

FY 2005 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, 2003

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I. INTRODUCTION

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2005 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, 2003** (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 2005 HFD OMB A-87 COST ALLOCATION PLAN

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FY 2005 OMB A-87 Plan. Fire
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SUMMARY SCHEDULES

City of Houston, Texas
FY 2005 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	753,288	23,848,964	362,456	952,735	1,562,340	27,479,783	17,909,981	45,389,764
MAINTENANCE	1,626,917	2,134,833	95,234		1,523,746	5,380,730		5,380,730
COMM & RECORDS	124,968	7,021,009	22,529	59,346	428,298	7,656,150		7,656,150
FIRE ACADEMY		18,670,430	270,299	712,008	1,147,124	20,799,861		20,799,861
EMS ADMIN	5,166,617					5,166,617		5,166,617
Total Allocated	\$7,671,790	\$51,675,236	\$750,518	\$1,724,089	\$4,661,508	\$66,483,141	\$17,909,981	\$84,393,122
	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$30,092,122	
CHIEF ADMIN	16,411,000	(12,000)	
MAINTENANCE	6,011,000	(23,000)	
COMM & RECORDS.....	8,638,000		
FIRE ACADEMY	18,409,000	(4,000)	
EMS ADMIN	4,874,000	(3,000)	
EMS OPS			7,671,790
FIRE OPS.....			51,675,236
HAZMAT OPS			750,518
AIRPORT OPS			1,724,089
FIRE MARSHAL			4,661,508
Unallocated.....			17,909,981
Total	\$54,343,000	\$30,050,122	\$84,393,122
	=====	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
Detail of Allocated Costs

Departments	INDIRECT COSTS	CHIEF ADMIN	MAINTENANCE	COMM & RECORDS	FIRE ACADEMY	EMS ADMIN	Total Plan Allocated
Schedule:	1.005	2.008	3.006	4.006	5.005	6.005	
INDIRECT COSTS	\$(30,092,122)	-0-	-0-	-0-	-0-	-0-	-0-
CHIEF ADMIN	30,092,122	(47,248,599)	507,501	249,976	-0-	-0-	-0-
MAINTENANCE	-0-	240,561	(6,372,338)	143,777	-0-	-0-	-0-
COMM & RECORDS	-0-	340,246	230,149	(9,208,395)	-0-	-0-	-0-
FIRE ACADEMY	-0-	1,101,454	134,915	1,158,492	(20,799,861)	-0-	-0-
EMS ADMIN	-0-	176,574	119,043	-0-	-0-	(5,166,617)	-0-
EMS OPS	-0-	753,288	1,626,917	124,968	-0-	5,166,617	7,671,790
FIRE OPS	-0-	23,848,964	2,134,833	7,021,009	18,670,430	-0-	51,675,236
HAZMAT OPS	-0-	362,456	95,234	22,529	270,299	-0-	750,518
AIRPORT OPS	-0-	952,735	-0-	59,346	712,008	-0-	1,724,089
FIRE MARSHAL	-0-	1,562,340	1,523,746	428,298	1,147,124	-0-	4,661,508
Unallocated	-0-	17,909,981	-0-	-0-	-0-	-0-	17,909,981
Total	-0-	-0-	-0-	-0-	-0-	-0-	\$84,393,122

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

DETAIL SCHEDULES

SCHEDULE 1.001

FY2005 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan, and are allocated directly to Chief's Administration.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	30,092,122			
Total departmental cost adjustments:	30,092,122			30,092,122
Total to be allocated:	\$30,092,122			\$30,092,122
	=====			=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Schedule of costs to be
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		

Departmental cost adjustments		
CITYWIDE INDIRECT	\$30,092,122	\$30,092,122
Functional cost	30,092,122	30,092,122
Allocable costs	30,092,122	30,092,122
1st Allocation	30,092,122	30,092,122
-----		-----
Total allocated	\$30,092,122	\$30,092,122
=====		=====

