	555
49	Finance Other	743	743
50	ARA Insurance	1,756	1,756
51	ARA BARC	1,035	1,035
52	ARA Parking	887	887
53	ARA Other	648	648
55	Legal Insurance	1,540	1,540
56	Legal Wkr Comp	21	21
57	Mayor Cable TV	204	204
58	Mayor Other	2,641	2,641
60	HR Health Benefits	27,848	27,848
61	HR Long Term Disability	64	64
62	HPW Bldg Insp	5,649	5,649
63	HPW Stormwater	3,306	3,306

Allocation Summary

Dept:10 Finance Perform Mgmt

	Department	Perf Mgmt Svcs	Total
64	HPW DDSR	5,744	5,744
65	HPW Water & Sewer	43,641	43,641
66	HPW Houston Transtar	182	182
67	HPW Other	7,029	7,029
68	Houston Permit Center	657	657
70	CIP Sal Rec RE	437	437
71	CIP S/R Engrg	474	474
72	CIP S/R Constr	414	414
73	CIP S/R Eng/Const	366	366
74	CIP S/R Geo/Env	94	94
75	CIP S/R Other	1,046	1,046
76	CIP S/R GSD	443	443
87	Hurricane Ike Aid & Recovery	0	0
89	HR-W.C.	2,477	2,477
90	Legal Other	22	22
91	Convention and Entertainment	59	59
	Total	$ 350,033	$ 350,033

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:11 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:11 Finance Strategic Purchasing

	Department	First Incoming	Second Incoming	Purchasing
3	Insurance Retirees	$ 133,255	$ 270	$ 133,525
3	Memberships	1,419	3	1,422
3	Consulting Services	346	1	347
3	Other Misc	913	2	915
	Subtotal - Non-Dept-Gen Gov	135,933	276	136,209
4	Finance Dept Admin	1,259,421	411,373	1,670,794
	Subtotal - Fin Dir Office	1,259,421	411,373	1,670,794
5	Financial Plg & Analysis	1,109	52	1,161
	Subtotal - Fin Plg & Analysis	1,109	52	1,161
7	Gen Acctng	1,096	58	1,154
7	Auditing Svcs	588	0	588
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	1,684	58	1,742
8	Disaster Recovery	968	61	1,029
	Subtotal - Fin Disaster Recove	968	61	1,029
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	509	36	545
	Subtotal - Fin Perform Mgmt	509	36	545
11	Purchasing	0	8,958	8,958
	Subtotal - Fin SPD	0	8,958	8,958
14	Records	0	2,148	2,148
	Subtotal - ARA Operations	0	2,148	2,148
15	Payroll Svcs	0	12,334	12,334
	Subtotal - ARA Payroll Svcs	0	12,334	12,334
16	Certification	0	4,498	4,498
16	Contract Compliance	0	39,836	39,836
16	Reporting & Analytics	0	0	0
16	Dept Services	0	1,886	1,886
16	External Affairs & Outreach	0	2,253	2,253
	Subtotal - OBO	0	48,473	48,473
17	City Mayor Admin	0	16,294	16,294
	Subtotal - Mayor	0	16,294	16,294
19	Controller Fin Svcs	0	4,122	4,122
	Subtotal - City Controller's	0	4,122	4,122
	Total Incoming	1,399,624	504,184	1,903,808
C.	Total Allocated		$ 9,990,875	$ 9,990,875
				100.00%

Purchasing Allocations

Dept:11 Finance Strategic Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	64	0.5036	$ 47,777	$ 0	$ 47,777	$ 0	$ 47,777
04	Finance Dir Office	1	0.0079	747	0	747	0	747
05	Finance Financial Plg & Analys	1	0.0079	747	0	747	0	747
06	Finance City Council	5	0.0393	3,733	0	3,733	0	3,733
07	Accounting & Financial Reporti	3	0.0236	2,240	0	2,240	0	2,240
08	Finance Disaster Recovery	0	0.0000	0	0	0	0	0
09	Finance Grants	0	0.0000	0	0	0	0	0
10	Finance Rev Perform Mgmnt	5	0.0393	3,733	0	3,733	0	3,733
11	Finance Strategic Purchasing	12	0.0944	8,958	0	8,958	0	8,958
12	ARA Director Office	3	0.0236	2,240	0	2,240	120	2,360
13	ARA Admin Svcs	1	0.0079	747	0	747	40	787
14	ARA Operations	13	0.1023	9,705	0	9,705	519	10,224
15	ARA Payroll Services	1	0.0079	747	0	747	40	787
16	Office Business Opportunity	8	0.0630	5,972	0	5,972	320	6,292
17	Mayor	7	0.0551	5,226	0	5,226	280	5,506
18	Legal	9	0.0708	6,719	0	6,719	360	7,079
19	City Controller's Office	54	0.4249	40,312	0	40,312	2,158	42,470
20	Health Administration	48	0.3777	35,833	0	35,833	1,918	37,751
21	Planning & Dev Admin	6	0.0472	4,479	0	4,479	240	4,719
23	CIP Sal Rec HPW	8	0.0630	5,972	0	5,972	320	6,292
24	HPD Police Records	0	0.0000	0	0	0	0	0
25	General Services	1,060	8.3412	791,304	0	791,304	42,358	833,662
28	Human Resources	86	0.6767	64,200	0	64,200	3,437	67,637
29	HITS	682	5.3667	509,122	0	509,122	27,253	536,375
30	Finance Public Fin	0	0.0000	0	0	0	0	0
31	Finance Treasury	7	0.0551	5,226	0	5,226	280	5,506
33	City Secretary	0	0.0000	0	0	0	0	0
34	City Council	10	0.0787	7,465	0	7,465	400	7,865
35	Police	923	7.2631	689,032	0	689,032	36,884	725,916
36	Dept of Neighborhoods	85	0.6689	63,454	0	63,454	3,397	66,851
37	Fire	313	2.4630	233,659	0	233,659	12,508	246,167
38	Municipal Court	135	1.0623	100,779	0	100,779	5,395	106,174
39	Solid Waste	484	3.8086	361,312	0	361,312	19,341	380,653
40	Houston Airport System (HAS)	1,601	12.5984	1,195,168	0	1,195,168	63,977	1,259,145
41	Housing & Community Dev	630	4.9575	470,303	0	470,303	25,175	495,478
42	Library	341	2.6833	254,561	0	254,561	13,627	268,188
43	Parks & Recreation	392	3.0847	292,633	0	292,633	15,665	308,298
44	Health Department	654	5.1464	488,220	0	488,220	26,134	514,354
45	Fleet Management	2,584	20.3336	1,928,990	0	1,928,990	103,259	2,032,249
46	Planning & Dev Other	20	0.1574	14,930	0	14,930	799	15,729
47	Planning & Dev Spec Rev	29	0.2282	21,649	0	21,649	1,159	22,808
49	Finance Other	24	0.1889	17,916	0	17,916	959	18,875
50	ARA Insurance	7	0.0551	5,226	0	5,226	280	5,506
51	ARA BARC	41	0.3226	30,607	0	30,607	1,638	32,245
52	ARA Parking	47	0.3698	35,086	0	35,086	1,878	36,964
53	ARA Other	26	0.2046	19,409	0	19,409	1,039	20,448
55	Legal Insurance	36	0.2833	26,874	0	26,874	1,439	28,313
57	Mayor Cable TV	25	0.1967	18,663	0	18,663	999	19,662
58	Mayor Other	172	1.3535	128,400	0	128,400	6,873	135,273
59	TIRZ	1	0.0079	747	0	747	40	787
60	HR Health Benefits	54	0.4249	40,312	0	40,312	2,158	42,470
61	HR Long Term Disability	2	0.0157	1,493	0	1,493	80	1,573
62	HPW Bldg Insp	80	0.6295	59,721	0	59,721	3,197	62,918
63	HPW Stormwater	112	0.8813	83,610	0	83,610	4,476	88,086
64	HPW DDSR	195	1.5345	145,570	0	145,570	7,792	153,362
65	HPW Water & Sewer	1,325	10.4265	989,130	0	989,130	52,948	1,042,078

Purchasing Allocations

Dept:11 Finance Strategic Purchasing

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	18	0.1416	13,437	0	13,437	719	14,156
67	HPW Other	106	0.8341	79,130	0	79,130	4,236	83,366
68	Houston Permit Center	89	0.7003	66,440	0	66,440	3,557	69,997
70	CIP Sal Rec RE	5	0.0393	3,733	0	3,733	200	3,933
71	CIP S/R Engrg	0	0.0000	0	0	0	0	0
72	CIP S/R Constr	2	0.0157	1,493	0	1,493	80	1,573
73	CIP S/R Eng/Const	4	0.0315	2,986	0	2,986	160	3,146
74	CIP S/R Geo/Env	0	0.0000	0	0	0	0	0
75	CIP S/R Other	12	0.0944	8,958	0	8,958	480	9,438
26	HEC	17	0.1338	12,691	0	12,691	679	13,370
89	HR-W.C.	21	0.1653	15,677	0	15,677	839	16,516
90	Legal Other	0	0.0000	0	0	0	0	0
91	Convention and Entertainment	2	0.0157	1,493	0	1,493	80	1,573
	Subtotal	12,708	100.0000	9,486,696	0	9,486,696	504,184	9,990,880
	Direct Bills					0		0
	Total					$9,486,696		$ 9,990,880

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

Allocation Summary

Dept:11 Finance Strategic Purchasing

	Department	Purchasing	Total
0	Direct Billed	$0	$0
03	Non-Departmental-Gen Gov	47,777	47,777
04	Finance Dir Office	747	747
05	Finance Financial Plg & Analys	747	747
06	Finance City Council	3,733	3,733
07	Accounting & Financial Reporti	2,240	2,240
08	Finance Disaster Recovery	0	0
09	Finance Grants	0	0
10	Finance Rev Perform Mgmnt	3,733	3,733
11	Finance Strategic Purchasing	8,958	8,958
12	ARA Director Office	2,360	2,360
13	ARA Admin Svcs	787	787
14	ARA Operations	10,224	10,224
15	ARA Payroll Services	787	787
16	Office Business Opportunity	6,292	6,292
17	Mayor	5,506	5,506
18	Legal	7,079	7,079
19	City Controller's Office	42,470	42,470
20	Health Administration	37,751	37,751
21	Planning & Dev Admin	4,719	4,719
23	CIP Sal Rec HPW	6,292	6,292
24	HPD Police Records	0	0
25	General Services	833,662	833,662
26	HEC	13,370	13,370
28	Human Resources	67,637	67,637
29	HITS	536,375	536,375
30	Finance Public Fin	0	0
31	Finance Treasury	5,506	5,506
33	City Secretary	0	0
34	City Council	7,865	7,865
35	Police	725,916	725,916
36	Dept of Neighborhoods	66,851	66,851
37	Fire	246,167	246,167
38	Municipal Court	106,174	106,174
39	Solid Waste	380,653	380,653
40	Houston Airport System (HAS)	1,259,145	1,259,145
41	Housing & Community Dev	495,478	495,478
42	Library	268,188	268,188
43	Parks & Recreation	308,298	308,298
44	Health Department	514,354	514,354
45	Fleet Management	2,032,249	2,032,249
46	Planning & Dev Other	15,729	15,729
47	Planning & Dev Spec Rev	22,808	22,808
49	Finance Other	18,875	18,875
50	ARA Insurance	5,506	5,506
51	ARA BARC	32,245	32,245
52	ARA Parking	36,964	36,964
53	ARA Other	20,448	20,448
55	Legal Insurance	28,313	28,313
57	Mayor Cable TV	19,662	19,662
58	Mayor Other	135,273	135,273
59	TIRZ	787	787
60	HR Health Benefits	42,470	42,470
61	HR Long Term Disability	1,573	1,573
62	HPW Bldg Insp	62,918	62,918
63	HPW Stormwater	88,086	88,086
64	HPW DDSR	153,362	153,362

Allocation Summary

Dept:11 Finance Strategic Purchasing

	Department	Purchasing	Total
65	HPW Water & Sewer	1,042,078	1,042,078
66	HPW Houston Transtar	14,156	14,156
67	HPW Other	83,366	83,366
68	Houston Permit Center	69,997	69,997
70	CIP Sal Rec RE	3,933	3,933
71	CIP S/R Engrg	0	0
72	CIP S/R Constr	1,573	1,573
73	CIP S/R Eng/Const	3,146	3,146
74	CIP S/R Geo/Env	0	0
75	CIP S/R Other	9,438	9,438
89	HR-W.C.	16,516	16,516
90	Legal Other	0	0
91	Convention and Entertainment	1,573	1,573
	Total	$ 9,990,885	$ 9,990,885

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:12 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:12 ARA Director Office

	Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
1	Equip Deprec	$ 0	$ 0	$ 0	$ 0
	Subtotal - Equipment Depn	0	0	0	0
3	Insurance Retirees	12,658	26	12,684	0
3	Memberships	135	0	135	0
3	Consulting Services	657	1	658	0
3	Other Misc	242	1	243	0
3	Walker Rent	597,511	1,211	598,722	0
3	Dept Specific	188,084	381	188,465	0
	Subtotal - Non-Dept-Gen Gov	799,287	1,620	800,907	0
5	Financial Plg & Analysis	2,109	99	2,208	0
	Subtotal - Fin Plg & Analysis	2,109	99	2,208	0
7	Gen Acctng	2,084	111	2,195	0
7	Fixed Assets	6,458	336	6,794	0
7	Auditing Svcs	1,118	0	1,118	0
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	9,660	447	10,107	0
8	Disaster Recovery	257	16	273	0
	Subtotal - Fin Disaster Recove	257	16	273	0
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
10	Perf Mgmt Svcs	135	9	144	0
	Subtotal - Fin Perform Mgmt	135	9	144	0
11	Purchasing	2,240	120	2,360	0
	Subtotal - Fin SPD	2,240	120	2,360	0
13	Budgeting & Accounting Support	0	5,093	5,093	0
13	Accounts Payable	0	7,153	7,153	0
	Subtotal - ARA Financial Svcs	0	12,246	12,246	0
14	Mailroom	0	56,573	56,573	0
14	Property	0	18,386	18,386	0
14	Records	0	200	200	0
14	3-1-1 Svcs *	0	216,682	0	216,682
	Subtotal - ARA Operations	0	291,841	75,159	216,682
15	Payroll Svcs	0	1,149	1,149	0
	Subtotal - ARA Payroll Svcs	0	1,149	1,149	0
16	Certification	0	419	419	0
16	Contract Compliance	0	32,652	32,652	0
16	Reporting & Analytics	0	7,105	7,105	0
16	Dept Services	0	9,428	9,428	0
16	External Affairs & Outreach	0	210	210	0
	Subtotal - OBO	0	49,814	49,814	0
17	City Mayor Admin	0	1,518	1,518	0
	Subtotal - Mayor	0	1,518	1,518	0

B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

	Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
18	Legal Svcs *	0	658,798	0	658,798
18	Inspector General	0	69,713	69,713	0
	Subtotal - Legal	0	728,511	69,713	658,798
19	Controller Fin Svcs	0	7,839	7,839	0
	Subtotal - City Controller's	0	7,839	7,839	0
25	Building Svcs	0	355,523	355,523	0
25	Utilities	0	131,305	131,305	0
25	Real Estate	0	5,907	5,907	0
	Subtotal - General Services	0	492,735	492,735	0
	Total Incoming	813,688	1,587,964	1,526,172	875,480
C.	Total Allocated		$ 4,548,344	$ 2,348,078	$ 2,200,266
				51.62%	48.38%

ARA Dept Admin Allocations

Dept:12 ARA Director Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	ARA Admin Svcs	5.98	1.7574	$ 28,744	$ 0	$ 28,744	$ 12,521	$ 41,265
14	ARA Operations	78.93	23.1956	379,386	0	379,386	165,265	544,651
15	ARA Payroll Services	31.98	9.3981	153,715	0	153,715	66,960	220,675
32	ARA Regulatory	2.99	0.8787	14,372	0	14,372	6,261	20,633
50	ARA Insurance	4.90	1.4400	23,552	0	23,552	10,260	33,812
51	ARA BARC	109.22	32.0971	524,978	0	524,978	228,687	753,665
52	ARA Parking	74.66	21.9408	358,862	0	358,862	156,324	515,186
53	ARA Other	31.62	9.2923	151,985	0	151,985	66,206	218,191
	Subtotal	340.28	100.0000	1,635,594	0	1,635,594	712,484	2,348,078
	Direct Bills					0		0
	Total					$1,635,594		$ 2,348,078

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

ARA Non-Parking Allocations

Dept:12 ARA Director Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	ARA Admin Svcs	5.98	2.2513	$ 29,825	$ 0	$ 29,825	$ 19,710	$ 49,535
14	ARA Operations	78.93	29.7154	393,665	0	393,665	260,152	653,817
15	ARA Payroll Services	31.98	12.0398	159,501	0	159,501	105,406	264,907
32	ARA Regulatory	2.99	1.1257	14,913	0	14,913	9,855	24,768
50	ARA Insurance	4.90	1.8447	24,439	0	24,439	16,150	40,589
51	ARA BARC	109.22	41.1189	544,737	0	544,737	359,988	904,725
53	ARA Other	31.62	11.9042	157,705	0	157,705	104,219	261,924
	Subtotal	265.62	100.0000	1,324,785	0	1,324,785	875,480	2,200,265
	Direct Bills					0		0
	Total					$1,324,785		$ 2,200,265

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

Allocation Summary

Dept:12 ARA Director Office

	Department	ARA Dept Admin	ARA Non Parking	Total
0	Direct Billed	$0	$0	$0
13	ARA Admin Svcs	41,265	49,535	90,800
14	ARA Operations	544,651	653,817	1,198,468
15	ARA Payroll Services	220,675	264,907	485,582
32	ARA Regulatory	20,633	24,768	45,401
50	ARA Insurance	33,812	40,589	74,401
51	ARA BARC	753,665	904,725	1,658,390
52	ARA Parking	515,186	0	515,186
53	ARA Other	218,191	261,924	480,115
	Total	$ 2,348,078	$ 2,200,265	$ 4,548,343

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:13 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:13 ARA Financial Svcs

	Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3	Insurance Retirees	$ 15,705	$ 32	$ 5,774	$ 9,963
3	Memberships	167	0	61	106
3	Consulting Services	170	0	63	108
3	Other Misc	134	0	49	85
	Subtotal - Non-Dept-Gen Gov	16,176	33	5,947	10,261
5	Financial Plg & Analysis	544	26	209	361
	Subtotal - Fin Plg & Analysis	544	26	209	361
7	Gen Acctng	538	29	208	359
7	Auditing Svcs	289	0	106	183
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	827	29	314	542
8	Disaster Recovery	142	9	55	96
	Subtotal - Fin Disaster Recove	142	9	55	96
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
10	Perf Mgmt Svcs	75	5	29	51
	Subtotal - Fin Perform Mgmt	75	5	29	51
11	Fin Strat Pur	747	40	289	498
	Subtotal - Fin Strat Pur	747	40	289	498
12	ARA Dept Admin	28,744	12,521	15,141	26,124
12	ARA Non-Parking	29,825	19,710	18,175	31,360
	Subtotal - ARA Dir Office	58,569	32,231	33,316	57,484
13	Budgeting & Accounting Support	0	6,319	2,319	4,000
13	Accounts Payable	0	8,874	3,256	5,618
	Subtotal - ARA Financial Svcs	0	15,193	5,575	9,618
14	Records	0	248	91	157
	Subtotal - ARA Operations	0	248	91	157
15	Payroll Svcs	0	1,426	523	903
	Subtotal - ARA Payroll Svcs	0	1,426	523	903
16	Certification	0	520	191	329
16	External Affairs & Outreach	0	260	95	165
	Subtotal - OBO	0	780	286	494
17	City Mayor Admin	0	1,883	691	1,192
	Subtotal - Mayor	0	1,883	691	1,192
19	Controller Fin Svcs	0	2,023	742	1,281
	Subtotal - City Controller's	0	2,023	742	1,281
	Total Incoming	77,080	53,925	48,069	82,937
C.	Total Allocated		$ 1,315,695	$ 482,757	$ 832,938
				36.69%	63.31%

Budgeting & Accounting Support Allocations

Dept:13 ARA Financial Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	ARA Director Office	4.82	1.1001	$ 5,093	$ 0	$ 5,093	$ 0	$ 5,093
13	ARA Admin Svcs	5.98	1.3649	6,319	0	6,319	0	6,319
14	ARA Operations	78.93	18.0148	83,403	0	83,403	3,655	87,058
15	ARA Payroll Services	31.98	7.2990	33,792	0	33,792	1,481	35,273
17	Mayor	25.96	5.9250	27,431	0	27,431	1,202	28,633
32	ARA Regulatory	2.99	0.6824	3,159	0	3,159	138	3,297
50	ARA Insurance	4.90	1.1184	5,178	0	5,178	227	5,405
51	ARA BARC	109.22	24.9281	115,410	0	115,410	5,057	120,467
52	ARA Parking	74.66	17.0402	78,891	0	78,891	3,457	82,348
53	ARA Other	31.62	7.2169	33,412	0	33,412	1,464	34,876
57	Mayor Cable TV	12.16	2.7754	12,849	0	12,849	563	13,412
58	Mayor Other	50.02	11.4164	52,855	0	52,855	2,316	55,171
59	TIRZ	4.90	1.1184	5,178	0	5,178	227	5,405
	Subtotal	438.14	100.0000	462,970	0	462,970	19,787	482,757
	Direct Bills					0		0
	Total					$462,970		$ 482,757

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

Accounts Payable Allocations

Dept:13 ARA Financial Svcs

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	ARA Director Office	4.82	0.8954	$ 7,153	$ 0	$ 7,153	$ 0	$ 7,153
13	ARA Admin Svcs	5.98	1.1109	8,874	0	8,874	0	8,874
14	ARA Operations	78.93	14.6628	117,127	0	117,127	5,108	122,235
15	ARA Payroll Services	31.98	5.9409	47,456	0	47,456	2,070	49,526
17	Mayor	25.96	4.8226	38,523	0	38,523	1,680	40,203
32	ARA Regulatory	2.99	0.5555	4,437	0	4,437	194	4,631
36	Dept of Neighborhoods	100.16	18.6067	148,630	0	148,630	6,482	155,112
50	ARA Insurance	4.90	0.9103	7,271	0	7,271	317	7,588
51	ARA BARC	109.22	20.2898	162,075	0	162,075	7,068	169,143
52	ARA Parking	74.66	13.8696	110,790	0	110,790	4,832	115,622
53	ARA Other	31.62	5.8740	46,922	0	46,922	2,046	48,968
57	Mayor Cable TV	12.16	2.2590	18,045	0	18,045	787	18,832
58	Mayor Other	50.02	9.2922	74,226	0	74,226	3,237	77,463
59	TIRZ	4.90	0.9103	7,271	0	7,271	317	7,588
	Subtotal	538.30	100.0000	798,800	0	798,800	34,138	832,939
	Direct Bills					0		0
	Total					$798,800		$ 832,939

