

**THE CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**Based on the Actual Expenditures**  
**For the Fiscal Year Ended June 30, 2004**

**MAXIMUS**  
*HELPING GOVERNMENT SERVE THE PEOPLE<sup>®</sup>*

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***SECTION I***  
***Introduction***

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## INTRODUCTION

The FY 2006 OMB A-87 Indirect Cost Allocation Plan (the Plan) for indirect services provided by central service departments for the Houston Fire Department is based on actual expenditures for the fiscal year ended June 30, 2004. The Plan was prepared by MAXIMUS, Inc. at the request of the City of Houston, Texas.

## 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 years 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 on the last page of the schedule.
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 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.
4. **Detail Allocation** - A 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 central service 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.

***SECTION II***

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***SUMMARY SCHEDULES***

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
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**HOUSTON FIRE DEPARTMENT**  
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**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**Allocated Costs By Department**

\* Group

Central Service Departments	EMS OPERATIONS	FIRE OPERATIONS	HAZMAT OPERATIONS	AIRPORT OPERATIONS	FIRE MARSHAL	SubTotal	Direct Billed
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S ADMINISTRATION	21,991.68	20,941,148.83	312,826.78	818,135.25	1,367,271.82	23,461,374.36	0.00
MAINTENANCE	1,792,014.16	2,351,472.25	104,898.39	0.00	1,678,374.23	5,926,759.03	0.00
COMMUNICATIONS & RECORDS	143,697.81	8,093,509.54	26,198.91	69,011.75	493,732.57	8,826,150.58	0.00
FIRE TRAINING ACADEMY	0.00	18,193,709.09	263,397.71	693,827.92	1,117,833.73	20,268,768.45	0.00
EMS ADMINISTRATION	6,155,700.94	0.00	0.00	0.00	0.00	6,155,700.94	0.00
<b>Total Allocated</b>	<b>8,113,404.59</b>	<b>49,579,839.71</b>	<b>707,321.79</b>	<b>1,580,974.92</b>	<b>4,657,212.35</b>	<b>64,638,753.36</b>	<b>0.00</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>8,113,404.59</b>	<b>49,579,839.71</b>	<b>707,321.79</b>	<b>1,580,974.92</b>	<b>4,657,212.35</b>	<b>64,638,753.36</b>	<b>0.00</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>8,113,404.59</b>	<b>49,579,839.71</b>	<b>707,321.79</b>	<b>1,580,974.92</b>	<b>4,657,212.35</b>	<b>64,638,753.36</b>	<b>0.00</b>

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Allocated Costs By Department**

\* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT COSTS	0.00	0.00
CHIEF'S ADMINISTRATION	16,685,727.64	40,147,102.00
MAINTENANCE	0.00	5,926,759.03
COMMUNICATIONS & RECORDS	0.00	8,826,150.58
FIRE TRAINING ACADEMY	0.00	20,268,768.45
EMS ADMINISTRATION	0.00	6,155,700.94
Total Allocated	16,685,727.64	81,324,481.00
Roll Forward	0.00	0.00
Cost With Roll Forward	16,685,727.64	81,324,481.00
Adjustments	0.00	0.00
Proposed Costs	16,685,727.64	81,324,481.00

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	24,468,317.00		
CHIEF'S ADMINISTRATION	16,693,160.00	0.00		
MAINTENANCE	6,607,474.00	( 5,525.00)		
COMMUNICATIONS & RECORDS	10,172,094.00	( 184,815.00)		
FIRE TRAINING ACADEMY	17,759,427.00	( 13,393.00)		
EMS ADMINISTRATION	5,827,742.00	0.00		
EMS OPERATIONS			8,113,404.59	
FIRE OPERATIONS			49,579,839.71	
HAZMAT OPERATIONS			707,321.79	
AIRPORT OPERATIONS			1,580,974.92	
FIRE MARSHAL			4,657,212.35	
Direct Billed Total			0.00	
Unallocated Total			16,685,727.64	
<b>Totals</b>	<b>57,059,897.00</b>	<b>24,264,584.00</b>	<b>81,324,481.00</b>	<b>Deviation 0.00</b>