City of Houston, Texas
 FY 2005 OMB A-87 Plan. Fire
 CITYWIDE INDIRECT COSTS
 Detail allocation of
 INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	100	100.000	\$30,092,122		\$30,092,122		\$30,092,122
Subtotal	100	100.000	30,092,122		30,092,122		30,092,122
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$30,092,122		\$30,092,122		\$30,092,122
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Chief's Admin

Source: FY 2005 OMB A-87 Cost Allocation Plan

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
CITYWIDE INDIRECT COSTS
Departmental Cost
Allocation Summary

	Total	INDIRECT COSTS
CHIEF ADMIN	\$30,092,122	\$30,092,122
Direct Billed		
Total	\$30,092,122 =====	\$30,092,122 =====

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.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$16,411,000			\$16,411,000
Deductions:				
CAPITAL OUTLAY	(12,000)			
Total deductions:	(12,000)			(12,000)
Allocated additions:				
CITYWIDE INDIRECT COSTS	30,092,122		30,092,122	
CHIEF'S ADMINISTRATION		469,639	469,639	
MAINTENANCE		507,501	507,501	
COMMUNICATIONS & RECORDS		249,976	249,976	
Total allocated additions:	30,092,122	1,227,116	31,319,238	31,319,238
Total to be allocated:	\$46,491,122	\$1,227,116		\$47,718,238
	=====	=====		=====

City of Houston, Texas
FY 2005 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	\$6,454,000		\$499,000	\$1,917,000	\$1,389,000	\$1,090,000	\$1,559,000
FRINGE BENEFITS	1,601,000		80,000	418,000	315,000	300,000	488,000
Other expense and cost							

SUPPLIES	5,229,000		3,000	1,764,000	10,000	7,000	3,445,000
OTHER EXPENSES	3,115,000		54,000	2,352,000	26,000	20,000	663,000
CAPITAL OUTLAY	12,000	12,000					
Departmental							
Expenditures	16,411,000	12,000	636,000	6,451,000	1,740,000	1,417,000	6,155,000
Cost adjustments							

Deductions	(12,000)	(12,000)					
Functional cost	16,399,000		636,000	6,451,000	1,740,000	1,417,000	6,155,000
Additions: 1st							
Others	30,092,122	30,092,122					
Reallocate admin		(30,092,122)	1,167,058	11,837,568	3,192,895	2,600,191	11,294,410
Allocable costs	46,491,122		1,803,058	18,288,568	4,932,895	4,017,191	17,449,410
Unallocated	(17,449,410)						(17,449,410)
1st Allocation	29,041,712		1,803,058	18,288,568	4,932,895	4,017,191	
-----			-----	-----	-----	-----	
Additions: 2nd							
Others	1,227,116	1,227,116					
Reallocate admin		(1,227,116)	47,591	482,720	130,202	106,032	460,571
Allocable costs	1,227,116		47,591	482,720	130,202	106,032	460,571

City of Houston, Texas
FY 2005 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
Unallocated	\$ (460,571)						
2nd Allocation	766,545		47,591	482,720	130,202	106,032	\$ (460,571)
	-----		-----	-----	-----	-----	
Total allocated	\$29,808,257		\$1,850,649	\$18,771,288	\$5,063,097	\$4,123,223	
	=====		=====	=====	=====	=====	

