

FY 2004 OMB A-87 COST ALLOCATION PLAN

FOR

THE FIRE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2002

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I. INTRODUCTION

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2004 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by the **Fire Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2002** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Fire Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made.

Costs allocated from each Fire Department central service consist of the following:

First Allocation - the actual operating expenditures for the division, plus all

allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service department are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page and a detailed schedule is provided on each function.

(4) Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

II. FY 2004 HFD OMB A-87 COST ALLOCATION PLAN

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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
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SUMMARY SCHEDULES

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
Allocated Costs by Department
Consolidated

Central Svc Departments	EMS OPS	FIRE OPS	HAZMAT OPS	AIRPORT OPS	FIRE MARSHAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF ADMIN	5,962,660	21,238,817	431,485	950,845	1,558,063	30,141,870	14,615,092	44,756,962
MAINTENANCE	1,804,047	1,988,849	89,083		1,351,326	5,233,305		5,233,305
COMM & RECORDS	459,123	7,068,388	26,419	58,122	424,486	8,036,538		8,036,538
FIRE ACADEMY	2,593,933	9,243,231	187,363	412,198	662,016	13,098,741		13,098,741
BMS ADMIN	4,621,486					4,621,486		4,621,486
Total Allocated	\$15,441,249	\$39,539,285	\$734,350	\$1,421,165	\$3,995,891	\$61,131,940	\$14,615,092	\$75,747,032

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$26,281,032	
CHIEF ADMIN	18,729,000	(43,000)	
MAINTENANCE	5,926,000	(5,000)	
COMM & RECORDS.....	8,278,000		
FIRE ACADEMY	12,159,000	1,000	
BMS ADMIN	4,421,000		
BMS OPS			15,441,249
FIRE OPS.....			39,539,285
HAZMAT OPS			734,350
AIRPORT OPS			1,421,165
FIRE MARSHAL			3,995,891
Unallocated.....			14,615,092
Total	\$49,513,000	\$26,234,032	\$75,747,032

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
Detail of Allocated Costs

Departments	INDIRECT COSTS	CHIEF ADMIN	MAINTENANCE	COMM & RECORDS	FIRE ACADEMY	BMS ADMIN	Total Plan Allocated
Schedule:	1.005	2.008	3.006	4.006	5.005	6.005	
INDIRECT COSTS	\$ (26,281,032)	-0-	-0-	-0-	-0-	-0-	-0-
CHIEF ADMIN	26,281,032	(45,740,439)	540,552	232,855	-0-	-0-	-0-
MAINTENANCE	-0-	163,543	(6,293,392)	208,849	-0-	-0-	-0-
COMM & RECORDS	-0-	216,600	230,129	(8,724,729)	-0-	-0-	-0-
FIRE ACADEMY	-0-	529,065	163,189	246,487	(13,098,741)	-0-	-0-
BMS ADMIN	-0-	74,269	126,217	-0-	-0-	(4,621,486)	-0-
BMS OPS	-0-	5,962,660	1,804,047	459,123	2,593,933	4,621,486	15,441,249
FIRE OPS	-0-	21,238,817	1,988,849	7,068,388	9,243,231	-0-	39,539,285
HAZMAT OPS	-0-	431,485	89,083	26,419	187,363	-0-	734,350
AIRPORT OPS	-0-	950,845	-0-	58,122	412,198	-0-	1,421,165
FIRE MARSHAL	-0-	1,558,063	1,351,326	424,486	662,016	-0-	3,995,891
Unallocated	-0-	14,615,092	-0-	-0-	-0-	-0-	14,615,092
Total	-0-	-0-	-0-	-0-	-0-	-0-	\$75,747,032

Department -----	Basis of Allocation -----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	100% to Chief's Admin
CHIEF'S ADMINISTRATION	
2.004 CHIEF ADMIN	Number of Employees
2.005 OPERATIONAL SVC	Number of Classified Ops Employees
2.006 ACCOUNT/FINANCE	Operating Expenditures
2.007 HUMAN RESOURCE	Number of Employees
MAINTENANCE	
3.004 FACILITIES MGMT	Number of Employees, excluding Airport Operations
3.005 FLEET MGMT.	Number of Vehicles
COMMUNICATIONS & RECORDS	
4.004 COMMUNICATIONS	Number of Classified Ops Employees
4.005 EQUIP. REPAIR	Number of Radios/Comm. Equip. Assigned
FIRE TRAINING ACADEMY	
5.004 TRAINING	Number of Classified Ops Employees
EMS ADMINISTRATION	
6.004 EMS ADMIN	100% to EMS Ops

CITY OF HOUSTON. FIRE DEPARTMENT
CHIEF'S ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocations bases are as follows:

- * Chief's Administration - Provides direction and support for the Fire Department. Develops planning and research on such topics as: staffing requirements, station locations, and annexation requirements. Oversees special projects including print shop operations and Houston Fire Museum. The number of employees is the basis for cost allocation.

