

THE CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2006

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SECTION I
Introduction

INTRODUCTION

The FY 2008 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, 2006. 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
FY 2008 OMB A-87 COST ALLOCATION PLAN
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**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	FIRE & EMS OP 1210	MED DIRECT 1225	OPER ADM 1260	LIFE SFTY 1310	FIRE MARSHAL 1320	COMNTY OUT 1410	LOGISTICS ADM 1420
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S ADMIN 11XX	7,052,970.13	72,832.43	35,607.34	303,395.81	169,708.07	26,493.72	23,922.02
INFO TECH 1430	240,130.67	2,739.29	936.10	11,561.83	6,180.01	875.16	609.23
FLEET 1270	5,409,043.20	0.00	0.00	1,947,255.55	1,052,960.41	72,120.60	100,968.80
COMMUNIC 1470, 1480	8,355,910.15	68,102.48	59,483.85	327,944.29	236,613.61	0.00	0.00
TRAINING 1450, 1460	8,355,824.52	78,274.72	50,319.42	307,507.76	181,709.18	0.00	0.00
EMS ADMIN 1220	5,194,613.58	0.00	0.00	0.00	0.00	0.00	0.00
CLASSIF RECRUITING 1580	709,212.12	6,615.36	4,334.20	26,158.89	15,387.58	2,174.00	2,355.16
CENTRAL SVCS 1950	4,309,349.31	22,353.75	14,645.55	780,350.45	426,323.33	34,748.57	45,720.83
Total Allocated	39,627,053.68	250,918.03	165,326.46	3,704,174.58	2,088,882.19	136,412.05	173,576.04
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	39,627,053.68	250,918.03	165,326.46	3,704,174.58	2,088,882.19	136,412.05	173,576.04
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	39,627,053.68	250,918.03	165,326.46	3,704,174.58	2,088,882.19	136,412.05	173,576.04

**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	OEC 1470	AIR PACK 1490	HAZMAT OP 1530	AIRPORT OP 1540	RESCUE TEAM 1550	MED STRIKE 1560	STAFF SVCS 1570
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	0.00	170,585.74	563,329.64	166,618.63	0.00	27,769.77
CHIEF'S ADMIN 11XX	235,884.40	9,496.04	106,974.27	320,228.43	101,302.18	337.22	15,750.00
INFO TECH 1430	8,698.19	422.45	3,989.49	10,832.43	3,670.95	23.91	531.44
FLEET 1270	0.00	43,272.33	43,272.33	57,696.47	57,696.47	43,272.33	28,848.18
COMMUNIC 1470, 1480	108,718.01	0.00	156,528.99	345,376.76	149,150.92	0.00	12,161.13
TRAINING 1450, 1460	0.00	0.00	120,207.60	396,964.53	97,843.39	0.00	13,977.60
EMS ADMIN 1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLASSIF RECRUITING 1580	17,391.92	543.50	10,204.21	33,697.61	8,305.74	0.00	1,186.53
CENTRAL SVCS 1950	73,948.70	17,613.85	48,452.59	129,874.79	52,764.24	15,302.96	15,593.17
Total Allocated	444,641.22	71,348.17	660,215.22	1,858,000.66	637,352.52	58,936.42	115,817.82
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	444,641.22	71,348.17	660,215.22	1,858,000.66	637,352.52	58,936.42	115,817.82
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	444,641.22	71,348.17	660,215.22	1,858,000.66	637,352.52	58,936.42	115,817.82



**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	All Others	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	928,303.78	0.00	0.00	928,303.78
CHIEF'S ADMIN 11XX	(4,674.57)	8,470,227.49	0.00	36,080,613.93	44,550,841.42
INFO TECH 1430	(331.42)	290,869.73	0.00	0.00	290,869.73
FLEET 1270	0.00	8,856,406.67	0.00	0.00	8,856,406.67
COMMUNIC 1470, 1480	0.00	9,819,990.19	0.00	0.00	9,819,990.19
TRAINING 1450, 1460	0.00	9,602,628.72	0.00	0.00	9,602,628.72
EMS ADMIN 1220	0.00	5,194,613.58	0.00	0.00	5,194,613.58
CLASSIF RECRUITING 1580	0.00	837,566.82	0.00	0.00	837,566.82
CENTRAL SVCS 1950	0.00	5,987,042.09	0.00	0.00	5,987,042.09
Total Allocated	(5,005.99)	49,987,649.07	0.00	36,080,613.93	86,068,263.00
Roll Forward	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	(5,005.99)	49,987,649.07	0.00	36,080,613.93	86,068,263.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Proposed Costs	(5,005.99)	49,987,649.07	0.00	36,080,613.93	86,068,263.00



**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Summary Of Allocated Costs**

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	29,729,525.00		
PLANNING ADM 1510	900,263.00	0.00		
CHIEF'S ADMIN 11XX	15,263,354.00	0.00		
INFO TECH 1430	334,649.00	0.00		
FLEET 1270	8,779,644.00	0.00		
COMMUNIC 1470, 1480	10,141,103.00	0.00		
TRAINING 1450, 1460	9,019,208.00	0.00		
EMS ADMIN 1220	4,488,578.00	0.00		
CLASSIF RECRUITING 1580	700,849.00	0.00		
CENTRAL SVCS 1950	6,711,090.00	0.00		
FIRE & EMS OP 1210			39,627,053.68	
MED DIRECT 1225			250,918.03	
OPER ADM 1260			165,326.46	
LIFE SFTY 1310			3,704,174.58	
FIRE MARSHAL 1320			2,088,882.19	
COMNTY OUT 1410			136,412.05	
LOGISTICS ADM 1420			173,576.04	
OEC 1470			444,641.22	
AIR PACK 1490			71,348.17	
HAZMAT OP 1530			660,215.22	
AIRPORT OP 1540			1,858,000.66	
RESCUE TEAM 1550			637,352.52	
MED STRIKE 1560			58,936.42	
STAFF SVCS 1570			115,817.82	
All Others			(5,005.99)	
Direct Billed Total			0.00	
Unallocated Total			36,080,613.93	
Totals	<u>56,338,738.00</u>	<u>29,729,525.00</u>	<u>86,068,263.00</u>	Deviation 0.00