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

Allocation Summary

Dept:13 ARA Financial Svcs

	Department	Budgeting & Accounting Support	Accounts Payable	Total
0	Direct Billed	$0	$0	$0
12	ARA Director Office	5,093	7,153	12,246
13	ARA Admin Svcs	6,319	8,874	15,193
14	ARA Operations	87,058	122,235	209,293
15	ARA Payroll Services	35,273	49,526	84,799
17	Mayor	28,633	40,203	68,836
32	ARA Regulatory	3,297	4,631	7,928
36	Dept of Neighborhoods	0	155,112	155,112
50	ARA Insurance	5,405	7,588	12,993
51	ARA BARC	120,467	169,143	289,610
52	ARA Parking	82,348	115,622	197,970
53	ARA Other	34,876	48,968	83,844
57	Mayor Cable TV	13,412	18,832	32,244
58	Mayor Other	55,171	77,463	132,634
59	TIRZ	5,405	7,588	12,993
	Total	$ 482,757	$ 832,938	$ 1,315,695

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:14 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:14 ARA Operations

	Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3	Insurance Retirees	$ 207,289	$ 420	$ 10,038	$ 15,920	$ 17,163	$ 164,588
3	Memberships	2,208	4	107	170	183	1,753
3	Consulting Services	1,595	3	77	123	132	1,266
3	Other Misc	943	2	46	72	78	749
3	Walker Rent *	281,702	571	0	0	0	282,273
3	Dept Specific	494,870	1,003	0	0	0	495,873
	Subtotal - Non-Dept-Gen Gov	988,607	2,003	10,268	16,285	17,556	946,502
5	Financial Plg & Analysis	5,116	240	259	411	443	4,244
	Subtotal - Fin Plg & Analysis	5,116	240	259	411	443	4,244
7	Gen Acctng	5,056	269	257	408	440	4,220
7	Auditing Svcs	2,713	0	131	208	224	2,150
7	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	7,769	269	388	616	664	6,369
8	Disaster Recovery	1,000	63	51	81	88	843
	Subtotal - Fin Disaster Recove	1,000	63	51	81	88	843
9	Cost Accounting	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0
10	Perf Mgmt Svcs	526	37	27	43	47	446
	Subtotal - Fin Perform Mgmt	526	37	27	43	47	446
11	Purchasing	9,705	519	494	784	845	8,102
	Subtotal - Fin SPD	9,705	519	494	784	845	8,102
12	ARA Dept Admin	379,386	165,265	26,321	41,746	45,005	431,579
12	ARA Non-Parking	393,665	260,152	31,597	50,113	54,025	518,082
	Subtotal - ARA Dir Office	773,051	425,417	57,919	91,859	99,030	949,660
13	Budgeting & Accounting Support	83,403	3,655	4,207	6,673	7,194	68,984
13	Accounts Payable	117,127	5,108	5,907	9,369	10,100	96,859
	Subtotal - ARA Financial Svcs	200,530	8,763	10,115	16,042	17,294	165,843
14	Records	0	3,277	158	251	271	2,597
	Subtotal - ARA Operations	0	3,277	158	251	271	2,597
15	Payroll Svcs	0	18,816	909	1,442	1,555	14,910
	Subtotal - ARA Payroll Service	0	18,816	909	1,442	1,555	14,910
16	Certification	0	6,862	332	526	567	5,437
16	External Affairs & Outreach	0	3,438	166	264	284	2,724
	Subtotal - OBO	0	10,300	498	789	851	8,162
17	City Mayor Admin	0	24,857	1,201	1,905	2,054	19,697
	Subtotal - Mayor	0	24,857	1,201	1,905	2,054	19,697
19	Controller Fin Svcs	0	19,020	919	1,458	1,572	15,071
	Subtotal - City Controller's	0	19,020	919	1,458	1,572	15,071
25	Real Estate	0	1,550	75	119	128	1,228
	Subtotal - General Services	0	1,550	75	119	128	1,228

B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Total Incoming	1,986,304	515,132	83,282	132,085	142,397	2,143,672
C. Total Allocated		$ 7,391,440	$ 479,998	$ 771,861	$ 907,356	$ 5,232,225
			6.49%	10.44%	12.28%	70.79%

Mailroom Allocations

Dept:14 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	176.42	5.6997	$ 25,944	$ 0	$ 25,944	$ 0	$ 25,944
12	ARA Director Office	384.70	12.4287	56,573	0	56,573	0	56,573
16	Office Business Opportunity	43.00	1.3892	6,323	0	6,323	421	6,744
17	Mayor	61.20	1.9772	9,000	0	9,000	599	9,599
18	Legal	155.80	5.0335	22,912	0	22,912	1,526	24,438
19	City Controller's Office	54.30	1.7543	7,985	0	7,985	532	8,517
21	Planning & Dev Admin	64.80	2.0935	9,529	0	9,529	635	10,164
22	HPW Admin Indirect	8.00	0.2585	1,176	0	1,176	78	1,254
23	CIP Sal Rec HPW	265.00	8.5615	38,970	0	38,970	2,596	41,566
25	General Services	205.00	6.6231	30,147	0	30,147	2,008	32,155
28	Human Resources	234.00	7.5600	34,411	0	34,411	2,292	36,703
29	HITS	264.00	8.5292	38,823	0	38,823	2,586	41,409
33	City Secretary	7.80	0.2520	1,147	0	1,147	76	1,223
34	City Council	78.73	2.5436	11,578	0	11,578	771	12,349
36	Dept of Neighborhoods	38.00	1.2277	5,588	0	5,588	372	5,960
39	Solid Waste	31.90	1.0306	4,691	0	4,691	312	5,003
45	Fleet Management	27.90	0.9014	4,103	0	4,103	273	4,376
57	Mayor Cable TV	14.70	0.4749	2,162	0	2,162	144	2,306
62	HPW Bldg Insp	544.00	17.5753	79,999	0	79,999	5,328	85,327
63	HPW Stormwater	58.00	1.8738	8,529	0	8,529	568	9,097
64	HPW DDSR	60.00	1.9385	8,823	0	8,823	588	9,411
65	HPW Water & Sewer	317.00	10.2415	46,617	0	46,617	3,105	49,722
67	HPW Other	1.00	0.0323	147	0	147	10	157
	Subtotal	3,095.25	100.0000	455,177	0	455,177	24,821	479,998
	Direct Bills					0		0
	Total					$455,177		$ 479,998

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

Property Allocations

Dept:14 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	ARA Director Office	2.51	2.5100	$ 18,386	$ 0	$ 18,386	$ 0	$ 18,386
22	HPW Admin Indirect	80.57	80.5700	590,174	0	590,174	32,531	622,705
25	General Services	2.65	2.6500	19,411	0	19,411	1,070	20,481
29	HITS	0.07	0.0700	513	0	513	28	541
35	Police	1.64	1.6400	12,013	0	12,013	662	12,675
36	Dept of Neighborhoods	0.45	0.4500	3,296	0	3,296	182	3,478
37	Fire	1.58	1.5800	11,573	0	11,573	638	12,211
39	Solid Waste	3.67	3.6700	26,883	0	26,883	1,482	28,365
40	Houston Airport System (HAS)	2.79	2.7900	20,437	0	20,437	1,127	21,564
41	Housing & Community Dev	0.63	0.6300	4,615	0	4,615	254	4,869
43	Parks & Recreation	1.73	1.7300	12,672	0	12,672	699	13,371
44	Health Department	0.82	0.8200	6,006	0	6,006	331	6,337
45	Fleet Management	0.89	0.8900	6,519	0	6,519	359	6,878
	Subtotal	100.00	100.0000	732,498	0	732,498	39,363	771,861
	Direct Bills					0		0
	Total					$732,498		$ 771,861

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

Records Allocations

Dept:14 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 290	$ 0	$ 290	$ 0	$ 290
05	Finance Financial Plg & Analys	11.22	0.0539	466	0	466	0	466
06	Finance City Council	4.90	0.0235	203	0	203	0	203
07	Accounting & Financial Reporti	15.34	0.0736	637	0	637	0	637
08	Finance Disaster Recovery	4.23	0.0203	176	0	176	0	176
09	Finance Grants	7.68	0.0369	319	0	319	0	319
10	Finance Rev Perform Mgmnt	1.89	0.0091	78	0	78	0	78
11	Finance Strategic Purchasing	51.74	0.2483	2,148	0	2,148	0	2,148
12	ARA Director Office	4.82	0.0231	200	0	200	0	200
13	ARA Admin Svcs	5.98	0.0287	248	0	248	0	248
14	ARA Operations	78.93	0.3788	3,277	0	3,277	0	3,277
15	ARA Payroll Services	31.98	0.1535	1,328	0	1,328	66	1,394
16	Office Business Opportunity	32.60	0.1565	1,353	0	1,353	67	1,420
17	Mayor	25.96	0.1246	1,078	0	1,078	53	1,131
18	Legal	94.72	0.4546	3,932	0	3,932	195	4,127
19	City Controller's Office	54.50	0.2616	2,262	0	2,262	112	2,374
20	Health Administration	38.40	0.1843	1,594	0	1,594	79	1,673
21	Planning & Dev Admin	7.05	0.0338	293	0	293	14	307
23	CIP Sal Rec HPW	65.19	0.3129	2,706	0	2,706	134	2,840
24	HPD Police Records	76.84	0.3688	3,190	0	3,190	158	3,348
25	General Services	202.27	0.9708	8,397	0	8,397	416	8,813
28	Human Resources	221.06	1.0610	9,177	0	9,177	454	9,631
29	HITS	193.36	0.9281	8,027	0	8,027	398	8,425
30	Finance Public Fin	5.37	0.0258	223	0	223	11	234
31	Finance Treasury	5.56	0.0267	231	0	231	11	242
32	ARA Regulatory	2.99	0.0144	124	0	124	6	130
33	City Secretary	7.40	0.0355	307	0	307	15	322
34	City Council	75.53	0.3625	3,135	0	3,135	155	3,290
35	Police	6,163.56	29.5829	255,869	0	255,869	12,671	268,540
36	Dept of Neighborhoods	100.16	0.4807	4,158	0	4,158	206	4,364
37	Fire	3,853.13	18.4937	159,956	0	159,956	7,921	167,877
38	Municipal Court	228.23	1.0954	9,475	0	9,475	469	9,944
39	Solid Waste	411.81	1.9765	17,096	0	17,096	847	17,943
40	Houston Airport System (HAS)	1,318.97	6.3306	54,755	0	54,755	2,712	57,467
41	Housing & Community Dev	203.93	0.9788	8,466	0	8,466	419	8,885
42	Library	464.80	2.2309	19,295	0	19,295	956	20,251
43	Parks & Recreation	693.23	3.3273	28,778	0	28,778	1,425	30,203
44	Health Department	1,157.08	5.5536	48,034	0	48,034	2,379	50,413
45	Fleet Management	346.44	1.6628	14,382	0	14,382	712	15,094
46	Planning & Dev Other	19.72	0.0946	819	0	819	41	860
47	Planning & Dev Spec Rev	51.88	0.2490	2,154	0	2,154	107	2,261
49	Finance Other	61.53	0.2953	2,554	0	2,554	126	2,680
50	ARA Insurance	4.90	0.0235	203	0	203	10	213
51	ARA BARC	109.22	0.5242	4,534	0	4,534	225	4,759
52	ARA Parking	74.66	0.3583	3,099	0	3,099	153	3,252
53	ARA Other	31.62	0.1518	1,313	0	1,313	65	1,378
55	Legal Insurance	59.55	0.2858	2,472	0	2,472	122	2,594
56	Legal Wkr Comp	2.00	0.0096	83	0	83	4	87
57	Mayor Cable TV	12.16	0.0584	505	0	505	25	530
58	Mayor Other	50.02	0.2401	2,076	0	2,076	103	2,179
59	TIRZ	4.90	0.0235	203	0	203	10	213
60	HR Health Benefits	41.71	0.2002	1,732	0	1,732	86	1,818
62	HPW Bldg Insp	588.58	2.8250	24,434	0	24,434	1,210	25,644
63	HPW Stormwater	325.39	1.5618	13,508	0	13,508	669	14,177
64	HPW DDSR	412.43	1.9795	17,121	0	17,121	848	17,969
65	HPW Water & Sewer	2,113.40	10.1436	87,734	0	87,734	4,345	92,079

Records Allocations

Dept:14 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	7.30	0.0350	303	0	303	15	318
67	HPW Other	11.40	0.0547	473	0	473	23	496
68	Houston Permit Center	29.99	0.1439	1,245	0	1,245	62	1,307
70	CIP Sal Rec RE	46.01	0.2208	1,910	0	1,910	95	2,005
71	CIP S/R Engrg	43.18	0.2072	1,793	0	1,793	89	1,882
72	CIP S/R Constr	36.32	0.1743	1,508	0	1,508	75	1,583
73	CIP S/R Eng/Const	30.30	0.1454	1,258	0	1,258	62	1,320
74	CIP S/R Geo/Env	11.28	0.0541	468	0	468	23	491
75	CIP S/R Other	89.73	0.4307	3,725	0	3,725	184	3,909
76	CIP S/R GSD	41.20	0.1977	1,710	0	1,710	85	1,795
26	HEC	189.09	0.9076	7,850	0	7,850	389	8,239
89	HR-W.C.	59.54	0.2858	2,472	0	2,472	122	2,594
90	Legal Other	0.00	0.0000	0	0	0	0	0
	Subtotal	20,834.84	100.0000	864,922	0	864,922	42,434	907,356
	Direct Bills					0		0
	Total					$864,922		$ 907,356

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

3-1-1 Svcs Allocations

Dept:14 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	936	0.0918	$ 4,427	$ 0	$ 4,427	$ 0	$ 4,427
12	ARA Director Office	45,808	4.4920	216,682	0	216,682	0	216,682
16	Office Business Opportunity	240	0.0235	1,135	0	1,135	101	1,236
17	Mayor	1,215	0.1191	5,747	0	5,747	510	6,257
18	Legal	800	0.0784	3,784	0	3,784	336	4,120
19	City Controller's Office	250	0.0245	1,183	0	1,183	105	1,288
21	Planning & Dev Admin	2,667	0.2615	12,615	0	12,615	1,120	13,735
22	HPW Admin Indirect	72,068	7.0671	340,897	0	340,897	30,257	371,154
25	General Services	164	0.0161	776	0	776	69	845
28	Human Resources	878	0.0861	4,153	0	4,153	369	4,522
29	HITS	21	0.0021	99	0	99	9	108
33	City Secretary	464	0.0455	2,195	0	2,195	195	2,390
34	City Council	110	0.0108	520	0	520	46	566
35	Police	12,512	1.2269	59,184	0	59,184	5,253	64,437
36	Dept of Neighborhoods	25,530	2.5035	120,762	0	120,762	10,719	131,481
37	Fire	7,641	0.7493	36,144	0	36,144	3,208	39,352
38	Municipal Court	104,953	10.2919	496,451	0	496,451	44,064	540,515
39	Solid Waste	395,877	38.8204	1,872,584	0	1,872,584	166,206	2,038,790
40	Houston Airport System (HAS)	311	0.0305	1,471	0	1,471	131	1,602
41	Housing & Community Dev	1,081	0.1060	5,113	0	5,113	454	5,567
42	Library	8,059	0.7903	38,121	0	38,121	3,384	41,505
43	Parks & Recreation	17,959	1.7611	84,950	0	84,950	7,540	92,490
44	Health Department	14,152	1.3878	66,942	0	66,942	5,942	72,884
45	Fleet Management	1,238	0.1214	5,856	0	5,856	520	6,376
52	ARA Parking	28,695	2.8139	135,734	0	135,734	12,047	147,781
64	HPW DDSR	46,943	4.6033	222,051	0	222,051	19,709	241,760
65	HPW Water & Sewer	170,841	16.7530	808,115	0	808,115	71,726	879,841
26	HEC	3,292	0.3228	15,572	0	15,572	1,382	16,954
92	HPW Water & Sewer	55,060	5.3993	260,446	0	260,446	23,117	283,563
	Subtotal	1,019,765	100.0000	4,823,709	0	4,823,709	408,516	5,232,225
	Direct Bills					0		0
	Total					$4,823,709		$ 5,232,225

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

Allocation Summary

Dept:14 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0	Direct Billed	$0	$0	$0	$0	$0
04	Finance Dir Office	25,944	0	290	4,427	30,661
05	Finance Financial Plg & Analys	0	0	466	0	466
06	Finance City Council	0	0	203	0	203
07	Accounting & Financial Reporti	0	0	637	0	637
08	Finance Disaster Recovery	0	0	176	0	176
09	Finance Grants	0	0	319	0	319
10	Finance Rev Perform Mgmnt	0	0	78	0	78
11	Finance Strategic Purchasing	0	0	2,148	0	2,148
12	ARA Director Office	56,573	18,386	200	216,682	291,841
13	ARA Admin Svcs	0	0	248	0	248
14	ARA Operations	0	0	3,277	0	3,277
15	ARA Payroll Services	0	0	1,394	0	1,394
16	Office Business Opportunity	6,744	0	1,420	1,236	9,400
17	Mayor	9,599	0	1,131	6,257	16,987
18	Legal	24,438	0	4,127	4,120	32,685
19	City Controller's Office	8,517	0	2,374	1,288	12,179
20	Health Administration	0	0	1,673	0	1,673
21	Planning & Dev Admin	10,164	0	307	13,735	24,206
22	HPW Admin Indirect	1,254	622,705	0	371,154	995,113
23	CIP Sal Rec HPW	41,566	0	2,840	0	44,406
24	HPD Police Records	0	0	3,348	0	3,348
25	General Services	32,155	20,481	8,813	845	62,294
26	HEC	0	0	8,239	16,954	25,193
28	Human Resources	36,703	0	9,631	4,522	50,856
29	HITS	41,409	541	8,425	108	50,483
30	Finance Public Fin	0	0	234	0	234
31	Finance Treasury	0	0	242	0	242
32	ARA Regulatory	0	0	130	0	130
33	City Secretary	1,223	0	322	2,390	3,935
34	City Council	12,349	0	3,290	566	16,205
35	Police	0	12,675	268,540	64,437	345,652
36	Dept of Neighborhoods	5,960	3,478	4,364	131,481	145,283
37	Fire	0	12,211	167,877	39,352	219,440
38	Municipal Court	0	0	9,944	540,515	550,459
39	Solid Waste	5,003	28,365	17,943	2,038,790	2,090,101
40	Houston Airport System (HAS)	0	21,564	57,467	1,602	80,633
41	Housing & Community Dev	0	4,869	8,885	5,567	19,321
42	Library	0	0	20,251	41,505	61,756
43	Parks & Recreation	0	13,371	30,203	92,490	136,064
44	Health Department	0	6,337	50,413	72,884	129,634
45	Fleet Management	4,376	6,878	15,094	6,376	32,724
46	Planning & Dev Other	0	0	860	0	860
47	Planning & Dev Spec Rev	0	0	2,261	0	2,261
49	Finance Other	0	0	2,680	0	2,680
50	ARA Insurance	0	0	213	0	213
51	ARA BARC	0	0	4,759	0	4,759
52	ARA Parking	0	0	3,252	147,781	151,033
53	ARA Other	0	0	1,378	0	1,378
55	Legal Insurance	0	0	2,594	0	2,594
56	Legal Wkr Comp	0	0	87	0	87
57	Mayor Cable TV	2,306	0	530	0	2,836
58	Mayor Other	0	0	2,179	0	2,179
59	TIRZ	0	0	213	0	213
60	HR Health Benefits	0	0	1,818	0	1,818
62	HPW Bldg Insp	85,327	0	25,644	0	110,971
63	HPW Stormwater	9,097	0	14,177	0	23,274

Allocation Summary

Dept:14 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Svcs	Total
64	HPW DDSR	9,411	0	17,969	241,760	269,140
65	HPW Water & Sewer	49,722	0	92,079	879,841	1,021,642
66	HPW Houston Transtar	0	0	318	0	318
67	HPW Other	157	0	496	0	653
68	Houston Permit Center	0	0	1,307	0	1,307
70	CIP Sal Rec RE	0	0	2,005	0	2,005
71	CIP S/R Engrg	0	0	1,882	0	1,882
72	CIP S/R Constr	0	0	1,583	0	1,583
73	CIP S/R Eng/Const	0	0	1,320	0	1,320
74	CIP S/R Geo/Env	0	0	491	0	491
75	CIP S/R Other	0	0	3,909	0	3,909
76	CIP S/R GSD	0	0	1,795	0	1,795
89	HR-W.C.	0	0	2,594	0	2,594
90	Legal Other	0	0	0	0	0
92	HPW Water & Sewer	0	0	0	283,563	283,563
	Total	$ 479,997	$ 771,861	$ 907,356	$ 5,232,228	$ 7,391,442

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:15 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:15 ARA Payroll Services

	Department	First Incoming	Second Incoming	Payroll Svcs
3	Insurance Retirees	$ 83,987	$ 170	$ 84,157
3	Memberships	895	2	897
3	Consulting Services	283	1	284
3	Other Misc	506	1	507
	Subtotal - Non-Dept-Gen Gov	85,671	174	85,845
5	Financial Plg & Analysis	906	43	949
	Subtotal - Fin Plg & Analysis	906	43	949
7	Gen Acctng	896	48	944
7	Auditing Svcs	481	0	481
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	1,377	48	1,425
8	Disaster Recovery	537	34	571
	Subtotal - Fin Disaster Recove	537	34	571
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	282	20	302
	Subtotal - Fin Perform Mgmt	282	20	302
11	Purchasing	747	40	787
	Subtotal - Fin SPD	747	40	787
12	ARA Dept Admin	153,715	66,960	220,675
12	ARA Non-Parking	159,501	105,406	264,907
	Subtotal - ARA Dir Office	313,216	172,366	485,582
13	Budgeting & Accounting Support	33,792	1,481	35,273
13	Accounts Payable	47,456	2,070	49,526
	Subtotal - ARA Financial Svcs	81,248	3,550	84,798
14	Records	1,328	66	1,394
	Subtotal - ARA Operations	1,328	66	1,394
15	Payroll Svcs	0	7,624	7,624
	Subtotal - ARA Payroll Svcs	0	7,624	7,624
20	Certification	0	2,780	2,780
20	External Affairs & Outreach	0	1,393	1,393
	Subtotal - OBO	0	4,173	4,173
21	City Mayor Admin	0	10,071	10,071
	Subtotal - Mayor	0	10,071	10,071
22	Personnel Svcs	0	0	0
	Subtotal - Human Resources	0	0	0
24	Controller Fin Svcs	0	3,369	3,369
	Subtotal - City Controller's	0	3,369	3,369

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Total Incoming	485,312	201,577	686,889
C. Total Allocated		$ 5,168,476	$ 5,168,476
			100.00%