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>CITYWIDE INDIRECT COSTS</b>		
1.4.1 INDIRECT COSTS	100% to Chief's Admin	FY 2005 OMB A-87 Cost Allocation Plan
<b>CHIEF'S ADMINISTRATION</b>		
2.4.1 CHIEF ADMIN	Number of Employees	Personnel Report
2.4.2 OPERATIONAL SVC	Number of Classified Ops Employees	Personnel Report
2.4.3 ACCOUNT/FINANCE	Operating Expenditures	Expenditures Report
2.4.4 HUMAN RESOURCE	Number of FTEs	Personnel Report
<b>MAINTENANCE</b>		
3.4.1 FLEET MGMT.	Number of Vehicles	Fire Dept. Inventory
<b>COMMUNICATIONS &amp; RECORDS</b>		
4.4.1 COMMUNICATIONS	Number of Operations Classified Employees	Personnel Report
4.4.2 EQUIP. REPAIR	Number of Radios/Comm. Equip. Assigned	Fire Dept. Inventory
<b>FIRE TRAINING ACADEMY</b>		
5.4.1 TRAINING	Number of Classified Operations Employees	Personnel Records
<b>EMS ADMINISTRATION</b>		
6.4.1 EMS ADMIN	100% to EMS Ops	

*SECTION III*

*DETAIL SCHEDULES*

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**SCHEDULE 1.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**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  
HOUSTON FIRE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department CITYWIDE INDIRECT COSTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	24,468,317.00			
Total Departmental Cost Adjustments:	24,468,317.00			24,468,317.00
Total To Be Allocated:	24,468,317.00	0.00		24,468,317.00

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
CITYWIDE INDIRECT	24,468,317.00	0.00	24,468,317.00
Functional Cost	24,468,317.00	0.00	24,468,317.00
<b>Allocation Step 1</b>			
1st Allocation	24,468,317.00	0.00	24,468,317.00
<b>Allocation Step 2</b>			
2nd Allocation	0.00	0.00	0.00
<b>Total For 10 CITYWIDE INDIRECT</b>			
Total Allocated	24,468,317.00	0.00	24,468,317.00

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CITYWIDE INDIRECT COSTS**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	100	100.0000	24,468,317.00		24,468,317.00		24,468,317.00
SubTotal	100	100.0000	24,468,317.00		24,468,317.00		24,468,317.00
TOTAL	100	100.0000	24,468,317.00		24,468,317.00		24,468,317.00

Allocation Basis: 100% to Chief's Admin

Allocation Source: FY 2005 OMB A-87 Cost Allocation Plan

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMINISTRATION	24,468,317.00	24,468,317.00
Direct Billed	0.00	0.00
Total	<u>24,468,317.00</u>	<u>24,468,317.00</u>

**SCHEDULE 2.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**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 allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research, and overseeing special projects including print shop operations and Houston Fire Museum for the Houston Fire Department have been allocated based on the number of employees.
- **Operational Services** – Costs related to activities including utilities, computer lease and maintenance costs, postage, and fuel for the entire department have been allocated based on the number of classified operational employees.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support have been allocated based on the amount of operating expenditures.
- **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  
HOUSTON FIRE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department CHIEF'S ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,693,160.00			16,693,160.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CITYWIDE INDIRECT COSTS	24,468,317.00		24,468,317.00	
CHIEF'S ADMINISTRATION		487,325.88	487,325.88	
MAINTENANCE		558,295.11	558,295.11	
COMMUNICATIONS & RECORDS		287,198.47	287,198.47	
Total Allocated Additions:	<u>24,468,317.00</u>	<u>1,332,819.46</u>	25,801,136.46	25,801,136.46
Total To Be Allocated:	<u><u>41,161,477.00</u></u>	<u><u>1,332,819.46</u></u>		<u><u>42,494,296.46</u></u>

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department CHIEF'S ADMINISTRATION**