- * Operational Services - Responsible for utilities, computer lease and maintenance costs, postage, and fuel for the entire department. The number of classified operational employees is the basis for allocating all operational costs.

- * Accounting and Finance - Responsible for budgeting, accounts payable, revenue

collection, fuel monitoring, procurement, fixed asset administration and general administrative support. The amount of operating expenditures is the basis for cost allocation.

* Human Resources Management - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The number of employees is the basis for cost allocation.

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,729,000			\$18,729,000
Deductions:				
CAPITAL OUTLAY	(43,000)			
Total deductions:	(43,000)			(43,000)
Allocated additions:				
CITYWIDE INDIRECT COSTS	26,281,032		26,281,032	
CHIEF'S ADMINISTRATION		336,310	336,310	
MAINTENANCE		540,552	540,552	
COMMUNICATIONS & RECORDS		232,855	232,855	
Total allocated additions:	26,281,032	1,109,717	27,390,749	27,390,749
Total to be allocated:	\$44,967,032	\$1,109,717		\$46,076,749
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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Schedule of costs to be
allocated by function

	Total	General & admn	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Wages & benefits							

SALARIES & WAGES	\$7,837,000		\$690,000	\$2,296,000	\$1,466,000	\$1,137,000	\$2,248,000
FRINGE BENEFITS	2,091,000		183,000	581,000	374,000	268,000	685,000
Other expense and cost							

SUPPLIES	5,570,000		9,000	1,638,000	26,000	13,000	3,884,000
OTHER EXPENSES	3,188,000		95,000	2,455,000	25,000	23,000	590,000
CAPITAL OUTLAY	43,000	43,000					
Departmental							
Expenditures	18,729,000	43,000	977,000	6,970,000	1,891,000	1,441,000	7,407,000
Cost adjustments							

Deductions	(43,000)	(43,000)					
Functional cost							

Functional cost	18,686,000		977,000	6,970,000	1,891,000	1,441,000	7,407,000
Additions: 1st							

Others	26,281,032			16,598,547		2,766,424	6,916,061
Allocable costs	44,967,032		977,000	23,568,547	1,891,000	4,207,424	14,323,061
Unallocated	(14,323,061)						(14,323,061)
1st Allocation	30,643,971		977,000	23,568,547	1,891,000	4,207,424	

Additions: 2nd							

Others	1,109,717			700,874		116,812	292,031
Allocable costs	1,109,717			700,874		116,812	292,031
Unallocated	(292,031)						(292,031)

City of Houston, Texas
 FY 2004 OMB A-87 Plan. Fire
 CHIEF'S ADMINISTRATION
 Schedule of costs to be
 allocated by function