Payroll Svcs Allocations

Dept:15 ARA Payroll Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 1,664	$ 0	$ 1,664	$ 0	$ 1,664
05	Finance Financial Plg & Analys	11.22	0.0539	2,675	0	2,675	0	2,675
06	Finance City Council	4.90	0.0235	1,168	0	1,168	0	1,168
07	Accounting & Financial Reporti	15.34	0.0736	3,657	0	3,657	0	3,657
08	Finance Disaster Recovery	4.23	0.0203	1,008	0	1,008	0	1,008
09	Finance Grants	7.68	0.0369	1,831	0	1,831	0	1,831
10	Finance Rev Perform Mgmnt	1.89	0.0091	451	0	451	0	451
11	Finance Strategic Purchasing	51.74	0.2483	12,334	0	12,334	0	12,334
12	ARA Director Office	4.82	0.0231	1,149	0	1,149	0	1,149
13	ARA Admin Svcs	5.98	0.0287	1,426	0	1,426	0	1,426
14	ARA Operations	78.93	0.3788	18,816	0	18,816	0	18,816
15	ARA Payroll Services	31.98	0.1535	7,624	0	7,624	0	7,624
16	Office Business Opportunity	32.60	0.1565	7,772	0	7,772	319	8,091
17	Mayor	25.96	0.1246	6,189	0	6,189	254	6,443
18	Legal	94.72	0.4546	22,581	0	22,581	926	23,507
19	City Controller's Office	54.50	0.2616	12,992	0	12,992	533	13,525
20	Health Administration	38.40	0.1843	9,154	0	9,154	376	9,530
21	Planning & Dev Admin	7.05	0.0338	1,681	0	1,681	69	1,750
23	CIP Sal Rec HPW	65.19	0.3129	15,541	45,093-	29,552-	638	28,914-
24	HPD Police Records	76.84	0.3688	18,318	0	18,318	752	19,070
25	General Services	202.27	0.9708	48,220	0	48,220	1,978	50,198
28	Human Resources	221.06	1.0610	52,699	0	52,699	2,162	54,861
29	HITS	193.36	0.9281	46,096	0	46,096	1,891	47,987
30	Finance Public Fin	5.37	0.0258	1,280	0	1,280	53	1,333
31	Finance Treasury	5.56	0.0267	1,325	0	1,325	54	1,379
32	ARA Regulatory	2.99	0.0144	713	0	713	29	742
33	City Secretary	7.40	0.0355	1,764	0	1,764	72	1,836
34	City Council	75.53	0.3625	18,006	0	18,006	739	18,745
35	Police	6,163.56	29.5829	1,469,355	0	1,469,355	60,285	1,529,640
36	Dept of Neighborhoods	100.16	0.4807	23,878	0	23,878	980	24,858
37	Fire	3,853.13	18.4937	918,563	0	918,563	37,687	956,250
38	Municipal Court	228.23	1.0954	54,409	0	54,409	2,232	56,641
39	Solid Waste	411.81	1.9765	98,173	0	98,173	4,028	102,201
40	Houston Airport System (HAS)	1,318.97	6.3306	314,434	530,950-	216,516-	12,901	203,615-
41	Housing & Community Dev	203.93	0.9788	48,616	0	48,616	1,995	50,611
42	Library	464.80	2.2309	110,806	0	110,806	4,546	115,352
43	Parks & Recreation	693.23	3.3273	165,262	0	165,262	6,780	172,042
44	Health Department	1,157.08	5.5536	275,841	0	275,841	11,317	287,158
45	Fleet Management	346.44	1.6628	82,589	0	82,589	3,389	85,978
46	Planning & Dev Other	19.72	0.0946	4,701	0	4,701	193	4,894
47	Planning & Dev Spec Rev	51.88	0.2490	12,368	0	12,368	507	12,875
49	Finance Other	61.53	0.2953	14,668	0	14,668	602	15,270
50	ARA Insurance	4.90	0.0235	1,168	0	1,168	48	1,216
51	ARA BARC	109.22	0.5242	26,037	0	26,037	1,068	27,105
52	ARA Parking	74.66	0.3583	17,798	0	17,798	730	18,528
53	ARA Other	31.62	0.1518	7,538	0	7,538	309	7,847
55	Legal Insurance	59.55	0.2858	14,196	0	14,196	582	14,778
56	Legal Wkr Comp	2.00	0.0096	477	0	477	20	497
57	Mayor Cable TV	12.16	0.0584	2,899	0	2,899	119	3,018
58	Mayor Other	50.02	0.2401	11,924	0	11,924	489	12,413
59	TIRZ	4.90	0.0235	1,168	0	1,168	48	1,216
60	HR Health Benefits	41.71	0.2002	9,943	0	9,943	408	10,351
62	HPW Bldg Insp	588.58	2.8250	140,314	85,323-	54,991	5,757	60,748
63	HPW Stormwater	325.39	1.5618	77,571	42,459-	35,112	3,183	38,295
64	HPW DDSR	412.43	1.9795	98,321	59,381-	38,940	4,034	42,974
65	HPW Water & Sewer	2,113.40	10.1436	503,822	298,528-	205,294	20,671	225,965

Payroll Svcs Allocations

Dept:15 ARA Payroll Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	7.30	0.0350	1,740	1,115-	625	71	696
67	HPW Other	11.40	0.0547	2,718	0	2,718	112	2,830
68	Houston Permit Center	29.99	0.1439	7,149	0	7,149	293	7,442
70	CIP Sal Rec RE	46.01	0.2208	10,969	0	10,969	450	11,419
71	CIP S/R Engrg	43.18	0.2072	10,294	0	10,294	422	10,716
72	CIP S/R Constr	36.32	0.1743	8,658	0	8,658	355	9,013
73	CIP S/R Eng/Const	30.30	0.1454	7,223	0	7,223	296	7,519
74	CIP S/R Geo/Env	11.28	0.0541	2,689	0	2,689	110	2,799
75	CIP S/R Other	89.73	0.4307	21,391	0	21,391	878	22,269
76	CIP S/R GSD	41.20	0.1977	9,822	0	9,822	403	10,225
26	HEC	189.09	0.9076	45,078	0	45,078	1,849	46,927
89	HR-W.C.	59.54	0.2858	14,194	0	14,194	582	14,776
90	Legal Other	0.00	0.0000	0	0	0	0	0
	Subtotal	20,834.84	100.0000	4,966,898	1,062,849-	3,904,049	201,577	4,105,626
	Direct Bills					1,062,849		1,062,849
	Total					$4,966,898		$ 5,168,475

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

Allocation Summary

Dept:15 ARA Payroll Services

	Department	Payroll Svcs	Total
0	Direct Billed	$ 1,062,849	$ 1,062,849
04	Finance Dir Office	1,664	1,664
05	Finance Financial Plg & Analys	2,675	2,675
06	Finance City Council	1,168	1,168
07	Accounting & Financial Reporti	3,657	3,657
08	Finance Disaster Recovery	1,008	1,008
09	Finance Grants	1,831	1,831
10	Finance Rev Perform Mgmnt	451	451
11	Finance Strategic Purchasing	12,334	12,334
12	ARA Director Office	1,149	1,149
13	ARA Admin Svcs	1,426	1,426
14	ARA Operations	18,816	18,816
15	ARA Payroll Services	7,624	7,624
16	Office Business Opportunity	8,091	8,091
17	Mayor	6,443	6,443
18	Legal	23,507	23,507
19	City Controller's Office	13,525	13,525
20	Health Administration	9,530	9,530
21	Planning & Dev Admin	1,750	1,750
23	CIP Sal Rec HPW	28,914-	28,914-
24	HPD Police Records	19,070	19,070
25	General Services	50,198	50,198
26	HEC	46,927	46,927
28	Human Resources	54,861	54,861
29	HITS	47,987	47,987
30	Finance Public Fin	1,333	1,333
31	Finance Treasury	1,379	1,379
32	ARA Regulatory	742	742
33	City Secretary	1,836	1,836
34	City Council	18,745	18,745
35	Police	1,529,640	1,529,640
36	Dept of Neighborhoods	24,858	24,858
37	Fire	956,250	956,250
38	Municipal Court	56,641	56,641
39	Solid Waste	102,201	102,201
40	Houston Airport System (HAS)	203,615-	203,615-
41	Housing & Community Dev	50,611	50,611
42	Library	115,352	115,352
43	Parks & Recreation	172,042	172,042
44	Health Department	287,158	287,158
45	Fleet Management	85,978	85,978
46	Planning & Dev Other	4,894	4,894
47	Planning & Dev Spec Rev	12,875	12,875
49	Finance Other	15,270	15,270
50	ARA Insurance	1,216	1,216
51	ARA BARC	27,105	27,105
52	ARA Parking	18,528	18,528
53	ARA Other	7,847	7,847
55	Legal Insurance	14,778	14,778
56	Legal Wkr Comp	497	497
57	Mayor Cable TV	3,018	3,018
58	Mayor Other	12,413	12,413
59	TIRZ	1,216	1,216
60	HR Health Benefits	10,351	10,351
62	HPW Bldg Insp	60,748	60,748
63	HPW Stormwater	38,295	38,295
64	HPW DDSR	42,974	42,974

Allocation Summary

Dept:15 ARA Payroll Services

	Department	Payroll Svcs	Total
65	HPW Water & Sewer	225,965	225,965
66	HPW Houston Transtar	696	696
67	HPW Other	2,830	2,830
68	Houston Permit Center	7,442	7,442
70	CIP Sal Rec RE	11,419	11,419
71	CIP S/R Engrg	10,716	10,716
72	CIP S/R Constr	9,013	9,013
73	CIP S/R Eng/Const	7,519	7,519
74	CIP S/R Geo/Env	2,799	2,799
75	CIP S/R Other	22,269	22,269
76	CIP S/R GSD	10,225	10,225
89	HR-W.C.	14,776	14,776
90	Legal Other	0	0
	Total	$ 5,168,472	$ 5,168,472

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:16 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%	3.80%
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:16 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%	.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:16 Office Business Opportunity

	Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3	Insurance Retirees	$ 81,676	$ 165	$ 27,462	$ 26,892	$ 3,888	$ 5,761	$ 13,759
3	Memberships	870	2	293	286	41	61	147
3	Consulting Services	2,070	4	696	682	99	146	349
3	Other Misc	537	1	181	177	26	38	90
3	Walker Rent	303,962	616	102,203	100,079	14,468	21,439	51,204
3	Dept Specific	34,365	70	11,555	11,315	1,636	2,424	5,789
	Subtotal - Non-Dept-Gen Gov	423,480	858	142,389	139,430	20,157	29,868	71,337
5	Financial Plg & Analysis	6,639	312	2,332	2,284	330	489	1,168
	Subtotal - Fin Plg & Analysis	6,639	312	2,332	2,284	330	489	1,168
7	Gen Acctng	6,560	349	2,318	2,270	328	486	1,162
7	Fixed Assets	0	0	0	0	0	0	0
7	Auditing Svcs	3,520	0	1,181	1,157	167	248	592
7	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,080	349	3,500	3,427	495	734	1,753
8	Disaster Recovery	599	38	214	209	30	45	107
	Subtotal - Fin Disaster Recove	599	38	214	209	30	45	107
9	Grants Mgmt	20	1	7	7	1	2	4
9	Cost Accounting	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	20	1	7	7	1	2	4
10	Perf Mgmt Svcs	315	22	113	111	16	24	57
	Subtotal - Fin Perform Mgmt	315	22	113	111	16	24	57
11	Purchasing	5,972	320	2,111	2,067	299	443	1,058
	Subtotal - Fin SPD	5,972	320	2,111	2,067	299	443	1,058
13	Budgeting & Accounting Support	0	0	0	0	0	0	0
13	Accounts Payable	0	0	0	0	0	0	0
	Subtotal - ARA Financial Svcs	0	0	0	0	0	0	0
14	Mailroom	6,323	421	2,263	2,216	320	475	1,134
14	Records	1,353	67	476	467	67	100	239
14	3-1-1 Svcs	1,135	101	415	406	59	87	208
	Subtotal - ARA Operations	8,811	589	3,154	3,089	447	662	1,580
15	Payroll Svcs	7,772	319	2,715	2,659	384	570	1,360
	Subtotal - ARA Payroll Svcs	7,772	319	2,715	2,659	384	570	1,360
16	Certification	0	2,834	951	931	135	199	476
16	Contract Compliance	0	9,796	3,287	3,219	465	690	1,647
16	Reporting & Analytics	0	156	52	51	7	11	26
16	Dept. Services	0	0	0	0	0	0	0
16	External Affairs & Outreach	0	1,420	476	467	67	100	239
	Subtotal - OBO	0	14,206	4,767	4,668	675	1,000	2,388
17	City Mayor Admin	0	10,267	3,445	3,374	488	723	1,726
	Subtotal - Mayor	0	10,267	3,445	3,374	488	723	1,726
18	Legal Svcs	0	106,258	35,655	34,914	5,048	7,479	17,863
18	Inspector General	0	5,336	1,791	1,753	253	376	897
	Subtotal - Legal	0	111,594	37,446	36,668	5,301	7,855	18,760

B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
19 Controller Fin Svcs	0	24,681	8,282	8,110	1,172	1,737	4,149
Subtotal - City Controller's	0	24,681	8,282	8,110	1,172	1,737	4,149
25 Real Estate	0	724	243	238	34	51	122
Subtotal - General Services	0	724	243	238	34	51	122
Total Incoming	463,688	164,280	210,718	206,338	29,830	44,201	105,570
C. Total Allocated		$ 5,630,237	$ 1,866,468	$ 1,827,650	$ 264,216	$ 391,523	$ 935,065
			33.15%	32.46%	4.69%	6.95%	16.61%

B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

	Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3	Insurance Retirees	$ 81,676	$ 165	$ 0	$ 4,081
3	Memberships	870	2	0	43
3	Consulting Services	2,070	4	0	103
3	Other Misc	537	1	0	27
3	Walker Rent	303,962	616	0	15,187
3	Dept Specific	34,365	70	0	1,717
	Subtotal - Non-Dept-Gen Gov	423,480	858	0	21,158
5	Financial Plg & Analysis	6,639	312	0	347
	Subtotal - Fin Plg & Analysis	6,639	312	0	347
7	Gen Acctng	6,560	349	0	345
7	Fixed Assets	0	0	0	0
7	Auditing Svcs	3,520	0	0	176
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,080	349	0	520
8	Disaster Recovery	599	38	0	32
	Subtotal - Fin Disaster Recove	599	38	0	32
9	Grants Mgmt	20	1	0	1
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	20	1	0	1
10	Perf Mgmt Svcs	315	22	0	17
	Subtotal - Fin Perform Mgmt	315	22	0	17
11	Purchasing	5,972	320	0	314
	Subtotal - Fin SPD	5,972	320	0	314
13	Budgeting & Accounting Support	0	0	0	0
13	Accounts Payable	0	0	0	0
	Subtotal - ARA Financial Svcs	0	0	0	0
14	Mailroom	6,323	421	0	336
14	Records	1,353	67	0	71
14	3-1-1 Svcs	1,135	101	0	62
	Subtotal - ARA Operations	8,811	589	0	469
15	Payroll Svcs	7,772	319	0	403
	Subtotal - ARA Payroll Svcs	7,772	319	0	403
16	Certification	0	2,834	0	141
16	Contract Compliance	0	9,796	0	488
16	Reporting & Analytics	0	156	0	8
16	Dept. Services	0	0	0	0
16	External Affairs & Outreach	0	1,420	0	71
	Subtotal - OBO	0	14,206	0	708
17	City Mayor Admin	0	10,267	0	512
	Subtotal - Mayor	0	10,267	0	512
18	Legal Svcs	0	106,258	0	5,298
18	Inspector General	0	5,336	0	266
	Subtotal - Legal	0	111,594	0	5,564

B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
19 Controller Fin Svcs	0	24,681	0	1,231
Subtotal - City Controller's	0	24,681	0	1,231
25 Real Estate	0	724	0	36
Subtotal - General Services	0	724	0	36
Total Incoming	463,688	164,280	0	31,311
C. Total Allocated		$ 5,630,237	$ 21,287	$ 324,127
			0.38%	5.76%

Certification Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 607	$ 0	$ 607	$ 0	$ 607
05	Finance Financial Plg & Analys	11.22	0.0539	975	0	975	0	975
06	Finance City Council	4.90	0.0235	426	0	426	0	426
07	Accounting & Financial Reporti	15.34	0.0736	1,334	0	1,334	0	1,334
08	Finance Disaster Recovery	4.23	0.0203	368	0	368	0	368
09	Finance Grants	7.68	0.0369	668	0	668	0	668
10	Finance Rev Perform Mgmnt	1.89	0.0091	164	0	164	0	164
11	Finance Strategic Purchasing	51.74	0.2483	4,498	0	4,498	0	4,498
12	ARA Director Office	4.82	0.0231	419	0	419	0	419
13	ARA Admin Svcs	5.98	0.0287	520	0	520	0	520
14	ARA Operations	78.93	0.3788	6,862	0	6,862	0	6,862
15	ARA Payroll Services	31.98	0.1535	2,780	0	2,780	0	2,780
16	Office Business Opportunity	32.60	0.1565	2,834	0	2,834	0	2,834
17	Mayor	25.96	0.1246	2,257	0	2,257	70	2,327
18	Legal	94.72	0.4546	8,235	0	8,235	254	8,489
19	City Controller's Office	54.50	0.2616	4,738	0	4,738	146	4,884
20	Health Administration	38.40	0.1843	3,338	0	3,338	103	3,441
21	Planning & Dev Admin	7.05	0.0338	613	0	613	19	632
23	CIP Sal Rec HPW	65.19	0.3129	5,667	0	5,667	175	5,842
24	HPD Police Records	76.84	0.3688	6,680	0	6,680	206	6,886
25	General Services	202.27	0.9708	17,585	0	17,585	542	18,127
28	Human Resources	221.06	1.0610	19,219	0	19,219	592	19,811
29	HITS	193.36	0.9281	16,810	0	16,810	518	17,328
30	Finance Public Fin	5.37	0.0258	467	0	467	14	481
31	Finance Treasury	5.56	0.0267	483	0	483	15	498
32	ARA Regulatory	2.99	0.0144	260	0	260	8	268
33	City Secretary	7.40	0.0355	643	0	643	20	663
34	City Council	75.53	0.3625	6,566	0	6,566	202	6,768
35	Police	6,163.56	29.5829	535,849	0	535,849	16,513	552,362
36	Dept of Neighborhoods	100.16	0.4807	8,708	0	8,708	268	8,976
37	Fire	3,853.13	18.4937	334,984	0	334,984	10,323	345,307
38	Municipal Court	228.23	1.0954	19,842	0	19,842	611	20,453
39	Solid Waste	411.81	1.9765	35,802	0	35,802	1,103	36,905
40	Houston Airport System (HAS)	1,318.97	6.3306	114,669	0	114,669	3,534	118,203
41	Housing & Community Dev	203.93	0.9788	17,729	0	17,729	546	18,275
42	Library	464.80	2.2309	40,409	0	40,409	1,245	41,654
43	Parks & Recreation	693.23	3.3273	60,268	0	60,268	1,857	62,125
44	Health Department	1,157.08	5.5536	100,594	0	100,594	3,100	103,694
45	Fleet Management	346.44	1.6628	30,119	0	30,119	928	31,047
46	Planning & Dev Other	19.72	0.0946	1,714	0	1,714	53	1,767
47	Planning & Dev Spec Rev	51.88	0.2490	4,510	0	4,510	139	4,649
49	Finance Other	61.53	0.2953	5,349	0	5,349	165	5,514
50	ARA Insurance	4.90	0.0235	426	0	426	13	439
51	ARA BARC	109.22	0.5242	9,495	0	9,495	293	9,788
52	ARA Parking	74.66	0.3583	6,491	0	6,491	200	6,691
53	ARA Other	31.62	0.1518	2,749	0	2,749	85	2,834
55	Legal Insurance	59.55	0.2858	5,177	0	5,177	160	5,337
56	Legal Wkr Comp	2.00	0.0096	174	0	174	5	179
57	Mayor Cable TV	12.16	0.0584	1,057	0	1,057	33	1,090
58	Mayor Other	50.02	0.2401	4,349	0	4,349	134	4,483
59	TIRZ	4.90	0.0235	426	0	426	13	439
60	HR Health Benefits	41.71	0.2002	3,626	0	3,626	112	3,738
62	HPW Bldg Insp	588.58	2.8250	51,170	0	51,170	1,577	52,747
63	HPW Stormwater	325.39	1.5618	28,289	0	28,289	872	29,161
64	HPW DDSR	412.43	1.9795	35,856	0	35,856	1,105	36,961
65	HPW Water & Sewer	2,113.40	10.1436	183,735	0	183,735	5,662	189,397

Certification Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	7.30	0.0350	635	0	635	20	655
67	HPW Other	11.40	0.0547	991	0	991	31	1,022
68	Houston Permit Center	29.99	0.1439	2,607	0	2,607	80	2,687
70	CIP Sal Rec RE	46.01	0.2208	4,000	0	4,000	123	4,123
71	CIP S/R Engrg	43.18	0.2072	3,754	0	3,754	116	3,870
72	CIP S/R Constr	36.32	0.1743	3,158	0	3,158	97	3,255
73	CIP S/R Eng/Const	30.30	0.1454	2,634	0	2,634	81	2,715
74	CIP S/R Geo/Env	11.28	0.0541	981	0	981	30	1,011
75	CIP S/R Other	89.73	0.4307	7,801	0	7,801	240	8,041
76	CIP S/R GSD	41.20	0.1977	3,582	0	3,582	110	3,692
26	HEC	189.09	0.9076	16,439	0	16,439	507	16,946
89	HR-W.C.	59.54	0.2858	5,176	0	5,176	160	5,336
90	Legal Other	0.00	0.0000	0	0	0	0	0
91	Convention and Entertainment	0.00	0.0000	0	0	0	0	0
	Subtotal	20,834.84	100.0000	1,811,340	0	1,811,340	55,128	1,866,468
	Direct Bills					0		0
	Total					$1,811,340		$ 1,866,468