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 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 Administration	N/A
PLANNING ADM 1510		
2.4.1 PLANNING ADM	Number of full time equivalent positions served	Human Resources
CHIEF'S ADMIN 11XX		
3.4.1 CHIEF ADMIN 1110, 1115	Total number of full time equivalent positions	Human Resources
3.4.2 STAFF SVCS 1170	Total number of full time equivalent positions	Human Resources
3.4.3 ACCT/FIN/WHSE 1120, 1140	Total operating expenditures	Controller's Office
3.4.4 HUMAN RES 1130, 1160	Total number of full time equivalent positions	Human Resources
3.4.5 RISK MGMT 1190	Total number of full time equivalent positions	Human Resources
INFO TECH 1430		
4.4.1 INFO TECH	Total operating expenditures	Controller's Office
FLEET 1270		
5.4.1 FLEET MGMT.	Number of vehicles assigned per dept.	Finance and Administration
COMMUNIC 1470, 1480		
6.4.1 DISPATCH & RECORDS 1470	Number of classified full time equivalent positions	Human Resources
6.4.2 COMMUNICATION 1480	Number of radios and communication equipment assigned per department	Houston Fire Dept. Inventory
TRAINING 1450, 1460		
7.4.1 TRAINING	Number of classified full time equivalent positions	Human Resources
EMS ADMIN 1220		
8.4.1 EMS ADMIN	Direct allocation to EMS Operations	N/A
CLASSIF RECRUITING 1580		
9.4.1 RECRUITING	Number of classified Operations full time equivalent positions	Human Resources
CENTRAL SVCS 1950		
10.4.1 DEPARTMENTAL	Total number of full time equivalent positions	Human Resources
10.4.2 VEHICLE CHGS	Number of vehicles assigned per dept.	Finance and Administration
10.4.3 CLASSIF EMP	Number of classified Operations full time equivalent positions	Human Resources

SECTION III

CENTRAL SERVICES COST ALLOCATION PLAN

SCHEDULE 1.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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 OMB A-87 Cost Allocation Plan, and are allocated directly to Chief's Administration.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 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:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	29,729,525.00			
Total Departmental Cost Adjustments:	29,729,525.00			29,729,525.00
Total To Be Allocated:	29,729,525.00	0.00		29,729,525.00

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
CITYWIDE INDIRECT	29,729,525.00	0.00	29,729,525.00
Functional Cost			
Functional Cost	29,729,525.00	0.00	29,729,525.00
Allocation Step 1			
1st Allocation	29,729,525.00	0.00	29,729,525.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 CITYWIDE INDIRECT			
Total Allocated	29,729,525.00	0.00	29,729,525.00

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 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	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMIN 11XX	100	100.0000	29,729,525.00		29,729,525.00		29,729,525.00
SubTotal	100	100.0000	29,729,525.00		29,729,525.00		29,729,525.00
TOTAL	100	100.0000	29,729,525.00		29,729,525.00		29,729,525.00

Allocation Basis: Direct allocation to Chief's Administration

Allocation Source: N/A

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN 11XX	29,729,525.00	29,729,525.00
Direct Billed	0.00	0.00
Total	<u>29,729,525.00</u>	<u>29,729,525.00</u>

SCHEDULE 2.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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 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
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department PLANNING ADM 1510**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	900,263.00			900,263.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX		24,513.55	24,513.55	
INFO TECH 1430		931.57	931.57	
COMMUNIC 1470, 1480		19,094.40	19,094.40	
TRAINING 1450, 1460		21,604.87	21,604.87	
CLASSIF RECRUITING 1580		1,799.93	1,799.93	
CENTRAL SVCS 1950		7,701.78	7,701.78	
Total Allocated Additions:		<u>75,646.10</u>	75,646.10	75,646.10
Total To Be Allocated:	<u>900,263.00</u>	<u>75,646.10</u>		<u>975,909.10</u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department PLANNING ADM 1510**

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	747,789.00	0.00	747,789.00
FRINGE BENEFITS	127,173.00	0.00	127,173.00
Other Expense & Cost			
SUPPLIES	9,110.00	0.00	9,110.00
OTHER EXPENSES	16,191.00	0.00	16,191.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	900,263.00	0.00	900,263.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	900,263.00	0.00	900,263.00
Allocation Step 1			
1st Allocation	900,263.00	0.00	900,263.00
Allocation Step 2			
Inbound- All Others	75,646.10	75,646.10	0.00
Reallocate Admin Costs		(75,646.10)	75,646.10
2nd Allocation	75,646.10	0.00	75,646.10
Total For 1510 PLANNING ADM 1510			
Total Allocated	975,909.10	0.00	975,909.10

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department PLANNING ADM 1510**

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HAZMAT OP 1530	43	17.4797	157,363.05		157,363.05	13,222.69	170,585.74
AIRPORT OP 1540	142	57.7236	519,664.00		519,664.00	43,665.64	563,329.64
RESCUE TEAM 1550	42	17.0732	153,703.44		153,703.44	12,915.19	166,618.63
STAFF SVCS 1570	7	2.8455	25,617.24		25,617.24	2,152.53	27,769.77
CLASSIF RECRUITING 1580	12	4.8780	43,915.27		43,915.27	3,690.05	47,605.32
SubTotal	246	100.0000	900,263.00		900,263.00	75,646.10	975,909.10
TOTAL	246	100.0000	900,263.00		900,263.00	75,646.10	975,909.10

Allocation Basis: Number of FTEs served

Allocation Source: Human Resources

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department PLANNING ADM 1510**

Receiving Department	Total	PLANNING ADM
HAZMAT OP 1530	170,585.74	170,585.74
AIRPORT OP 1540	563,329.64	563,329.64
RESCUE TEAM 1550	166,618.63	166,618.63
STAFF SVCS 1570	27,769.77	27,769.77
CLASSIF RECRUITING 1580	47,605.32	47,605.32
Direct Billed	0.00	0.00
Total	975,909.10	975,909.10