	Total	General & admn	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
2nd Allocation	\$817,686			\$700,874		\$116,812	
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Total allocated	\$31,461,657		\$977,000	\$24,269,421	\$1,891,000	\$4,324,236	
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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
CHIEF ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	3.969	\$38,780		\$38,780		\$38,780
MAINTENANCE	90	2.304	22,517		22,517		22,517
COMM & RECORDS	117	2.996	29,272		29,272		29,272
FIRE ACADEMY	327	8.373	81,813		81,813		81,813
EMS ADMIN	32	0.819	8,006		8,006		8,006
EMS OPS	639	16.363	159,873		159,873		159,873
FIRE OPS	2,227	57.029	557,178		557,178		557,178
HAZMAT OPS	45	1.152	11,259		11,259		11,259
AIRPORT OPS	99	2.535	24,769		24,769		24,769
FIRE MARSHAL	174	4.460	43,533		43,533		43,533
Subtotal	3,905	100.000	977,000		977,000		977,000
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Total	3,905	100.000	\$977,000		\$977,000		\$977,000
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(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
OPERATIONAL SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	623	19.802	\$4,667,262		\$4,667,262	\$138,794	\$4,806,056
FIRE OPS	2,220	70.565	16,631,333		16,631,333	494,577	17,125,910
HAZMAT OPS	45	1.430	337,122		337,122	10,025	347,147
AIRPORT OPS	99	3.146	741,668		741,668	22,055	763,723
FIRE MARSHAL	159	5.057	1,191,162		1,191,162	35,423	1,226,585
Subtotal	3,146	100.000	23,568,547		23,568,547	700,874	24,269,421
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Total	3,146	100.000	\$23,568,547		\$23,568,547	\$700,874	\$24,269,421
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(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
ACCOUNT/FINANCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	18,747	6.902	\$130,526		\$130,526		\$130,526
MAINTENANCE	5,925	2.181	41,253		41,253		41,253
COMM & RECORDS	8,276	3.047	57,622		57,622		57,622
FIRE ACADEMY	12,171	4.481	84,741		84,741		84,741
EMS ADMIN	4,422	1.628	30,788		30,788		30,788
EMS OPS	41,413	15.247	288,338		288,338		288,338
FIRE OPS	156,106	57.476	1,086,887		1,086,887		1,086,887
HAZMAT OPS	3,331	1.226	23,192		23,192		23,192
AIRPORT OPS	7,555	2.781	52,602		52,602		52,602
FIRE MARSHAL	13,652	5.031	95,051		95,051		95,051
Subtotal	271,598	100.000	1,891,000		1,891,000		1,891,000
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Total	271,598	100.000	\$1,891,000		\$1,891,000		\$1,891,000
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(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Detail allocation of
HUMAN RESOURCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	3.969	\$167,004		\$167,004		\$167,004
MAINTENANCE	90	2.304	96,970		96,970	2,803	99,773
COMM & RECORDS	117	2.996	126,061		126,061	3,645	129,706
FIRE ACADEMY	327	8.373	352,325		352,325	10,186	362,511
EMS ADMIN	32	0.819	34,478		34,478	997	35,475
EMS OPS	639	16.363	688,488		688,488	19,905	708,393
FIRE OPS	2,227	57.029	2,399,471		2,399,471	69,371	2,468,842
HAZMAT OPS	45	1.152	48,485		48,485	1,402	49,887
AIRPORT OPS	99	2.535	106,667		106,667	3,084	109,751
FIRE MARSHAL	174	4.460	187,475		187,475	5,419	192,894
Subtotal	3,905	100.000	4,207,424		4,207,424	116,812	4,324,236
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Total	3,905	100.000	\$4,207,424		\$4,207,424	\$116,812	\$4,324,236
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(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF ADMIN	\$336,310	\$38,780		\$130,526	\$167,004
MAINTENANCE	163,543	22,517		41,253	99,773
COMM & RECORDS	216,600	29,272		57,622	129,706
FIRE ACADEMY	529,065	81,813		84,741	362,511
EMS ADMIN	74,269	8,006		30,788	35,475
EMS OPS	5,962,660	159,873	4,806,056	288,338	708,393
FIRE OPS	21,238,817	557,178	17,125,910	1,086,887	2,468,842
HAZMAT OPS	431,485	11,259	347,147	23,192	49,887
AIRPORT OPS	950,845	24,769	763,723	52,602	109,751
FIRE MARSHAL	1,558,063	43,533	1,226,585	95,051	192,894
Direct Billed					
Total	\$31,461,657	\$977,000	\$24,269,421	\$1,891,000	\$4,324,236
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CITY OF HOUSTON. FIRE DEPARTMENT

MAINTENANCE

NATURE AND EXTENT OF SERVICES

The Maintenance Division of the Fire Department maintains and repairs all department vehicles and buildings. Responsibilities and cost allocation bases are as follows:

* Facilities Management - Prior to FY 2002, this Division maintained, repaired and renovated all fire department facilities, including ground maintenance, security, facility renovation, and fuel tank repair. Since FY 2002, the City's Building Services Department is maintaining the Fire Department's facilities. The number of employees excluding Airport Operations is the basis for cost allocation.

* Fleet Management - Maintains and repairs all department motor vehicles. Also procures, stores, and distributes all parts for motor vehicles. The number of working vehicles is the basis for cost allocation.