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

Contract Compliance Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	20	0.7364	$ 13,061	$ 0	$ 13,061	$ 0	$ 13,061
11	Finance Strategic Purchasing	61	2.2459	39,836	0	39,836	0	39,836
12	ARA Director Office	50	1.8409	32,652	0	32,652	0	32,652
16	Office Business Opportunity	15	0.5523	9,796	0	9,796	0	9,796
17	Mayor	76	2.7982	49,631	0	49,631	1,596	51,227
18	Legal	51	1.8778	33,305	0	33,305	1,071	34,376
19	City Controller's Office	3	0.1105	1,959	0	1,959	63	2,022
21	Planning & Dev Admin	6	0.2209	3,918	0	3,918	126	4,044
22	HPW Admin Indirect	1,401	51.5832	914,916	0	914,916	29,427	944,343
23	CIP Sal Rec HPW	0	0.0000	0	1,043,600-	1,043,600-	0	1,043,600-
25	General Services	193	7.1060	126,038	0	126,038	4,054	130,092
28	Human Resources	37	1.3623	24,163	0	24,163	777	24,940
29	HITS	93	3.4242	60,733	0	60,733	1,953	62,686
35	Police	182	6.7010	118,854	0	118,854	3,823	122,677
36	Dept of Neighborhoods	20	0.7364	13,061	0	13,061	420	13,481
37	Fire	72	2.6510	47,019	0	47,019	1,512	48,531
38	Municipal Court	7	0.2577	4,571	0	4,571	147	4,718
39	Solid Waste	57	2.0987	37,224	0	37,224	1,197	38,421
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	20,897	0	20,897	672	21,569
43	Parks & Recreation	54	1.9882	35,264	0	35,264	1,134	36,398
44	Health Department	144	5.3019	94,039	0	94,039	3,025	97,064
45	Fleet Management	142	5.2283	92,732	0	92,732	2,983	95,715
	Subtotal	2,716	100.0000	1,773,669	1,043,600-	730,069	53,981	784,050
	Direct Bills					1,043,600		1,043,600
	Total					$1,773,669		$ 1,827,650

Basis Units: Number of contracts monitored
Source: OBO Report

Reporting & Analytics Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	26	0.5259	$ 1,348	$ 0	$ 1,348	$ 0	$ 1,348
12	ARA Director Office	137	2.7710	7,105	0	7,105	0	7,105
16	Office Business Opportunity	3	0.0607	156	0	156	0	156
17	Mayor	26	0.5259	1,348	0	1,348	42	1,390
18	Legal	11	0.2225	570	0	570	18	588
19	City Controller's Office	16	0.3236	830	0	830	26	856
22	HPW Admin Indirect	1,544	31.2298	80,077	0	80,077	2,522	82,599
25	General Services	209	4.2273	10,839	0	10,839	341	11,180
28	Human Resources	60	1.2136	3,112	0	3,112	98	3,210
29	HITS	33	0.6675	1,711	0	1,711	54	1,765
34	City Council	2	0.0405	104	0	104	3	107
35	Police	203	4.1060	10,528	0	10,528	332	10,860
36	Dept of Neighborhoods	21	0.4248	1,089	0	1,089	34	1,123
37	Fire	112	2.2654	5,809	0	5,809	183	5,992
38	Municipal Court	97	1.9620	5,031	0	5,031	158	5,189
39	Solid Waste	34	0.6877	1,763	0	1,763	56	1,819
40	Houston Airport System (HAS)	841	17.0105	43,617	0	43,617	1,374	44,991
41	Housing & Community Dev	436	8.8188	22,612	0	22,612	712	23,324
42	Library	220	4.4498	11,410	0	11,410	359	11,769
43	Parks & Recreation	72	1.4563	3,734	0	3,734	118	3,852
44	Health Department	106	2.1440	5,498	0	5,498	173	5,671
45	Fleet Management	724	14.6440	37,549	0	37,549	1,183	38,732
46	Planning & Dev Other	9	0.1820	467	0	467	15	482
26	HEC	2	0.0405	104	0	104	3	107
	Subtotal	4,944	100.0000	256,411	0	256,411	7,805	264,216
	Direct Bills					0		0
	Total					$256,411		$ 264,216

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

Dept Services Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	3	0.7444	$ 2,828	$ 0	$ 2,828	$ 0	$ 2,828
11	Finance Strategic Purchasing	2	0.4963	1,886	0	1,886	0	1,886
12	ARA Director Office	10	2.4814	9,428	0	9,428	0	9,428
16	Office Business Opportunity	0	0.0000	0	0	0	0	0
17	Mayor	9	2.2333	8,485	0	8,485	268	8,753
18	Legal	3	0.7444	2,828	0	2,828	89	2,917
19	City Controller's Office	0	0.0000	0	0	0	0	0
22	HPW Admin Indirect	119	29.5285	112,197	0	112,197	3,546	115,743
25	General Services	13	3.2258	12,257	0	12,257	387	12,644
26	HEC	0	0.0000	0	0	0	0	0
28	Human Resources	2	0.4963	1,886	0	1,886	60	1,946
29	HITS	46	11.4144	43,370	0	43,370	1,371	44,741
35	Police	37	9.1811	34,885	0	34,885	1,103	35,988
36	Dept of Neighborhoods	0	0.0000	0	0	0	0	0
37	Fire	17	4.2184	16,028	0	16,028	507	16,535
38	Municipal Court	2	0.4963	1,886	0	1,886	60	1,946
39	Solid Waste	2	0.4963	1,886	0	1,886	60	1,946
40	Houston Airport System (HAS)	38	9.4293	35,827	0	35,827	1,132	36,959
41	Housing & Community Dev	0	0.0000	0	0	0	0	0
42	Library	6	1.4888	5,657	0	5,657	179	5,836
43	Parks & Recreation	12	2.9777	11,314	0	11,314	358	11,672
44	Health Department	31	7.6923	29,228	0	29,228	924	30,152
45	Fleet Management	51	12.6551	48,084	0	48,084	1,520	49,604
	Subtotal	403	100.0000	379,960	0	379,960	11,563	391,523
	Direct Bills					0		0
	Total					$379,960		$ 391,523

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

External Affairs & Outreach Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 304	$ 0	$ 304	$ 0	$ 304
05	Finance Financial Plg & Analys	11.22	0.0539	489	0	489	0	489
06	Finance City Council	4.90	0.0235	213	0	213	0	213
07	Accounting & Financial Reporti	15.34	0.0736	668	0	668	0	668
08	Finance Disaster Recovery	4.23	0.0203	184	0	184	0	184
09	Finance Grants	7.68	0.0369	334	0	334	0	334
10	Finance Rev Perform Mgmnt	1.89	0.0091	82	0	82	0	82
11	Finance Strategic Purchasing	51.74	0.2483	2,253	0	2,253	0	2,253
12	ARA Director Office	4.82	0.0231	210	0	210	0	210
13	ARA Admin Svcs	5.98	0.0287	260	0	260	0	260
14	ARA Operations	78.93	0.3788	3,438	0	3,438	0	3,438
15	ARA Payroll Services	31.98	0.1535	1,393	0	1,393	0	1,393
16	Office Business Opportunity	32.60	0.1565	1,420	0	1,420	0	1,420
17	Mayor	25.96	0.1246	1,131	0	1,131	35	1,166
18	Legal	94.72	0.4546	4,125	0	4,125	127	4,252
19	City Controller's Office	54.50	0.2616	2,374	0	2,374	73	2,447
20	Health Administration	38.40	0.1843	1,672	0	1,672	52	1,724
21	Planning & Dev Admin	7.05	0.0338	307	0	307	9	316
23	CIP Sal Rec HPW	65.19	0.3129	2,839	0	2,839	88	2,927
24	HPD Police Records	76.84	0.3688	3,347	0	3,347	103	3,450
25	General Services	202.27	0.9708	8,810	0	8,810	271	9,081
28	Human Resources	221.06	1.0610	9,628	0	9,628	297	9,925
29	HITS	193.36	0.9281	8,422	0	8,422	260	8,682
30	Finance Public Fin	5.37	0.0258	234	0	234	7	241
31	Finance Treasury	5.56	0.0267	242	0	242	7	249
32	ARA Regulatory	2.99	0.0144	130	0	130	4	134
33	City Secretary	7.40	0.0355	322	0	322	10	332
34	City Council	75.53	0.3625	3,290	0	3,290	101	3,391
35	Police	6,163.56	29.5829	268,450	0	268,450	8,273	276,723
36	Dept of Neighborhoods	100.16	0.4807	4,362	0	4,362	134	4,496
37	Fire	3,853.13	18.4937	167,820	0	167,820	5,172	172,992
38	Municipal Court	228.23	1.0954	9,940	0	9,940	306	10,246
39	Solid Waste	411.81	1.9765	17,936	0	17,936	553	18,489
40	Houston Airport System (HAS)	1,318.97	6.3306	57,447	0	57,447	1,770	59,217
41	Housing & Community Dev	203.93	0.9788	8,882	0	8,882	274	9,156
42	Library	464.80	2.2309	20,244	0	20,244	624	20,868
43	Parks & Recreation	693.23	3.3273	30,193	0	30,193	930	31,123
44	Health Department	1,157.08	5.5536	50,396	0	50,396	1,553	51,949
45	Fleet Management	346.44	1.6628	15,089	0	15,089	465	15,554
46	Planning & Dev Other	19.72	0.0946	859	0	859	26	885
47	Planning & Dev Spec Rev	51.88	0.2490	2,260	0	2,260	70	2,330
49	Finance Other	61.53	0.2953	2,680	0	2,680	83	2,763
50	ARA Insurance	4.90	0.0235	213	0	213	7	220
51	ARA BARC	109.22	0.5242	4,757	0	4,757	147	4,904
52	ARA Parking	74.66	0.3583	3,252	0	3,252	100	3,352
53	ARA Other	31.62	0.1518	1,377	0	1,377	42	1,419
55	Legal Insurance	59.55	0.2858	2,594	0	2,594	80	2,674
56	Legal Wkr Comp	2.00	0.0096	87	0	87	3	90
57	Mayor Cable TV	12.16	0.0584	530	0	530	16	546
58	Mayor Other	50.02	0.2401	2,179	0	2,179	67	2,246
59	TIRZ	4.90	0.0235	213	0	213	7	220
60	HR Health Benefits	41.71	0.2002	1,817	0	1,817	56	1,873
62	HPW Bldg Insp	588.58	2.8250	25,635	0	25,635	790	26,425
63	HPW Stormwater	325.39	1.5618	14,172	0	14,172	437	14,609
64	HPW DDSR	412.43	1.9795	17,963	0	17,963	554	18,517
65	HPW Water & Sewer	2,113.40	10.1436	92,048	0	92,048	2,837	94,885

External Affairs & Outreach Allocations

Dept:16 Office Business Opportunity

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	7.30	0.0350	318	0	318	10	328
67	HPW Other	11.40	0.0547	497	0	497	15	512
68	Houston Permit Center	29.99	0.1439	1,306	0	1,306	40	1,346
70	CIP Sal Rec RE	46.01	0.2208	2,004	0	2,004	62	2,066
71	CIP S/R Engrg	43.18	0.2072	1,881	0	1,881	58	1,939
72	CIP S/R Constr	36.32	0.1743	1,582	0	1,582	49	1,631
73	CIP S/R Eng/Const	30.30	0.1454	1,320	0	1,320	41	1,361
74	CIP S/R Geo/Env	11.28	0.0541	491	0	491	15	506
75	CIP S/R Other	89.73	0.4307	3,908	0	3,908	120	4,028
76	CIP S/R GSD	41.20	0.1977	1,794	0	1,794	55	1,849
26	HEC	189.09	0.9076	8,236	0	8,236	254	8,490
89	HR-W.C.	59.54	0.2858	2,593	0	2,593	80	2,673
90	Legal Other	0.00	0.0000	0	0	0	0	0
91	Convention and Entertainment	0.00	0.0000	0	0	0	0	0
	Subtotal	20,834.84	100.0000	907,446	0	907,446	27,619	935,065
	Direct Bills					0		0
	Total					$907,446		$ 935,065

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

HAS Services Allocations

Dept:16 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:16 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	607	13,061	1,348	2,828	304	0	0
05	Finance Financial Plg & Analys	975	0	0	0	489	0	0
06	Finance City Council	426	0	0	0	213	0	0
07	Accounting & Financial Reporti	1,334	0	0	0	668	0	0
08	Finance Disaster Recovery	368	0	0	0	184	0	0
09	Finance Grants	668	0	0	0	334	0	0
10	Finance Rev Perform Mgmnt	164	0	0	0	82	0	0
11	Finance Strategic Purchasing	4,498	39,836	0	1,886	2,253	0	0
12	ARA Director Office	419	32,652	7,105	9,428	210	0	0
13	ARA Admin Svcs	520	0	0	0	260	0	0
14	ARA Operations	6,862	0	0	0	3,438	0	0
15	ARA Payroll Services	2,780	0	0	0	1,393	0	0
16	Office Business Opportunity	2,834	9,796	156	0	1,420	0	0
17	Mayor	2,327	51,227	1,390	8,753	1,166	0	0
18	Legal	8,489	34,376	588	2,917	4,252	0	0
19	City Controller's Office	4,884	2,022	856	0	2,447	0	0
20	Health Administration	3,441	0	0	0	1,724	0	0
21	Planning & Dev Admin	632	4,044	0	0	316	0	0
22	HPW Admin Indirect	0	944,343	82,599	115,743	0	0	0
23	CIP Sal Rec HPW	5,842	1,043,600-	0	0	2,927	0	0
24	HPD Police Records	6,886	0	0	0	3,450	0	0
25	General Services	18,127	130,092	11,180	12,644	9,081	0	0
26	HEC	16,946	0	107	0	8,490	0	0
28	Human Resources	19,811	24,940	3,210	1,946	9,925	0	0
29	HITS	17,328	62,686	1,765	44,741	8,682	0	0
30	Finance Public Fin	481	0	0	0	241	0	0
31	Finance Treasury	498	0	0	0	249	0	0
32	ARA Regulatory	268	0	0	0	134	0	0
33	City Secretary	663	0	0	0	332	0	0
34	City Council	6,768	0	107	0	3,391	0	0
35	Police	552,362	122,677	10,860	35,988	276,723	0	0
36	Dept of Neighborhoods	8,976	13,481	1,123	0	4,496	0	0
37	Fire	345,307	48,531	5,992	16,535	172,992	0	0
38	Municipal Court	20,453	4,718	5,189	1,946	10,246	0	0
39	Solid Waste	36,905	38,421	1,819	1,946	18,489	0	0
40	Houston Airport System (HAS)	118,203	0	44,991	36,959	59,217	21,287	0
41	Housing & Community Dev	18,275	0	23,324	0	9,156	0	0
42	Library	41,654	21,569	11,769	5,836	20,868	0	0
43	Parks & Recreation	62,125	36,398	3,852	11,672	31,123	0	0
44	Health Department	103,694	97,064	5,671	30,152	51,949	0	0
45	Fleet Management	31,047	95,715	38,732	49,604	15,554	0	0
46	Planning & Dev Other	1,767	0	482	0	885	0	0
47	Planning & Dev Spec Rev	4,649	0	0	0	2,330	0	0
49	Finance Other	5,514	0	0	0	2,763	0	0
50	ARA Insurance	439	0	0	0	220	0	0
51	ARA BARC	9,788	0	0	0	4,904	0	0
52	ARA Parking	6,691	0	0	0	3,352	0	0
53	ARA Other	2,834	0	0	0	1,419	0	0
55	Legal Insurance	5,337	0	0	0	2,674	0	0
56	Legal Wkr Comp	179	0	0	0	90	0	0
57	Mayor Cable TV	1,090	0	0	0	546	0	0
58	Mayor Other	4,483	0	0	0	2,246	0	0
59	TIRZ	439	0	0	0	220	0	0
60	HR Health Benefits	3,738	0	0	0	1,873	0	0
62	HPW Bldg Insp	52,747	0	0	0	26,425	0	0
63	HPW Stormwater	29,161	0	0	0	14,609	0	0

Allocation Summary

Dept:16 Office Business Opportunity

	Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
64	HPW DDSR	36,961	0	0	0	18,517	0	0
65	HPW Water & Sewer	189,397	0	0	0	94,885	0	0
66	HPW Houston Transtar	655	0	0	0	328	0	0
67	HPW Other	1,022	0	0	0	512	0	0
68	Houston Permit Center	2,687	0	0	0	1,346	0	0
70	CIP Sal Rec RE	4,123	0	0	0	2,066	0	0
71	CIP S/R Engrg	3,870	0	0	0	1,939	0	0
72	CIP S/R Constr	3,255	0	0	0	1,631	0	0
73	CIP S/R Eng/Const	2,715	0	0	0	1,361	0	0
74	CIP S/R Geo/Env	1,011	0	0	0	506	0	0
75	CIP S/R Other	8,041	0	0	0	4,028	0	0
76	CIP S/R GSD	3,692	0	0	0	1,849	0	0
89	HR-W.C.	5,336	0	0	0	2,673	0	0
90	Legal Other	0	0	0	0	0	0	0
91	Convention and Entertainment	0	0	0	0	0	0	0
	Total	$ 1,866,468	$ 1,827,649	$ 264,215	$ 391,524	$ 935,065	$ 21,287	$ 0

Allocation Summary

Dept:16 Office Business Opportunity

	Department	Total
0	Direct Billed	$ 1,043,600
04	Finance Dir Office	18,148
05	Finance Financial Plg & Analys	1,464
06	Finance City Council	639
07	Accounting & Financial Reporti	2,002
08	Finance Disaster Recovery	552
09	Finance Grants	1,002
10	Finance Rev Perform Mgmnt	246
11	Finance Strategic Purchasing	48,473
12	ARA Director Office	49,814
13	ARA Admin Svcs	780
14	ARA Operations	10,300
15	ARA Payroll Services	4,173
16	Office Business Opportunity	14,206
17	Mayor	64,863
18	Legal	50,622
19	City Controller's Office	10,209
20	Health Administration	5,165
21	Planning & Dev Admin	4,992
22	HPW Admin Indirect	1,142,685
23	CIP Sal Rec HPW	1,034,831-
24	HPD Police Records	10,336
25	General Services	181,124
26	HEC	25,543
28	Human Resources	59,832
29	HITS	135,202
30	Finance Public Fin	722
31	Finance Treasury	747
32	ARA Regulatory	402
33	City Secretary	995
34	City Council	10,266
35	Police	998,610
36	Dept of Neighborhoods	28,076
37	Fire	589,357
38	Municipal Court	42,552
39	Solid Waste	97,580
40	Houston Airport System (HAS)	280,657
41	Housing & Community Dev	50,755
42	Library	101,696
43	Parks & Recreation	145,170
44	Health Department	288,530
45	Fleet Management	230,652
46	Planning & Dev Other	3,134
47	Planning & Dev Spec Rev	6,979
49	Finance Other	8,277
50	ARA Insurance	659
51	ARA BARC	14,692
52	ARA Parking	10,043
53	ARA Other	4,253
55	Legal Insurance	8,011
56	Legal Wkr Comp	269
57	Mayor Cable TV	1,636
58	Mayor Other	6,729
59	TIRZ	659
60	HR Health Benefits	5,611
62	HPW Bldg Insp	79,172
63	HPW Stormwater	43,770

Allocation Summary

Dept:16 Office Business Opportunity

	Department	Total
64	HPW DDSR	55,478
65	HPW Water & Sewer	284,282
66	HPW Houston Transtar	983
67	HPW Other	1,534
68	Houston Permit Center	4,033
70	CIP Sal Rec RE	6,189
71	CIP S/R Engrg	5,809
72	CIP S/R Constr	4,886
73	CIP S/R Eng/Const	4,076
74	CIP S/R Geo/Env	1,517
75	CIP S/R Other	12,069
76	CIP S/R GSD	5,541
89	HR-W.C.	8,009
90	Legal Other	0
91	Convention and Entertainment	0
	Total	$ 5,306,208

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:17 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:17 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	138	48,245	6,253	9,649	4,169
3	Memberships	726	1	514	67	103	44
3	Consulting Services	1,706	4	1,207	156	241	104
3	Other Misc	627	1	444	58	89	38
3	Walker Rent	35,148	71	24,872	3,224	4,974	2,149
3	Dept Specific	2,938,573	5,954	2,079,460	269,532	415,873	179,677
	Subtotal - Non-Dept-Gen Gov	3,044,957	6,170	2,154,742	279,290	430,929	186,182
5	Financial Plg & Analysis	5,472	257	4,046	524	809	350
	Subtotal - Fin Plg & Analysis	5,472	257	4,046	524	809	350
7	Gen Acctng	5,407	288	4,022	521	804	348
7	Fixed Assets	2,153	112	1,600	207	320	138
7	Auditing Svcs	2,902	0	2,049	266	410	177
7	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	10,462	400	7,671	994	1,534	663
8	Disaster Recovery	665	42	499	65	100	43
	Subtotal - Fin Disaster Recove	665	42	499	65	100	43
9	Cost Accounting	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0
10	Perf Mgmt Svcs	350	24	264	34	53	23
	Subtotal - Fin Perform Mgmt	350	24	264	34	53	23
11	Purchasing	5,226	280	3,888	504	778	336
	Subtotal - Fin SPD	5,226	280	3,888	504	778	336
13	Budgeting & Accounting Support	27,431	1,202	20,221	2,621	4,044	1,747
13	Accounts Payable	38,523	1,680	28,392	3,680	5,678	2,453
	Subtotal - ARA Financial Svcs	65,954	2,882	48,613	6,301	9,722	4,200
14	Mailroom	9,000	599	6,779	879	1,356	586
14	Property	0	0	0	0	0	0
14	Records	1,078	53	799	104	160	69
14	3-1-1 Svcs	5,747	510	4,419	573	884	382
	Subtotal - ARA Operations	15,825	1,163	11,997	1,555	2,399	1,037
15	Payroll Svcs	6,189	254	4,550	590	910	393
	Subtotal - ARA Payroll Svcs	6,189	254	4,550	590	910	393
16	Certification	2,257	70	1,643	213	329	142
16	Contract Compliance	49,631	1,596	36,177	4,689	7,235	3,126
16	Reporting & Analytics	1,348	42	982	127	196	85
16	Dept Services	8,485	268	6,182	801	1,236	534
16	External Affairs & Outreach	1,131	35	823	107	165	71
	Subtotal - OBO	62,852	2,011	45,807	5,937	9,161	3,958
17	City Mayor Admin	0	8,176	5,774	748	1,155	499

B. Incoming Costs-(Default Spread Salary%) Dept:17 Mayor

	Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
	Subtotal - Mayor	0	8,176	5,774	748	1,155	499
18	Legal Svcs	0	1,041,900	735,802	95,372	147,154	63,577
18	Inspector General	0	16,180	11,427	1,481	2,285	987
	Subtotal - Legal	0	1,058,080	747,229	96,853	149,439	64,565
19	Controller Fin Svcs	0	20,343	14,366	1,862	2,873	1,241
	Subtotal - City Controller's	0	20,343	14,366	1,862	2,873	1,241
25	Building Svcs	0	220,834	155,956	20,214	31,190	13,475
25	Utilities	0	81,561	57,599	7,466	11,519	4,977
25	Real Estate	0	3,864	2,729	354	546	236
	Subtotal - General Services	0	306,259	216,284	28,034	43,255	18,688
	Total Incoming	3,405,054	1,406,341	3,397,865	440,419	679,542	293,594
C.	Total Allocated		$ 10,083,077	$ 7,554,672	$ 924,200	$ 1,313,328	$ 293,594
				74.92%	9.17%	13.03%	2.91%