	Total	General & Admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,047,861.00	0.00	443,007.00	1,446,597.00	1,493,577.00
FRINGE BENEFITS	2,086,049.00	0.00	132,610.00	357,195.00	438,551.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	5,801,360.00	0.00	1,616.00	2,148,250.00	10,438.00
OTHER EXPENSES	2,757,890.00	0.00	80,846.00	1,886,434.00	277,761.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	16,693,160.00	0.00	658,079.00	5,838,476.00	2,220,327.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	16,693,160.00	0.00	658,079.00	5,838,476.00	2,220,327.00
<b>Allocation Step 1</b>					
Inbound- All Others	24,468,317.00	24,468,317.00	0.00	0.00	0.00
Reallocate Admin Costs		( 24,468,317.00)	964,589.99	8,557,867.28	3,254,481.91
Unallocated Costs	( 16,162,385.41)	0.00	0.00	0.00	0.00
1st Allocation	24,999,091.59	0.00	1,622,668.99	14,396,343.28	5,474,808.91
<b>Allocation Step 2</b>					
Inbound- All Others	1,332,819.46	1,332,819.46	0.00	0.00	0.00
Reallocate Admin Costs		( 1,332,819.46)	52,542.41	466,157.60	177,275.65
Unallocated Costs	( 523,342.23)	0.00	0.00	0.00	0.00
2nd Allocation	809,477.23	0.00	52,542.41	466,157.60	177,275.65
<b>Total For 20 CHIEF'S</b>					
Total Allocated	25,808,568.82	0.00	1,675,211.40	14,862,500.88	5,652,084.56

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CHIEF'S ADMINISTRATION**

	HUMAN RESOURCE	COMMUNITY RELAT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	1,015,734.00	1,648,946.00
FRINGE BENEFITS	388,368.00	769,325.00
<b>Other Expense &amp; Cost</b>		
SUPPLIES	1,981.00	3,639,075.00
OTHER EXPENSES	15,490.00	497,359.00
CAPITAL OUTLAY	0.00	0.00
<b>Departmental Totals</b>		
Total Expenditures	1,421,573.00	6,554,705.00
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Functional Cost</b>		
Functional Cost	1,421,573.00	6,554,705.00
<b>Allocation Step 1</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	2,083,697.41	9,607,680.41
Unallocated Costs	0.00	( 16,162,385.41)
1st Allocation	3,505,270.41	0.00
<b>Allocation Step 2</b>		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	113,501.57	523,342.23
Unallocated Costs	0.00	( 523,342.23)
2nd Allocation	113,501.57	0.00
<b>Total For 20 CHIEF'S</b>		
Total Allocated	3,618,771.98	0.00

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CHIEF'S ADMINISTRATION**

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	128	3.0948	50,218.00		50,218.00		50,218.00
MAINTENANCE	91	2.2002	35,701.85		35,701.85	1,192.95	36,894.80
COMMUNICATIONS & RECORDS	127	3.0706	49,825.67		49,825.67	1,664.89	51,490.56
FIRE TRAINING ACADEMY	531	12.8385	208,326.21		208,326.21	6,961.08	215,287.29
EMS ADMINISTRATION	61	1.4749	23,932.01		23,932.01	799.67	24,731.68
EMS OPERATIONS	17	0.4110	6,669.58		6,669.58	222.86	6,892.44
FIRE OPERATIONS	2,842	68.7137	1,114,996.45		1,114,996.45	37,256.89	1,152,253.34
HAZMAT OPERATIONS	41	0.9913	16,085.45		16,085.45	537.48	16,622.93
AIRPORT OPERATIONS	108	2.6112	42,371.44		42,371.44	1,415.81	43,787.25
FIRE MARSHAL	190	4.5938	74,542.33		74,542.33	2,490.78	77,033.11
SubTotal	4,136	100.0000	1,622,668.99		1,622,668.99	52,542.41	1,675,211.40
TOTAL	4,136	100.0000	1,622,668.99		1,622,668.99	52,542.41	1,675,211.40