City of Houston, Texas
FY 2005 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	128	3.094	\$55,801		\$55,801		\$55,801
MAINTENANCE	91	2.200	39,671		39,671	1,081	40,752
COMM & RECORDS	127	3.070	55,365		55,365	1,508	56,873
FIRE ACADEMY	531	12.838	231,485		231,485	6,305	237,790
EMS ADMIN	61	1.474	26,592		26,592	724	27,316
EMS OPS	17	0.411	7,411		7,411	202	7,613
FIRE OPS	2,842	68.713	1,238,948		1,238,948	33,746	1,272,694
HAZMAT OPS	41	0.991	17,874		17,874	487	18,361
AIRPORT OPS	108	2.611	47,082		47,082	1,282	48,364
FIRE MARSHAL	190	4.598	82,829		82,829	2,256	85,085
Subtotal	4,136	100.000	1,803,058		1,803,058	47,591	1,850,649
	-----	-----	-----	-----	-----	-----	-----
Total	4,136	100.000	\$1,803,058		\$1,803,058	\$47,591	\$1,850,649
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2005 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
FIRE OPS	2,832	89.762	\$16,416,236		\$16,416,236	\$433,300	\$16,849,536
HAZMAT OPS	41	1.299	237,664		237,664	6,273	243,937
AIRPORT OPS	108	3.423	626,043		626,043	16,524	642,567
FIRE MARSHAL	174	5.516	1,008,625		1,008,625	26,623	1,035,248
Subtotal	3,155	100.000	18,288,568		18,288,568	482,720	18,771,288
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$18,288,568		\$18,288,568	\$482,720	\$18,771,288
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2005 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	16,411	5.869	\$289,515		\$289,515		\$289,515
MAINTENANCE	6,011	2.149	106,043		106,043	2,973	109,016
COMM & RECORDS	8,638	3.089	152,388		152,388	4,273	156,661
FIRE ACADEMY	18,409	6.583	324,763		324,763	9,106	333,869
EMS ADMIN	4,874	1.743	85,985		85,985	2,411	88,396
EMS OPS	40,180	14.369	708,837		708,837	19,876	728,713
FIRE OPS	159,415	57.011	2,812,328		2,812,328	78,859	2,891,187
HAZMAT OPS	3,267	1.168	57,635		57,635	1,616	59,251
AIRPORT OPS	8,494	3.037	149,847		149,847	4,202	154,049
FIRE MARSHAL	13,919	4.982	245,554		245,554	6,886	252,440
Subtotal	279,618	100.000	4,932,895		4,932,895	130,202	5,063,097
	-----	-----	-----	-----	-----	-----	-----
Total	279,618	100.000	\$4,932,895		\$4,932,895	\$130,202	\$5,063,097
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas
FY 2005 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	128	3.094	\$124,323		\$124,323		\$124,323
MAINTENANCE	91	2.200	88,386		88,386	2,407	90,793
COMM & RECORDS	127	3.070	123,352		123,352	3,360	126,712
FIRE ACADEMY	531	12.838	515,747		515,747	14,048	529,795
EMS ADMIN	61	1.474	59,248		59,248	1,614	60,862
EMS OPS	17	0.411	16,512		16,512	450	16,962
FIRE OPS	2,842	68.713	2,760,362		2,760,362	75,185	2,835,547
HAZMAT OPS	41	0.991	39,822		39,822	1,085	40,907
AIRPORT OPS	108	2.611	104,898		104,898	2,857	107,755
FIRE MARSHAL	190	4.598	184,541		184,541	5,026	189,567
Subtotal	4,136	100.000	4,017,191		4,017,191	106,032	4,123,223
	-----	-----	-----	-----	-----	-----	-----
Total	4,136	100.000	\$4,017,191		\$4,017,191	\$106,032	\$4,123,223
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
CHIEF'S ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF ADMIN	\$469,639	\$55,801		\$289,515	\$124,323
MAINTENANCE	240,561	40,752		109,016	90,793
COMM & RECORDS	340,246	56,873		156,661	126,712
FIRE ACADEMY	1,101,454	237,790		333,869	529,795
EMS ADMIN	176,574	27,316		88,396	60,862
EMS OPS	753,288	7,613		728,713	16,962
FIRE OPS	23,848,964	1,272,694	16,849,536	2,891,187	2,835,547
HAZMAT OPS	362,456	18,361	243,937	59,251	40,907
AIRPORT OPS	952,735	48,364	642,567	154,049	107,755
FIRE MARSHAL	1,562,340	85,085	1,035,248	252,440	189,567
Direct Billed					
Total	\$29,808,257 =====	\$1,850,649 =====	\$18,771,288 =====	\$5,063,097 =====	\$4,123,223 =====