City Mayor Admin Allocations

Dept:17 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	6.98	0.0335	$ 2,198	$ 0	$ 2,198	$ 0	$ 2,198
05	Finance Financial Plg & Analys	11.22	0.0539	3,533	0	3,533	0	3,533
06	Finance City Council	4.90	0.0235	1,543	0	1,543	0	1,543
07	Accounting & Financial Reporti	15.34	0.0736	4,831	0	4,831	0	4,831
08	Finance Disaster Recovery	4.23	0.0203	1,332	0	1,332	0	1,332
09	Finance Grants	7.68	0.0369	2,419	0	2,419	0	2,419
10	Finance Rev Perform Mgmnt	1.89	0.0091	595	0	595	0	595
11	Finance Strategic Purchasing	51.74	0.2483	16,294	0	16,294	0	16,294
12	ARA Director Office	4.82	0.0231	1,518	0	1,518	0	1,518
13	ARA Admin Svcs	5.98	0.0287	1,883	0	1,883	0	1,883
14	ARA Operations	78.93	0.3788	24,857	0	24,857	0	24,857
15	ARA Payroll Services	31.98	0.1535	10,071	0	10,071	0	10,071
16	Office Business Opportunity	32.60	0.1565	10,267	0	10,267	0	10,267
17	Mayor	25.96	0.1246	8,176	0	8,176	0	8,176
18	Legal	94.72	0.4546	29,830	0	29,830	4,578	34,408
19	City Controller's Office	54.50	0.2616	17,164	0	17,164	2,634	19,798
20	Health Administration	38.40	0.1843	12,093	0	12,093	1,856	13,949
21	Planning & Dev Admin	7.05	0.0338	2,220	0	2,220	341	2,561
23	CIP Sal Rec HPW	65.19	0.3129	20,530	0	20,530	3,151	23,681
24	HPD Police Records	76.84	0.3688	24,199	0	24,199	3,714	27,913
25	General Services	202.27	0.9708	63,701	0	63,701	9,775	73,476
28	Human Resources	221.06	1.0610	69,618	0	69,618	10,683	80,301
29	HITS	193.36	0.9281	60,895	0	60,895	9,345	70,240
30	Finance Public Fin	5.37	0.0258	1,691	0	1,691	260	1,951
31	Finance Treasury	5.56	0.0267	1,751	0	1,751	269	2,020
32	ARA Regulatory	2.99	0.0144	942	0	942	145	1,087
33	City Secretary	7.40	0.0355	2,330	0	2,330	358	2,688
34	City Council	75.53	0.3625	23,787	0	23,787	3,650	27,437
35	Police	6,163.56	29.5829	1,941,084	0	1,941,084	297,875	2,238,959
36	Dept of Neighborhoods	100.16	0.4807	31,543	0	31,543	4,841	36,384
37	Fire	3,853.13	18.4937	1,213,463	0	1,213,463	186,215	1,399,678
38	Municipal Court	228.23	1.0954	71,876	0	71,876	11,030	82,906
39	Solid Waste	411.81	1.9765	129,691	0	129,691	19,902	149,593
40	Houston Airport System (HAS)	1,318.97	6.3306	415,382	0	415,382	63,744	479,126
41	Housing & Community Dev	203.93	0.9788	64,223	0	64,223	9,856	74,079
42	Library	464.80	2.2309	146,379	0	146,379	22,463	168,842
43	Parks & Recreation	693.23	3.3273	218,318	0	218,318	33,503	251,821
44	Health Department	1,157.08	5.5536	364,398	0	364,398	55,920	420,318
45	Fleet Management	346.44	1.6628	109,104	0	109,104	16,743	125,847
46	Planning & Dev Other	19.72	0.0946	6,210	0	6,210	953	7,163
47	Planning & Dev Spec Rev	51.88	0.2490	16,339	0	16,339	2,507	18,846
49	Finance Other	61.53	0.2953	19,378	0	19,378	2,974	22,352
50	ARA Insurance	4.90	0.0235	1,543	0	1,543	237	1,780
51	ARA BARC	109.22	0.5242	34,397	0	34,397	5,278	39,675
52	ARA Parking	74.66	0.3583	23,513	0	23,513	3,608	27,121
53	ARA Other	31.62	0.1518	9,958	0	9,958	1,528	11,486
55	Legal Insurance	59.55	0.2858	18,754	0	18,754	2,878	21,632
56	Legal Wkr Comp	2.00	0.0096	630	0	630	97	727
57	Mayor Cable TV	12.16	0.0584	3,830	0	3,830	588	4,418
58	Mayor Other	50.02	0.2401	15,753	0	15,753	2,417	18,170
59	TIRZ	4.90	0.0235	1,543	0	1,543	237	1,780
60	HR Health Benefits	41.71	0.2002	13,136	0	13,136	2,016	15,152
62	HPW Bldg Insp	588.58	2.8250	185,361	0	185,361	28,445	213,806
63	HPW Stormwater	325.39	1.5618	102,475	0	102,475	15,726	118,201
64	HPW DDSR	412.43	1.9795	129,886	0	129,886	19,932	149,818
65	HPW Water & Sewer	2,113.40	10.1436	665,571	0	665,571	102,137	767,708

City Mayor Admin Allocations

Dept:17 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	HPW Houston Transtar	7.30	0.0350	2,299	0	2,299	353	2,652
67	HPW Other	11.40	0.0547	3,590	0	3,590	551	4,141
68	Houston Permit Center	29.99	0.1439	9,445	0	9,445	1,449	10,894
70	CIP Sal Rec RE	46.01	0.2208	14,490	0	14,490	2,224	16,714
71	CIP S/R Engrg	43.18	0.2072	13,599	0	13,599	2,087	15,686
72	CIP S/R Constr	36.32	0.1743	11,438	0	11,438	1,755	13,193
73	CIP S/R Eng/Const	30.30	0.1454	9,542	0	9,542	1,464	11,006
74	CIP S/R Geo/Env	11.28	0.0541	3,552	0	3,552	545	4,097
75	CIP S/R Other	89.73	0.4307	28,259	0	28,259	4,337	32,596
76	CIP S/R GSD	41.20	0.1977	12,975	0	12,975	1,991	14,966
26	HEC	189.09	0.9076	59,550	0	59,550	9,138	68,688
89	HR-W.C.	59.54	0.2858	18,751	0	18,751	2,877	21,628
90	Legal Other	0.00	0.0000	0	0	0	0	0
91	Convention and Entertainment	0.00	0.0000	0	0	0	0	0
	Subtotal	20,834.84	100.0000	6,561,496	0	6,561,496	993,176	7,554,672
	Direct Bills					0		0
	Total					$6,561,496		$ 7,554,672

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

Agenda Office Allocations

Dept:17 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	City Council	100	100.0000	$ 795,468	$ 0	$ 795,468	$ 128,732	$ 924,200
	Subtotal	100	100.0000	795,468	0	795,468	128,732	924,200
	Direct Bills					0		0
	Total					$795,468		$ 924,200

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

Inter Gov Rel Allocations

Dept:17 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	Mayor Other	100	100.0000	$ 1,114,702	$ 0	$ 1,114,702	$ 198,626	$ 1,313,328
	Subtotal	100	100.0000	1,114,702	0	1,114,702	198,626	1,313,328
	Direct Bills					0		0
	Total					$1,114,702		$ 1,313,328

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

Other Svcs Allocations

Dept:17 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58	Mayor Other	100	100.0000	$ 207,778	$ 0	$ 207,778	$ 85,816	$ 293,594
	Subtotal	100	100.0000	207,778	0	207,778	85,816	293,594
	Direct Bills					0		0
	Total					$207,778		$ 293,594

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

Allocation Summary

Dept:17 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	2,198	0	0	0	2,198
05	Finance Financial Plg & Analys	3,533	0	0	0	3,533
06	Finance City Council	1,543	0	0	0	1,543
07	Accounting & Financial Reporti	4,831	0	0	0	4,831
08	Finance Disaster Recovery	1,332	0	0	0	1,332
09	Finance Grants	2,419	0	0	0	2,419
10	Finance Rev Perform Mgmnt	595	0	0	0	595
11	Finance Strategic Purchasing	16,294	0	0	0	16,294
12	ARA Director Office	1,518	0	0	0	1,518
13	ARA Admin Svcs	1,883	0	0	0	1,883
14	ARA Operations	24,857	0	0	0	24,857
15	ARA Payroll Services	10,071	0	0	0	10,071
16	Office Business Opportunity	10,267	0	0	0	10,267
17	Mayor	8,176	0	0	0	8,176
18	Legal	34,408	0	0	0	34,408
19	City Controller's Office	19,798	0	0	0	19,798
20	Health Administration	13,949	0	0	0	13,949
21	Planning & Dev Admin	2,561	0	0	0	2,561
23	CIP Sal Rec HPW	23,681	0	0	0	23,681
24	HPD Police Records	27,913	0	0	0	27,913
25	General Services	73,476	0	0	0	73,476
26	HEC	68,688	0	0	0	68,688
28	Human Resources	80,301	0	0	0	80,301
29	HITS	70,240	0	0	0	70,240
30	Finance Public Fin	1,951	0	0	0	1,951
31	Finance Treasury	2,020	0	0	0	2,020
32	ARA Regulatory	1,087	0	0	0	1,087
33	City Secretary	2,688	0	0	0	2,688
34	City Council	27,437	924,200	0	0	951,637
35	Police	2,238,959	0	0	0	2,238,959
36	Dept of Neighborhoods	36,384	0	0	0	36,384
37	Fire	1,399,678	0	0	0	1,399,678
38	Municipal Court	82,906	0	0	0	82,906
39	Solid Waste	149,593	0	0	0	149,593
40	Houston Airport System (HAS)	479,126	0	0	0	479,126
41	Housing & Community Dev	74,079	0	0	0	74,079
42	Library	168,842	0	0	0	168,842
43	Parks & Recreation	251,821	0	0	0	251,821
44	Health Department	420,318	0	0	0	420,318
45	Fleet Management	125,847	0	0	0	125,847
46	Planning & Dev Other	7,163	0	0	0	7,163
47	Planning & Dev Spec Rev	18,846	0	0	0	18,846
49	Finance Other	22,352	0	0	0	22,352
50	ARA Insurance	1,780	0	0	0	1,780
51	ARA BARC	39,675	0	0	0	39,675
52	ARA Parking	27,121	0	0	0	27,121
53	ARA Other	11,486	0	0	0	11,486
55	Legal Insurance	21,632	0	0	0	21,632
56	Legal Wkr Comp	727	0	0	0	727
57	Mayor Cable TV	4,418	0	0	0	4,418
58	Mayor Other	18,170	0	1,313,328	293,594	1,625,092
59	TIRZ	1,780	0	0	0	1,780
60	HR Health Benefits	15,152	0	0	0	15,152
62	HPW Bldg Insp	213,806	0	0	0	213,806
63	HPW Stormwater	118,201	0	0	0	118,201
64	HPW DDSR	149,818	0	0	0	149,818

Allocation Summary

Dept:17 Mayor

	Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
65	HPW Water & Sewer	767,708	0	0	0	767,708
66	HPW Houston Transtar	2,652	0	0	0	2,652
67	HPW Other	4,141	0	0	0	4,141
68	Houston Permit Center	10,894	0	0	0	10,894
70	CIP Sal Rec RE	16,714	0	0	0	16,714
71	CIP S/R Engrg	15,686	0	0	0	15,686
72	CIP S/R Constr	13,193	0	0	0	13,193
73	CIP S/R Eng/Const	11,006	0	0	0	11,006
74	CIP S/R Geo/Env	4,097	0	0	0	4,097
75	CIP S/R Other	32,596	0	0	0	32,596
76	CIP S/R GSD	14,966	0	0	0	14,966
89	HR-W.C.	21,628	0	0	0	21,628
90	Legal Other	0	0	0	0	0
91	Convention and Entertainment	0	0	0	0	0
	Total	$ 7,554,676	$ 924,200	$ 1,313,328	$ 293,594	$ 10,085,798

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:18 Legal

Department		Amount	General Admin	Legal Svcs	Legal ChrgB	Inspector General	Other
Personnel Costs							
Salaries	S1	11,272,856	1,324,977	4,681,353	384,695	894,010	3,987,819
Salary % Split			11.75%	41.53%	3.41%	7.93%	35.38%
Benefits	P	5,329,776	696,419	2,205,789	159,717	388,843	1,879,005
Subtotal - Personnel Costs		16,602,632	2,021,396	6,887,142	544,412	1,282,853	5,866,824
Services & Supplies Cost							
Supplies	P	105,959	105,959	0	0	0	0
Services	P	2,307,659	2,168,911	72,597	0	4,308	61,842
Subtotal - Services & Supplies		2,413,618	2,274,870	72,597	0	4,308	61,842
Department Cost Total		19,016,250	4,296,266	6,959,739	544,412	1,287,161	5,928,666
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		19,016,250	4,296,266	6,959,739	544,412	1,287,161	5,928,666
General Admin Distribution			4,296,266-	2,021,771	166,141	386,101	1,722,248
Grand Total		$ 19,016,250		$ 8,981,510	$ 710,553	$ 1,673,262	$ 7,650,914
							not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:18 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
1	City Hall Annex	$ 115,931	$ 0	$ 54,556	$ 4,483	$ 10,419	$ 46,473
1	Muni Court Bldg	37	0	17	1	3	15
	Subtotal - Building Depn	115,968	0	54,573	4,485	10,422	46,488
3	Insurance Retirees	248,757	504	117,299	9,639	22,401	99,922
3	Memberships	2,650	5	1,250	103	239	1,064
3	Consulting Services	2,134	4	1,006	83	192	857
3	Other Misc	2,147	5	1,013	83	193	863
3	Dept Specific	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	255,688	518	120,568	9,908	23,025	102,706
5	Financial Plg & Analysis	6,843	321	3,371	277	644	2,872
	Subtotal - Fin Plg & Analysis	6,843	321	3,371	277	644	2,872
7	Gen Acctng	6,762	360	3,352	275	640	2,855
7	Fixed Assets	3,498	182	1,732	142	331	1,475
7	Auditing Svcs	3,629	0	1,708	140	326	1,455
7	Fin Operations	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	13,889	542	6,791	558	1,297	5,785
8	Disaster Recovery	2,277	144	1,139	94	218	971
	Subtotal - Fin Disaster Recove	2,277	144	1,139	94	218	971
9	Cost Accounting	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0	0	0
10	Perf Mgmt Svcs	1,197	84	603	50	115	513
	Subtotal - Fin Perform Mgmt	1,197	84	603	50	115	513
11	Purchasing	6,719	360	3,331	274	636	2,838
	Subtotal - Fin SPD	6,719	360	3,331	274	636	2,838
14	Mailroom	22,912	1,526	11,500	945	2,196	9,796
14	Records	3,932	195	1,942	160	371	1,654
14	3-1-1 Svcs	3,784	336	1,939	159	370	1,652
	Subtotal - ARA Operations	30,628	2,057	15,381	1,264	2,937	13,102
15	Payroll Svcs	22,581	926	11,062	909	2,113	9,423
	Subtotal - ARA Payroll Svcs	22,581	926	11,062	909	2,113	9,423
16	Certification	8,235	254	3,995	328	763	3,403
16	Contract Compliance	33,305	1,071	16,177	1,329	3,089	13,780
16	Reporting & Analytics	570	18	277	23	53	236
16	Dept Services	2,828	89	1,373	113	262	1,170
16	External Affairs & Outreach	4,125	127	2,001	164	382	1,705
	Subtotal - OBO	49,063	1,560	23,822	1,958	4,549	20,293
17	City Mayor Admin	29,830	4,578	16,192	1,331	3,092	13,793
	Subtotal - Mayor	29,830	4,578	16,192	1,331	3,092	13,793
18	Legal Svcs	0	478,638	225,241	18,509	43,015	191,872
18	Inspector General	0	26,852	12,636	1,038	2,413	10,764
	Subtotal - Legal	0	505,490	237,878	19,548	45,428	202,636

B. Incoming Costs-(Default Spread Salary%)

Dept:18 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	HPW Legal	Inspector General	Other
19	Controller Fin Svcs	0	25,441	11,972	984	2,286	10,199
	Subtotal - City Controller's	0	25,441	11,972	984	2,286	10,199
24	Records Mgt	0	7,042	3,314	272	633	2,823
	Subtotal - HPD Police Records	0	7,042	3,314	272	633	2,823
25	Building Svcs	0	333,279	156,837	12,888	29,952	133,602
25	Utilities	0	123,090	57,925	4,760	11,062	49,343
25	Real Estate	0	4,204	1,978	163	378	1,685
	Subtotal - General Services	0	460,573	216,740	17,811	41,391	184,630
	Total Incoming	534,683	1,009,635	726,738	59,721	138,787	619,072
C.	Total Allocated		$ 20,560,568	$ 9,708,248	$ 770,274	$ 1,812,049	$ 8,269,986
				47.22%	3.75%	8.81%	40.22%

Legal Svcs Allocations

Dept:18 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	5,250.00	10.8862	$ 1,005,141	$ 0	$ 1,005,141	$ 0	$ 1,005,141
12	ARA Director Office	3,441.00	7.1352	658,798	0	658,798	0	658,798
16	Office Business Opportunity	555.00	1.1508	106,258	0	106,258	0	106,258
17	Mayor	5,442.00	11.2844	1,041,900	0	1,041,900	0	1,041,900
18	Legal	2,500.00	5.1839	478,638	0	478,638	0	478,638
19	City Controller's Office	233.00	0.4831	44,609	0	44,609	3,567	48,176
20	Health Administration	481.00	0.9974	92,090	0	92,090	7,363	99,453
21	Planning & Dev Admin	219.00	0.4541	41,929	0	41,929	3,352	45,281
22	HPW Admin Indirect	2,038.00	4.2259	390,186	0	390,186	31,197	421,383
25	General Services	4,096.00	8.4933	784,201	0	784,201	62,701	846,902
28	Human Resources	662.00	1.3727	126,743	0	126,743	10,134	136,877
29	HITS	2,245.00	4.6552	429,817	0	429,817	34,366	464,183
33	City Secretary	216.00	0.4479	41,354	0	41,354	3,306	44,660
34	City Council	728.00	1.5096	139,379	0	139,379	11,144	150,523
35	Police	2,149.00	4.4561	411,438	0	411,438	32,896	444,334
36	Dept of Neighborhoods	3,042.00	6.3078	582,407	0	582,407	46,566	628,973
37	Fire	1,366.00	2.8325	261,528	0	261,528	20,910	282,438
38	Municipal Court	166.00	0.3442	31,782	0	31,782	2,541	34,323
39	Solid Waste	450.00	0.9331	86,155	0	86,155	6,889	93,044
40	Houston Airport System (HAS)	894.00	1.8538	171,161	0	171,161	13,685	184,846
41	Housing & Community Dev	238.00	0.4935	45,566	0	45,566	3,643	49,209
42	Library	572.00	1.1861	109,512	0	109,512	8,756	118,268
43	Parks & Recreation	2,934.00	6.0839	561,730	0	561,730	44,913	606,643
45	Fleet Management	139.00	0.2882	26,612	0	26,612	2,128	28,740
52	ARA Parking	61.00	0.1265	11,679	0	11,679	934	12,613
62	HPW Bldg Insp	26.00	0.0539	4,978	0	4,978	398	5,376
64	HPW DDSR	12.00	0.0249	2,297	0	2,297	184	2,481
65	HPW Water & Sewer	395.00	0.8191	75,625	0	75,625	6,047	81,672
67	HPW Other	5,133.00	10.6436	982,740	0	982,740	78,575	1,061,315
70	CIP Sal Rec RE	437.00	0.9062	83,666	0	83,666	6,690	90,356
26	HEC	28.00	0.0581	5,361	0	5,361	429	5,790
92	CIP Sal Rec RE	2,078.00	4.3089	397,844	0	397,844	31,810	429,654
	Subtotal	48,226.00	100.0000	9,233,124	0	9,233,124	475,124	9,708,248
	Direct Bills					0		0
	Total					$9,233,124		$ 9,708,248

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

Legal Chargebacks Allocations

Dept:18 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40	Houston Airport System (HAS)	86,463	15.8819	$ 116,133	86,463-	$ 29,670	$ 6,201	$ 35,871
47	Planning & Dev Spec Rev	385,051	70.7277	517,182	385,051-	132,131	27,615	159,746
65	HPW Water & Sewer	72,899	13.3904	97,914	72,899-	25,015	5,228	30,243
	Subtotal	544,413	100.0000	731,229	544,413-	186,816	39,045	225,861
	Direct Bills					544,413		544,413
	Total					$731,229		$ 770,274

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

Inspector General Allocations

Dept:18 Legal

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	0.62	0.6200	$ 10,672	$ 0	$ 10,672	$ 0	$ 10,672
12	ARA Director Office	4.05	4.0500	69,713	0	69,713	0	69,713
16	Office Business Opportunity	0.31	0.3100	5,336	0	5,336	0	5,336
17	Mayor	0.94	0.9400	16,180	0	16,180	0	16,180
18	Legal	1.56	1.5600	26,852	0	26,852	0	26,852
19	City Controller's Office	2.18	2.1800	37,525	0	37,525	2,138	39,663
21	Planning & Dev Admin	0.62	0.6200	10,672	0	10,672	608	11,280
22	HPW Admin Indirect	23.05	23.0500	396,763	0	396,763	22,606	419,369
25	General Services	2.80	2.8000	48,197	0	48,197	2,746	50,943
28	Human Resources	1.87	1.8700	32,189	0	32,189	1,834	34,023
29	HITS	0.31	0.3100	5,336	0	5,336	304	5,640
34	City Council	0.00	0.0000	0	0	0	0	0
35	Police	0.31	0.3100	5,336	0	5,336	304	5,640
36	Dept of Neighborhoods	1.25	1.2500	21,516	0	21,516	1,226	22,742
37	Fire	6.86	6.8600	118,082	0	118,082	6,728	124,810
38	Municipal Court	1.56	1.5600	26,852	0	26,852	1,530	28,382
39	Solid Waste	8.10	8.1000	139,426	0	139,426	7,944	147,370
40	Houston Airport System (HAS)	10.28	10.2800	176,951	0	176,951	10,082	187,033
41	Housing & Community Dev	6.23	6.2300	107,238	0	107,238	6,110	113,348
42	Library	5.30	5.3000	91,230	0	91,230	5,198	96,428
43	Parks & Recreation	6.23	6.2300	107,238	0	107,238	6,110	113,348
44	Health Department	6.23	6.2300	107,238	0	107,238	6,110	113,348
45	Fleet Management	0.31	0.3100	5,336	0	5,336	304	5,640
65	HPW Water & Sewer	4.98	4.9800	85,721	0	85,721	4,884	90,605
26	HEC	4.05	4.0500	69,713	0	69,713	3,972	73,685
	Subtotal	100.00	100.0000	1,721,312	0	1,721,312	90,737	1,812,049
	Direct Bills					0		0
	Total					$1,721,312		$ 1,812,049