Allocation Basis: Number of Employees

Allocation Source: Personnel Report

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CHIEF'S ADMINISTRATION**

Activity - OPERATIONAL SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	2,832	89.7623	12,922,486.25		12,922,486.25	418,433.70	13,340,919.95
HAZMAT OPERATIONS	41	1.2995	187,084.08		187,084.08	6,057.83	193,141.91
AIRPORT OPERATIONS	108	3.4231	492,806.70		492,806.70	15,957.22	508,763.92
FIRE MARSHAL	174	5.5151	793,966.25		793,966.25	25,708.85	819,675.10
SubTotal	3,155	100.0000	14,396,343.28		14,396,343.28	466,157.60	14,862,500.88
TOTAL	3,155	100.0000	14,396,343.28		14,396,343.28	466,157.60	14,862,500.88

Allocation Basis: Number of Classified Ops Employees

Allocation Source: Personnel Report

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CHIEF'S ADMINISTRATION**

Activity - ACCOUNT/FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	16,693,160	6.0025	328,627.54		328,627.54		328,627.54
MAINTENANCE	6,607,474	2.3759	130,077.13		130,077.13	4,480.90	134,558.03
COMMUNICATIONS & RECORDS	10,172,094	3.6577	200,251.48		200,251.48	6,898.26	207,149.74
FIRE TRAINING ACADEMY	17,759,427	6.3859	349,618.45		349,618.45	12,043.66	361,662.11
EMS ADMINISTRATION	5,827,742	2.0955	114,727.03		114,727.03	3,952.12	118,679.15
EMS OPERATIONS	10,326	0.0037	203.28		203.28	7.00	210.28
FIRE OPERATIONS	194,401,455	69.9032	3,827,057.05		3,827,057.05	131,834.45	3,958,891.50
HAZMAT OPERATIONS	3,297,561	1.1857	64,917.00		64,917.00	2,236.26	67,153.26
AIRPORT OPERATIONS	8,396,732	3.0193	165,301.07		165,301.07	5,694.29	170,995.36
FIRE MARSHAL	14,935,665	5.3706	294,028.88		294,028.88	10,128.71	304,157.59
SubTotal	278,101,636	100.0000	5,474,808.91		5,474,808.91	177,275.65	5,652,084.56
TOTAL	278,101,636	100.0000	5,474,808.91		5,474,808.91	177,275.65	5,652,084.56

Allocation Basis: Operating Expenditures

Allocation Source: Expenditures Report

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CHIEF'S ADMINISTRATION**

Activity - HUMAN RESOURCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	128	3.0948	108,480.34		108,480.34		108,480.34
MAINTENANCE	91	2.2002	77,122.71		77,122.71	2,577.01	79,699.72
COMMUNICATIONS & RECORDS	127	3.0706	107,632.83		107,632.83	3,596.48	111,229.31
FIRE TRAINING ACADEMY	531	12.8385	450,023.83		450,023.83	15,037.26	465,061.09
EMS ADMINISTRATION	61	1.4749	51,697.66		51,697.66	1,727.44	53,425.10
EMS OPERATIONS	17	0.4110	14,407.54		14,407.54	481.42	14,888.96
FIRE OPERATIONS	2,842	68.7137	2,408,602.14		2,408,602.14	80,481.90	2,489,084.04
HAZMAT OPERATIONS	41	0.9913	34,747.61		34,747.61	1,161.07	35,908.68
AIRPORT OPERATIONS	108	2.6112	91,530.29		91,530.29	3,058.43	94,588.72
FIRE MARSHAL	190	4.5938	161,025.46		161,025.46	5,380.56	166,406.02
SubTotal	4,136	100.0000	3,505,270.41		3,505,270.41	113,501.57	3,618,771.98
TOTAL	4,136	100.0000	3,505,270.41		3,505,270.41	113,501.57	3,618,771.98

Allocation Basis: Number of FTEs

Allocation Source: Personnel Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department CHIEF'S ADMINISTRATION**

