

A COST ALLOCATION PLAN

for the

**THE CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT**

FY 2011 OMB A-87 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2009

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SECTION I
Introduction

INTRODUCTION

The FY 2011 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, 2009. 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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**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
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**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPERATIONS ADM	LIFE SAFETY BUREAU	FIRE MARSHAL	COMM. OUTREACH	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	65,605	32,846	364,989	187,111	30,544	34,369
FLEET	0	0	76,469	1,720,563	1,147,042	114,704	50,980
INFO TECH	0	8,277	2,749	29,407	15,846	2,102	2,593
PROF. DEVLPMT.	0	0	15,762	234,547	117,204	0	11,721
OEC	0	0	28,076	417,773	208,761	0	20,876
COMMUNICATIONS	0	8,671	19,077	108,391	112,727	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	2,067	30,761	15,371	2,009	1,537
CENTRAL SVCS	0	23,607	50,490	978,175	626,615	68,450	39,422
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	43,854,638	0	32,484	483,373	241,541	31,575	24,154
Total Allocated	43,854,638	106,160	260,020	4,367,979	2,672,218	249,384	185,652
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,854,638	106,160	260,020	4,367,979	2,672,218	249,384	185,652
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,854,638	106,160	260,020	4,367,979	2,672,218	249,384	185,652



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	STAFF SVCS	HURRICANE IKE	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	12,926	118,215	351,742	164,658	11,783	10,219	0
FLEET	50,980	76,469	50,980	50,980	25,489	0	0
INFO TECH	2,459	9,380	27,699	12,078	908	3,640	0
PROF. DEVL.PMT.	0	83,455	248,845	118,756	6,619	0	0
OEC	0	148,648	443,239	211,528	11,790	0	0
COMMUNICATIONS	0	33,819	41,622	17,342	0	0	0
PLANNING ADM	0	190,219	567,200	270,685	19,110	0	0
CLASSIF RECRUITING	0	10,945	32,635	15,575	868	0	0
CENTRAL SVCS	27,667	87,785	177,339	97,340	17,309	0	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	171,989	512,838	244,742	13,641	0	0
Total Allocated	94,032	930,924	2,454,139	1,203,684	107,517	13,859	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	94,032	930,924	2,454,139	1,203,684	107,517	13,859	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	94,032	930,924	2,454,139	1,203,684	107,517	13,859	0



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,385,007	0	23,371,455	24,756,462
FLEET	3,364,656	0	0	3,364,656
INFO TECH	117,138	0	0	117,138
PROF. DEVLPMT.	836,909	0	0	836,909
OEC	1,490,691	0	0	1,490,691
COMMUNICATIONS	341,649	0	0	341,649
PLANNING ADM	1,047,214	0	0	1,047,214
CLASSIF RECRUITING	111,768	0	0	111,768
CENTRAL SVCS	2,194,199	0	0	2,194,199
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	45,610,975	12,472,972	0	58,083,947
Total Allocated	56,500,206	12,472,972	23,371,455	92,344,633
Roll Forward	0	0	0	0
Cost With Roll Forward	56,500,206	12,472,972	23,371,455	92,344,633
Adjustments	0	0	0	0
Proposed Costs	56,500,206	12,472,972	23,371,455	92,344,633



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	22,729,929		
CHIEF'S ADMIN	11,046,968	0		
FLEET	8,793,419	0		
INFO TECH	789,431	0		
PROF. DEVLPMT.	6,081,412	0		
OEC	11,557,868	0		
COMMUNICATIONS	1,491,311	0		
PLANNING ADM	1,026,120	0		
CLASSIF RECRUITING	785,367	0		
CENTRAL SVCS	15,623,761	(6,295,137)		
EMS ADMIN	3,950,939	0		
FIRE/EMS OPTNS.	306,513,677	(291,750,432)		
FIRE/EMS OPTNS			43,854,638	
MEDICAL DIR			106,160	
OPERATIONS ADM			260,020	
LIFE SAFETY BUREAU			4,367,979	
FIRE MARSHAL			2,672,218	
COMM. OUTREACH			249,384	
LOGISTICS ADM			185,652	
AIR PACK			94,032	
HAZMAT OPERATIONS			930,924	
AIRPORT OPERATIONS			2,454,139	
RESCUE TEAM			1,203,684	
STAFF SVCS			107,517	
HURRICANE IKE			13,859	
All Others			0	
Direct Billed Total			12,472,972	
Unallocated Total			23,371,455	
Totals	<u>367,660,273</u>	<u>(275,315,640)</u>	<u>92,344,633</u>	Deviation 0



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	Direct allocation to Chief's Admin	N/A
CHIEF'S ADMIN		
2.4.1 CHIEF ADMIN	Total number of full time equivalent positions	Personnel Report
2.4.2 ACCT/FIN	Total operating expenditures	Expenditures report
2.4.3 HUMAN RES/RISK MANAGEMENT	Total number of full time equivalent positions	Personnel Report
FLEET		
3.4.1 FLEET MGMT.	Number of vehicles	Fire Dept. inventory
INFO TECH		
4.4.1 INFO TECH	Total operating expenditures	Expenditures report
PROF. DEVLPMT.		
5.4.1 TRAINING	Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall	Personnel report
OEC		
6.4.1 DISPATCH & RECORDS	Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall	Personnel report
COMMUNICATIONS		
7.4.1 COMMUNICATION	Number of radios/communication equipment assigned	Fire Dept. inventory
PLANNING ADM		
8.4.1 PLANNING ADM	Number of full time equivalent positions served by Planning Adm.	Personnel report
CLASSIF RECRUITING		
9.4.1 RECRUITING	Number of classified operations employees	Personnel report
CENTRAL SVCS		
10.4.1 DEPARTMENTAL	Total number of full time equivalent positions	Personnel Report
10.4.2 VEHICLE CHGS	Number of vehicles	Fire Dept. inventory
10.4.3 CLASSIF EMP	Number of classified operations employees	Personnel report



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EMS ADMIN		
11.4.1 EMS ADMIN	Direct allocation to EMS Operations	N/A
FIRE/EMS OPTNS.		
12.4.1 CLSFD RET BEN.	Number of classified operations employees	Personnel report
12.4.2 OPERATIONS	Direct allocation to Fire/EMS Operations	N/A



SECTION III

DETAIL SCHEDULES

SCHEDULE 1.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
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 Full Cost Allocation Plan, and are allocated directly to Chief's Administration.

HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	22,729,929			
Total Departmental Cost Adjustments:	<u>22,729,929</u>			22,729,929
Total To Be Allocated:	<u>22,729,929</u>	<u>0</u>		<u>22,729,929</u>

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	22,729,929	0	22,729,929
Functional Cost	22,729,929	0	22,729,929
Allocation Step 1			
1st Allocation	22,729,929	0	22,729,929
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE INDIRECT COSTS			
Total Allocated	22,729,929	0	22,729,929



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	22,729,929		22,729,929		22,729,929
SubTotal	100	100.0000	22,729,929		22,729,929		22,729,929
TOTAL	100	100.0000	22,729,929		22,729,929		22,729,929

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	22,729,929	22,729,929
Direct Billed	0	0
Total	<u>22,729,929</u>	<u>22,729,929</u>



SCHEDULE 2.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
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 oversight of special projects including print shop operations and Houston Fire Museum for the Houston Fire Department have been allocated based on the number of 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/Risk Management** - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs have been allocated based on the number of employees per division.
- **Permits/Revenue**- Costs of Permits have not been allocated.
- **Warehouse** – Costs of Procurement & Warehouse have not been allocated.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,046,968			11,046,968
CITYWIDE INDIRECT COSTS	22,729,929		22,729,929	
CHIEF'S ADMIN		231,366	231,366	
FLEET		178,323	178,323	
INFO TECH		27,397	27,397	
PROF. DEVLPMT.		4,503	4,503	
OEC		8,159	8,159	
COMMUNICATIONS		4,923	4,923	
CLASSIF RECRUITING		596	596	
CENTRAL SVCS		178,063	178,063	
FIRE/EMS OPTNS.		9,822	9,822	
Total Allocated Additions:	<u>22,729,929</u>	<u>643,152</u>	<u>23,373,081</u>	<u>23,373,081</u>
Total To Be Allocated:	<u><u>33,776,897</u></u>	<u><u>643,152</u></u>		<u><u>34,420,049</u></u>



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMIN**

	Total	General & Admin	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
Wages & Benefits					
SALARIES & WAGES	3,383,995	0	409,787	540,687	1,361,576
FRINGE BENEFITS	1,222,185	0	160,910	166,297	444,617
Other Expense & Cost					
SUPPLIES	4,778,079	0	1,370	7,394	36,474
OTHER EXPENSES	1,662,709	0	161,157	72,880	182,850
Departmental Totals					
Total Expenditures	11,046,968	0	733,224	787,258	2,025,517
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	11,046,968	0	733,224	787,258	2,025,517
Allocation Step 1					
Inbound- All Others	22,729,929	22,729,929	0	0	0
Reallocate Admin Costs		(22,729,929)	1,508,654	1,619,848	4,167,646
Unallocated Costs	(22,934,750)	0	0	0	0
1st Allocation	10,842,147	0	2,241,878	2,407,106	6,193,163
Allocation Step 2					
Inbound- All Others	643,152	643,152	0	0	0
Reallocate Admin Costs		(643,152)	42,688	45,834	117,925
Unallocated Costs	(436,705)	0	0	0	0
2nd Allocation	206,447	0	42,688	45,834	117,925
Total For 1100 CHIEF'S ADMIN					
Total Allocated	11,048,594	0	2,284,566	2,452,940	6,311,088



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMIN**

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	344,546	727,399
FRINGE BENEFITS	130,977	319,384
Other Expense & Cost		
SUPPLIES	5,524	4,727,317
OTHER EXPENSES	8,660	1,237,162
Departmental Totals		
Total Expenditures	489,707	7,011,262
Deductions		
Total Deductions	0	0
Functional Cost	489,707	7,011,262
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,007,618	14,426,163
Unallocated Costs	(1,497,325)	(21,437,425)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	28,511	408,194
Unallocated Costs	(28,511)	(408,194)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN**

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	40,676		40,676		40,676
FLEET	88	1.9893	44,598		44,598	865	45,463
INFO TECH	4	0.1062	2,381		2,381	46	2,427
PROF. DEVLPMT.	121	2.7410	61,450		61,450	1,192	62,642
OEC	90	2.0424	45,788		45,788	888	46,676
COMMUNICATIONS	14	0.3205	7,185		7,185	139	7,324
PLANNING ADM	10	0.2296	5,148		5,148	100	5,248
CLASSIF RECRUITING	9	0.2199	4,930		4,930	96	5,026
EMS ADMIN	32	0.7291	16,345		16,345	317	16,662
FIRE/EMS OPTNS.	3,430	77.5249	1,738,018		1,738,018	33,705	1,771,723
MEDICAL DIR	21	0.4927	11,046		11,046	214	11,260
OPERATIONS ADM	12	0.2922	6,551		6,551	127	6,678
LIFE SAFETY BUREAU	145	3.2845	73,635		73,635	1,428	75,063
FIRE MARSHAL	73	1.6587	37,185		37,185	721	37,906
COMM. OUTREACH	12	0.2866	6,425		6,425	125	6,550
LOGISTICS ADM	13	0.3151	7,063		7,063	137	7,200
AIR PACK	3	0.0701	1,571		1,571	30	1,601
HAZMAT OPERATIONS	47	1.0686	23,956		23,956	465	24,421
AIRPORT OPERATIONS	140	3.1862	71,431		71,431	1,385	72,816
RESCUE TEAM	67	1.5206	34,089		34,089	661	34,750
STAFF SVCS	4	0.1074	2,407		2,407	47	2,454
SubTotal	4,424	100.0000	2,241,878		2,241,878	42,688	2,284,566
TOTAL	4,424	100.0000	2,241,878		2,241,878	42,688	2,284,566

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN**

Activity - ACCT/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	13,763,987	3.2538	78,323		78,323		78,323
FLEET	8,793,419	2.0788	50,039		50,039	985	51,024
INFO TECH	1,392,137	0.3291	7,922		7,922	156	8,078
PROF. DEVLPMT.	6,081,528	1.4377	34,607		34,607	681	35,288
OEC	11,557,868	2.7323	65,770		65,770	1,294	67,064
COMMUNICATIONS	1,863,386	0.4405	10,604		10,604	209	10,813
PLANNING ADM	1,020,316	0.2412	5,806		5,806	114	5,920
CLASSIF RECRUITING	785,367	0.1857	4,469		4,469	88	4,557
CENTRAL SVCS	10,137,301	2.3965	57,686		57,686	1,135	58,821
EMS ADMIN	3,950,939	0.9340	22,483		22,483	442	22,925
FIRE/EMS OPTNS.	306,980,667	72.5710	1,746,861		1,746,861	34,382	1,781,243
MEDICAL DIR	4,005,186	0.9468	22,791		22,791	449	23,240
OPERATIONS ADM	1,330,324	0.3145	7,570		7,570	149	7,719
LIFE SAFETY BUREAU	14,229,234	3.3638	80,971		80,971	1,594	82,565
FIRE MARSHAL	7,667,457	1.8126	43,631		43,631	859	44,490
COMM. OUTREACH	1,017,123	0.2405	5,788		5,788	114	5,902
LOGISTICS ADM	1,254,491	0.2966	7,139		7,139	140	7,279
AIR PACK	1,189,500	0.2812	6,769		6,769	133	6,902
HAZMAT OPERATIONS	4,538,510	1.0729	25,826		25,826	508	26,334
AIRPORT OPERATIONS	13,403,145	3.1685	76,270		76,270	1,501	77,771
RESCUE TEAM	5,844,247	1.3816	33,256		33,256	655	33,911
STAFF SVCS	439,837	0.1040	2,503		2,503	49	2,552
HURRICANE IKE	1,761,243	0.4164	10,022		10,022	197	10,219
SubTotal	423,007,212	100.0000	2,407,106		2,407,106	45,834	2,452,940
TOTAL	423,007,212	100.0000	2,407,106		2,407,106	45,834	2,452,940