SCHEDULE 3.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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 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.
- **Staff Services** – Costs of Staff 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.
- **Risk Management** – Costs of Risk Management Division have been allocated based on the number of employees per division.
- **Warehouse** – Costs of Procurement & Warehouse have not been allocated.
- **Other** – Costs of Divisions 1145, 1150, and 1180 have not been allocated.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CHIEF'S ADMIN 11XX**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,263,354.00			15,263,354.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CITYWIDE INDIRECT COSTS	29,729,525.00		29,729,525.00	
CHIEF'S ADMIN 11XX		324,223.72	324,223.72	
INFO TECH 1430		15,600.77	15,600.77	
FLEET 1270		254,500.80	254,500.80	
CLASSIF RECRUITING 1580		674.97	674.97	
CENTRAL SVCS 1950		173,428.88	173,428.88	
Total Allocated Additions:	<u>29,729,525.00</u>	<u>768,429.14</u>	<u>30,497,954.14</u>	<u>30,497,954.14</u>
Total To Be Allocated:	<u><u>44,992,879.00</u></u>	<u><u>768,429.14</u></u>		<u><u>45,761,308.14</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S ADMIN 11XX**

	Total	General & Admin	CHIEF ADMIN 1110, 1115	STAFF SVCS 1170	ACCT/FIN/WHSE 1120, 1140
Wages & Benefits					
SALARIES & WAGES	3,218,504.00	0.00	434,270.00	14,261.00	1,058,704.00
FRINGE BENEFITS	1,197,602.00	0.00	124,312.00	12,174.00	398,477.00
Other Expense & Cost					
SUPPLIES	4,683,955.00	0.00	7,754.00	0.00	141,988.00
OTHER EXPENSES	6,163,293.00	0.00	10,889.00	0.00	(1,740.00)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	15,263,354.00	0.00	577,225.00	26,435.00	1,597,429.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	15,263,354.00	0.00	577,225.00	26,435.00	1,597,429.00
Allocation Step 1					
Inbound- All Others	29,729,525.00	29,729,525.00	0.00	0.00	0.00
Reallocate Admin Costs		(29,729,525.00)	1,124,311.18	51,491.54	3,111,432.63
Unallocated Costs	(35,474,744.44)	0.00	0.00	0.00	0.00
1st Allocation	9,518,134.56	0.00	1,701,536.18	77,926.54	4,708,861.63
Allocation Step 2					
Inbound- All Others	768,429.14	768,429.14	0.00	0.00	0.00
Reallocate Admin Costs		(768,429.14)	29,060.45	1,330.92	80,422.26
Unallocated Costs	(605,869.49)	0.00	0.00	0.00	0.00
2nd Allocation	162,559.65	0.00	29,060.45	1,330.92	80,422.26
Total For 1100 CHIEF'S ADMIN 11XX					
Total Allocated	9,680,694.21	0.00	1,730,596.63	79,257.46	4,789,283.89

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S ADMIN 11XX**

	HUMAN RES 1130, 1160	RISK MGMT 1190	WAREHOUSE	OTHER 1145,1150,1180
Wages & Benefits				
SALARIES & WAGES	665,623.00	0.00	1,045,646.00	0.00
FRINGE BENEFITS	246,615.00	0.00	416,024.00	0.00
Other Expense & Cost				
SUPPLIES	8,800.00	0.00	4,525,413.00	0.00
OTHER EXPENSES	86,279.00	20,507.00	5,315,103.00	732,255.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	1,007,317.00	20,507.00	11,302,186.00	732,255.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	1,007,317.00	20,507.00	11,302,186.00	732,255.00
Allocation Step 1				
Inbound- All Others	0.00	0.00	0.00	0.00
Reallocate Admin Costs	1,962,029.73	39,956.48	22,014,029.48	1,426,273.96
Unallocated Costs	0.00	0.00	(33,316,215.48)	(2,158,528.96)
1st Allocation	2,969,346.73	60,463.48	0.00	0.00
Allocation Step 2				
Inbound- All Others	0.00	0.00	0.00	0.00
Reallocate Admin Costs	50,713.25	1,032.77	569,004.10	36,865.39
Unallocated Costs	0.00	0.00	(569,004.10)	(36,865.39)
2nd Allocation	50,713.25	1,032.77	0.00	0.00
Total For 1100 CHIEF'S ADMIN 11XX				
Total Allocated	3,020,059.98	61,496.25	0.00	0.00

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - CHIEF ADMIN 1110, 1115

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	1,274,717.11		1,274,717.11	22,324.93	1,297,042.04
MED DIRECT 1225	29	0.6988	11,890.25		11,890.25	208.24	12,098.49
OPER ADM 1260	19	0.4578	7,790.16		7,790.16	136.43	7,926.59
LIFE SFTY 1310	119	2.8675	48,791.04		48,791.04	854.51	49,645.55
FIRE MARSHAL 1320	70	1.6867	28,700.61		28,700.61	502.65	29,203.26
COMNTY OUT 1410	12	0.2892	4,920.11		4,920.11	86.17	5,006.28
LOGISTICS ADM 1420	13	0.3133	5,330.11		5,330.11	93.35	5,423.46
OEC 1470	96	2.3133	39,360.84		39,360.84	689.35	40,050.19
AIR PACK 1490	3	0.0723	1,230.02		1,230.02	21.54	1,251.56
PLANNING ADM 1510	10	0.2410	4,100.09		4,100.09		4,100.09
HAZMAT OP 1530	43	1.0361	17,630.38		17,630.38	308.77	17,939.15
AIRPORT OP 1540	142	3.4217	58,221.24		58,221.24	1,019.66	59,240.90
RESCUE TEAM 1550	42	1.0120	17,220.36		17,220.36	301.59	17,521.95
STAFF SVCS 1570	7	0.1687	2,870.07		2,870.07	50.27	2,920.34
CHIEF'S ADMIN 11XX	93	2.2410	38,130.81		38,130.81		38,130.81
FLEET 1270	94	2.2651	38,540.82		38,540.82	674.99	39,215.81
COMMUNIC 1470, 1480	11	0.2651	4,510.09		4,510.09	78.99	4,589.08
TRAINING 1450, 1460	192	4.6265	78,721.67		78,721.67	1,378.70	80,100.37
EMS ADMIN 1220	34	0.8193	13,940.29		13,940.29	244.14	14,184.43
CLASSIF RECRUITING 1580	12	0.2892	4,920.11		4,920.11	86.17	5,006.28
SubTotal	4,150	100.0000	1,701,536.18		1,701,536.18	29,060.45	1,730,596.63
TOTAL	4,150	100.0000	1,701,536.18		1,701,536.18	29,060.45	1,730,596.63