Receiving Department	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF'S ADMINISTRATION	487,325.88	50,218.00	0.00	328,627.54	108,480.34
MAINTENANCE	251,152.55	36,894.80	0.00	134,558.03	79,699.72
COMMUNICATIONS & RECORDS	369,869.61	51,490.56	0.00	207,149.74	111,229.31
FIRE TRAINING ACADEMY	1,042,010.49	215,287.29	0.00	361,662.11	465,061.09
EMS ADMINISTRATION	196,835.93	24,731.68	0.00	118,679.15	53,425.10
EMS OPERATIONS	21,991.68	6,892.44	0.00	210.28	14,888.96
FIRE OPERATIONS	20,941,148.83	1,152,253.34	13,340,919.95	3,958,891.50	2,489,084.04
HAZMAT OPERATIONS	312,826.78	16,622.93	193,141.91	67,153.26	35,908.68
AIRPORT OPERATIONS	818,135.25	43,787.25	508,763.92	170,995.36	94,588.72
FIRE MARSHAL	1,367,271.82	77,033.11	819,675.10	304,157.59	166,406.02
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>25,808,568.82</b>	<b>1,675,211.40</b>	<b>14,862,500.88</b>	<b>5,652,084.56</b>	<b>3,618,771.98</b>

**SCHEDULE 3.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**HOUSTON FIRE DEPARTMENT**  
**FLEET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

The Fleet Management Division of the Fire Department maintains and repairs all department vehicles. Responsibilities, also, includes procurement, storage, and distribution of all parts for the motor vehicles. These costs have been allocated based on the number of working vehicles.

**CITY OF HOUSTON, TEXAS  
 HOUSTON FIRE DEPARTMENT  
 Schedule .2 - Costs To Be Allocated  
 For Department MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,607,474.00			6,607,474.00
CAPITAL OUTLAY	( 5,525.00)			
Total Deductions:	( 5,525.00)			( 5,525.00)
CHIEF'S ADMINISTRATION	242,901.69	8,250.86	251,152.55	
MAINTENANCE		634,773.86	634,773.86	
COMMUNICATIONS & RECORDS		165,186.04	165,186.04	
Total Allocated Additions:	242,901.69	808,210.76	1,051,112.45	1,051,112.45
Total To Be Allocated:	6,844,850.69	808,210.76		7,653,061.45

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Total	General & Admin	FLEET MGMT.
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	3,154,321.00	0.00	3,154,321.00
FRINGE BENEFITS	1,095,375.00	0.00	1,095,375.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	1,630,939.00	0.00	1,630,939.00
OTHER EXPENSES	721,314.00	0.00	721,314.00
CAPITAL OUTLAY	5,525.00	5,525.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	6,607,474.00	5,525.00	6,601,949.00
<b>Deductions</b>			
Total Deductions	( 5,525.00)	( 5,525.00)	0.00
Functional Cost	6,601,949.00	0.00	6,601,949.00
<b>Allocation Step 1</b>			
Inbound- All Others	242,901.69	0.00	242,901.69
1st Allocation	6,844,850.69	0.00	6,844,850.69
<b>Allocation Step 2</b>			
Inbound- All Others	808,210.76	0.00	808,210.76
2nd Allocation	808,210.76	0.00	808,210.76
<b>Total For 30 MAINTENANCE</b>			
Total Allocated	7,653,061.45	0.00	7,653,061.45

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department MAINTENANCE**

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	73	8.1564	558,295.11		558,295.11		558,295.11
MAINTENANCE	83	9.2737	634,773.86		634,773.86		634,773.86
COMMUNICATIONS & RECORDS	29	3.2402	221,788.43		221,788.43	31,715.98	253,504.41
FIRE TRAINING ACADEMY	17	1.8994	130,013.90		130,013.90	18,592.13	148,606.03
EMS ADMINISTRATION	15	1.6760	114,718.19		114,718.19	16,404.82	131,123.01
EMS OPERATIONS	205	22.9050	1,567,814.97		1,567,814.97	224,199.19	1,792,014.16
FIRE OPERATIONS	269	30.0560	2,057,279.15		2,057,279.15	294,193.10	2,351,472.25
HAZMAT OPERATIONS	12	1.3408	91,774.53		91,774.53	13,123.86	104,898.39
FIRE MARSHAL	192	21.4525	1,468,392.55		1,468,392.55	209,981.68	1,678,374.23
SubTotal	895	100.0000	6,844,850.69		6,844,850.69	808,210.76	7,653,061.45
TOTAL	895	100.0000	6,844,850.69		6,844,850.69	808,210.76	7,653,061.45