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN**

Activity - HUMAN RES/RISK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	112,367		112,367		112,367
FLEET	88	1.9893	123,200		123,200	2,389	125,589
INFO TECH	4	0.1062	6,579		6,579	128	6,707
PROF. DEVLPMT.	121	2.7410	169,754		169,754	3,292	173,046
OEC	90	2.0424	126,490		126,490	2,453	128,943
COMMUNICATIONS	14	0.3205	19,848		19,848	385	20,233
PLANNING ADM	10	0.2296	14,221		14,221	276	14,497
CLASSIF RECRUITING	9	0.2199	13,619		13,619	264	13,883
EMS ADMIN	32	0.7291	45,154		45,154	876	46,030
FIRE/EMS OPTNS.	3,430	77.5249	4,801,258		4,801,258	93,111	4,894,369
MEDICAL DIR	21	0.4927	30,513		30,513	592	31,105
OPERATIONS ADM	12	0.2922	18,098		18,098	351	18,449
LIFE SAFETY BUREAU	145	3.2845	203,416		203,416	3,945	207,361
FIRE MARSHAL	73	1.6587	102,723		102,723	1,992	104,715
COMM. OUTREACH	12	0.2866	17,748		17,748	344	18,092
LOGISTICS ADM	13	0.3151	19,512		19,512	378	19,890
AIR PACK	3	0.0701	4,339		4,339	84	4,423
HAZMAT OPERATIONS	47	1.0686	66,177		66,177	1,283	67,460
AIRPORT OPERATIONS	140	3.1862	197,328		197,328	3,827	201,155
RESCUE TEAM	67	1.5206	94,171		94,171	1,826	95,997
STAFF SVCS	4	0.1074	6,648		6,648	129	6,777
SubTotal	4,424	100.0000	6,193,163		6,193,163	117,925	6,311,088
TOTAL	4,424	100.0000	6,193,163		6,193,163	117,925	6,311,088

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN**

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	231,366	40,676	78,323	112,367
FLEET	222,076	45,463	51,024	125,589
INFO TECH	17,212	2,427	8,078	6,707
PROF. DEVLPMT.	270,976	62,642	35,288	173,046
OEC	242,683	46,676	67,064	128,943
COMMUNICATIONS	38,370	7,324	10,813	20,233
PLANNING ADM	25,665	5,248	5,920	14,497
CLASSIF RECRUITING	23,466	5,026	4,557	13,883
CENTRAL SVCS	58,821	0	58,821	0
EMS ADMIN	85,617	16,662	22,925	46,030
FIRE/EMS OPTNS.	8,447,335	1,771,723	1,781,243	4,894,369
MEDICAL DIR	65,605	11,260	23,240	31,105
OPERATIONS ADM	32,846	6,678	7,719	18,449
LIFE SAFETY BUREAU	364,989	75,063	82,565	207,361
FIRE MARSHAL	187,111	37,906	44,490	104,715
COMM. OUTREACH	30,544	6,550	5,902	18,092
LOGISTICS ADM	34,369	7,200	7,279	19,890
AIR PACK	12,926	1,601	6,902	4,423
HAZMAT OPERATIONS	118,215	24,421	26,334	67,460
AIRPORT OPERATIONS	351,742	72,816	77,771	201,155
RESCUE TEAM	164,658	34,750	33,911	95,997
STAFF SVCS	11,783	2,454	2,552	6,777
HURRICANE IKE	10,219	0	10,219	0
Direct Billed	0	0	0	0
Total	11,048,594	2,284,566	2,452,940	6,311,088



SCHEDULE 3.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
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.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FLEET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,793,419			8,793,419
CHIEF'S ADMIN	217,837	4,239	222,076	
FLEET		309,093	309,093	
INFO TECH		17,503	17,503	
COMMUNICATIONS		9,847	9,847	
CLASSIF RECRUITING		1,161	1,161	
CENTRAL SVCS		253,287	253,287	
FIRE/EMS OPTNS.		19,134	19,134	
Total Allocated Additions:	<u>217,837</u>	<u>614,264</u>	<u>832,101</u>	<u>832,101</u>
Total To Be Allocated:	<u><u>9,011,256</u></u>	<u><u>614,264</u></u>		<u><u>9,625,520</u></u>



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FLEET**

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,661,981	0	3,661,981
FRINGE BENEFITS	1,648,573	0	1,648,573
Other Expense & Cost			
SUPPLIES	2,862,863	0	2,862,863
OTHER EXPENSES	620,002	0	620,002
Departmental Totals			
Total Expenditures	8,793,419	0	8,793,419
Deductions			
Total Deductions	0	0	0
Functional Cost	8,793,419	0	8,793,419
Allocation Step 1			
Inbound- All Others	217,837	217,837	0
Reallocate Admin Costs		(217,837)	217,837
1st Allocation	9,011,256	0	9,011,256
Allocation Step 2			
Inbound- All Others	614,264	614,264	0
Reallocate Admin Costs		(614,264)	614,264
2nd Allocation	614,264	0	614,264
Total For 1270 FLEET			
Total Allocated	9,625,520	0	9,625,520

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FLEET**

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	15	1.9789	178,323		178,323		178,323
FLEET	26	3.4301	309,093		309,093		309,093
INFO TECH	3	0.3958	35,665		35,665	2,570	38,235
PROF. DEVLPMT.	16	2.1108	190,211		190,211	13,707	203,918
OEC	4	0.5277	47,553		47,553	3,427	50,980
COMMUNICATIONS	12	1.5831	142,658		142,658	10,281	152,939
CLASSIF RECRUITING	4	0.5277	47,553		47,553	3,427	50,980
EMS ADMIN	20	2.6385	237,764		237,764	17,134	254,898
FIRE/EMS OPTNS.	394	51.9788	4,683,951		4,683,951	337,547	5,021,498
OPERATIONS ADM	6	0.7916	71,329		71,329	5,140	76,469
LIFE SAFETY BUREAU	135	17.8100	1,604,907		1,604,907	115,656	1,720,563
FIRE MARSHAL	90	11.8734	1,069,938		1,069,938	77,104	1,147,042
COMM. OUTREACH	9	1.1873	106,994		106,994	7,710	114,704
LOGISTICS ADM	4	0.5277	47,553		47,553	3,427	50,980
AIR PACK	4	0.5277	47,553		47,553	3,427	50,980
HAZMAT OPERATIONS	6	0.7916	71,329		71,329	5,140	76,469
AIRPORT OPERATIONS	4	0.5277	47,553		47,553	3,427	50,980
RESCUE TEAM	4	0.5277	47,553		47,553	3,427	50,980
STAFF SVCS	2	0.2639	23,776		23,776	1,713	25,489
SubTotal	758	100.0000	9,011,256		9,011,256	614,264	9,625,520
TOTAL	758	100.0000	9,011,256		9,011,256	614,264	9,625,520

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FLEET**

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	178,323	178,323
FLEET	309,093	309,093
INFO TECH	38,235	38,235
PROF. DEVLPMT.	203,918	203,918
OEC	50,980	50,980
COMMUNICATIONS	152,939	152,939
CLASSIF RECRUITING	50,980	50,980
EMS ADMIN	254,898	254,898
FIRE/EMS OPTNS.	5,021,498	5,021,498
OPERATIONS ADM	76,469	76,469
LIFE SAFETY BUREAU	1,720,563	1,720,563
FIRE MARSHAL	1,147,042	1,147,042
COMM. OUTREACH	114,704	114,704
LOGISTICS ADM	50,980	50,980
AIR PACK	50,980	50,980
HAZMAT OPERATIONS	76,469	76,469
AIRPORT OPERATIONS	50,980	50,980
RESCUE TEAM	50,980	50,980
STAFF SVCS	25,489	25,489
Direct Billed	0	0
Total	9,625,520	9,625,520



SCHEDULE 4.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

Costs of the Information Technology Division have been allocated based on the total of operating expenditures per division, less capital, transfers, and debt expenditures.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFO TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	789,431			789,431
CHIEF'S ADMIN	16,882	330	17,212	
FLEET	35,665	2,570	38,235	
INFO TECH		2,771	2,771	
COMMUNICATIONS		1,407	1,407	
CENTRAL SVCS		23,316	23,316	
Total Allocated Additions:	<u>52,547</u>	<u>30,394</u>	<u>82,941</u>	82,941
Total To Be Allocated:	<u><u>841,978</u></u>	<u><u>30,394</u></u>		<u><u>872,372</u></u>