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 2005 OMB A-87 Plan. Fire
MAINTENANCE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,011,000			\$6,011,000
Deductions:				
CAPITAL OUTLAY	(23,000)			
Total deductions:	(23,000)			(23,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	234,100	6,461	240,561	
MAINTENANCE		577,022	577,022	
COMMUNICATIONS & RECORDS		143,777	143,777	
Total allocated additions:	234,100	727,260	961,360	961,360
Total to be allocated:	\$6,222,100 =====	\$727,260 =====		\$6,949,360 =====

City of Houston, Texas
FY 2005 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	\$3,057,000		\$3,057,000
FRINGE BENEFITS	964,000		964,000
Other expense and cost			

SUPPLIES	1,323,000		1,323,000
OTHER EXPENSES	644,000		644,000
CAPITAL OUTLAY	23,000	23,000	
Departmental Expenditures	6,011,000	23,000	5,988,000
Cost adjustments			

Deductions	(23,000)	(23,000)	
Functional cost	5,988,000		5,988,000
Additions: 1st			
Others	234,100		234,100
Allocable costs	6,222,100		6,222,100
1st Allocation	6,222,100		6,222,100

Additions: 2nd			
Others	727,260		727,260
Allocable costs	727,260		727,260
2nd Allocation	727,260		727,260

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
MAINTENANCE
Schedule of costs to be
allocated by function

	Total General & admn	FACILITIES	FLEET
		MGMT	MGMT.
Total allocated	\$6,949,360		\$6,949,360
	=====		=====

City of Houston, Texas
FY 2005 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	128	3.177					
MAINTENANCE	91	2.259					
COMM & RECORDS	127	3.152					
FIRE ACADEMY	531	13.182					
EMS ADMIN	61	1.514					
EMS OPS	17	0.422					
FIRE OPS	2,842	70.556					
HAZMAT OPS	41	1.017					
FIRE MARSHAL	190	4.721					
Subtotal	4,028	100.000					
	-----	-----	-----	-----	-----	-----	-----
Total	4,028	100.000					
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas
FY 2005 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	73	8.156	\$507,501		\$507,501		\$507,501
MAINTENANCE	83	9.273	577,022		577,022		577,022
COMM & RECORDS	29	3.240	201,610		201,610	28,539	230,149
FIRE ACADEMY	17	1.899	118,185		118,185	16,730	134,915
EMS ADMIN	15	1.675	104,281		104,281	14,762	119,043
EMS OPS	205	22.905	1,425,174		1,425,174	201,743	1,626,917
FIRE OPS	269	30.055	1,870,106		1,870,106	264,727	2,134,833
HAZMAT OPS	12	1.340	83,425		83,425	11,809	95,234
FIRE MARSHAL	192	21.457	1,334,796		1,334,796	188,950	1,523,746
Subtotal	895	100.000	6,222,100		6,222,100	727,260	6,949,360
	-----	-----	-----	-----	-----	-----	-----
Total	895	100.000	\$6,222,100		\$6,222,100	\$727,260	\$6,949,360
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Vehicles

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
MAINTENANCE
Departmental Cost
Allocation Summary

	Total	FACILITIES MGMT	FLEET MGMT.
CHIEF ADMIN	\$507,501		\$507,501
MAINTENANCE	577,022		577,022
COMM & RECORDS	230,149		230,149
FIRE ACADEMY	134,915		134,915
EMS ADMIN	119,043		119,043
EMS OPS	1,626,917		1,626,917
FIRE OPS	2,134,833		2,134,833
HAZMAT OPS	95,234		95,234
FIRE MARSHAL	1,523,746		1,523,746
Direct Billed			
Total	\$6,949,360		\$6,949,360
	=====		=====

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 2005 OMB A-87 Plan. Fire
 COMMUNICATIONS & RECORDS
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$8,638,000			\$8,638,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S ADMINISTRATION	331,105	9,141	340,246	
MAINTENANCE	201,610	28,539	230,149	
COMMUNICATIONS & RECORDS		230,370	230,370	
Total allocated additions:	532,715	268,050	800,765	800,765
Total to be allocated:	\$9,170,715	\$268,050		\$9,438,765
	=====	=====		=====