Basis Units: % of complaints investigated
Source: Complaint Report

Allocation Summary

Dept:18 Legal

	Department	Legal Svcs	HPW Legal	Inspector General	Other	Total
0	Direct Billed	$0	$ 544,413	$0	$0	$ 544,413
04	Finance Dir Office	1,005,141	0	10,672	0	1,015,813
12	ARA Director Office	658,798	0	69,713	0	728,511
16	Office Business Opportunity	106,258	0	5,336	0	111,594
17	Mayor	1,041,900	0	16,180	0	1,058,080
18	Legal	478,638	0	26,852	0	505,490
19	City Controller's Office	48,176	0	39,663	0	87,839
20	Health Administration	99,453	0	0	0	99,453
21	Planning & Dev Admin	45,281	0	11,280	0	56,561
22	HPW Admin Indirect	421,383	0	419,369	0	840,752
25	General Services	846,902	0	50,943	0	897,845
26	HEC	5,790	0	73,685	0	79,475
28	Human Resources	136,877	0	34,023	0	170,900
29	HITS	464,183	0	5,640	0	469,823
33	City Secretary	44,660	0	0	0	44,660
34	City Council	150,523	0	0	0	150,523
35	Police	444,334	0	5,640	0	449,974
36	Dept of Neighborhoods	628,973	0	22,742	0	651,715
37	Fire	282,438	0	124,810	0	407,248
38	Municipal Court	34,323	0	28,382	0	62,705
39	Solid Waste	93,044	0	147,370	0	240,414
40	Houston Airport System (HAS)	184,846	35,871	187,033	0	407,750
41	Housing & Community Dev	49,209	0	113,348	0	162,557
42	Library	118,268	0	96,428	0	214,696
43	Parks & Recreation	606,643	0	113,348	0	719,991
44	Health Department	0	0	113,348	0	113,348
45	Fleet Management	28,740	0	5,640	0	34,380
47	Planning & Dev Spec Rev	0	159,746	0	0	159,746
52	ARA Parking	12,613	0	0	0	12,613
62	HPW Bldg Insp	5,376	0	0	0	5,376
64	HPW DDSR	2,481	0	0	0	2,481
65	HPW Water & Sewer	81,672	30,243	90,605	0	202,520
67	HPW Other	1,061,315	0	0	0	1,061,315
70	CIP Sal Rec RE	90,356	0	0	0	90,356
92	CIP Sal Rec RE	429,654	0	0	0	429,654
	Total	$ 9,708,248	$ 770,273	$ 1,812,050	$ 0	$ 12,290,571

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:19 City Controllers 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
					not allocated

B. Incoming Costs-(Default Spread Salary%)

Dept:19 City Controllers 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	290	117,761	25,659
3	Memberships	1,525	3	1,255	273
3	Consulting Services	1,769	4	1,456	317
3	Other Misc	1,096	2	902	197
	Subtotal - Non-Dept-Gen Gov	147,520	299	121,373	26,446
5	Financial Plg & Analysis	5,674	266	4,878	1,063
	Subtotal - Fin Plg & Analysis	5,674	266	4,878	1,063
7	Gen Acctng	5,606	299	4,848	1,056
7	Fixed Assets	9,417	490	8,134	1,772
7	Auditing Svcs	3,008	0	2,470	538
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	18,031	788	15,452	3,367
8	Disaster Recovery	1,162	73	1,014	221
	Subtotal - Fin Disaster Recove	1,162	73	1,014	221
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
10	Perf Mgmt Svcs	611	43	537	117
	Subtotal - Fin Perform Mgmt	611	43	537	117
11	Purchasing	40,312	2,158	34,872	7,598
	Subtotal - Fin SPD	40,312	2,158	34,872	7,598
14	Mailroom	7,985	532	6,993	1,524
14	Records	2,262	112	1,949	425
14	3-1-1 Svcs	1,183	105	1,058	230
	Subtotal - ARA Operations	11,430	749	10,000	2,179
15	Payroll Svcs	12,992	533	11,105	2,420
	Subtotal - ARA Payroll Svcs	12,992	533	11,105	2,420
16	Certification	4,738	146	4,010	874
16	Contract Compliance	1,959	63	1,660	362
16	Reporting & Analytics	830	26	703	153
16	External Affairs & Outreach	2,374	73	2,009	438
	Subtotal - OBO	9,901	308	8,383	1,827
17	City Mayor Admin	17,164	2,634	16,256	3,542
	Subtotal - Mayor	17,164	2,634	16,256	3,542
18	Legal Svcs	44,609	3,567	39,557	8,619
18	Inspector General	37,525	2,138	32,567	7,096
	Subtotal - Legal	82,134	5,705	72,124	15,715

B. Incoming Costs-(Default Spread Salary%) Dept:19 City Controllers Office

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
19	Controller Fin Svcs	0	21,092	17,318	3,774
	Subtotal - City Controller's	0	21,092	17,318	3,774
25	Building Svcs	0	115,856	95,129	20,727
25	Utilities	0	42,789	35,134	7,655
25	Real Estate	0	1,461	1,200	261
	Subtotal - General Services	0	160,106	131,462	28,644
	Total Incoming	451,023	194,755	530,244	115,534
C.	Total Allocated		$ 10,352,250	$ 8,506,255	$ 1,845,997
				82.17%	17.83%

Controller Fin Svcs Allocations

Dept:19 City Controllers Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	47,616	2.1572	$ 180,050	$ 0	$ 180,050	$ 0	$ 180,050
04	Finance Dir Office	2,212	0.1002	8,364	0	8,364	0	8,364
05	Finance Financial Plg & Analys	703	0.0318	2,658	0	2,658	0	2,658
06	Finance City Council	571	0.0259	2,159	0	2,159	0	2,159
07	Accounting & Financial Reporti	1,612	0.0730	6,095	0	6,095	0	6,095
08	Finance Disaster Recovery	403	0.0183	1,524	0	1,524	0	1,524
09	Finance Grants	776	0.0352	2,934	0	2,934	0	2,934
10	Finance Rev Perform Mgmnt	563	0.0255	2,129	0	2,129	0	2,129
11	Finance Strategic Purchasing	1,090	0.0494	4,122	0	4,122	0	4,122
12	ARA Director Office	2,073	0.0939	7,839	0	7,839	0	7,839
13	ARA Admin Svcs	535	0.0242	2,023	0	2,023	0	2,023
14	ARA Operations	5,030	0.2279	19,020	0	19,020	0	19,020
15	ARA Payroll Services	891	0.0404	3,369	0	3,369	0	3,369
16	Office Business Opportunity	6,527	0.2957	24,681	0	24,681	0	24,681
17	Mayor	5,380	0.2437	20,343	0	20,343	0	20,343
18	Legal	6,728	0.3048	25,441	0	25,441	0	25,441
19	City Controller's Office	5,578	0.2527	21,092	0	21,092	0	21,092
20	Health Administration	9,215	0.4175	34,845	0	34,845	695	35,540
21	Planning & Dev Admin	1,656	0.0750	6,262	0	6,262	125	6,387
23	CIP Sal Rec HPW	3,638	0.1648	13,756	0	13,756	275	14,031
24	HPD Police Records	1,870	0.0847	7,071	0	7,071	141	7,212
25	General Services	40,360	1.8285	152,613	0	152,613	3,046	155,659
28	Human Resources	74,727	3.3855	282,565	0	282,565	5,639	288,204
29	HITS	42,966	1.9466	162,467	0	162,467	3,242	165,709
30	Finance Public Fin	564	0.0256	2,133	0	2,133	43	2,176
31	Finance Treasury	1,307	0.0592	4,942	0	4,942	99	5,041
32	ARA Regulatory	2,054	0.0931	7,767	0	7,767	155	7,922
33	City Secretary	1,434	0.0650	5,422	0	5,422	108	5,530
34	City Council	24,349	1.1031	92,071	0	92,071	1,838	93,909
35	Police	244,382	11.0717	924,082	0	924,082	18,443	942,525
36	Dept of Neighborhoods	11,305	0.5122	42,748	0	42,748	853	43,601
37	Fire	180,227	8.1652	681,492	0	681,492	13,601	695,093
38	Municipal Court	27,847	1.2616	105,298	0	105,298	2,102	107,400
39	Solid Waste	45,317	2.0531	171,357	0	171,357	3,420	174,777
40	Houston Airport System (HAS)	149,237	6.7612	564,310	0	564,310	11,262	575,572
41	Housing & Community Dev	75,977	3.4421	287,292	0	287,292	5,734	293,026
42	Library	20,714	0.9384	78,326	0	78,326	1,563	79,889
43	Parks & Recreation	98,216	4.4497	371,384	0	371,384	7,412	378,796
44	Health Department	215,090	9.7446	813,320	0	813,320	16,232	829,552
45	Fleet Management	189,143	8.5691	715,206	0	715,206	14,274	729,480
46	Planning & Dev Other	3,191	0.1446	12,066	0	12,066	241	12,307
47	Planning & Dev Spec Rev	8,153	0.3694	30,829	0	30,829	615	31,444
49	Finance Other	17,565	0.7958	66,419	0	66,419	1,326	67,745
50	ARA Insurance	1,623	0.0735	6,137	0	6,137	122	6,259
51	ARA BARC	13,367	0.6056	50,545	0	50,545	1,009	51,554
52	ARA Parking	18,974	0.8596	71,746	0	71,746	1,432	73,178
53	ARA Other	12,268	0.5558	46,389	0	46,389	926	47,315
55	Legal Insurance	8,126	0.3681	30,727	0	30,727	613	31,340
56	Legal Wkr Comp	859	0.0389	3,248	0	3,248	65	3,313
57	Mayor Cable TV	2,080	0.0942	7,865	0	7,865	157	8,022
58	Mayor Other	17,908	0.8113	67,716	0	67,716	1,351	69,067
59	TIRZ	1,333	0.0604	5,040	0	5,040	101	5,141
60	HR Health Benefits	141,715	6.4204	535,867	0	535,867	10,695	546,562
61	HR Long Term Disability	801	0.0363	3,029	0	3,029	60	3,089
62	HPW Bldg Insp	54,503	2.4693	206,092	0	206,092	4,113	210,205
63	HPW Stormwater	18,693	0.8469	70,684	0	70,684	1,411	72,095

Controller Fin Svcs Allocations

Dept:19 City Controllers Office

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64	HPW DDSR	37,872	1.7158	143,205	0	143,205	2,858	146,063
65	HPW Water & Sewer	206,618	9.3608	781,285	0	781,285	15,593	796,878
66	HPW Houston Transtar	2,462	0.1115	9,310	0	9,310	186	9,496
67	HPW Other	36,343	1.6465	137,424	0	137,424	2,743	140,167
68	Houston Permit Center	6,916	0.3133	26,152	0	26,152	522	26,674
70	CIP Sal Rec RE	1,300	0.0589	4,916	0	4,916	98	5,014
71	CIP S/R Engrg	1,560	0.0707	5,899	0	5,899	118	6,017
72	CIP S/R Constr	1,420	0.0643	5,369	0	5,369	107	5,476
73	CIP S/R Eng/Const	2,449	0.1110	9,260	0	9,260	185	9,445
74	CIP S/R Geo/Env	605	0.0274	2,288	0	2,288	46	2,334
75	CIP S/R Other	10,216	0.4628	38,630	0	38,630	771	39,401
76	CIP S/R GSD	2,032	0.0921	7,684	0	7,684	153	7,837
26	HEC	6,148	0.2785	23,247	0	23,247	464	23,711
87	Hurricane Ike Aid & Recovery	28	0.0013	106	0	106	2	108
89	HR-W.C.	18,517	0.8389	70,018	0	70,018	1,397	71,415
90	Legal Other	336	0.0152	1,270	0	1,270	25	1,295
91	Convention and Entertainment	1,404	0.0636	5,309	0	5,309	106	5,415
	Subtotal	2,207,268	100.0000	8,346,343	0	8,346,343	159,912	8,506,255
	Direct Bills					0		0
	Total					$8,346,343		$ 8,506,255

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

Allocation Summary

Dept:19 City Controller's Office

	Department	Controller Fin Svcs	Controller Treasury	Total
0	Direct Billed	$0	$0	$0
03	Non-Departmental-Gen Gov	180,050	0	180,050
04	Finance Dir Office	8,364	0	8,364
05	Finance Financial Plg & Analys	2,658	0	2,658
06	Finance City Council	2,159	0	2,159
07	Accounting & Financial Reporti	6,095	0	6,095
08	Finance Disaster Recovery	1,524	0	1,524
09	Finance Grants	2,934	0	2,934
10	Finance Rev Perform Mgmnt	2,129	0	2,129
11	Finance Strategic Purchasing	4,122	0	4,122
12	ARA Director Office	7,839	0	7,839
13	ARA Admin Svcs	2,023	0	2,023
14	ARA Operations	19,020	0	19,020
15	ARA Payroll Services	3,369	0	3,369
16	Office Business Opportunity	24,681	0	24,681
17	Mayor	20,343	0	20,343
18	Legal	25,441	0	25,441
19	City Controller's Office	21,092	0	21,092
20	Health Administration	35,540	0	35,540
21	Planning & Dev Admin	6,387	0	6,387
23	CIP Sal Rec HPW	14,031	0	14,031
24	HPD Police Records	7,212	0	7,212
25	General Services	155,659	0	155,659
26	HEC	23,711	0	23,711
28	Human Resources	288,204	0	288,204
29	HITS	165,709	0	165,709
30	Finance Public Fin	2,176	0	2,176
31	Finance Treasury	5,041	0	5,041
32	ARA Regulatory	7,922	0	7,922
33	City Secretary	5,530	0	5,530
34	City Council	93,909	0	93,909
35	Police	942,525	0	942,525
36	Dept of Neighborhoods	43,601	0	43,601
37	Fire	695,093	0	695,093
38	Municipal Court	107,400	0	107,400
39	Solid Waste	174,777	0	174,777
40	Houston Airport System (HAS)	575,572	0	575,572
41	Housing & Community Dev	293,026	0	293,026
42	Library	79,889	0	79,889
43	Parks & Recreation	378,796	0	378,796
44	Health Department	829,552	0	829,552
45	Fleet Management	729,480	0	729,480
46	Planning & Dev Other	12,307	0	12,307
47	Planning & Dev Spec Rev	31,444	0	31,444
49	Finance Other	67,745	0	67,745
50	ARA Insurance	6,259	0	6,259
51	ARA BARC	51,554	0	51,554
52	ARA Parking	73,178	0	73,178
53	ARA Other	47,315	0	47,315
55	Legal Insurance	31,340	0	31,340
56	Legal Wkr Comp	3,313	0	3,313
57	Mayor Cable TV	8,022	0	8,022
58	Mayor Other	69,067	0	69,067
59	TIRZ	5,141	0	5,141
60	HR Health Benefits	546,562	0	546,562
61	HR Long Term Disability	3,089	0	3,089
62	HPW Bldg Insp	210,205	0	210,205

Allocation Summary

Dept:19 City Controller's Office

	Department	Controller Fin Svcs	Controller Treasury	Total
63	HPW Stormwater	72,095	0	72,095
64	HPW DDSR	146,063	0	146,063
65	HPW Water & Sewer	796,878	0	796,878
66	HPW Houston Transtar	9,496	0	9,496
67	HPW Other	140,167	0	140,167
68	Houston Permit Center	26,674	0	26,674
70	CIP Sal Rec RE	5,014	0	5,014
71	CIP S/R Engrg	6,017	0	6,017
72	CIP S/R Constr	5,476	0	5,476
73	CIP S/R Eng/Const	9,445	0	9,445
74	CIP S/R Geo/Env	2,334	0	2,334
75	CIP S/R Other	39,401	0	39,401
76	CIP S/R GSD	7,837	0	7,837
87	Hurricane Ike Aid & Recovery	108	0	108
89	HR-W.C.	71,415	0	71,415
90	Legal Other	1,295	0	1,295
91	Convention and Entertainment	5,415	0	5,415
	Total	$ 8,506,256	$ 0	$ 8,506,256

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:20 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:20 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	204	101,051
3	Memberships	1,074	2	1,076
3	Consulting Services	2,923	6	2,929
3	Other Misc	1,949	4	1,953
	Subtotal - Non-Dept-Gen Gov	106,793	217	107,010
5	Financial Plg & Analysis	9,373	440	9,813
	Subtotal - Fin Plg & Analysis	9,373	440	9,813
7	Gen Acctng	9,262	493	9,755
7	Fixed Assets	42,512	2,211	44,723
7	Auditing Svcs	4,970	0	4,970
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	56,744	2,704	59,448
8	Disaster Recovery	2,066	131	2,197
	Subtotal - Fin Disaster Recove	2,066	131	2,197
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	1,086	76	1,162
	Subtotal - Fin Perform Mgmt	1,086	76	1,162
11	Purchasing	35,833	1,918	37,751
	Subtotal - Fin SPD	35,833	1,918	37,751
14	Records	1,594	79	1,673
	Subtotal - ARA Operations	1,594	79	1,673
15	Payroll Svcs	9,154	376	9,530
	Subtotal - ARA Payroll Service	9,154	376	9,530
16	Certification	3,338	103	3,441
16	External Affairs & Outreach	1,672	52	1,724
	Subtotal - OBO	5,010	154	5,164
17	City Mayor Admin	12,093	1,856	13,949
	Subtotal - Mayor	12,093	1,856	13,949
18	Legal Svcs	92,090	7,363	99,453
	Subtotal - Legal	92,090	7,363	99,453
19	Controller Fin Svcs	34,845	695	35,540
	Subtotal - City Controller's	34,845	695	35,540
25	Real Estate	0	68,624	68,624
	Subtotal - General Services	0	68,624	68,624
	Total Incoming	406,117	84,633	490,750

B. Incoming Costs-(Default Spread Salary%)

Dept:20 Health Administration

Department	First Incoming	Second Incoming	Health Admin
C. Total Allocated		$ 17,661,279	$ 17,661,279
			100.00%

Health Admin Allocations

Dept:20 Health Administration

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44	Health Department	100	100.0000	$ 17,576,646	$ 0	$ 17,576,646	$ 84,633	$ 17,661,279
	Subtotal	100	100.0000	17,576,646	0	17,576,646	84,633	17,661,279
	Direct Bills					0		0
	Total					$17,576,646		$ 17,661,279

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

Allocation Summary

Dept:20 Health Administration

	Department	Health Admin	Total
0	Direct Billed	$0	$0
44	Health Department	17,661,279	17,661,279
	Total	$ 17,661,279	$ 17,661,279

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:21 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:21 Planning & Dev Admin

	Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3	Insurance Retirees	$ 18,515	$ 38	$ 9,276	$ 9,276
3	Memberships	197	0	99	99
3	Consulting Services	525	1	263	263
3	Other Misc	180	0	90	90
3	Walker Rent	795,171	1,611	398,391	398,391
	Subtotal - Non-Dept-Gen Gov	814,588	1,651	408,119	408,119
5	Financial Plg & Analysis	1,684	79	882	882
	Subtotal - Fin Plg & Analysis	1,684	79	882	882
7	Gen Acctng	1,664	89	876	876
7	Fixed Assets	1,614	84	849	849
7	Auditing Svcs	893	0	447	447
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	4,171	173	2,172	2,172
8	Disaster Recovery	190	12	101	101
	Subtotal - Fin Disaster Recove	190	12	101	101
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	0	0	0	0
10	Perf Mgmt Svcs	100	7	54	54
	Subtotal - Fin Perform Mgmt	100	7	54	54
11	Purchasing	4,479	240	2,359	2,359
	Subtotal - Fin SPD	4,479	240	2,359	2,359
14	Mailroom	9,529	635	5,082	5,082
14	Records	293	14	154	154
14	3-1-1 Svcs	12,615	1,120	6,867	6,867
	Subtotal - ARA Operations	22,437	1,769	12,103	12,103
15	Payroll Svcs	1,681	69	875	875
	Subtotal - ARA Payroll Svcs	1,681	69	875	875
16	Certification	613	19	316	316
16	Contract Compliance	3,918	126	2,022	2,022
16	External Affairs & Outreach	307	9	158	158
	Subtotal - OBO	4,838	154	2,496	2,496
17	City Mayor Admin	2,220	341	1,280	1,280
	Subtotal - Mayor	2,220	341	1,280	1,280
18	Legal Svcs *	41,929	3,352	22,641	22,641
18	Inspector General	10,672	608	5,640	5,640
	Subtotal - Legal	52,601	3,960	28,281	28,281
19	Controller Fin Svcs	6,262	125	3,193	3,193
	Subtotal - City Controller's	6,262	125	3,193	3,193
25	Real Estate	0	1,894	947	947
	Subtotal - General Services	0	1,894	947	947

B. Incoming Costs-(Default Spread Salary%)

Dept:21 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
Total Incoming	915,251	10,474	462,862	462,862
C. Total Allocated		$ 2,516,577	$ 1,258,288	$ 1,258,288
			50.00%	50.00%

Planning Admin - FTEs Allocations

Dept:21 Planning & Dev Admin

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	Planning & Dev Other	19.72	27.5419	$ 345,114	$ 0	$ 345,114	$ 1,442	$ 346,556
47	Planning & Dev Spec Rev	51.88	72.4581	907,937	0	907,937	3,795	911,732
	Subtotal	71.60	100.0000	1,253,051	0	1,253,051	5,237	1,258,288
	Direct Bills					0		0
	Total					$1,253,051		$ 1,258,288

Basis Units: Planning & Dev FTEs
COH FTE Report

Planning Admin - Expenditures Allocations

Dept:21 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	$ 319,607	$ 0	$ 319,607	$ 1,336	$ 320,943
47	Planning & Dev Spec Rev	8,247,437	74.4937	933,445	0	933,445	3,901	937,346
	Subtotal	11,071,315	100.0000	1,253,052	0	1,253,052	5,236	1,258,288
	Direct Bills					0		0
	Total					$1,253,052		$ 1,258,288

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

Allocation Summary

Dept:21 Planning & Dev Admin

	Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0	Direct Billed	$0	$ 0	$ 0
46	Planning & Dev Other	346,556	320,943	667,499
47	Planning & Dev Spec Rev	911,732	937,346	1,849,078
	Total	$ 1,258,288	$ 1,258,289	$ 2,516,577

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:22 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 Custom%)

Dept:22 HPW Admin Indirect

	Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14	Mailroom	$ 1,176	$ 78	$ 627	$ 627
14	Property	590,174	32,531	311,353	311,353
14	3-1-1 Svcs	340,897	30,257	185,577	185,577
	Subtotal - ARA Operations	932,247	62,867	497,557	497,557
16	Contract Compliance	914,916	29,427	472,172	472,172
16	Reporting & Analytics	80,077	2,522	41,300	41,300
16	Dept Services	112,197	3,546	57,872	57,872
	Subtotal - OBO	1,107,190	35,496	571,343	571,343
17	Legal Svcs *	390,186	31,197	210,692	210,692
17	Inspector General	396,763	22,606	209,684	209,684
	Subtotal - Legal	786,949	53,803	420,376	420,376
24	Records Mgmt	0	0	0	0
	Subtotal - HPD Police Records	0	0	0	0
25	In-House Renov	0	0	0	0
25	Real Estate	0	0	0	0
	Subtotal - General Services	0	0	0	0
	Total Incoming	2,826,386	152,166	1,489,276	1,489,276
C.	Total Allocated		$ 2,978,552	$ 1,489,276	$ 1,489,276
				50.00%	50.00%