Allocation Basis: Number of Vehicles

Allocation Source: Fire Dept. Inventory

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department MAINTENANCE**

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMINISTRATION	558,295.11	558,295.11
MAINTENANCE	634,773.86	634,773.86
COMMUNICATIONS & RECORDS	253,504.41	253,504.41
FIRE TRAINING ACADEMY	148,606.03	148,606.03
EMS ADMINISTRATION	131,123.01	131,123.01
EMS OPERATIONS	1,792,014.16	1,792,014.16
FIRE OPERATIONS	2,351,472.25	2,351,472.25
HAZMAT OPERATIONS	104,898.39	104,898.39
FIRE MARSHAL	1,678,374.23	1,678,374.23
Direct Billed	0.00	0.00
<b>Total</b>	<b>7,653,061.45</b>	<b>7,653,061.45</b>

**SCHEDULE 4.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**HOUSTON FIRE DEPARTMENT**  
**COMMUNICATIONS AND RECORDS**  
**NATURE AND EXTENT OF SERVICES**

The Communications and Records Division receives all calls for fire and EMS emergencies and dispatches the appropriate personnel and equipment necessary to the scene, and records pertinent information. Other responsibilities include the procurement, maintenance and repair of all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. These activities have been identified and allocated as follows:

- Communications – Costs of communications and dispatch have been allocated based on the number of classified operational employees.
- Equipment Repair – Costs associated with the repair of communications equipment and related equipment and the medical telemetry equipment have been allocated based on the number of equipment assigned.

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department COMMUNICATIONS & RECORDS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,172,094.00			10,172,094.00
CAPITAL OUTLAY	( 184,815.00)			
Total Deductions:	( 184,815.00)			( 184,815.00)
CHIEF'S ADMINISTRATION	357,709.98	12,159.63	369,869.61	
MAINTENANCE	221,788.43	31,715.98	253,504.41	
COMMUNICATIONS & RECORDS		264,673.11	264,673.11	
Total Allocated Additions:	579,498.41	308,548.72	888,047.13	888,047.13
Total To Be Allocated:	10,566,777.41	308,548.72		10,875,326.13

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department COMMUNICATIONS & RECORDS**

	Total	General & Admin	COMMUNICATIONS	EQUIP. REPAIR
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	7,082,246.00	0.00	850,619.00	6,231,627.00
FRINGE BENEFITS	2,148,149.00	0.00	314,502.00	1,833,647.00
<b>Other Expense &amp; Cost</b>				
SUPPLIES	368,802.00	0.00	363,697.00	5,105.00
OTHER EXPENSES	388,082.00	0.00	380,560.00	7,522.00
CAPITAL OUTLAY	184,815.00	184,815.00	0.00	0.00
<b>Departmental Totals</b>				
Total Expenditures	10,172,094.00	184,815.00	1,909,378.00	8,077,901.00
<b>Deductions</b>				
Total Deductions	( 184,815.00)	( 184,815.00)	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	9,987,279.00	0.00	1,909,378.00	8,077,901.00
<b>Allocation Step 1</b>				
Inbound- All Others	579,498.41	0.00	69,601.14	509,897.27
1st Allocation	10,566,777.41	0.00	1,978,979.14	8,587,798.27
<b>Allocation Step 2</b>				
Inbound- All Others	308,548.72	0.00	37,058.50	271,490.22
2nd Allocation	308,548.72	0.00	37,058.50	271,490.22
<b>Total For 40 COMMUNICATIONS &amp;</b>				
Total Allocated	10,875,326.13	0.00	2,016,037.64	8,859,288.49

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department COMMUNICATIONS & RECORDS**

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	2,832	89.7623	1,776,376.83		1,776,376.83	33,264.56	1,809,641.39
HAZMAT OPERATIONS	41	1.2995	25,717.33		25,717.33	481.58	26,198.91
AIRPORT OPERATIONS	108	3.4231	67,743.19		67,743.19	1,268.56	69,011.75
FIRE MARSHAL	174	5.5151	109,141.79		109,141.79	2,043.80	111,185.59
SubTotal	3,155	100.0000	1,978,979.14		1,978,979.14	37,058.50	2,016,037.64
TOTAL	3,155	100.0000	1,978,979.14		1,978,979.14	37,058.50	2,016,037.64