City of Houston, Texas
FY 2005 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	\$6,461,000	\$909,000	\$5,552,000
FRINGE BENEFITS	1,726,000	275,000	1,451,000
Other expense and cost			

SUPPLIES	266,000	263,000	3,000
OTHER EXPENSES	185,000	174,000	11,000
CAPITAL OUTLAY			
Departmental			
Expenditures	8,638,000	1,621,000	7,017,000
Functional cost	8,638,000	1,621,000	7,017,000
Additions: 1st			
Others	532,715	74,948	457,767
Allocable costs	9,170,715	1,695,948	7,474,767
1st Allocation	9,170,715	1,695,948	7,474,767
	-----	-----	-----
Additions: 2nd			
Others	268,050	37,712	230,338
Allocable costs	268,050	37,712	230,338
2nd Allocation	268,050	37,712	230,338
	-----	-----	-----
Total allocated	\$9,438,765	\$1,733,660	\$7,705,105
	=====	=====	=====

City of Houston, Texas
FY 2005 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
FIRE OPS	2,832	89.762	\$1,522,322		\$1,522,322	\$33,851	\$1,556,173
HAZMAT OPS	41	1.299	22,039		22,039	490	22,529
AIRPORT OPS	108	3.423	58,055		58,055	1,291	59,346
FIRE MARSHAL	174	5.516	93,532		93,532	2,080	95,612
Subtotal	3,155	100.000	1,695,948		1,695,948	37,712	1,733,660
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$1,695,948		\$1,695,948	\$37,712	\$1,733,660
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2005 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	153	3.344	\$249,976		\$249,976		\$249,976
MAINTENANCE	88	1.923	143,777		143,777		143,777
COMM & RECORDS	141	3.081	230,370		230,370		230,370
FIRE ACADEMY	686	14.994	1,120,807		1,120,807	37,685	1,158,492
EMS OPS	74	1.617	120,903		120,903	4,065	124,968
FIRE OPS	3,236	70.732	5,287,070		5,287,070	177,766	5,464,836
FIRE MARSHAL	197	4.309	321,864		321,864	10,822	332,686
Subtotal	4,575	100.000	7,474,767		7,474,767	230,338	7,705,105
	-----	-----	-----	-----	-----	-----	-----
Total	4,575	100.000	\$7,474,767		\$7,474,767	\$230,338	\$7,705,105
	=====	=====	=====	=====	=====	=====	=====

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

Source: Fire Dept. Inventory

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
COMMUNICATIONS & RECORDS
Departmental Cost
Allocation Summary

	Total COMMUNICATIONS		EQUIP. REPAIR
CHIEF ADMIN	\$249,976		\$249,976
MAINTENANCE	143,777		143,777
COMM & RECORDS	230,370		230,370
FIRE ACADEMY	1,158,492		1,158,492
EMS OPS	124,968		124,968
FIRE OPS	7,021,009	1,556,173	5,464,836
HAZMAT OPS	22,529	22,529	
AIRPORT OPS	59,346	59,346	
FIRE MARSHAL	428,298	95,612	332,686
Direct Billed			
Total	\$9,438,765	\$1,733,660	\$7,705,105
	=====	=====	=====

SCHEDULE 5.001

FY2005 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 2005 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Costs to be allocated

DMG/NGCS II
05/10/2004

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,409,000			\$18,409,000
Deductions:				
CAPITAL OUTLAY	(4,000)			
Total deductions:	(4,000)			(4,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	1,071,995	29,459	1,101,454	
MAINTENANCE	118,185	16,730	134,915	
COMMUNICATIONS & RECORDS	1,120,807	37,685	1,158,492	
Total allocated additions:	2,310,987	83,874	2,394,861	2,394,861
Total to be allocated:	\$20,715,987	\$83,874		\$20,799,861
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

	Total General & admn		TRAINING
Wages & benefits			

SALARIES & WAGES	\$14,659,000		\$14,659,000
FRINGE BENEFITS	2,780,000		2,780,000
Other expense and cost			