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$5,926,000			\$5,926,000
Deductions:				
CAPITAL OUTLAY	(5,000)			
Total deductions:	(5,000)			(5,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	160,740	2,803	163,543	
MAINTENANCE		494,991	494,991	
COMMUNICATIONS & RECORDS		208,849	208,849	
Total allocated additions:	160,740	706,643	867,383	867,383
Total to be allocated:	\$6,081,740	\$706,643		\$6,788,383
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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Schedule of costs to be
allocated by function

	Total General & admn	FACILITIES MGMT	FLEET MGMT.
Wages & benefits			

SALARIES & WAGES	\$2,995,000		\$2,995,000
FRINGE BENEFITS	966,000	2,000	964,000
Other expense and cost			

SUPPLIES	1,503,000	(2,000)	1,505,000
OTHER EXPENSES	457,000	(2,000)	459,000
CAPITAL OUTLAY	5,000	5,000	
Departmental Expenditures	5,926,000	5,000	(2,000)
Cost adjustments			

Deductions	(5,000)	(5,000)	
Functional cost	5,921,000	(2,000)	5,923,000
Additions: 1st			
Others	160,740		160,740
Allocable costs	6,081,740	(2,000)	6,083,740
1st Allocation	6,081,740	(2,000)	6,083,740

Additions: 2nd			
Others	706,643		706,643
Allocable costs	706,643		706,643
2nd Allocation	706,643		706,643

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Schedule of costs to be
allocated by function

	Total General & admn	FACILITIES MGMT	FLEET MGMT.
Total allocated	\$6,788,383	\$(2,000)	\$6,790,383
	=====	=====	=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Detail allocation of
FACILITIES MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	4.072	\$ (80)		\$ (80)		\$ (80)
MAINTENANCE	90	2.364	(46)		(46)		(46)
COMM & RECORDS	117	3.074	(60)		(60)		(60)
FIRE ACADEMY	327	8.591	(171)		(171)		(171)
EMS ADMIN	32	0.840	(16)		(16)		(16)
EMS OPS	639	16.789	(335)		(335)		(335)
FIRE OPS	2,227	58.512	(1,169)		(1,169)		(1,169)
HAZMAT OPS	45	1.182	(23)		(23)		(23)
FIRE MARSHAL	174	4.576	(100)		(100)		(100)
Subtotal	3,806	100.000	(2,000)		(2,000)		(2,000)
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Total	3,806	100.000	\$(2,000)		\$(2,000)		\$(2,000)
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(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Detail allocation of
FLEET MGMT.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	83	8.886	\$540,632		\$540,632		\$540,632
MAINTENANCE	76	8.137	495,037		495,037		495,037
COMM & RECORDS	31	3.319	201,923		201,923	28,266	230,189
FIRE ACADEMY	22	2.355	143,300		143,300	20,060	163,360
EMS ADMIN	17	1.820	110,732		110,732	15,501	126,233
EMS OPS	243	26.017	1,582,815		1,582,815	221,567	1,804,382
FIRE OPS	268	28.693	1,745,656		1,745,656	244,362	1,990,018
HAZMAT OPS	12	1.284	78,164		78,164	10,942	89,106
FIRE MARSHAL	182	19.489	1,185,481		1,185,481	165,945	1,351,426
Subtotal	934	100.000	6,083,740		6,083,740	706,643	6,790,383

Total	934	100.000	\$6,083,740		\$6,083,740	\$706,643	\$6,790,383
=====							

(A) Alloc basis: Number of Vehicles

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
MAINTENANCE
Departmental Cost
Allocation Summary

	Total	FACILITIES MGMT	FLEET MGMT.
CHIEF ADMIN	\$540,552	\$(80)	\$540,632
MAINTENANCE	494,991	(46)	495,037
COMM & RECORDS	230,129	(60)	230,189
FIRE ACADEMY	163,189	(171)	163,360
EMS ADMIN	126,217	(16)	126,233
EMS OPS	1,804,047	(335)	1,804,382
FIRE OPS	1,988,849	(1,169)	1,990,018
HAZMAT OPS	89,083	(23)	89,106
FIRE MARSHAL	1,351,326	(100)	1,351,426
Direct Billed			
Total	\$6,788,383	\$(2,000)	\$6,790,383
	=====	=====	=====

CITY OF HOUSTON. FIRE DEPARTMENT
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES

The Division receives all calls for fire and EMS emergencies and dispatches the appropriate personnel and equipment necessary to the scene, and records pertinent information. Responsibilities and allocation bases are as follows:

* Communications - Receives calls for fire and EMS emergencies and dispatches personnel and equipment to the scene; records pertinent information; maintains management information system. The number of classified operational employees is the basis for cost allocation.