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - STAFF SVCS 1170

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	58,379.20		58,379.20	1,022.43	59,401.63
MED DIRECT 1225	29	0.6988	544.55		544.55	9.54	554.09
OPER ADM 1260	19	0.4578	356.77		356.77	6.25	363.02
LIFE SFTY 1310	119	2.8675	2,234.52		2,234.52	39.14	2,273.66
FIRE MARSHAL 1320	70	1.6867	1,314.42		1,314.42	23.02	1,337.44
COMNTY OUT 1410	12	0.2892	225.33		225.33	3.95	229.28
LOGISTICS ADM 1420	13	0.3133	244.11		244.11	4.28	248.39
OEC 1470	96	2.3133	1,802.64		1,802.64	31.57	1,834.21
AIR PACK 1490	3	0.0723	56.33		56.33	0.99	57.32
PLANNING ADM 1510	10	0.2410	187.77		187.77		187.77
HAZMAT OP 1530	43	1.0361	807.43		807.43	14.14	821.57
AIRPORT OP 1540	142	3.4217	2,666.40		2,666.40	46.70	2,713.10
RESCUE TEAM 1550	42	1.0120	788.65		788.65	13.81	802.46
STAFF SVCS 1570	7	0.1687	131.44		131.44	2.30	133.74
CHIEF'S ADMIN 11XX	93	2.2410	1,746.31		1,746.31		1,746.31
FLEET 1270	94	2.2651	1,765.08		1,765.08	30.91	1,795.99
COMMUNIC 1470, 1480	11	0.2651	206.55		206.55	3.62	210.17
TRAINING 1450, 1460	192	4.6265	3,605.28		3,605.28	63.14	3,668.42
EMS ADMIN 1220	34	0.8193	638.43		638.43	11.18	649.61
CLASSIF RECRUITING 1580	12	0.2892	225.33		225.33	3.95	229.28
SubTotal	4,150	100.0000	77,926.54		77,926.54	1,330.92	79,257.46
TOTAL	4,150	100.0000	77,926.54		77,926.54	1,330.92	79,257.46

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - ACCT/FIN/WHSE 1120, 1140

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	234,626,309	70.6590	3,327,236.21		3,327,236.21	59,735.37	3,386,971.58
MED DIRECT 1225	2,676,501	0.8060	37,955.45		37,955.45	681.43	38,636.88
OPER ADM 1260	914,641	0.2754	12,970.51		12,970.51	232.87	13,203.38
LIFE SFTY 1310	11,296,804	3.4021	160,199.99		160,199.99	2,876.14	163,076.13
FIRE MARSHAL 1320	6,038,344	1.8185	85,629.75		85,629.75	1,537.35	87,167.10
COMNTY OUT 1410	855,095	0.2575	12,126.12		12,126.12	217.71	12,343.83
LOGISTICS ADM 1420	595,265	0.1793	8,441.43		8,441.43	151.55	8,592.98
OEC 1470	8,498,807	2.5595	120,521.57		120,521.57	2,163.78	122,685.35
AIR PACK 1490	412,771	0.1243	5,853.49		5,853.49	105.09	5,958.58
PLANNING ADM 1510	911,426	0.2745	12,924.93		12,924.93		12,924.93
HAZMAT OP 1530	3,898,039	1.1739	55,278.08		55,278.08	992.43	56,270.51
AIRPORT OP 1540	10,584,124	3.1875	150,093.46		150,093.46	2,694.70	152,788.16
RESCUE TEAM 1550	3,586,800	1.0802	50,864.42		50,864.42	913.19	51,777.61
MED STRIKE 1560	23,359	0.0070	331.27		331.27	5.95	337.22
STAFF SVCS 1570	519,264	0.1564	7,363.67		7,363.67	132.20	7,495.87
CHIEF'S ADMIN 11XX	15,263,356	4.5966	216,449.65		216,449.65		216,449.65
INFO TECH 1430	334,650	0.1008	4,745.68		4,745.68	85.20	4,830.88
FLEET 1270	8,779,644	2.6440	124,504.14		124,504.14	2,235.28	126,739.42
COMMUNIC 1470, 1480	1,642,295	0.4946	23,289.37		23,289.37	418.12	23,707.49
TRAINING 1450, 1460	9,019,208	2.7162	127,901.39		127,901.39	2,296.27	130,197.66
EMS ADMIN 1220	4,489,414	1.3520	63,664.37		63,664.37	1,143.00	64,807.37
CLASSIF RECRUITING 1580	700,850	0.2111	9,938.76		9,938.76	178.44	10,117.20
CENTRAL SVCS 1950	6,711,096	2.0211	95,170.05		95,170.05	1,708.63	96,878.68
All Others	-323,822	-0.0975	-4,592.13		-4,592.13	-82.44	-4,674.57
SubTotal	332,054,240	100.0000	4,708,861.63		4,708,861.63	80,422.26	4,789,283.89
TOTAL	332,054,240	100.0000	4,708,861.63		4,708,861.63	80,422.26	4,789,283.89