SUPPLIES	58,000		58,000
OTHER EXPENSES	908,000		908,000
CAPITAL OUTLAY	4,000	4,000	
Departmental			
Expenditures	18,409,000	4,000	18,405,000
Cost adjustments			

Deductions	(4,000)	(4,000)	
Functional cost	18,405,000		18,405,000
Additions: 1st			
Others	2,310,987		2,310,987
Allocable costs	20,715,987		20,715,987
1st Allocation	20,715,987		20,715,987

Additions: 2nd			
Others	83,874		83,874
Allocable costs	83,874		83,874
2nd Allocation	83,874		83,874

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

DMG/NGCS II
05/10/2004

	Total General & admn	TRAINING
Total allocated	\$20,799,861 =====	\$20,799,861 =====

City of Houston, Texas
FY 2005 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
FIRE OPS	2,832	89.762	\$18,595,143		\$18,595,143	\$75,287	\$18,670,430
HAZMAT OPS	41	1.299	269,209		269,209	1,090	270,299
AIRPORT OPS	108	3.423	709,137		709,137	2,871	712,008
FIRE MARSHAL	174	5.516	1,142,498		1,142,498	4,626	1,147,124
Subtotal	3,155	100.000	20,715,987		20,715,987	83,874	20,799,861
	-----	-----	-----	-----	-----	-----	-----
Total	3,155	100.000	\$20,715,987		\$20,715,987	\$83,874	\$20,799,861
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Departmental Cost
Allocation Summary

	Total	TRAINING
FIRE OPS	\$18,670,430	\$18,670,430
HAZMAT OPS	270,299	270,299
AIRPORT OPS	712,008	712,008
FIRE MARSHAL	1,147,124	1,147,124
Direct Billed		
Total	\$20,799,861	\$20,799,861
	=====	=====

SCHEDULE 6.001

FY2005 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 2005 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,874,000			\$4,874,000
Deductions:				
CAPITAL OUTLAY	(3,000)			
Total deductions:	(3,000)			(3,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	171,825	4,749	176,574	
MAINTENANCE	104,281	14,762	119,043	
Total allocated additions:	276,106	19,511	295,617	295,617
Total to be allocated:	\$5,147,106 =====	\$19,511 =====		\$5,166,617 =====

City of Houston, Texas
 FY 2005 OMB A-87 Plan. Fire
 EMS ADMINISTRATION
 Schedule of costs to be
 allocated by function

DMG/NGCS II
 05/10/2004

	Total General & admn		EMS ADMIN
Wages & benefits			

SALARIES & WAGES	\$2,649,000		\$2,649,000
FRINGE BENEFITS	755,000		755,000
Other expense and cost			

SUPPLIES	62,000		62,000
OTHER EXPENSES	1,405,000		1,405,000
CAPITAL OUTLAY	3,000	3,000	
Departmental Expenditures	4,874,000	3,000	4,871,000
Cost adjustments			

Deductions	(3,000)	(3,000)	
Functional cost	4,871,000		4,871,000
Additions: 1st			
Others	276,106		276,106
Allocable costs	5,147,106		5,147,106
1st Allocation	5,147,106		5,147,106

Additions: 2nd			
Others	19,511		19,511
Allocable costs	19,511		19,511
2nd Allocation	19,511		19,511

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	EMS ADMIN
Total allocated	\$5,166,617 =====	\$5,166,617 =====

City of Houston, Texas
FY 2005 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	\$5,147,106		\$5,147,106	\$19,511	\$5,166,617
Subtotal	100	100.000	5,147,106		5,147,106	19,511	5,166,617
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,147,106		\$5,147,106	\$19,511	\$5,166,617
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to EMS Ops

City of Houston, Texas
FY 2005 OMB A-87 Plan. Fire
EMS ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	EMS ADMIN
EMS OPS	\$5,166,617	\$5,166,617
Direct Billed		
Total	\$5,166,617 =====	\$5,166,617 =====