Allocation Basis: Number of Operations Classified Employees

Allocation Source: Personnel Report

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department COMMUNICATIONS & RECORDS**

Activity - EQUIP. REPAIR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	153	3.3443	287,198.47		287,198.47		287,198.47
MAINTENANCE	88	1.9235	165,186.04		165,186.04		165,186.04
COMMUNICATIONS & RECORDS	141	3.0820	264,673.11		264,673.11		264,673.11
FIRE TRAINING ACADEMY	686	14.9945	1,287,700.50		1,287,700.50	44,417.43	1,332,117.93
EMS OPERATIONS	74	1.6175	138,906.43		138,906.43	4,791.38	143,697.81
FIRE OPERATIONS	3,236	70.7322	6,074,342.18		6,074,342.18	209,525.97	6,283,868.15
FIRE MARSHAL	197	4.3060	369,791.54		369,791.54	12,755.44	382,546.98
SubTotal	4,575	100.0000	8,587,798.27		8,587,798.27	271,490.22	8,859,288.49
TOTAL	4,575	100.0000	8,587,798.27		8,587,798.27	271,490.22	8,859,288.49

Allocation Basis: Number of Radios/Comm. Equip. Assigned

Allocation Source: Fire Dept. Inventory

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department COMMUNICATIONS & RECORDS**

Receiving Department	Total	COMMUNICATIONS	EQUIP. REPAIR
CHIEF'S ADMINISTRATION	287,198.47	0.00	287,198.47
MAINTENANCE	165,186.04	0.00	165,186.04
COMMUNICATIONS & RECORDS	264,673.11	0.00	264,673.11
FIRE TRAINING ACADEMY	1,332,117.93	0.00	1,332,117.93
EMS OPERATIONS	143,697.81	0.00	143,697.81
FIRE OPERATIONS	8,093,509.54	1,809,641.39	6,283,868.15
HAZMAT OPERATIONS	26,198.91	26,198.91	0.00
AIRPORT OPERATIONS	69,011.75	69,011.75	0.00
FIRE MARSHAL	493,732.57	111,185.59	382,546.98
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>10,875,326.13</b>	<b>2,016,037.64</b>	<b>8,859,288.49</b>

**SCHEDULE 5.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**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. These costs have been allocated based on the number of classified operational employees.

**CITY OF HOUSTON, TEXAS  
 HOUSTON FIRE DEPARTMENT  
 Schedule .2 - Costs To Be Allocated  
 For Department FIRE TRAINING ACADEMY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,759,427.00			17,759,427.00
CAPITAL OUTLAY	( 13,393.00)			
Total Deductions:	( 13,393.00)			( 13,393.00)
CHIEF'S ADMINISTRATION	1,007,968.49	34,042.00	1,042,010.49	
MAINTENANCE	130,013.90	18,592.13	148,606.03	
COMMUNICATIONS & RECORDS	1,287,700.50	44,417.43	1,332,117.93	
Total Allocated Additions:	2,425,682.89	97,051.56	2,522,734.45	2,522,734.45
Total To Be Allocated:	20,171,716.89	97,051.56		20,268,768.45

**CITY OF HOUSTON, TEXAS**  
**HOUSTON FIRE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FIRE TRAINING ACADEMY**

	Total	General & Admin	TRAINING
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	13,786,093.00	0.00	13,786,093.00
FRINGE BENEFITS	2,866,805.00	0.00	2,866,805.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	77,266.00	0.00	77,266.00
OTHER EXPENSES	1,015,870.00	0.00	1,015,870.00
CAPITAL OUTLAY	13,393.00	13,393.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	17,759,427.00	13,393.00	17,746,034.00
<b>Deductions</b>			
Total Deductions	( 13,393.00)	( 13,393.00)	0.00
Functional Cost	17,746,034.00	0.00	17,746,034.00
<b>Allocation Step 1</b>			
Inbound- All Others	2,425,682.89	0.00	2,425,682.89
1st Allocation	20,171,716.89	0.00	20,171,716.89
<b>Allocation Step 2</b>			
Inbound- All Others	97,051.56	0.00	97,051.56
2nd Allocation	97,051.56	0.00	97,051.56
<b>Total For 45 FIRE TRAINING</b>			
Total Allocated	20,268,768.45	0.00	20,268,768.45