Allocation Basis: Total operating expenditures

Allocation Source: Controller's Office

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - HUMAN RES 1130, 1160

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	2,224,505.76		2,224,505.76	38,959.11	2,263,464.87
MED DIRECT 1225	29	0.6988	20,749.65		20,749.65	363.40	21,113.05
OPER ADM 1260	19	0.4578	13,594.59		13,594.59	238.09	13,832.68
LIFE SFTY 1310	119	2.8675	85,145.13		85,145.13	1,491.20	86,636.33
FIRE MARSHAL 1320	70	1.6867	50,085.37		50,085.37	877.17	50,962.54
COMNTY OUT 1410	12	0.2892	8,586.07		8,586.07	150.37	8,736.44
LOGISTICS ADM 1420	13	0.3133	9,301.57		9,301.57	162.90	9,464.47
OEC 1470	96	2.3133	68,688.50		68,688.50	1,202.98	69,891.48
AIR PACK 1490	3	0.0723	2,146.51		2,146.51	37.59	2,184.10
PLANNING ADM 1510	10	0.2410	7,155.06		7,155.06		7,155.06
HAZMAT OP 1530	43	1.0361	30,766.74		30,766.74	538.84	31,305.58
AIRPORT OP 1540	142	3.4217	101,601.75		101,601.75	1,779.41	103,381.16
RESCUE TEAM 1550	42	1.0120	30,051.21		30,051.21	526.31	30,577.52
STAFF SVCS 1570	7	0.1687	5,008.55		5,008.55	87.72	5,096.27
CHIEF'S ADMIN 11XX	93	2.2410	66,541.99		66,541.99		66,541.99
FLEET 1270	94	2.2651	67,257.49		67,257.49	1,177.92	68,435.41
COMMUNIC 1470, 1480	11	0.2651	7,870.55		7,870.55	137.84	8,008.39
TRAINING 1450, 1460	192	4.6265	137,377.00		137,377.00	2,405.97	139,782.97
EMS ADMIN 1220	34	0.8193	24,327.17		24,327.17	426.06	24,753.23
CLASSIF RECRUITING 1580	12	0.2892	8,586.07		8,586.07	150.37	8,736.44
SubTotal	4,150	100.0000	2,969,346.73		2,969,346.73	50,713.25	3,020,059.98
TOTAL	4,150	100.0000	2,969,346.73		2,969,346.73	50,713.25	3,020,059.98

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - RISK MGMT 1190

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	45,296.63		45,296.63	793.38	46,090.01
MED DIRECT 1225	29	0.6988	422.52		422.52	7.40	429.92
OPER ADM 1260	19	0.4578	276.82		276.82	4.85	281.67
LIFE SFTY 1310	119	2.8675	1,733.77		1,733.77	30.37	1,764.14
FIRE MARSHAL 1320	70	1.6867	1,019.87		1,019.87	17.86	1,037.73
COMNTY OUT 1410	12	0.2892	174.83		174.83	3.06	177.89
LOGISTICS ADM 1420	13	0.3133	189.40		189.40	3.32	192.72
OEC 1470	96	2.3133	1,398.67		1,398.67	24.50	1,423.17
AIR PACK 1490	3	0.0723	43.71		43.71	0.77	44.48
PLANNING ADM 1510	10	0.2410	145.70		145.70		145.70
HAZMAT OP 1530	43	1.0361	626.49		626.49	10.97	637.46
AIRPORT OP 1540	142	3.4217	2,068.87		2,068.87	36.24	2,105.11
RESCUE TEAM 1550	42	1.0120	611.92		611.92	10.72	622.64
STAFF SVCS 1570	7	0.1687	101.99		101.99	1.79	103.78
CHIEF'S ADMIN 11XX	93	2.2410	1,354.96		1,354.96		1,354.96
FLEET 1270	94	2.2651	1,369.53		1,369.53	23.99	1,393.52
COMMUNIC 1470, 1480	11	0.2651	160.26		160.26	2.81	163.07
TRAINING 1450, 1460	192	4.6265	2,797.35		2,797.35	49.00	2,846.35
EMS ADMIN 1220	34	0.8193	495.36		495.36	8.68	504.04
CLASSIF RECRUITING 1580	12	0.2892	174.83		174.83	3.06	177.89
SubTotal	4,150	100.0000	60,463.48		60,463.48	1,032.77	61,496.25
TOTAL	4,150	100.0000	60,463.48		60,463.48	1,032.77	61,496.25

Allocation Basis: Total number of FTEs
Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN 11XX

Receiving Department	Total	CHIEF ADMIN 1110, 1115	STAFF SVCS 1170	ACCT/FIN/WHSE 1120.	HUMAN RES 1130, 1160	RISK MGMT 1190
FIRE & EMS OP 1210	7,052,970.13	1,297,042.04	59,401.63	3,386,971.58	2,263,464.87	46,090.01
MED DIRECT 1225	72,832.43	12,098.49	554.09	38,636.88	21,113.05	429.92
OPER ADM 1260	35,607.34	7,926.59	363.02	13,203.38	13,832.68	281.67
LIFE SFTY 1310	303,395.81	49,645.55	2,273.66	163,076.13	86,636.33	1,764.14
FIRE MARSHAL 1320	169,708.07	29,203.26	1,337.44	87,167.10	50,962.54	1,037.73
COMNTY OUT 1410	26,493.72	5,006.28	229.28	12,343.83	8,736.44	177.89
LOGISTICS ADM 1420	23,922.02	5,423.46	248.39	8,592.98	9,464.47	192.72
OEC 1470	235,864.40	40,050.19	1,834.21	122,685.35	69,891.48	1,423.17
AIR PACK 1490	9,496.04	1,251.56	57.32	5,958.58	2,184.10	44.48
PLANNING ADM 1510	24,513.55	4,100.09	187.77	12,924.93	7,155.06	145.70
HAZMAT OP 1530	106,974.27	17,939.15	821.57	56,270.51	31,305.58	637.46
AIRPORT OP 1540	320,228.43	59,240.90	2,713.10	152,788.16	103,381.16	2,105.11
RESCUE TEAM 1550	101,302.18	17,521.95	802.46	51,777.61	30,577.52	622.64
MED STRIKE 1560	337.22	0.00	0.00	337.22	0.00	0.00
STAFF SVCS 1570	15,750.00	2,920.34	133.74	7,495.87	5,096.27	103.78
CHIEF'S ADMIN 11XX	324,223.72	38,130.81	1,746.31	216,449.65	66,541.99	1,354.96
INFO TECH 1430	4,830.88	0.00	0.00	4,830.88	0.00	0.00
FLEET 1270	237,580.15	39,215.81	1,795.99	126,739.42	68,435.41	1,393.52
COMMUNIC 1470, 1480	36,678.20	4,589.08	210.17	23,707.49	8,008.39	163.07
TRAINING 1450, 1460	356,595.77	80,100.37	3,668.42	130,197.66	139,782.97	2,846.35
EMS ADMIN 1220	104,898.68	14,184.43	649.61	64,807.37	24,753.23	504.04
CLASSIF RECRUITING 1580	24,267.09	5,006.28	229.28	10,117.20	8,736.44	177.89
CENTRAL SVCS 1950	96,878.68	0.00	0.00	96,878.68	0.00	0.00
All Others	(4,674.57)	0.00	0.00	(4,674.57)	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,680,694.21	1,730,596.63	79,257.46	4,789,283.89	3,020,059.98	61,496.25