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFO TECH**

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	419,327	0	419,327
FRINGE BENEFITS	127,818	0	127,818
Other Expense & Cost			
SUPPLIES	44,656	0	44,656
OTHER EXPENSES	197,630	0	197,630
Departmental Totals			
Total Expenditures	789,431	0	789,431
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	789,431	0	789,431
Allocation Step 1			
Inbound- All Others	52,547	52,547	0
Reallocate Admin Costs		(52,547)	52,547
1st Allocation	841,978	0	841,978
Allocation Step 2			
Inbound- All Others	30,394	30,394	0
Reallocate Admin Costs		(30,394)	30,394
2nd Allocation	30,394	0	30,394
Total For 1430 INFO TECH			
Total Allocated	872,372	0	872,372

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFO TECH**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	13,763,987	3.2538	27,397		27,397		27,397
FLEET	8,793,419	2.0788	17,503		17,503		17,503
INFO TECH	1,392,137	0.3291	2,771		2,771		2,771
PROF. DEVLPMT.	6,081,528	1.4377	12,105		12,105	463	12,568
OEC	11,557,868	2.7323	23,005		23,005	880	23,885
COMMUNICATIONS	1,863,386	0.4405	3,709		3,709	142	3,851
PLANNING ADM	1,020,316	0.2412	2,031		2,031	78	2,109
CLASSIF RECRUITING	785,367	0.1857	1,563		1,563	60	1,623
CENTRAL SVCS	10,137,301	2.3965	20,178		20,178	772	20,950
EMS ADMIN	3,950,939	0.9340	7,864		7,864	301	8,165
FIRE/EMS OPTNS.	306,980,667	72.5710	611,031		611,031	23,381	634,412
MEDICAL DIR	4,005,186	0.9468	7,972		7,972	305	8,277
OPERATIONS ADM	1,330,324	0.3145	2,648		2,648	101	2,749
LIFE SAFETY BUREAU	14,229,234	3.3638	28,323		28,323	1,084	29,407
FIRE MARSHAL	7,667,457	1.8126	15,262		15,262	584	15,846
COMM. OUTREACH	1,017,123	0.2405	2,025		2,025	77	2,102
LOGISTICS ADM	1,254,491	0.2966	2,497		2,497	96	2,593
AIR PACK	1,189,500	0.2812	2,368		2,368	91	2,459
HAZMAT OPERATIONS	4,538,510	1.0729	9,034		9,034	346	9,380
AIRPORT OPERATIONS	13,403,145	3.1685	26,678		26,678	1,021	27,699
RESCUE TEAM	5,844,247	1.3816	11,633		11,633	445	12,078
STAFF SVCS	439,837	0.1040	875		875	33	908
HURRICANE IKE	1,761,243	0.4164	3,506		3,506	134	3,640
SubTotal	423,007,212	100.0000	841,978		841,978	30,394	872,372
TOTAL	423,007,212	100.0000	841,978		841,978	30,394	872,372

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFO TECH**

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	27,397	27,397
FLEET	17,503	17,503
INFO TECH	2,771	2,771
PROF. DEVLPMT.	12,568	12,568
OEC	23,885	23,885
COMMUNICATIONS	3,851	3,851
PLANNING ADM	2,109	2,109
CLASSIF RECRUITING	1,623	1,623
CENTRAL SVCS	20,950	20,950
EMS ADMIN	8,165	8,165
FIRE/EMS OPTNS.	634,412	634,412
MEDICAL DIR	8,277	8,277
OPERATIONS ADM	2,749	2,749
LIFE SAFETY BUREAU	29,407	29,407
FIRE MARSHAL	15,846	15,846
COMM. OUTREACH	2,102	2,102
LOGISTICS ADM	2,593	2,593
AIR PACK	2,459	2,459
HAZMAT OPERATIONS	9,380	9,380
AIRPORT OPERATIONS	27,699	27,699
RESCUE TEAM	12,078	12,078
STAFF SVCS	908	908
HURRICANE IKE	3,640	3,640
Direct Billed	0	0
Total	872,372	872,372



SCHEDULE 5.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES

The costs of the Professional Development Division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Marshall that go through training.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PROF. DEVLPMT.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,081,412			6,081,412
CHIEF'S ADMIN	265,811	5,165	270,976	
FLEET	190,211	13,707	203,918	
INFO TECH	12,105	463	12,568	
COMMUNICATIONS		45,013	45,013	
CLASSIF RECRUITING		5,070	5,070	
CENTRAL SVCS		228,580	228,580	
FIRE/EMS OPTNS.		83,593	83,593	
Total Allocated Additions:	468,127	381,591	849,718	849,718
Total To Be Allocated:	6,549,539	381,591		6,931,130



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PROF. DEVLPMT.**

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	4,285,014	0	4,285,014
FRINGE BENEFITS	1,526,175	0	1,526,175
Other Expense & Cost			
SUPPLIES	102,348	0	102,348
OTHER EXPENSES	167,875	0	167,875
Departmental Totals			
Total Expenditures	6,081,412	0	6,081,412
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	6,081,412	0	6,081,412
Allocation Step 1			
Inbound- All Others	468,127	468,127	0
Reallocate Admin Costs		(468,127)	468,127
1st Allocation	6,549,539	0	6,549,539
Allocation Step 2			
Inbound- All Others	381,591	381,591	0
Reallocate Admin Costs		(381,591)	381,591
2nd Allocation	381,591	0	381,591
Total For 1460 PROF. DEVLPMT.			
Total Allocated	6,931,130	0	6,931,130

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROF. DEVLPMT.**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0688	4,503		4,503		4,503
EMS ADMIN	21	0.5401	35,376		35,376	2,062	37,438
FIRE/EMS OPTNS.	3,428	87.3170	5,718,857		5,718,857	333,423	6,052,280
OPERATIONS ADM	8	0.2274	14,894		14,894	868	15,762
LIFE SAFETY BUREAU	132	3.3838	221,626		221,626	12,921	234,547
FIRE MARSHAL	66	1.6909	110,747		110,747	6,457	117,204
LOGISTICS ADM	6	0.1691	11,075		11,075	646	11,721
HAZMAT OPERATIONS	47	1.2040	78,857		78,857	4,598	83,455
AIRPORT OPERATIONS	140	3.5901	235,136		235,136	13,709	248,845
RESCUE TEAM	67	1.7133	112,214		112,214	6,542	118,756
STAFF SVCS	3	0.0955	6,254		6,254	365	6,619
SubTotal	3,926	100.0000	6,549,539		6,549,539	381,591	6,931,130
TOTAL	3,926	100.0000	6,549,539		6,549,539	381,591	6,931,130

Allocation Basis: Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall

Allocation Source: Personnel report



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PROF. DEVLPMT.

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	4,503	4,503
EMS ADMIN	37,438	37,438
FIRE/EMS OPTNS.	6,052,280	6,052,280
OPERATIONS ADM	15,762	15,762
LIFE SAFETY BUREAU	234,547	234,547
FIRE MARSHAL	117,204	117,204
LOGISTICS ADM	11,721	11,721
HAZMAT OPERATIONS	83,455	83,455
AIRPORT OPERATIONS	248,845	248,845
RESCUE TEAM	118,756	118,756
STAFF SVCS	6,619	6,619
Direct Billed	0	0
Total	6,931,130	6,931,130



SCHEDULE 6.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
OFFICE OF EMERGENCY COMMUNICATIONS
NATURE AND EXTENT OF SERVICES

The Office of Emergency Communications (OEC) provides emergency and non-emergency communications for the fire department. It has the primary duty of immediately processing information when notified that an emergency has occurred within the city. The costs within this division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Marshall.

HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OEC

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,557,868			11,557,868
CHIEF'S ADMIN	238,048	4,635	242,683	
FLEET	47,553	3,427	50,980	
INFO TECH	23,005	880	23,885	
COMMUNICATIONS		7,033	7,033	
CLASSIF RECRUITING		19,498	19,498	
CENTRAL SVCS		122,370	122,370	
FIRE/EMS OPTNS.		321,461	321,461	
Total Allocated Additions:	<u>308,606</u>	<u>479,304</u>	<u>787,910</u>	<u>787,910</u>
Total To Be Allocated:	<u><u>11,866,474</u></u>	<u><u>479,304</u></u>		<u><u>12,345,778</u></u>



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OEC**

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	7,876,605	0	7,876,605
FRINGE BENEFITS	3,664,091	0	3,664,091
Other Expense & Cost			
SUPPLIES	6,836	0	6,836
OTHER EXPENSES	6,886	0	6,886
NON-CAP EQUIPMENT	3,450	0	3,450
Departmental Totals			
Total Expenditures	11,557,868	0	11,557,868
Deductions			
Total Deductions	0	0	0
Functional Cost	11,557,868	0	11,557,868
Allocation Step 1			
Inbound- All Others	308,606	308,606	0
Reallocate Admin Costs		(308,606)	308,606
1st Allocation	11,866,474	0	11,866,474
Allocation Step 2			
Inbound- All Others	479,304	479,304	0
Reallocate Admin Costs		(479,304)	479,304
2nd Allocation	479,304	0	479,304
Total For 1470 OEC			
Total Allocated	12,345,778	0	12,345,778

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department OEC**

Activity - DISPATCH & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0688	8,159		8,159		8,159
EMS ADMIN	21	0.5401	64,093		64,093	2,591	66,684
FIRE/EMS OPTNS.	3,428	87.3170	10,361,443		10,361,443	418,801	10,780,244
OPERATIONS ADM	8	0.2274	26,985		26,985	1,091	28,076
LIFE SAFETY BUREAU	132	3.3838	401,543		401,543	16,230	417,773
FIRE MARSHAL	66	1.6909	200,651		200,651	8,110	208,761
LOGISTICS ADM	6	0.1691	20,065		20,065	811	20,876
HAZMAT OPERATIONS	47	1.2040	142,873		142,873	5,775	148,648
AIRPORT OPERATIONS	140	3.5901	426,020		426,020	17,219	443,239
RESCUE TEAM	67	1.7133	203,310		203,310	8,218	211,528
STAFF SVCS	3	0.0955	11,332		11,332	458	11,790
SubTotal	3,926	100.0000	11,866,474		11,866,474	479,304	12,345,778
TOTAL	3,926	100.0000	11,866,474		11,866,474	479,304	12,345,778

Allocation Basis: Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OEC**

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	8,159	8,159
EMS ADMIN	66,684	66,684
FIRE/EMS OPTNS.	10,780,244	10,780,244
OPERATIONS ADM	28,076	28,076
LIFE SAFETY BUREAU	417,773	417,773
FIRE MARSHAL	208,761	208,761
LOGISTICS ADM	20,876	20,876
HAZMAT OPERATIONS	148,648	148,648
AIRPORT OPERATIONS	443,239	443,239
RESCUE TEAM	211,528	211,528
STAFF SVCS	11,790	11,790
Direct Billed	0	0
Total	12,345,778	12,345,778



SCHEDULE 7.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
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. The costs of the Communication and Records Division have been allocated based on the number of radios and communication equipment assigned.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,491,311			1,491,311
CHIEF'S ADMIN	37,637	733	38,370	
FLEET	142,658	10,281	152,939	
INFO TECH	3,709	142	3,851	
COMMUNICATIONS		222,953	222,953	
CENTRAL SVCS		88,265	88,265	
Total Allocated Additions:	184,004	322,374	506,378	506,378
Total To Be Allocated:	1,675,315	322,374		1,997,689



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS**

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	719,016	0	719,016
FRINGE BENEFITS	252,847	0	252,847
Other Expense & Cost			
SUPPLIES	353,647	0	353,647
OTHER EXPENSES	165,801	0	165,801
Departmental Totals			
Total Expenditures	1,491,311	0	1,491,311
Deductions			
Total Deductions	0	0	0
Functional Cost	1,491,311	0	1,491,311
Allocation Step 1			
Inbound- All Others	184,004	184,004	0
Reallocate Admin Costs		(184,004)	184,004
1st Allocation	1,675,315	0	1,675,315
Allocation Step 2			
Inbound- All Others	322,374	322,374	0
Reallocate Admin Costs		(322,374)	322,374
2nd Allocation	322,374	0	322,374
Total For 1480 COMMUNICATIONS			
Total Allocated	1,997,689	0	1,997,689

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS**

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	7	0.2939	4,923		4,923		4,923
FLEET	14	0.5877	9,847		9,847		9,847
INFO TECH	2	0.0840	1,407		1,407		1,407
PROF. DEVLPMT.	64	2.6868	45,013		45,013		45,013
OEC	10	0.4198	7,033		7,033		7,033
COMMUNICATIONS	317	13.3081	222,953		222,953		222,953
EMS ADMIN	35	1.4694	24,616		24,616	5,733	30,349
FIRE/EMS OPTNS.	1,539	64.6096	1,082,415		1,082,415	252,100	1,334,515
MEDICAL DIR	10	0.4198	7,033		7,033	1,638	8,671
OPERATIONS ADM	22	0.9236	15,473		15,473	3,604	19,077
LIFE SAFETY BUREAU	125	5.2477	87,915		87,915	20,476	108,391
FIRE MARSHAL	130	5.4576	91,432		91,432	21,295	112,727
HAZMAT OPERATIONS	39	1.6373	27,430		27,430	6,389	33,819
AIRPORT OPERATIONS	48	2.0151	33,759		33,759	7,863	41,622
RESCUE TEAM	20	0.8396	14,066		14,066	3,276	17,342
SubTotal	2,382	100.0000	1,675,315		1,675,315	322,374	1,997,689
TOTAL	2,382	100.0000	1,675,315		1,675,315	322,374	1,997,689

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. Inventory



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS**

Receiving Department	Total	COMMUNICATIONS
CHIEF'S ADMIN	4,923	4,923
FLEET	9,847	9,847
INFO TECH	1,407	1,407
PROF. DEVLPMT.	45,013	45,013
OEC	7,033	7,033
COMMUNICATIONS	222,953	222,953
EMS ADMIN	30,349	30,349
FIRE/EMS OPTNS.	1,334,515	1,334,515
MEDICAL DIR	8,671	8,671
OPERATIONS ADM	19,077	19,077
LIFE SAFETY BUREAU	108,391	108,391
FIRE MARSHAL	112,727	112,727
HAZMAT OPERATIONS	33,819	33,819
AIRPORT OPERATIONS	41,622	41,622
RESCUE TEAM	17,342	17,342
Direct Billed	0	0
Total	1,997,689	1,997,689