Admin Exp Allocations

Dept:22 HPW Admin Indirect

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	CIP Sal Rec HPW	10,288,716	0.9937	$ 14,043	$ 0	$ 14,043	$ 756	$ 14,799
62	HPW Bldg Insp	83,870,654	8.1006	114,478	0	114,478	6,163	120,641
63	HPW Stormwater	49,086,768	4.7410	67,000	0	67,000	3,607	70,607
64	HPW DDSR	85,289,994	8.2377	116,415	0	116,415	6,268	122,683
65	HPW Water & Sewer	647,946,090	62.5818	884,401	0	884,401	47,614	932,015
66	HPW Houston Transtar	2,705,982	0.2614	3,693	0	3,693	199	3,892
67	HPW Other	104,364,155	10.0800	142,450	0	142,450	7,669	150,119
68	Houston Permit Center	9,751,290	0.9418	13,310	0	13,310	717	14,027
70	CIP Sal Rec RE	6,480,938	0.6260	8,846	0	8,846	476	9,322
71	CIP S/R Engrg	7,041,033	0.6801	9,611	0	9,611	517	10,128
72	CIP S/R Constr	6,155,195	0.5945	8,401	0	8,401	452	8,853
73	CIP S/R Eng/Const	5,439,332	0.5254	7,424	0	7,424	400	7,824
74	CIP S/R Geo/Env	1,405,671	0.1358	1,919	0	1,919	103	2,022
75	CIP S/R Other	15,533,325	1.5003	21,202	0	21,202	1,141	22,343
	Subtotal	1,035,359,143	100.0000	1,413,193	0	1,413,193	76,083	1,489,276
	Direct Bills					0		0
	Total					$1,413,193		$ 1,489,276

Basis Units: HPW FY2025 operating expenditures
Source: COH Expenditure Report

Admin FTE Allocations

Dept:22 HPW Admin Indirect

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23	CIP Sal Rec HPW	65.19	1.7108	$ 24,177	$ 0	$ 24,177	$ 1,302	$ 25,479
62	HPW Bldg Insp	588.58	15.4463	218,286	0	218,286	11,752	230,038
63	HPW Stormwater	325.39	8.5393	120,677	0	120,677	6,497	127,174
64	HPW DDSR	412.43	10.8235	152,957	0	152,957	8,235	161,192
65	HPW Water & Sewer	2,113.40	55.4625	783,793	0	783,793	42,198	825,991
66	HPW Houston Transtar	7.30	0.1916	2,707	0	2,707	146	2,853
67	HPW Other	11.40	0.2992	4,228	0	4,228	228	4,456
68	Houston Permit Center	29.99	0.7870	11,122	0	11,122	599	11,721
70	CIP Sal Rec RE	46.01	1.2075	17,064	0	17,064	919	17,983
71	CIP S/R Engrg	43.18	1.1332	16,014	0	16,014	862	16,876
72	CIP S/R Constr	36.32	0.9532	13,470	0	13,470	725	14,195
73	CIP S/R Eng/Const	30.30	0.7952	11,237	0	11,237	605	11,842
74	CIP S/R Geo/Env	11.28	0.2960	4,183	0	4,183	225	4,408
75	CIP S/R Other	89.73	2.3548	33,278	0	33,278	1,792	35,070
	Subtotal	3,810.50	100.0000	1,413,193	0	1,413,193	76,083	1,489,276
	Direct Bills					0		0
	Total					$1,413,193		$ 1,489,276

Basis Units: HPW FY2025 FTEs
Source: COH FTE Report

Allocation Summary

Dept:22 HPW Admin Indirect

	Department	Admin Exp	Admin FTE	Total
0	Direct Billed	$0	$0	$0
23	CIP Sal Rec HPW	14,799	25,479	40,278
62	HPW Bldg Insp	120,641	230,038	350,679
63	HPW Stormwater	70,607	127,174	197,781
64	HPW DDSR	122,683	161,192	283,875
65	HPW Water & Sewer	932,015	825,991	1,758,006
66	HPW Houston Transtar	3,892	2,853	6,745
67	HPW Other	150,119	4,456	154,575
68	Houston Permit Center	14,027	11,721	25,748
70	CIP Sal Rec RE	9,322	17,983	27,305
71	CIP S/R Engrg	10,128	16,876	27,004
72	CIP S/R Constr	8,853	14,195	23,048
73	CIP S/R Eng/Const	7,824	11,842	19,666
74	CIP S/R Geo/Env	2,022	4,408	6,430
75	CIP S/R Other	22,343	35,070	57,413
	Total	$ 1,489,275	$ 1,489,278	$ 2,978,553

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:23 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 Custom%)

Dept:23 CIP Sal Rec HPW

	Department	First Incoming	Second Incoming	CIP Admin Svcs
2	Equip Deprec	$ 502	$ 0	$ 502
	Subtotal - Equipment Depreciat	502	0	502
3	Consulting Services	1,154	2	1,156
	Subtotal - Non-Dept-Gen Gov	1,154	2	1,156
5	Financial Plg & Analysis	3,700	174	3,874
	Subtotal - Fin Plg & Analysis	3,700	174	3,874
7	Gen Acctng	3,656	195	3,851
7	Auditing Svcs	1,962	0	1,962
7	Fin Operations	0	0	0
	Subtotal - Fin Reporting & Ops	5,618	195	5,813
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Finance Grants	0	0	0
10	Perf Mgmt Svcs	648	45	693
	Subtotal - Fin Perform Mgmt	648	45	693
11	Purchasing	5,972	320	6,292
	Subtotal - Finance SPD	5,972	320	6,292
14	Mailroom	38,970	2,596	41,566
14	Records	2,706	134	2,840
	Subtotal - ARA Operations	41,676	2,730	44,406
15	Payroll Svcs	29,552-	638	28,914-
	Subtotal - ARA Payroll Svcs	29,552-	638	28,914-
16	Certification	5,667	175	5,842
16	Contract Compliance	1,043,600-	0	1,043,600-
16	External Affairs & Outreach	2,839	88	2,927
	Subtotal - OBO	1,035,094-	262	1,034,831-
17	City Mayor Admin	20,530	3,151	23,681
	Subtotal - Mayor	20,530	3,151	23,681
19	Controller Fin Svcs	13,756	275	14,031
	Subtotal - City Control Office	13,756	275	14,031
22	Admin Exp	14,043	756	14,799
22	Admin FTE	24,177	1,302	25,479
	Subtotal - HPW Admin Indirect	38,220	2,058	40,278
	Total Incoming	932,870-	9,848	923,019-
C.	Total Allocated		$ 923,022	$ 923,019

CIP Admin Svcs Allocations

Dept:23 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	167,126-	$ 0	167,126-	$ 1,764	165,362-
71	CIP S/R Engrg	43.18	16.8133	156,847-	0	156,847-	1,656	155,191-
72	CIP S/R Constr	36.32	14.1422	131,928-	0	131,928-	1,393	130,535-
73	CIP S/R Eng/Const	30.30	11.7981	110,061-	0	110,061-	1,162	108,899-
74	CIP S/R Geo/Env	11.28	4.3922	40,973-	0	40,973-	433	40,540-
75	CIP S/R Other	89.73	34.9389	325,934-	0	325,934-	3,441	322,493-
	Subtotal	256.82	100.0000	932,869-	0	932,869-	9,848	923,021-
	Direct Bills					0		0
	Total					$932,869-		$ 923,021

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

Allocation Summary

Dept:23 CIP Sal Rec HPW

	Department	CIP Admin Svcs	Total
0	Direct Billed	$0	$0
70	CIP Sal Rec RE	165,362-	165,362-
71	CIP S/R Engrg	155,191-	155,191-
72	CIP S/R Constr	130,535-	130,535-
73	CIP S/R Eng/Const	108,899-	108,899-
74	CIP S/R Geo/Env	40,540-	40,540-
75	CIP S/R Other	322,493-	322,493-
	Total	$ 923,020	$ 923,020

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:24 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:24 HPD Police Records

	Department	First Incoming	Second Incoming	Records Mgmt
3	Insurance Retirees	$ 201,800	$ 409	$ 202,209
3	Memberships	2,150	4	2,154
3	Consulting Services	593	1	594
3	Other Misc	762	2	764
	Subtotal - Non-Dept-Gen Gov	205,305	416	205,721
5	Financial Plg & Analysis	1,902	89	1,991
	Subtotal - Fin Plg & Analysis	1,902	89	1,991
7	Gen Acctng	1,880	100	1,980
7	Auditing Svcs - General Fund	1,009	0	1,009
7	Fin Operations	0	0	0
	Subtotal - Acc & Fin Reporting	2,889	100	2,989
8	Disaster Recovery	808	51	859
	Subtotal - Fin Disaster Recove	808	51	859
9	Cost Accounting	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0
	Subtotal - Fin Grants	0	0	0
10	Perf Mgmt Svcs	425	30	455
	Subtotal - Fin Perform Mgmt	425	30	455
11	Purchasing	0	0	0
	Subtotal - Fin SPD	0	0	0
14	Records	3,190	158	3,348
	Subtotal - ARA Operations	3,190	158	3,348
15	Payroll Svcs	18,318	752	19,070
	Subtotal - ARA Payroll Svcs	18,318	752	19,070
16	Certification	6,680	206	6,886
16	External Affairs & Outreach	3,347	103	3,450
	Subtotal - OBO	10,027	309	10,336
17	City Mayor Admin	24,199	3,714	27,913
	Subtotal - Mayor	24,199	3,714	27,913
19	Controller Fin Svcs	7,071	141	7,212
	Subtotal - City Controller's	7,071	141	7,212
	Total Incoming	274,134	5,759	279,893
C.	Total Allocated		$ 7,024,575	$ 7,024,575
				100.00%

Records Mgmt Allocations

Dept:24 HPD Police Records

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	Legal	23	0.1003	$ 7,042	$ 0	$ 7,042	$ 0	$ 7,042
35	Police	21	0.0916	6,429	0	6,429	5	6,434
37	Fire	295	1.2868	90,318	0	90,318	74	90,392
92	Fire	22,586	98.5213	6,915,026	0	6,915,026	5,680	6,920,706
	Subtotal	22,925	100.0000	7,018,815	0	7,018,815	5,759	7,024,574
	Direct Bills					0		0
	Total					$7,018,815		$ 7,024,574

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

Allocation Summary

Dept:24 HPD Police Records

	Department	Records Mgmt	Total
0	Direct Billed	$0	$0
18	Legal	7,042	7,042
35	Police	6,434	6,434
37	Fire	90,392	90,392
92	Fire	6,920,706	6,920,706
	Total	$ 7,024,574	$ 7,024,574

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:25 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%	.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:25 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:25 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	718	6,997	198,457	0	5,204	6,860
3	Memberships	3,776	8	75	2,114	0	55	73
3	Consulting Services	12,800	27	253	7,167	0	188	248
3	Other Misc	5,148	11	102	2,883	0	76	100
3	Walker Rent	196,176	398	3,872	109,835	0	2,880	3,796
	Subtotal - Non-Dept-Gen Gov	572,363	1,161	11,297	320,456	0	8,404	11,077
5	Financial Plg & Analysis	41,052	1,927	847	24,014	0	630	830
	Subtotal - Fin Plg & Analysis	41,052	1,927	847	24,014	0	630	830
7	Gen Acctng	40,565	2,160	842	23,873	0	626	825
7	Fixed Assets	7,534	392	156	4,429	0	116	153
7	Auditing Svcs	21,768	0	429	12,163	0	319	420
7	Fin Operations	0	0	0	0	0	0	0
	Subtotal - Acc & Fin Reporting	69,867	2,552	1,427	40,464	0	1,061	1,399
8	Disaster Recovery	21,819	1,380	457	12,962	0	340	448
	Subtotal - Fin Disaster Recove	21,819	1,380	457	12,962	0	340	448
9	Grants Mgmt	116	8	2	69	0	2	2
9	Cost Accounting	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	116	8	2	69	0	2	2
10	Perf Mgmt Svcs	11,471	803	242	6,858	0	180	237
	Subtotal - Fin Perform Mgmt	11,471	803	242	6,858	0	180	237
11	Purchasing	791,304	42,358	16,422	465,808	0	12,216	16,101
	Subtotal - Fin SPD	791,304	42,358	16,422	465,808	0	12,216	16,101
14	Mailroom	30,147	2,008	633	17,967	0	471	621
14	Property	19,411	1,070	403	11,444	0	300	396
14	Records	8,397	416	174	4,924	0	129	170
14	3-1-1 Svcs	776	69	17	472	0	12	16
	Subtotal - ARA Operations	58,731	3,563	1,227	34,806	0	913	1,203
15	Payroll Svcs	48,220	1,978	989	28,048	0	736	970
	Subtotal - ARA Payroll Svcs	48,220	1,978	989	28,048	0	736	970
16	Certification	17,585	542	357	10,128	0	266	350
16	Contract Compliance	126,038	4,054	2,563	72,689	0	1,906	2,513
16	Reporting & Analytics	10,839	341	220	6,247	0	164	216
16	Dept Services	12,257	387	249	7,065	0	185	244
16	External Affairs & Outreach	8,810	271	179	5,074	0	133	175
	Subtotal - OBO	175,529	5,596	3,568	101,203	0	2,654	3,498
17	City Mayor Admin	63,701	9,775	1,447	41,055	0	1,077	1,419
	Subtotal - Mayor	63,701	9,775	1,447	41,055	0	1,077	1,419

B. Incoming Costs-(Default Spread Salary%) Dept:25 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
18 Legal Svcs	784,201	62,701	16,683	473,206	0	12,410	16,356
18 Inspector General	48,197	2,746	1,004	28,464	0	746	984
Subtotal - Legal	832,398	65,447	17,686	501,670	0	13,156	17,340
19 Controller Fin Svcs	152,613	3,046	3,066	86,974	0	2,281	3,006
Subtotal - City Controller's	152,613	3,046	3,066	86,974	0	2,281	3,006
25 Design & Const	0	2,262	45	1,264	0	33	44
25 Building Svcs	0	806,378	15,884	450,563	0	11,816	15,574
25 Utilities	0	297,821	5,867	166,407	0	4,364	5,752
25 In-House Renov	0	0	0	0	0	0	0
25 Real Estate	0	10,171	200	5,683	0	149	196
Subtotal - General Services	0	1,116,632	21,996	623,917	0	16,362	21,566
Total Incoming	2,874,621	1,256,227	81,371	2,308,107	0	60,529	79,780
C. Total Allocated		$ 55,969,108	$ 719,210	$ 32,626,778	$ 11,790,834	$ 363,622	$ 467,528
			1.29%	58.29%	21.07%	0.65%	0.84%

B. Incoming Costs-(Default Spread Salary%)

Dept:25 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	718	8,900	128,763
3	Memberships	3,776	8	95	1,372
3	Consulting Services	12,800	27	321	4,650
3	Other Misc	5,148	11	129	1,870
3	Walker Rent	196,176	398	4,926	71,263
	Subtotal - Non-Dept-Gen Gov	572,363	1,161	14,372	207,918
5	Financial Plg & Analysis	41,052	1,927	1,077	15,581
	Subtotal - Fin Plg & Analysis	41,052	1,927	1,077	15,581
7	Gen Acctng	40,565	2,160	1,071	15,489
7	Fixed Assets	7,534	392	199	2,873
7	Auditing Svcs	21,768	0	545	7,891
7	Fin Operations	0	0	0	0
	Subtotal - Acc & Fin Reporting	69,867	2,552	1,815	26,254
8	Disaster Recovery	21,819	1,380	581	8,410
	Subtotal - Fin Disaster Recove	21,819	1,380	581	8,410
9	Grants Mgmt	116	8	3	45
9	Cost Accounting	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0
	Subtotal - Fin Grants	116	8	3	45
10	Perf Mgmt Svcs	11,471	803	308	4,450
	Subtotal - Fin Perform Mgmt	11,471	803	308	4,450
11	Purchasing	791,304	42,358	20,891	302,225
	Subtotal - Fin SPD	791,304	42,358	20,891	302,225
14	Mailroom	30,147	2,008	806	11,657
14	Property	19,411	1,070	513	7,425
14	Records	8,397	416	221	3,195
14	3-1-1 Svcs	776	69	21	306
	Subtotal - ARA Operations	58,731	3,563	1,561	22,583
15	Payroll Svcs	48,220	1,978	1,258	18,198
	Subtotal - ARA Payroll Svcs	48,220	1,978	1,258	18,198
16	Certification	17,585	542	454	6,571
16	Contract Compliance	126,038	4,054	3,260	47,162
16	Reporting & Analytics	10,839	341	280	4,053
16	Dept Services	12,257	387	317	4,584
16	External Affairs & Outreach	8,810	271	228	3,292
	Subtotal - OBO	175,529	5,596	4,539	65,663
17	City Mayor Admin	63,701	9,775	1,841	26,637
	Subtotal - Mayor	63,701	9,775	1,841	26,637

B. Incoming Costs-(Default Spread Salary%)

Dept:25 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
18 Legal Svcs	784,201	62,701	21,223	307,025
18 Inspector General	48,197	2,746	1,277	18,468
Subtotal - Legal	832,398	65,447	22,499	325,493
19 Controller Fin Svcs	152,613	3,046	3,901	56,431
Subtotal - City Controller's	152,613	3,046	3,901	56,431
25 Design & Const	0	2,262	57	820
25 Building Svcs	0	806,378	20,207	292,334
25 Utilities	0	297,821	7,463	107,968
25 In-House Renov	0	0	0	0
25 Real Estate	0	10,171	255	3,687
Subtotal - General Services	0	1,116,632	27,982	404,809
Total Incoming	2,874,621	1,256,227	103,515	1,497,544
C. Total Allocated		$ 55,969,108	$ 157,820	$ 9,843,310
			0.28%	17.59%

Design & Const Allocations

Dept:25 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	$ 118,320	$ 0	$ 118,320	$ 0	$ 118,320
25	General Services	21,460	0.3257	2,262	0	2,262	0	2,262
35	Police	1,315,068	19.9619	138,628	0	138,628	5,978	144,606
37	Fire	837,918	12.7191	88,329	0	88,329	3,809	92,138
39	Solid Waste	205,260	3.1157	21,638	0	21,638	933	22,571
42	Library	664,206	10.0822	70,017	0	70,017	3,019	73,036
43	Parks & Recreation	1,621,337	24.6109	170,914	0	170,914	7,370	178,284
44	Health Department	800,222	12.1469	84,356	0	84,356	3,637	87,993
	Subtotal	6,587,894	100.0000	694,464	0	694,464	24,746	719,210
	Direct Bills					0		0
	Total					$694,464		$ 719,210

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

Building Svcs Allocations

Dept:25 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	95,807	0.5906	$ 188,564	$ 0	$ 188,564	$ 0	$ 188,564
12	ARA Director Office	180,637	1.1136	355,523	0	355,523	0	355,523
17	Mayor	112,203	0.6917	220,834	0	220,834	0	220,834
18	Legal	169,335	1.0439	333,279	0	333,279	0	333,279
19	City Controller's Office	58,865	0.3629	115,856	0	115,856	0	115,856
25	General Services	409,711	2.5259	806,378	0	806,378	0	806,378
29	HITS	177,652	1.0952	349,648	0	349,648	8,207	357,855
33	City Secretary	13,838	0.0853	27,235	0	27,235	639	27,874
34	City Council	49,224	0.3035	96,881	0	96,881	2,274	99,155
35	Police	6,502,713	40.0891	12,798,404	0	12,798,404	300,404	13,098,808
36	Dept of Neighborhoods	21,498	0.1325	42,312	0	42,312	993	43,305
37	Fire	2,694,994	16.6146	5,304,189	0	5,304,189	124,500	5,428,689
38	Municipal Court	93,082	0.5738	183,201	0	183,201	4,300	187,501
42	Library	2,633,019	16.2325	5,182,212	0	5,182,212	121,637	5,303,849
43	Parks & Recreation	81,061	0.4997	159,541	0	159,541	3,745	163,286
44	Health Department	2,764,322	17.0420	5,440,638	0	5,440,638	127,703	5,568,341
45	Fleet Management	17,112	0.1055	33,679	0	33,679	791	34,470
57	Mayor Cable TV	26,262	0.1619	51,688	0	51,688	1,213	52,901
26	HEC	119,299	0.7355	234,800	0	234,800	5,511	240,311
	Subtotal	16,220,634	100.0000	31,924,862	0	31,924,862	701,916	32,626,778
	Direct Bills					0		0
	Total					$31,924,862		$ 32,626,778

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

Utilities Allocations

Dept:25 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
12	ARA Director Office	158,465	1.1136	131,305	0	131,305	0	131,305
17	Mayor	98,431	0.6917	81,561	0	81,561	0	81,561
18	Legal	148,550	1.0439	123,090	0	123,090	0	123,090
19	City Controller's Office	51,640	0.3629	42,789	0	42,789	0	42,789
25	General Services	359,423	2.5259	297,821	0	297,821	0	297,821
29	HITS	155,847	1.0952	129,136	0	129,136	0	129,136
33	City Secretary	12,139	0.0853	10,059	0	10,059	0	10,059
34	City Council	43,182	0.3035	35,781	0	35,781	0	35,781
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
38	Municipal Court	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
26	HEC	104,656	0.7355	86,719	0	86,719	0	86,719
	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:25 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03	Non-Departmental-Gen Gov	0	0.0000	$ 0	$ 0	$ 0	$ 0	$ 0
04	Finance Dir Office	0	0.0000	0	0	0	0	0
12	ARA Director Office	0	0.0000	0	0	0	0	0
16	Office Business Opportunity	0	0.0000	0	0	0	0	0
17	Mayor	0	0.0000	0	0	0	0	0
21	Planning & Dev Admin	0	0.0000	0	0	0	0	0
22	HPW Admin Indirect	0	0.0000	0	0	0	0	0
25	General Services	0	0.0000	0	0	0	0	0
28	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
26	HEC	0	0.0000	0	0	0	0	0
	Subtotal	0	100.0000	0	0	0	363,622	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Real Estate Allocations