**SCHEDULE 4.1
FY 2008 OMB A-87 COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department INFO TECH 1430**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	334,649.00			334,649.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX	4,745.68	85.20	4,830.88	
INFO TECH 1430		342.05	342.05	
Total Allocated Additions:	<u>4,745.68</u>	<u>427.25</u>	5,172.93	5,172.93
Total To Be Allocated:	<u><u>339,394.68</u></u>	<u><u>427.25</u></u>		<u><u>339,821.93</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department INFO TECH 1430**

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
SUPPLIES	34,332.00	0.00	34,332.00
OTHER EXPENSES	300,317.00	0.00	300,317.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	334,649.00	0.00	334,649.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	334,649.00	0.00	334,649.00
Allocation Step 1			
Inbound- All Others	4,745.68	4,745.68	0.00
Reallocate Admin Costs		(4,745.68)	4,745.68
1st Allocation	339,394.68	0.00	339,394.68
Allocation Step 2			
Inbound- All Others	427.25	427.25	0.00
Reallocate Admin Costs		(427.25)	427.25
2nd Allocation	427.25	0.00	427.25
Total For 1430 INFO TECH 1430			
Total Allocated	339,821.93	0.00	339,821.93

**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN**

**Schedule .4 - Detail Activity Allocations
For Department INFO TECH 1430**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	234,626,309	70.6590	239,813.00		239,813.00	317.67	240,130.67
MED DIRECT 1225	2,676,501	0.8060	2,735.67		2,735.67	3.62	2,739.29
OPER ADM 1260	914,641	0.2754	934.86		934.86	1.24	936.10
LIFE SFTY 1310	11,296,804	3.4021	11,546.53		11,546.53	15.30	11,561.83
FIRE MARSHAL 1320	6,038,344	1.8185	6,171.83		6,171.83	8.18	6,180.01
COMNTY OUT 1410	855,095	0.2575	874.00		874.00	1.16	875.16
LOGISTICS ADM 1420	595,265	0.1793	608.42		608.42	0.81	609.23
OEC 1470	8,498,807	2.5595	8,686.68		8,686.68	11.51	8,698.19
AIR PACK 1490	412,771	0.1243	421.89		421.89	0.56	422.45
PLANNING ADM 1510	911,426	0.2745	931.57		931.57		931.57
HAZMAT OP 1530	3,898,039	1.1739	3,984.21		3,984.21	5.28	3,989.49
AIRPORT OP 1540	10,584,124	3.1875	10,818.10		10,818.10	14.33	10,832.43
RESCUE TEAM 1550	3,586,800	1.0802	3,666.09		3,666.09	4.86	3,670.95
MED STRIKE 1560	23,359	0.0070	23.88		23.88	0.03	23.91
STAFF SVCS 1570	519,264	0.1564	530.74		530.74	0.70	531.44
CHIEF'S ADMIN 11XX	15,263,356	4.5966	15,600.77		15,600.77		15,600.77
INFO TECH 1430	334,650	0.1008	342.05		342.05		342.05
FLEET 1270	8,779,644	2.6440	8,973.73		8,973.73	11.89	8,985.62
COMMUNIC 1470, 1480	1,642,295	0.4946	1,678.60		1,678.60	2.22	1,680.82
TRAINING 1450, 1460	9,019,208	2.7162	9,218.59		9,218.59	12.21	9,230.80
EMS ADMIN 1220	4,489,414	1.3520	4,588.66		4,588.66	6.08	4,594.74
CLASSIF RECRUITING 1580	700,850	0.2111	716.34		716.34	0.95	717.29
CENTRAL SVCS 1950	6,711,096	2.0211	6,859.45		6,859.45	9.09	6,868.54
All Others	-323,822	-0.0975	-330.98		-330.98	-0.44	-331.42
SubTotal	332,054,240	100.0000	339,394.68		339,394.68	427.25	339,821.93
TOTAL	332,054,240	100.0000	339,394.68		339,394.68	427.25	339,821.93

Allocation Basis: Total operating expenditures

Allocation Source: Controller's Office

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INFO TECH 1430

Receiving Department	Total	INFO TECH
FIRE & EMS OP 1210	240,130.67	240,130.67
MED DIRECT 1225	2,739.29	2,739.29
OPER ADM 1260	936.10	936.10
LIFE SFTY 1310	11,561.83	11,561.83
FIRE MARSHAL 1320	6,180.01	6,180.01
COMNTY OUT 1410	875.16	875.16
LOGISTICS ADM 1420	609.23	609.23
OEC 1470	8,698.19	8,698.19
AIR PACK 1490	422.45	422.45
PLANNING ADM 1510	931.57	931.57
HAZMAT OP 1530	3,989.49	3,989.49
AIRPORT OP 1540	10,832.43	10,832.43
RESCUE TEAM 1550	3,670.95	3,670.95
MED STRIKE 1560	23.91	23.91
STAFF SVCS 1570	531.44	531.44
CHIEF'S ADMIN 11XX	15,600.77	15,600.77
INFO TECH 1430	342.05	342.05
FLEET 1270	8,985.62	8,985.62
COMMUNIC 1470, 1480	1,680.82	1,680.82
TRAINING 1450, 1460	9,230.80	9,230.80
EMS ADMIN 1220	4,594.74	4,594.74
CLASSIF RECRUITING 1580	717.29	717.29
CENTRAL SVCS 1950	6,868.54	6,868.54
All Others	(331.42)	(331.42)
Direct Billed	0.00	0.00
Total	339,821.93	339,821.93