* Equipment Repair - Procures, maintains and repairs all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. The number of equipment assigned is the basis for cost allocation.

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,278,000			\$8,278,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	212,955	3,645	216,600	
MAINTENANCE	201,863	28,266	230,129	
COMMUNICATIONS & RECORDS		242,457	242,457	
Total allocated additions:	414,818	274,368	689,186	689,186
Total to be allocated:	\$8,692,818	\$274,368		\$8,967,186
	=====	=====		=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Schedule of costs to be
allocated by function

	Total General & admn COMMUNICATIONS	EQUIP. REPAIR	
Wages & benefits			

SALARIES & WAGES	\$6,166,000	\$984,000	\$5,182,000
FRINGE BENEFITS	1,599,000	276,000	1,323,000
Other expense and cost			

SUPPLIES	319,000	312,000	7,000
OTHER EXPENSES	194,000	165,000	29,000
CAPITAL OUTLAY			
Departmental			
Expenditures	8,278,000	1,737,000	6,541,000
Functional cost	8,278,000	1,737,000	6,541,000
Additions: 1st			
Others	414,818	66,199	348,619
Allocable costs	8,692,818	1,803,199	6,889,619
1st Allocation	8,692,818	1,803,199	6,889,619

Additions: 2nd			
Others	274,368	43,785	230,583
Allocable costs	274,368	43,785	230,583
2nd Allocation	274,368	43,785	230,583

Total allocated	\$8,967,186	\$1,846,984	\$7,120,202
	=====	=====	=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Detail allocation of
COMMUNICATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	623	19.802	\$357,086		\$357,086	\$8,671	\$365,757
FIRE OPS	2,220	70.565	1,272,442		1,272,442	30,897	1,303,339
HAZMAT OPS	45	1.430	25,793		25,793	626	26,419
AIRPORT OPS	99	3.146	56,744		56,744	1,378	58,122
FIRE MARSHAL	159	5.057	91,134		91,134	2,213	93,347
Subtotal	3,146	100.000	1,803,199		1,803,199	43,785	1,846,984
	-----	-----	-----	-----	-----	-----	-----
Total	3,146	100.000	\$1,803,199		\$1,803,199	\$43,785	\$1,846,984
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
 FY 2004 OMB A-87 Plan. Fire
 COMMUNICATIONS & RECORDS
 Detail allocation of
 EQUIP. REPAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	194	3.379	\$232,855		\$232,855		\$232,855
MAINTENANCE	174	3.031	208,849		208,849		208,849
COMM & RECORDS	202	3.519	242,457		242,457		242,457
FIRE ACADEMY	198	3.449	237,656		237,656	8,831	246,487
EMS OPS	75	1.306	90,021		90,021	3,345	93,366
FIRE OPS	4,631	80.679	5,558,506		5,558,506	206,543	5,765,049
FIRE MARSHAL	266	4.637	319,275		319,275	11,864	331,139
Subtotal	5,740	100.000	6,889,619		6,889,619	230,583	7,120,202
	-----	-----	-----	-----	-----	-----	-----
Total	5,740	100.000	\$6,889,619		\$6,889,619	\$230,583	\$7,120,202
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Radios/Comm. Equip. Assigned

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Departmental Cost
Allocation Summary

	Total COMMUNICATIONS		EQUIP. REPAIR
CHIEF ADMIN	\$232,855		\$232,855
MAINTENANCE	208,849		208,849
COMM & RECORDS	242,457		242,457
FIRE ACADEMY	246,487		246,487
EMS OPS	459,123	365,757	93,366
FIRE OPS	7,068,388	1,303,339	5,765,049
HAZMAT OPS	26,419	26,419	
AIRPORT OPS	58,122	58,122	
FIRE MARSHAL	424,486	93,347	331,139
Direct Billed			
Total	\$8,967,186	\$1,846,984	\$7,120,202
	=====	=====	=====