Dept:25 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04	Finance Dir Office	39,487	0.5524	$ 2,448	$ 0	$ 2,448	$ 0	$ 2,448
12	ARA Director Office	95,269	1.3327	5,907	0	5,907	0	5,907
14	ARA Operations	25,000	0.3497	1,550	0	1,550	0	1,550
16	Office Business Opportunity	11,675	0.1633	724	0	724	0	724
17	Mayor	62,322	0.8718	3,864	0	3,864	0	3,864
18	Legal	67,794	0.9484	4,204	0	4,204	0	4,204
19	City Controller's Office	23,567	0.3297	1,461	0	1,461	0	1,461
20	Health Administration	1,106,710	15.4815	68,624	0	68,624	0	68,624
21	Planning & Dev Admin	30,542	0.4272	1,894	0	1,894	0	1,894
25	General Services	164,030	2.2946	10,171	0	10,171	0	10,171
27	HEC	172,500	2.4131	10,696	0	10,696	758	11,454
28	Human Resources	31,605	0.4421	1,960	0	1,960	139	2,099
29	HITS	71,124	0.9949	4,410	0	4,410	313	4,723
33	City Secretary	5,540	0.0775	344	0	344	24	368
34	City Council	19,707	0.2757	1,222	0	1,222	87	1,309
35	Police	2,603,393	36.4183	161,430	0	161,430	11,439	172,869
36	Dept of Neighborhoods	8,607	0.1204	534	0	534	38	572
37	Fire	1,078,954	15.0932	66,903	0	66,903	4,741	71,644
38	Municipal Court	4,695	0.0657	291	0	291	21	312
39	Solid Waste	12,835	0.1795	796	0	796	56	852
42	Library	1,052,557	14.7240	65,266	0	65,266	4,625	69,891
43	Parks & Recreation	32,778	0.4585	2,032	0	2,032	144	2,176
45	Fleet Management	6,851	0.0958	425	0	425	30	455
51	ARA BARC	57,919	0.8102	3,591	0	3,591	254	3,845
52	ARA Parking	11,400	0.1595	707	0	707	50	757
57	Mayor Cable TV	10,514	0.1471	652	0	652	46	698
26	HEC	41,591	0.5818	2,579	0	2,579	183	2,762
92	Mayor Cable TV	299,621	4.1913	18,579	0	18,579	1,317	19,896
	Subtotal	7,148,587	100.0000	443,264	0	443,264	24,264	467,528
	Direct Bills					0		0
	Total					$443,264		$ 467,528

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

Building Svcs Reimb Allocations

Dept:25 General Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45	Fleet Management	601,519	63.3950	$ 80,093	$ 0	$ 80,093	$ 19,957	$ 100,050
52	ARA Parking	170,449	17.9639	22,696	0	22,696	5,655	28,351
65	HPW Water & Sewer	176,505	18.6021	23,502	0	23,502	5,856	29,358
66	HPW Houston Transtar	0	0.0000	0	0	0	0	0
68	Houston Permit Center	370	0.0390	49	0	49	12	61
	Subtotal	948,843	100.0000	126,340	0	126,340	31,480	157,820
	Direct Bills					0		0
	Total					$126,340		$ 157,820

Basis Units: Dollar expenses/revenues
Source: GSD Report

Allocation Summary

Dept:25 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	118,320	0	0	0	0	0	0
04	Finance Dir Office	0	188,564	69,643	0	2,448	0	0
12	ARA Director Office	0	355,523	131,305	0	5,907	0	0
14	ARA Operations	0	0	0	0	1,550	0	0
16	Office Business Opportunity	0	0	0	0	724	0	0
17	Mayor	0	220,834	81,561	0	3,864	0	0
18	Legal	0	333,279	123,090	0	4,204	0	0
19	City Controller's Office	0	115,856	42,789	0	1,461	0	0
20	Health Administration	0	0	0	0	68,624	0	0
21	Planning & Dev Admin	0	0	0	0	1,894	0	0
22	HPW Admin Indirect	0	0	0	0	0	0	0
25	General Services	2,262	806,378	297,821	0	10,171	0	0
26	HEC	0	240,311	86,719	0	2,762	0	0
27	HEC	0	0	0	0	11,454	0	0
28	Human Resources	0	0	0	0	2,099	0	0
29	HITS	0	357,855	129,136	0	4,723	0	0
33	City Secretary	0	27,874	10,059	0	368	0	0
34	City Council	0	99,155	35,781	0	1,309	0	0
35	Police	144,606	13,098,808	4,726,844	0	172,869	0	0
36	Dept of Neighborhoods	0	43,305	15,628	0	572	0	0
37	Fire	92,138	5,428,689	1,959,000	0	71,644	0	0
38	Municipal Court	0	187,501	67,662	0	312	0	0
39	Solid Waste	22,571	0	0	0	852	0	0
42	Library	73,036	5,303,849	1,913,950	0	69,891	0	0
43	Parks & Recreation	178,284	163,286	58,923	0	2,176	0	0
44	Health Department	87,993	5,568,341	2,009,395	0	0	0	0
45	Fleet Management	0	34,470	12,439	0	455	100,050	0
51	ARA BARC	0	0	0	0	3,845	0	0
52	ARA Parking	0	0	0	0	757	28,351	0
57	Mayor Cable TV	0	52,901	19,089	0	698	0	0
65	HPW Water & Sewer	0	0	0	0	0	29,358	0
66	HPW Houston Transtar	0	0	0	0	0	0	0
68	Houston Permit Center	0	0	0	0	0	61	0
92	Mayor Cable TV	0	0	0	0	19,896	0	0
	Total	$ 719,210	$ 32,626,779	$ 11,790,834	$ 0	$ 467,529	$ 157,820	$ 0

Allocation Summary

Dept:25 General Services

	Department	Total
0	Direct Billed	$0
03	Non-Departmental-Gen Gov	118,320
04	Finance Dir Office	260,655
12	ARA Director Office	492,735
14	ARA Operations	1,550
16	Office Business Opportunity	724
17	Mayor	306,259
18	Legal	460,573
19	City Controller's Office	160,106
20	Health Administration	68,624
21	Planning & Dev Admin	1,894
22	HPW Admin Indirect	0
25	General Services	1,116,632
26	HEC	329,792
27	HEC	11,454
28	Human Resources	2,099
29	HITS	491,714
33	City Secretary	38,301
34	City Council	136,245
35	Police	18,143,127
36	Dept of Neighborhoods	59,505
37	Fire	7,551,471
38	Municipal Court	255,475
39	Solid Waste	23,423
42	Library	7,360,726
43	Parks & Recreation	402,669
44	Health Department	7,665,729
45	Fleet Management	147,414
51	ARA BARC	3,845
52	ARA Parking	29,108
57	Mayor Cable TV	72,688
65	HPW Water & Sewer	29,358
66	HPW Houston Transtar	0
68	Houston Permit Center	61
92	Mayor Cable TV	19,896
	Total	$ 45,762,172

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:26 HEC

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

A. Department Costs

Dept:26 HEC

Department		Amount	Finance SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0	0
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0
General Admin Distribution		0	0	0	0	0	0
Grand Total		$0	$0	$0	$0	$0	$0

A. Department Costs

Dept:26 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:26 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-(Default Spread Salary%)

Dept:26 HEC

	Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
1	City Hall	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1	City Hall Annex	0	0	0	0	0	0	0
	Subtotal - Building Depn	0	0	0	0	0	0	0
2	Equip Deprec	0	0	0	0	0	0	0
	Subtotal - Equipment Depn	0	0	0	0	0	0	0
3	Insurance Retirees	0	0	0	0	0	0	0
3	Memberships	0	0	0	0	0	0	0
3	Accounting & Consult	1,950	4	0	0	0	1,954	0
3	Interest Costs	0	0	0	0	0	0	0
3	Other Misc	0	0	0	0	0	0	0
3	Claims & Judge	0	0	0	0	0	0	0
3	Elections	0	0	0	0	0	0	0
3	Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3	Walker Rent	0	0	0	0	0	0	0
3	Dept Specifc	0	0	0	0	0	0	0
3	Gen Govt	0	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	1,950	4	0	0	0	1,954	0
4	Finance Dept Admin	0	0	0	0	0	0	0
	Subtotal - Finance Director Of	0	0	0	0	0	0	0
5	Financial Plg & Analysis	6,253	294	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,253	294	0	0	0	0	0
7	Gen Acctng *	6,179	329	0	0	0	0	0
7	Fixed Assets *	0	0	0	0	0	0	0
7	Auditing Svcs *	3,316	0	0	0	0	0	0
7	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	9,495	329	0	0	0	0	0
9	Grants Mgmt	298	21	0	0	0	0	0
9	Cost Accounting *	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	298	21	0	0	0	0	0
10	Perf Mgmt Svcs *	1,896	133	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,896	133	0	0	0	0	0
11	Purchasing *	12,691	679	0	0	0	0	0
	Subtotal - Fin SPD	12,691	679	0	0	0	0	0
14	Records *	7,850	389	0	0	0	0	0
14	3-1-1 Svcs *	15,572	1,382	0	0	0	0	16,954
	Subtotal - ARA Operations	23,422	1,771	0	0	0	0	16,954
15	Payroll Svcs *	45,078	1,849	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,078	1,849	0	0	0	0	0
16	Certification *	16,439	507	0	0	0	0	0
16	Reporting & Analytics	104	3	0	0	0	0	0
16	Dept. Services	0	0	0	0	0	0	0
16	External Affairs & Outreach *	8,236	254	0	0	0	0	0
	Subtotal - OBO	24,779	764	0	0	0	0	0

B. Incoming Costs-(Default Spread Salary%) Dept:26 HEC

	Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
17	City Mayor Admin *	59,550	9,138	0	0	0	0	0
	Subtotal - Mayor	59,550	9,138	0	0	0	0	0
18	Legal Svcs *	5,361	429	0	0	0	0	0
18	Inspector General *	69,713	3,972	0	0	0	0	0
	Subtotal - Legal	75,074	4,401	0	0	0	0	0
19	Controller Fin Svcs *	23,247	464	0	0	0	0	0
	Subtotal - City Controller's	23,247	464	0	0	0	0	0
25	Design & Const	0	0	0	0	0	0	0
25	Building Svcs *	234,800	5,511	0	0	0	0	0
25	Utilities *	86,719	0	0	0	0	0	0
25	Real Estate *	2,579	183	0	0	0	0	0
	Subtotal - General Services	324,098	5,694	0	0	0	0	0
	Total Incoming	607,831	25,540	0	0	0	1,954	16,954
C.	Total Allocated		$ 633,371	$ 0	$ 0	$ 0	$ 1,954	$ 16,954
							0.31%	2.68%

B. Incoming Costs-(Default Spread Salary%)

Dept:26 HEC

	Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
1	City Hall	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1	City Hall Annex	0	0	0	0	0	0	0
	Subtotal - Building Depn	0	0	0	0	0	0	0
2	Equip Deprec	0	0	0	0	0	0	0
	Subtotal - Equipment Depn	0	0	0	0	0	0	0
3	Insurance Retirees	0	0	0	0	0	0	0
3	Memberships	0	0	0	0	0	0	0
3	Accounting & Consult	1,950	4	0	0	0	0	0
3	Interest Costs	0	0	0	0	0	0	0
3	Other Misc	0	0	0	0	0	0	0
3	Claims & Judge	0	0	0	0	0	0	0
3	Elections	0	0	0	0	0	0	0
3	Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3	Walker Rent	0	0	0	0	0	0	0
3	Dept Specifc	0	0	0	0	0	0	0
3	Gen Govt	0	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	1,950	4	0	0	0	0	0
4	Finance Dept Admin	0	0	0	0	0	0	0
	Subtotal - Finance Director Of	0	0	0	0	0	0	0
5	Financial Plg & Analysis	6,253	294	0	0	0	6,547	0
	Subtotal - Fin Plg & Analysis	6,253	294	0	0	0	6,547	0
7	Gen Acctng *	6,179	329	0	0	6,508	0	0
7	Fixed Assets *	0	0	0	0	0	0	0
7	Auditing Svcs *	3,316	0	0	0	3,316	0	0
7	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	9,495	329	0	0	9,824	0	0
9	Grants Mgmt	298	21	0	319	0	0	0
9	Cost Accounting *	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	298	21	0	319	0	0	0
10	Perf Mgmt Svcs *	1,896	133	0	0	2,029	0	0
	Subtotal - Fin Perform Mgmt	1,896	133	0	0	2,029	0	0
11	Purchasing *	12,691	679	13,370	0	0	0	0
	Subtotal - Fin SPD	12,691	679	13,370	0	0	0	0
14	Records *	7,850	389	0	0	0	0	0
14	3-1-1 Svcs *	15,572	1,382	0	0	0	0	0
	Subtotal - ARA Operations	23,422	1,771	0	0	0	0	0
15	Payroll Svcs *	45,078	1,849	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,078	1,849	0	0	0	0	0
16	Certification *	16,439	507	0	0	0	0	0
16	Reporting & Analytics	104	3	0	0	0	0	0
16	Dept. Services	0	0	0	0	0	0	0
16	External Affairs & Outreach *	8,236	254	0	0	0	0	0
	Subtotal - OBO	24,779	764	0	0	0	0	0

B. Incoming Costs-(Default Spread Salary%) Dept:26 HEC

	Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
17	City Mayor Admin *	59,550	9,138	0	0	0	0	68,688
	Subtotal - Mayor	59,550	9,138	0	0	0	0	68,688
18	Legal Svcs *	5,361	429	0	0	0	0	0
18	Inspector General *	69,713	3,972	0	0	0	0	0
	Subtotal - Legal	75,074	4,401	0	0	0	0	0
19	Controller Fin Svcs *	23,247	464	0	0	0	0	0
	Subtotal - City Controller's	23,247	464	0	0	0	0	0
25	Design & Const	0	0	0	0	0	0	0
25	Building Svcs *	234,800	5,511	0	0	0	0	0
25	Utilities *	86,719	0	0	0	0	0	0
25	Real Estate *	2,579	183	0	0	0	0	0
	Subtotal - General Services	324,098	5,694	0	0	0	0	0
	Total Incoming	607,831	25,540	13,370	319	11,853	6,547	68,688
C.	Total Allocated		$ 633,371	$ 13,370	$ 319	$ 11,853	$ 6,547	$ 68,688
				2.11%	0.05%	1.87%	1.03%	10.84%

B. Incoming Costs-(Default Spread Salary%)

Dept:26 HEC

	Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
1	City Hall	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1	City Hall Annex	0	0	0	0	0	0	0
	Subtotal - Building Depn	0	0	0	0	0	0	0
2	Equip Deprec	0	0	0	0	0	0	0
	Subtotal - Equipment Depn	0	0	0	0	0	0	0
3	Insurance Retirees	0	0	0	0	0	0	0
3	Memberships	0	0	0	0	0	0	0
3	Accounting & Consult	1,950	4	0	0	0	0	0
3	Interest Costs	0	0	0	0	0	0	0
3	Other Misc	0	0	0	0	0	0	0
3	Claims & Judge	0	0	0	0	0	0	0
3	Elections	0	0	0	0	0	0	0
3	Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3	Walker Rent	0	0	0	0	0	0	0
3	Dept Specifc	0	0	0	0	0	0	0
3	Gen Govt	0	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	1,950	4	0	0	0	0	0
4	Finance Dept Admin	0	0	0	0	0	0	0
	Subtotal - Finance Director Of	0	0	0	0	0	0	0
5	Financial Plg & Analysis	6,253	294	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,253	294	0	0	0	0	0
7	Gen Acctng *	6,179	329	0	0	0	0	0
7	Fixed Assets *	0	0	0	0	0	0	0
7	Auditing Svcs *	3,316	0	0	0	0	0	0
7	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	9,495	329	0	0	0	0	0
9	Grants Mgmt	298	21	0	0	0	0	0
9	Cost Accounting *	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	298	21	0	0	0	0	0
10	Perf Mgmt Svcs *	1,896	133	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,896	133	0	0	0	0	0
11	Purchasing *	12,691	679	0	0	0	0	0
	Subtotal - Fin SPD	12,691	679	0	0	0	0	0
14	Records *	7,850	389	0	0	0	0	0
14	3-1-1 Svcs *	15,572	1,382	0	0	0	0	0
	Subtotal - ARA Operations	23,422	1,771	0	0	0	0	0
15	Payroll Svcs *	45,078	1,849	0	0	0	0	0
	Subtotal - ARA Payroll Svcs	45,078	1,849	0	0	0	0	0
16	Certification *	16,439	507	0	16,946	0	0	0
16	Reporting & Analytics	104	3	0	107	0	0	0
16	Dept. Services	0	0	0	0	0	0	0
16	External Affairs & Outreach *	8,236	254	0	8,490	0	0	0
	Subtotal - OBO	24,779	764	0	25,543	0	0	0

B. Incoming Costs-(Default Spread Salary%) Dept:26 HEC

	Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
17	City Mayor Admin *	59,550	9,138	0	0	0	0	0
	Subtotal - Mayor	59,550	9,138	0	0	0	0	0
18	Legal Svcs *	5,361	429	5,790	0	0	0	0
18	Inspector General *	69,713	3,972	73,685	0	0	0	0
	Subtotal - Legal	75,074	4,401	79,475	0	0	0	0
19	Controller Fin Svcs *	23,247	464	23,711	0	0	0	0
	Subtotal - City Controller's	23,247	464	23,711	0	0	0	0
25	Design & Const	0	0	0	0	0	0	0
25	Building Svcs *	234,800	5,511	0	0	0	0	0
25	Utilities *	86,719	0	0	0	0	0	0
25	Real Estate *	2,579	183	0	0	0	0	0
	Subtotal - General Services	324,098	5,694	0	0	0	0	0
	Total Incoming	607,831	25,540	103,186	25,543	0	0	0
C.	Total Allocated		$ 633,371	$ 103,186	$ 25,543	$ 0	$ 0	$ 0
				16.29%	4.03%			

B. Incoming Costs-(Default Spread Salary%)

Dept:26 HEC

	Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
1	City Hall	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
1	City Hall Annex	0	0	0	0	0	0	0
	Subtotal - Building Depn	0	0	0	0	0	0	0
2	Equip Deprec	0	0	0	0	0	0	0
	Subtotal - Equipment Depn	0	0	0	0	0	0	0
3	Insurance Retirees	0	0	0	0	0	0	0
3	Memberships	0	0	0	0	0	0	0
3	Accounting & Consult	1,950	4	0	0	0	0	0
3	Interest Costs	0	0	0	0	0	0	0
3	Other Misc	0	0	0	0	0	0	0
3	Claims & Judge	0	0	0	0	0	0	0
3	Elections	0	0	0	0	0	0	0
3	Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3	Walker Rent	0	0	0	0	0	0	0
3	Dept Specifc	0	0	0	0	0	0	0
3	Gen Govt	0	0	0	0	0	0	0
	Subtotal - Non-Dept-Gen Gov	1,950	4	0	0	0	0	0
4	Finance Dept Admin	0	0	0	0	0	0	0
	Subtotal - Finance Director Of	0	0	0	0	0	0	0
5	Financial Plg & Analysis	6,253	294	0	0	0	0	0
	Subtotal - Fin Plg & Analysis	6,253	294	0	0	0	0	0
7	Gen Acctng *	6,179	329	0	0	0	0	0
7	Fixed Assets *	0	0	0	0	0	0	0
7	Auditing Svcs *	3,316	0	0	0	0	0	0
7	Fin Operations *	0	0	0	0	0	0	0
	Subtotal - Fin Reporting & Ops	9,495	329	0	0	0	0	0
9	Grants Mgmt	298	21	0	0	0	0	0
9	Cost Accounting *	0	0	0	0	0	0	0
9	Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
	Subtotal - Fin Grants	298	21	0	0	0	0	0
10	Perf Mgmt Svcs *	1,896	133	0	0	0	0	0
	Subtotal - Fin Perform Mgmt	1,896	133	0	0	0	0	0
11	Purchasing *	12,691	679	0	0	0	0	0
	Subtotal - Fin SPD	12,691	679	0	0	0	0	0
14	Records *	7,850	389	0	0	0	0	8,239
14	3-1-1 Svcs *	15,572	1,382	0	0	0	0	0
	Subtotal - ARA Operations	23,422	1,771	0	0	0	0	8,239
15	Payroll Svcs *	45,078	1,849	0	0	0	46,927	0
	Subtotal - ARA Payroll Svcs	45,078	1,849	0	0	0	46,927	0
16	Certification *	16,439	507	0	0	0	0	0
16	Reporting & Analytics	104	3	0	0	0	0	0
16	Dept. Services	0	0	0	0	0	0	0
16	External Affairs & Outreach *	8,236	254	0	0	0	0	0
	Subtotal - OBO	24,779	764	0	0	0	0	0

B. Incoming Costs-(Default Spread Salary%)

Dept:26 HEC

	Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
17	City Mayor Admin *	59,550	9,138	0	0	0	0	0
	Subtotal - Mayor	59,550	9,138	0	0	0	0	0
18	Legal Svcs *	5,361	429	0	0	0	0	0
18	Inspector General *	69,713	3,972	0	0	0	0	0
	Subtotal - Legal	75,074	4,401	0	0	0	0	0
19	Controller Fin Svcs *	23,247	464	0	0	0	0	0
	Subtotal - City Controller's	23,247	464	0	0	0	0	0
25	Design & Const	0	0	0	0	0	0	0
25	Building Svcs *	234,800	5,511	0	0	0	0	0
25	Utilities *	86,719	0	0	0	0	0	0
25	Real Estate *	2,579	183	0	0	0	0	0
	Subtotal - General Services	324,098	5,694	0	0	0	0	0
	Total Incoming	607,831	25,540	0	0	0	46,927	8,239
C.	Total Allocated		$ 633,371	$ 0	$ 0	$ 0	$ 46,927	$ 8,239
							7.41%	1.30%

General Svcs Allocations

Dept:26 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:26 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:26 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:26 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	1,954	0
	Direct Bills					0		0
	Total					$0		$ 0

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

ARA 311 Allocations

Dept:26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	0.00	100.0000				16,954	0
Direct Bills					0		0
Total					$0		$ 0

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

Finance Strategic Purchasing Allocations

Dept:26 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	13,370	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Fin Grants Allocations

Dept:26 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	319	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:26 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	11,853	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Fin Plg & Analysis Allocations

Dept:26 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	6,547	0
	Direct Bills					0		0
	Total					$0		$ 0

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

IT Admin & Apps Allocations

Dept:26 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	68,688	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:26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	0.00	100.0000				103,186	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:26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	0.00	100.0000				25,543	0
Direct Bills					0		0
Total					$0		$ 0

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

Mayor's Office Allocations

Dept:26 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

Human Resources Allocations

Dept:26 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 Council Svcs Allocations

Dept:26 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: Expenditures of HEC departments
Source: COH Expenditure Report

City Svcs Allocations

Dept:26 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: Number of HEC FTEs
Source: COH FTE Report

City Controller Allocations

Dept:26 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

Fin Operations Allocations

Dept:26 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 Svcs Allocations Dept:26 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	46,927	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:26 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	8,239	0
	Direct Bills					0		0
	Total					$0		$ 0

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

Allocation Summary

Dept:26 HEC

	Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	ARA Purchasing	Fin Grants Acctg
0	Direct Billed	$0	$0	$0	$0	$0	$0	$0
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:26 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:26 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:27 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:27 HPW General Fund Credit

No Indirect Costs

General Fund Credit Allocations

Dept:27 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:27 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-