SCHEDULE 5.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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 is the basis for cost allocation.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department FLEET 1270**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,779,644.00			8,779,644.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX	233,437.06	4,143.09	237,580.15	
INFO TECH 1430	8,973.73	11.89	8,985.62	
FLEET 1270		381,751.29	381,751.29	
COMMUNIC 1470, 1480		244,976.35	244,976.35	
TRAINING 1450, 1460		243,054.65	243,054.65	
CLASSIF RECRUITING 1580		20,330.05	20,330.05	
CENTRAL SVCS 1950		225,421.77	225,421.77	
Total Allocated Additions:	<u>242,410.79</u>	<u>1,119,689.09</u>	<u>1,362,099.88</u>	1,362,099.88
Total To Be Allocated:	<u><u>9,022,054.79</u></u>	<u><u>1,119,689.09</u></u>		<u><u>10,141,743.88</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department FLEET 1270**

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,427,844.00	0.00	3,427,844.00
FRINGE BENEFITS	1,942,231.00	0.00	1,942,231.00
Other Expense & Cost			
SUPPLIES	2,512,181.00	0.00	2,512,181.00
OTHER EXPENSES	897,388.00	0.00	897,388.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	8,779,644.00	0.00	8,779,644.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	8,779,644.00	0.00	8,779,644.00
Allocation Step 1			
Inbound- All Others	242,410.79	242,410.79	0.00
Reallocate Admin Costs		(242,410.79)	242,410.79
1st Allocation	9,022,054.79	0.00	9,022,054.79
Allocation Step 2			
Inbound- All Others	1,119,689.09	1,119,689.09	0.00
Reallocate Admin Costs		(1,119,689.09)	1,119,689.09
2nd Allocation	1,119,689.09	0.00	1,119,689.09
Total For 1270 FLEET 1270			
Total Allocated	10,141,743.88	0.00	10,141,743.88

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FLEET 1270

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	375	52.8914	4,771,890.82		4,771,890.82	637,152.38	5,409,043.20
LIFE SFTY 1310	135	19.0409	1,717,880.70		1,717,880.70	229,374.85	1,947,255.55
FIRE MARSHAL 1320	73	10.2962	928,928.08		928,928.08	124,032.33	1,052,960.41
COMNTY OUT 1410	5	0.7052	63,625.24		63,625.24	8,495.36	72,120.60
LOGISTICS ADM 1420	7	0.9873	89,075.29		89,075.29	11,893.51	100,968.80
AIR PACK 1490	3	0.4231	38,175.11		38,175.11	5,097.22	43,272.33
HAZMAT OP 1530	3	0.4231	38,175.11		38,175.11	5,097.22	43,272.33
AIRPORT OP 1540	4	0.5642	50,900.18		50,900.18	6,796.29	57,696.47
RESCUE TEAM 1550	4	0.5642	50,900.18		50,900.18	6,796.29	57,696.47
MED STRIKE 1560	3	0.4231	38,175.11		38,175.11	5,097.22	43,272.33
STAFF SVCS 1570	2	0.2821	25,450.04		25,450.04	3,398.14	28,848.18
CHIEF'S ADMIN 11XX	20	2.8209	254,500.80		254,500.80		254,500.80
FLEET 1270	30	4.2313	381,751.29		381,751.29		381,751.29
TRAINING 1450, 1460	21	2.9619	267,225.86		267,225.86	35,680.53	302,906.39
EMS ADMIN 1220	20	2.8209	254,500.80		254,500.80	33,981.46	288,482.26
CLASSIF RECRUITING 1580	4	0.5642	50,900.18		50,900.18	6,796.29	57,696.47
SubTotal	709	100.0000	9,022,054.79		9,022,054.79	1,119,689.09	10,141,743.88
TOTAL	709	100.0000	9,022,054.79		9,022,054.79	1,119,689.09	10,141,743.88

Allocation Basis: Number of vehicles assigned per dept.

Allocation Source: Finance and Administration

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FLEET 1270

Receiving Department	Total	FLEET MGMT.
FIRE & EMS OP 1210	5,409,043.20	5,409,043.20
LIFE SFTY 1310	1,947,255.55	1,947,255.55
FIRE MARSHAL 1320	1,052,960.41	1,052,960.41
COMNTY OUT 1410	72,120.60	72,120.60
LOGISTICS ADM 1420	100,968.80	100,968.80
AIR PACK 1490	43,272.33	43,272.33
HAZMAT OP 1530	43,272.33	43,272.33
AIRPORT OP 1540	57,696.47	57,696.47
RESCUE TEAM 1550	57,696.47	57,696.47
MED STRIKE 1560	43,272.33	43,272.33
STAFF SVCS 1570	28,848.18	28,848.18
CHIEF'S ADMIN 11XX	254,500.80	254,500.80
FLEET 1270	381,751.29	381,751.29
TRAINING 1450, 1460	302,906.39	302,906.39
EMS ADMIN 1220	288,482.26	288,482.26
CLASSIF RECRUITING 1580	57,696.47	57,696.47
Direct Billed	0.00	0.00
Total	10,141,743.88	10,141,743.88

SCHEDULE 6.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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. These activities have been identified and allocated as follows:

- **Dispatch and Records** – Costs of this division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Fire Marshall.
- **Communications** – Costs of communications and dispatch have been allocated based on the number of radios and communication equipment assigned.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department COMMUNIC 1470, 1480**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,141,103.00			10,141,103.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX	36,036.82	641.38	36,678.20	
INFO TECH 1430	1,678.60	2.22	1,680.82	
COMMUNIC 1470, 1480		177,438.41	177,438.41	
CLASSIF RECRUITING 1580		1,889.40	1,889.40	
CENTRAL SVCS 1950		8,470.88	8,470.88	
Total Allocated Additions:	<u>37,715.42</u>	<u>188,442.29</u>	226,157.71	226,157.71
Total To Be Allocated:	<u><u>10,178,818.42</u></u>	<u><u>188,442.29</u></u>		<u><u>10,367,260.71</u></u>