SCHEDULE 8.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Planning and Homeland Security Group manages the Special Operations Teams including Hazardous Materials, Technical Rescue, and Aircraft Rescue Fire Fighting. The division also manages the classified recruiting program and staff services. Costs of the Planning Administration, Division 1510, have been allocated based on the number of employees per division within the Planning and Homeland Security Group.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,026,120			1,026,120
CHIEF'S ADMIN	25,175	490	25,665	
INFO TECH	2,031	78	2,109	
CLASSIF RECRUITING		1,227	1,227	
CENTRAL SVCS		11,014	11,014	
FIRE/EMS OPTNS.		20,225	20,225	
Total Allocated Additions:	27,206	33,034	60,240	60,240
Total To Be Allocated:	1,053,326	33,034		1,086,360



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADM**

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	740,849	0	740,849
FRINGE BENEFITS	271,316	0	271,316
Other Expense & Cost			
SUPPLIES	2,590	0	2,590
OTHER EXPENSES	9,133	0	9,133
NON CAP EXPENSES	2,232	0	2,232
Departmental Totals			
Total Expenditures	1,026,120	0	1,026,120
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,026,120	0	1,026,120
Allocation Step 1			
Inbound- All Others	27,206	27,206	0
Reallocate Admin Costs		(27,206)	27,206
1st Allocation	1,053,326	0	1,053,326
Allocation Step 2			
Inbound- All Others	33,034	33,034	0
Reallocate Admin Costs		(33,034)	33,034
2nd Allocation	33,034	0	33,034
Total For 1510 PLANNING ADM			
Total Allocated	1,086,360	0	1,086,360

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PLANNING ADM**

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLASSIF RECRUITING	9	3.6034	37,956		37,956	1,190	39,146
HAZMAT OPERATIONS	47	17.5098	184,435		184,435	5,784	190,219
AIRPORT OPERATIONS	140	52.2110	549,952		549,952	17,248	567,200
RESCUE TEAM	67	24.9167	262,454		262,454	8,231	270,685
STAFF SVCS	4	1.7591	18,529		18,529	581	19,110
SubTotal	270	100.0000	1,053,326		1,053,326	33,034	1,086,360
TOTAL	270	100.0000	1,053,326		1,053,326	33,034	1,086,360

Allocation Basis: Number of full time equivalent positions served by Planning Adm.

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PLANNING ADM**

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	39,146	39,146
HAZMAT OPERATIONS	190,219	190,219
AIRPORT OPERATIONS	567,200	567,200
RESCUE TEAM	270,685	270,685
STAFF SVCS	19,110	19,110
Direct Billed	0	0
Total	1,086,360	1,086,360



SCHEDULE 9.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
CLASSIFIED RECRUITING
NATURE AND EXTENT OF SERVICES

The Classified Recruiting Division is responsible for the recruiting and hiring of qualified staff for the fire department. Costs have been allocated based on the number of Classified Operations Employees per division.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CLASSIF RECRUITING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	785,367			785,367
CHIEF'S ADMIN	23,018	448	23,466	
FLEET	47,553	3,427	50,980	
INFO TECH	1,563	60	1,623	
PLANNING ADM	37,956	1,190	39,146	
CLASSIF RECRUITING		154	154	
CENTRAL SVCS		34,840	34,840	
FIRE/EMS OPTNS.		2,546	2,546	
Total Allocated Additions:	<u>110,090</u>	<u>42,665</u>	<u>152,755</u>	152,755
Total To Be Allocated:	<u><u>895,457</u></u>	<u><u>42,665</u></u>		<u><u>938,122</u></u>



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CLASSIF RECRUITING**

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	480,902	0	480,902
FRINGE BENEFITS	169,074	0	169,074
Other Expense & Cost			
SUPPLIES	36,164	0	36,164
OTHER EXPENSES	91,534	0	91,534
NON CAP EXPENSES	7,693	0	7,693
Departmental Totals			
Total Expenditures	785,367	0	785,367
Deductions			
Total Deductions	0	0	0
Functional Cost	785,367	0	785,367
Allocation Step 1			
Inbound- All Others	110,090	110,090	0
Reallocate Admin Costs		(110,090)	110,090
1st Allocation	895,457	0	895,457
Allocation Step 2			
Inbound- All Others	42,665	42,665	0
Reallocate Admin Costs		(42,665)	42,665
2nd Allocation	42,665	0	42,665
Total For 1580 CLASSIF RECRUITING			
Total Allocated	938,122	0	938,122

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CLASSIF RECRUITING**

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	596		596		596
FLEET	5	0.1296	1,161		1,161		1,161
PROF. DEVLPMT.	22	0.5662	5,070		5,070		5,070
OEC	88	2.1774	19,498		19,498		19,498
PLANNING ADM	5	0.1370	1,227		1,227		1,227
CLASSIF RECRUITING	0	0.0172	154		154		154
EMS ADMIN	21	0.5226	4,680		4,680	230	4,910
FIRE/EMS OPTNS.	3,428	84.4868	756,541		756,541	37,197	793,738
OPERATIONS ADM	8	0.2200	1,970		1,970	97	2,067
LIFE SAFETY BUREAU	132	3.2742	29,319		29,319	1,442	30,761
FIRE MARSHAL	66	1.6361	14,651		14,651	720	15,371
COMM. OUTREACH	8	0.2139	1,915		1,915	94	2,009
LOGISTICS ADM	6	0.1636	1,465		1,465	72	1,537
HAZMAT OPERATIONS	47	1.1650	10,432		10,432	513	10,945
AIRPORT OPERATIONS	140	3.4737	31,106		31,106	1,529	32,635
RESCUE TEAM	67	1.6578	14,845		14,845	730	15,575
STAFF SVCS	3	0.0924	827		827	41	868
SubTotal	4,058	100.0000	895,457		895,457	42,665	938,122
TOTAL	4,058	100.0000	895,457		895,457	42,665	938,122

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CLASSIF RECRUITING**

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	596	596
FLEET	1,161	1,161
PROF. DEVLPMT.	5,070	5,070
OEC	19,498	19,498
PLANNING ADM	1,227	1,227
CLASSIF RECRUITING	154	154
EMS ADMIN	4,910	4,910
FIRE/EMS OPTNS.	793,738	793,738
OPERATIONS ADM	2,067	2,067
LIFE SAFETY BUREAU	30,761	30,761
FIRE MARSHAL	15,371	15,371
COMM. OUTREACH	2,009	2,009
LOGISTICS ADM	1,537	1,537
HAZMAT OPERATIONS	10,945	10,945
AIRPORT OPERATIONS	32,635	32,635
RESCUE TEAM	15,575	15,575
STAFF SVCS	868	868
Direct Billed	0	0
Total	938,122	938,122



HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES

The Central Services Division contains General Government “type” costs. These costs have been functionalized and allocated as follows:

- **Departmental** – These costs have been identified as general Fire Department expenditures and have been allocated based on the number of employees within the Fire Department.
- **Vehicle Charges** – Vehicle charges, Fuel and Vehicle Repair and Maintenance, have been allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for Classified Central Service Arbitration Costs have been allocated based on the number of Classified Operations Employees.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,623,761			15,623,761
TRANSFERS	(6,295,137)			
Total Deductions:	(6,295,137)			(6,295,137)
CHIEF'S ADMIN	57,686	1,135	58,821	
INFO TECH	20,178	772	20,950	
Total Allocated Additions:	77,864	1,907	79,771	79,771
Total To Be Allocated:	9,406,488	1,907		9,408,395

HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
POSTAGE	28,007	0	28,007	0	0
FUEL	4,563,145	0	0	4,563,145	0
VEH & MOTOR EQUIP SV	4,402	0	0	4,402	0
OTHER SUPPLIES	181,365	0	181,365	0	0
CLASS. C.S. ARBITRATION COST	10,332	0	0	0	10,332
OFFICE EQUIPMENT RENTAL	122,917	0	122,917	0	0
TELEPHONE	2,314,201	0	2,314,201	0	0
INSURANCE FEES	248,451	0	248,451	0	0
NON-CAP. EQUIPMENT	(542)	0	(542)	0	0
DATA SERVICES	206,827	0	206,827	0	0
MISC OTHER SERVICES & CHARGES	1,649,519	0	1,649,519	0	0
*TRANSFERS	6,295,137	6,295,137	0	0	0
Departmental Totals					
Total Expenditures	15,623,761	6,295,137	4,750,745	4,567,547	10,332
Deductions					
Total Deductions	(6,295,137)	(6,295,137)	0	0	0
Functional Cost	9,328,624	0	4,750,745	4,567,547	10,332
Allocation Step 1					
Inbound- All Others	77,864	77,864	0	0	0
Reallocate Admin Costs		(77,864)	39,654	38,124	86
1st Allocation	9,406,488	0	4,790,399	4,605,671	10,418
Allocation Step 2					
Inbound- All Others	1,907	1,907	0	0	0
Reallocate Admin Costs		(1,907)	971	934	2
2nd Allocation	1,907	0	971	934	2

* - Indicates Disallowed Expenditure



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	9,408,395	0	4,791,370	4,606,605	10,420



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS**

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	86,915		86,915		86,915
FLEET	88	1.9893	95,295		95,295		95,295
INFO TECH	4	0.1062	5,088		5,088		5,088
PROF. DEVLPMT.	121	2.7410	131,304		131,304		131,304
OEC	90	2.0424	97,839		97,839		97,839
COMMUNICATIONS	14	0.3205	15,352		15,352		15,352
PLANNING ADM	10	0.2296	11,000		11,000		11,000
CLASSIF RECRUITING	9	0.2199	10,534		10,534		10,534
EMS ADMIN	32	0.7291	34,926		34,926	8	34,934
FIRE/EMS OPTNS.	3,430	77.5249	3,713,766		3,713,766	833	3,714,599
MEDICAL DIR	21	0.4927	23,602		23,602	5	23,607
OPERATIONS ADM	12	0.2922	13,999		13,999	3	14,002
LIFE SAFETY BUREAU	145	3.2845	157,342		157,342	35	157,377
FIRE MARSHAL	73	1.6587	79,456		79,456	18	79,474
COMM. OUTREACH	12	0.2866	13,728		13,728	3	13,731
LOGISTICS ADM	13	0.3151	15,092		15,092	3	15,095
AIR PACK	3	0.0701	3,356		3,356	1	3,357
HAZMAT OPERATIONS	47	1.0686	51,188		51,188	11	51,199
AIRPORT OPERATIONS	140	3.1862	152,633		152,633	34	152,667
RESCUE TEAM	67	1.5206	72,841		72,841	16	72,857
STAFF SVCS	4	0.1074	5,143		5,143	1	5,144
SubTotal	4,424	100.0000	4,790,399		4,790,399	971	4,791,370
TOTAL	4,424	100.0000	4,790,399		4,790,399	971	4,791,370

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS**

Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	15	1.9789	91,141		91,141		91,141
FLEET	26	3.4301	157,978		157,978		157,978
INFO TECH	3	0.3958	18,228		18,228		18,228
PROF. DEVLPMT.	16	2.1108	97,217		97,217		97,217
OEC	4	0.5277	24,304		24,304		24,304
COMMUNICATIONS	12	1.5831	72,913		72,913		72,913
CLASSIF RECRUITING	4	0.5277	24,304		24,304		24,304
EMS ADMIN	20	2.6385	121,522		121,522	28	121,550
FIRE/EMS OPTNS.	394	51.9788	2,393,979		2,393,979	541	2,394,520
OPERATIONS ADM	6	0.7916	36,457		36,457	8	36,465
LIFE SAFETY BUREAU	135	17.8100	820,271		820,271	186	820,457
FIRE MARSHAL	90	11.8734	546,847		546,847	124	546,971
COMM. OUTREACH	9	1.1873	54,685		54,685	12	54,697
LOGISTICS ADM	4	0.5277	24,304		24,304	6	24,310
AIR PACK	4	0.5277	24,304		24,304	6	24,310
HAZMAT OPERATIONS	6	0.7916	36,457		36,457	8	36,465
AIRPORT OPERATIONS	4	0.5277	24,304		24,304	6	24,310
RESCUE TEAM	4	0.5277	24,304		24,304	6	24,310
STAFF SVCS	2	0.2639	12,152		12,152	3	12,155
SubTotal	758	100.0000	4,605,671		4,605,671	934	4,606,605
TOTAL	758	100.0000	4,605,671		4,605,671	934	4,606,605

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS**

Activity - CLASSIF EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	7		7		7
FLEET	5	0.1296	14		14		14
PROF. DEVLPMT.	22	0.5662	59		59		59
OEC	88	2.1774	227		227		227
PLANNING ADM	5	0.1370	14		14		14
CLASSIF RECRUITING	0	0.0172	2		2		2
EMS ADMIN	21	0.5226	54		54		54
FIRE/EMS OPTNS.	3,428	84.4868	8,802		8,802	2	8,804
OPERATIONS ADM	8	0.2200	23		23		23
LIFE SAFETY BUREAU	132	3.2742	341		341		341
FIRE MARSHAL	66	1.6361	170		170		170
COMM. OUTREACH	8	0.2139	22		22		22
LOGISTICS ADM	6	0.1636	17		17		17
HAZMAT OPERATIONS	47	1.1650	121		121		121
AIRPORT OPERATIONS	140	3.4737	362		362		362
RESCUE TEAM	67	1.6578	173		173		173
STAFF SVCS	3	0.0924	10		10		10
SubTotal	4,058	100.0000	10,418		10,418	2	10,420
TOTAL	4,058	100.0000	10,418		10,418	2	10,420

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS**

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	178,063	86,915	91,141	7
FLEET	253,287	95,295	157,978	14
INFO TECH	23,316	5,088	18,228	0
PROF. DEVLPMT.	228,580	131,304	97,217	59
OEC	122,370	97,839	24,304	227
COMMUNICATIONS	88,265	15,352	72,913	0
PLANNING ADM	11,014	11,000	0	14
CLASSIF RECRUITING	34,840	10,534	24,304	2
EMS ADMIN	156,538	34,934	121,550	54
FIRE/EMS OPTNS.	6,117,923	3,714,599	2,394,520	8,804
MEDICAL DIR	23,607	23,607	0	0
OPERATIONS ADM	50,490	14,002	36,465	23
LIFE SAFETY BUREAU	978,175	157,377	820,457	341
FIRE MARSHAL	626,615	79,474	546,971	170
COMM. OUTREACH	68,450	13,731	54,697	22
LOGISTICS ADM	39,422	15,095	24,310	17
AIR PACK	27,667	3,357	24,310	0
HAZMAT OPERATIONS	87,785	51,199	36,465	121
AIRPORT OPERATIONS	177,339	152,667	24,310	362
RESCUE TEAM	97,340	72,857	24,310	173
STAFF SVCS	17,309	5,144	12,155	10
Direct Billed	0	0	0	0
Total	9,408,395	4,791,370	4,606,605	10,420