SCHEDULE 5.001

FY2004 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT
FIRE TRAINING ACADEMY
NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,159,000			\$12,159,000
Deductions:				
CAPITAL OUTLAY	1,000			
Total deductions:	1,000			1,000
Allocated additions:				
CHIEF'S ADMINISTRATION	518,879	10,186	529,065	
MAINTENANCE	143,129	20,060	163,189	
COMMUNICATIONS & RECORDS	237,656	8,831	246,487	
Total allocated additions:	899,664	39,077	938,741	938,741
Total to be allocated:	\$13,059,664	\$39,077		\$13,098,741
	=====	=====		=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

	Total General & admin		TRAINING
Wages & benefits			

SALARIES & WAGES	\$9,513,000		\$9,513,000
FRINGE BENEFITS	2,104,000		2,104,000
Other expense and cost			

SUPPLIES	103,000		103,000
OTHER EXPENSES	440,000		440,000
CAPITAL OUTLAY	(1,000)	(1,000)	
Departmental Expenditures	12,159,000	(1,000)	12,160,000
Cost adjustments			

Deductions	1,000	1,000	
Functional cost	12,160,000		12,160,000
Additions: 1st			
Others	899,664		899,664
Allocable costs	13,059,664		13,059,664
1st Allocation	13,059,664		13,059,664

Additions: 2nd			
Others	39,077		39,077
Allocable costs	39,077		39,077
2nd Allocation	39,077		39,077

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

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Schedule 5.003
FISCAL 2002
(continued)

	Total General & admn	TRAINING
Total allocated	\$13,098,741 =====	\$13,098,741 =====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
BMS OPS	623	19.802	\$2,586,195		\$2,586,195	\$7,738	\$2,593,933
FIRE OPS	2,220	70.565	9,215,656		9,215,656	27,575	9,243,231
HAZMAT OPS	45	1.430	186,804		186,804	559	187,363
AIRPORT OPS	99	3.146	410,968		410,968	1,230	412,198
FIRE MARSHAL	159	5.057	660,041		660,041	1,975	662,016
Subtotal	3,146	100.000	13,059,664		13,059,664	39,077	13,098,741
	-----	-----	-----	-----	-----	-----	-----
Total	3,146	100.000	\$13,059,664		\$13,059,664	\$39,077	\$13,098,741
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Departmental Cost
Allocation Summary

	Total	TRAINING
EMS OPS	\$2,593,933	\$2,593,933
FIRE OPS	9,243,231	9,243,231
HAZMAT OPS	187,363	187,363
AIRPORT OPS	412,198	412,198
FIRE MARSHAL	662,016	662,016
Direct Billed		
Total	\$13,098,741	\$13,098,741
	=====	=====

SCHEDULE 6.001

FY2004 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,421,000			\$4,421,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	73,272	997	74,269	
MAINTENANCE	110,716	15,501	126,217	
Total allocated additions:	183,988	16,498	200,486	200,486
Total to be allocated:	\$4,604,988	\$16,498		\$4,621,486
	=====	=====		=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	EMS ADMIN
Wages & benefits		

SALARIES & WAGES	\$2,718,000	\$2,718,000
FRINGE BENEFITS	729,000	729,000
Other expense and cost		

SUPPLIES	31,000	31,000
OTHER EXPENSES	943,000	943,000
CAPITAL OUTLAY		
Departmental		
Expenditures	4,421,000	4,421,000
Functional cost	4,421,000	4,421,000
Additions: 1st		
Others	183,988	183,988
Allocable costs	4,604,988	4,604,988
1st Allocation	4,604,988	4,604,988
-----		-----
Additions: 2nd		
Others	16,498	16,498
Allocable costs	16,498	16,498
2nd Allocation	16,498	16,498
-----		-----
Total allocated	\$4,621,486	\$4,621,486
=====		=====

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Detail allocation of
EMS ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	100	100.000	\$4,604,988		\$4,604,988	\$16,498	\$4,621,486
Subtotal	100	100.000	4,604,988		4,604,988	16,498	4,621,486
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,604,988		\$4,604,988	\$16,498	\$4,621,486
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to EMS Ops

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	EMS ADMIN
EMS OPS	\$4,621,486	\$4,621,486
Direct Billed		
Total	\$4,621,486 =====	\$4,621,486 =====