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department FIRE TRAINING ACADEMY**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	2,832	89.7623	18,106,593.40		18,106,593.40	87,115.69	18,193,709.09
HAZMAT OPERATIONS	41	1.2995	262,136.50		262,136.50	1,261.21	263,397.71
AIRPORT OPERATIONS	108	3.4231	690,505.71		690,505.71	3,322.21	693,827.92
FIRE MARSHAL	174	5.5151	1,112,481.28		1,112,481.28	5,352.45	1,117,833.73
SubTotal	3,155	100.0000	20,171,716.89		20,171,716.89	97,051.56	20,268,768.45
TOTAL	3,155	100.0000	20,171,716.89		20,171,716.89	97,051.56	20,268,768.45

Allocation Basis: Number of Classified Operations Employees

Allocation Source: Personnel Records

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department FIRE TRAINING ACADEMY**

Receiving Department	Total	TRAINING
FIRE OPERATIONS	18,193,709.09	18,193,709.09
HAZMAT OPERATIONS	263,397.71	263,397.71
AIRPORT OPERATIONS	693,827.92	693,827.92
FIRE MARSHAL	1,117,833.73	1,117,833.73
Direct Billed	0.00	0.00
<b>Total</b>	<b>20,268,768.45</b>	<b>20,268,768.45</b>

**SCHEDULE 6.1**  
**FY 2006 OMB A-87 COST ALLOCATION PLAN**

**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  
HOUSTON FIRE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department EMS ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,827,742.00			5,827,742.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMINISTRATION	190,356.70	6,479.23	196,835.93	
MAINTENANCE	114,718.19	16,404.82	131,123.01	
Total Allocated Additions:	305,074.89	22,884.05	327,958.94	327,958.94
Total To Be Allocated:	6,132,816.89	22,884.05		6,155,700.94

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department EMS ADMINISTRATION**

	Total	General & Admin	EMS ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	3,167,122.00	0.00	3,167,122.00
FRINGE BENEFITS	961,275.00	0.00	961,275.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	101,183.00	0.00	101,183.00
OTHER EXPENSES	1,598,162.00	0.00	1,598,162.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	5,827,742.00	0.00	5,827,742.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	5,827,742.00	0.00	5,827,742.00
<b>Allocation Step 1</b>			
Inbound- All Others	305,074.89	0.00	305,074.89
1st Allocation	6,132,816.89	0.00	6,132,816.89
<b>Allocation Step 2</b>			
Inbound- All Others	22,884.05	0.00	22,884.05
2nd Allocation	22,884.05	0.00	22,884.05
<b>Total For 50 EMS ADMINISTRATION</b>			
Total Allocated	6,155,700.94	0.00	6,155,700.94

**CITY OF HOUSTON, TEXAS  
 HOUSTON FIRE DEPARTMENT  
 Schedule .4 - Detail Activity Allocations  
 For Department EMS ADMINISTRATION**

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMS OPERATIONS	100	100.0000	6,132,816.89		6,132,816.89	22,884.05	6,155,700.94
SubTotal	100	100.0000	6,132,816.89		6,132,816.89	22,884.05	6,155,700.94
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>6,132,816.89</b>		<b>6,132,816.89</b>	<b>22,884.05</b>	<b>6,155,700.94</b>

Allocation Basis: 100% to EMS Ops

Allocation Source:

**CITY OF HOUSTON, TEXAS  
HOUSTON FIRE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department EMS ADMINISTRATION**

Receiving Department	Total	EMS ADMIN
EMS OPERATIONS	6,155,700.94	6,155,700.94
Direct Billed	0.00	0.00
<b>Total</b>	<b>6,155,700.94</b>	<b>6,155,700.94</b>