SCHEDULE 11.1
FY 2011 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
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.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EMS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,950,939			3,950,939
CHIEF'S ADMIN	83,982	1,635	85,617	
FLEET	237,764	17,134	254,898	
INFO TECH	7,864	301	8,165	
PROF. DEVLPMT.	35,376	2,062	37,438	
OEC	64,093	2,591	66,684	
COMMUNICATIONS	24,616	5,733	30,349	
CLASSIF RECRUITING	4,680	230	4,910	
CENTRAL SVCS	156,502	36	156,538	
FIRE/EMS OPTNS.		77,155	77,155	
Total Allocated Additions:	614,877	106,877	721,754	721,754
Total To Be Allocated:	4,565,816	106,877		4,672,693



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMIN**

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,949,196	0	1,949,196
FRINGE BENEFITS	799,058	0	799,058
Other Expense & Cost			
SUPPLIES	236,479	0	236,479
SERVICES	957,017	0	957,017
NON CAP EQUIPMENT	9,189	0	9,189
Departmental Totals			
Total Expenditures	3,950,939	0	3,950,939
Deductions			
Total Deductions	0	0	0
Functional Cost	3,950,939	0	3,950,939
Allocation Step 1			
Inbound- All Others	614,877	614,877	0
Reallocate Admin Costs		(614,877)	614,877
1st Allocation	4,565,816	0	4,565,816
Allocation Step 2			
Inbound- All Others	106,877	106,877	0
Reallocate Admin Costs		(106,877)	106,877
2nd Allocation	106,877	0	106,877
Total For 1220 EMS ADMIN			
Total Allocated	4,672,693	0	4,672,693



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EMS ADMIN**

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS.	100	100.0000	4,565,816		4,565,816	106,877	4,672,693
SubTotal	100	100.0000	4,565,816		4,565,816	106,877	4,672,693
TOTAL	100	100.0000	4,565,816		4,565,816	106,877	4,672,693

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EMS ADMIN

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,672,693	4,672,693
Direct Billed	0	0
Total	4,672,693	4,672,693



HOUSTON FIRE DEPARTMENT
FY 2011 OMB A-87 COST ALLOCATION PLAN
FIRE/EMS OPERATIONS
NATURE AND EXTENT OF SERVICES

The Fire/EMS Operations division provides emergency medical services and fire suppression operations for the citizens of the City of Houston. These costs have been functionalized and allocated as follows:

- **Classified Retiree Benefits-** Charges related to classified employees benefits have been allocated based on the number of classified operations employees.
- **Operations-** Charges for Fire and EMS operations have been allocated directly to Fire/EMS Operations.

**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FIRE/EMS OPTNS.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	306,513,677			306,513,677
CHIEF'S ADMIN	8,286,137	161,198	8,447,335	
FLEET	4,683,951	337,547	5,021,498	
INFO TECH	611,031	23,381	634,412	
PROF. DEVLPMT.	5,718,857	333,423	6,052,280	
OEC	10,361,443	418,801	10,780,244	
COMMUNICATIONS	1,082,415	252,100	1,334,515	
CLASSIF RECRUITING	756,541	37,197	793,738	
CENTRAL SVCS	6,116,547	1,376	6,117,923	
EMS ADMIN	4,565,816	106,877	4,672,693	
Total Allocated Additions:	42,182,738	1,671,900	43,854,638	43,854,638
Deduct direct costs	(291,750,432)			
Total Departmental Cost Adjustments:	(291,750,432)			(291,750,432)
Total To Be Allocated:	56,945,983	1,671,900		58,617,883



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FIRE/EMS OPTNS.**

	Total	General & Admin	CL.SFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	195,119,597	0	0	195,119,597
Fringe Benefits	96,535,891	0	0	96,535,891
Other Expense & Cost				
Class. Ret. Health Benefits	14,763,245	0	14,763,245	0
Supplies	21,035	0	0	21,035
Contractual Svcs	73,909	0	0	73,909
Departmental Totals				
Total Expenditures	306,513,677	0	14,763,245	291,750,432
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(291,750,432)	0	0	(291,750,432)
Functional Cost				
Functional Cost	14,763,245	0	14,763,245	0
Allocation Step 1				
Inbound- All Others	42,182,738	0	0	42,182,738
1st Allocation	56,945,983	0	14,763,245	42,182,738
Allocation Step 2				
Inbound- All Others	1,671,900	0	0	1,671,900
2nd Allocation	1,671,900	0	0	1,671,900
Total For 1210 FIRE/EMS OPTNS.				
Total Allocated	58,617,883	0	14,763,245	43,854,638

* - Indicates Disallowed Expenditure



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE/EMS OPTNS.**

Activity - CLSFD RET BEN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	9,822		9,822		9,822
FLEET	5	0.1296	19,134		19,134		19,134
PROF. DEVLPMT.	22	0.5662	83,593		83,593		83,593
OEC	88	2.1774	321,461		321,461		321,461
PLANNING ADM	5	0.1370	20,225		20,225		20,225
CLASSIF RECRUITING	0	0.0172	2,546		2,546		2,546
EMS ADMIN	21	0.5226	77,155		77,155		77,155
FIRE/EMS OPTNS.	3,428	84.4868	12,472,972	-12,472,972			
OPERATIONS ADM	8	0.2200	32,484		32,484		32,484
LIFE SAFETY BUREAU	132	3.2742	483,373		483,373		483,373
FIRE MARSHAL	66	1.6361	241,541		241,541		241,541
COMM. OUTREACH	8	0.2139	31,575		31,575		31,575
LOGISTICS ADM	6	0.1636	24,154		24,154		24,154
HAZMAT OPERATIONS	47	1.1650	171,989		171,989		171,989
AIRPORT OPERATIONS	140	3.4737	512,838		512,838		512,838
RESCUE TEAM	67	1.6578	244,742		244,742		244,742
STAFF SVCS	3	0.0924	13,641		13,641		13,641
SubTotal	4,058	100.0000	14,763,245	-12,472,972	2,290,273		2,290,273
Direct Billed				12,472,972	12,472,972		12,472,972
TOTAL	4,058	100.0000	14,763,245		14,763,245		14,763,245

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE/EMS OPTNS.**

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS	100	100.0000	42,182,738		42,182,738	1,671,900	43,854,638
SubTotal	100	100.0000	42,182,738		42,182,738	1,671,900	43,854,638
TOTAL	100	100.0000	42,182,738		42,182,738	1,671,900	43,854,638

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A



**HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FIRE/EMS OPTNS.**

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	9,822	9,822	0
FLEET	19,134	19,134	0
PROF. DEVLPMT.	83,593	83,593	0
OEC	321,461	321,461	0
PLANNING ADM	20,225	20,225	0
CLASSIF RECRUITING	2,546	2,546	0
EMS ADMIN	77,155	77,155	0
FIRE/EMS OPTNS	43,854,638	0	43,854,638
OPERATIONS ADM	32,484	32,484	0
LIFE SAFETY BUREAU	483,373	483,373	0
FIRE MARSHAL	241,541	241,541	0
COMM. OUTREACH	31,575	31,575	0
LOGISTICS ADM	24,154	24,154	0
HAZMAT OPERATIONS	171,989	171,989	0
AIRPORT OPERATIONS	512,838	512,838	0
RESCUE TEAM	244,742	244,742	0
STAFF SVCS	13,641	13,641	0
Direct Billed	12,472,972	12,472,972	0
Total	58,617,883	14,763,245	43,854,638