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COMMUNIC 1470, 1480

	Total	General & Admin	DISPATCH & RECORDS 1470	COMMUNICATION 1480
Wages & Benefits				
SALARIES & WAGES	6,816,161.00	0.00	6,276,426.00	539,735.00
FRINGE BENEFITS	2,435,724.00	0.00	2,205,667.00	230,057.00
Other Expense & Cost				
SUPPLIES	641,706.00	0.00	12,575.00	629,131.00
OTHER EXPENSES	247,512.00	0.00	4,140.00	243,372.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,141,103.00	0.00	8,498,808.00	1,642,295.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	10,141,103.00	0.00	8,498,808.00	1,642,295.00
Allocation Step 1				
Inbound- All Others	37,715.42	37,715.42	0.00	0.00
Reallocate Admin Costs		(37,715.42)	31,607.63	6,107.79
1st Allocation	10,178,818.42	0.00	8,530,415.63	1,648,402.79
Allocation Step 2				
Inbound- All Others	188,442.29	188,442.29	0.00	0.00
Reallocate Admin Costs		(188,442.29)	157,925.19	30,517.10
2nd Allocation	188,442.29	0.00	157,925.19	30,517.10
Total For 1480 COMMUNIC 1470,				
Total Allocated	10,367,260.71	0.00	8,688,340.82	1,678,919.89

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COMMUNIC 1470, 1480

Activity - DISPATCH & RECORDS 1470

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,989	83.6320	7,134,138.85		7,134,138.85	135,799.30	7,269,938.15
MED DIRECT 1225	28	0.7834	66,830.35		66,830.35	1,272.13	68,102.48
OPER ADM 1260	18	0.5036	42,962.33		42,962.33	817.80	43,780.13
LIFE SFTY 1310	110	3.0778	262,547.77		262,547.77	4,997.63	267,545.40
FIRE MARSHAL 1320	65	1.8187	155,141.90		155,141.90	2,953.15	158,095.05
PLANNING ADM 1510	8	0.2238	19,094.40		19,094.40		19,094.40
HAZMAT OP 1530	43	1.2031	102,632.33		102,632.33	1,953.62	104,585.95
AIRPORT OP 1540	142	3.9731	338,925.27		338,925.27	6,451.49	345,376.76
RESCUE TEAM 1550	35	0.9793	83,537.93		83,537.93	1,590.16	85,128.09
STAFF SVCS 1570	5	0.1399	11,933.97		11,933.97	227.16	12,161.13
FLEET 1270	90	2.5182	214,811.82		214,811.82		214,811.82
EMS ADMIN 1220	33	0.9233	78,764.31		78,764.31	1,499.29	80,263.60
CLASSIF RECRUITING 1580	8	0.2238	19,094.40		19,094.40	363.46	19,457.86
SubTotal	3,574	100.0000	8,530,415.63		8,530,415.63	157,925.19	8,688,340.82
TOTAL	3,574	100.0000	8,530,415.63		8,530,415.63	157,925.19	8,688,340.82

Allocation Basis: Number of classified FTEs in Hazmat, Fire Optns, Airport, Fire Marshal

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COMMUNIC 1470, 1480

Activity - COMMUNICATION 1480

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	1,798	64.5137	1,063,447.48		1,063,447.48	22,524.52	1,085,972.00
OPER ADM 1260	26	0.9329	15,378.00		15,378.00	325.72	15,703.72
LIFE SFTY 1310	100	3.5881	59,146.14		59,146.14	1,252.75	60,398.89
FIRE MARSHAL 1320	130	4.6645	76,889.98		76,889.98	1,628.58	78,518.56
OEC 1470	180	6.4586	106,463.05		106,463.05	2,254.96	108,718.01
HAZMAT OP 1530	86	3.0858	50,865.67		50,865.67	1,077.37	51,943.04
RESCUE TEAM 1550	106	3.8034	62,694.91		62,694.91	1,327.92	64,022.83
FLEET 1270	51	1.8299	30,164.53		30,164.53		30,164.53
COMMUNIC 1470, 1480	300	10.7643	177,438.41		177,438.41		177,438.41
TRAINING 1450, 1460	10	0.3588	5,914.62		5,914.62	125.28	6,039.90
SubTotal	2,787	100.0000	1,648,402.79		1,648,402.79	30,517.10	1,678,919.89
TOTAL	2,787	100.0000	1,648,402.79		1,648,402.79	30,517.10	1,678,919.89

Allocation Basis: Number of radios and communication equipment assigned per department

Allocation Source: Houston Fire Dept. Inventory

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COMMUNIC 1470, 1480

Receiving Department	Total	DISPATCH & RECORDS	COMMUNICATION 1480
FIRE & EMS OP 1210	8,355,910.15	7,269,938.15	1,085,972.00
MED DIRECT 1225	68,102.48	68,102.48	0.00
OPER ADM 1260	59,483.85	43,780.13	15,703.72
LIFE SFTY 1310	327,944.29	267,545.40	60,398.89
FIRE MARSHAL 1320	236,613.61	158,095.05	78,518.56
OEC 1470	108,718.01	0.00	108,718.01
PLANNING ADM 1510	19,094.40	19,094.40	0.00
HAZMAT OP 1530	156,528.99	104,585.95	51,943.04
AIRPORT OP 1540	345,376.76	345,376.76	0.00
RESCUE TEAM 1550	149,150.92	85,128.09	64,022.83
STAFF SVCS 1570	12,161.13	12,161.13	0.00
FLEET 1270	244,976.35	214,811.82	30,164.53
COMMUNIC 1470, 1480	177,438.41	0.00	177,438.41
TRAINING 1450, 1460	6,039.90	0.00	6,039.90
EMS ADMIN 1220	80,263.60	80,263.60	0.00
CLASSIF RECRUITING 1580	19,457.86	19,457.86	0.00
Direct Billed	0.00	0.00	0.00
Total	10,367,260.71	8,688,340.82	1,678,919.89

SCHEDULE 7.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
FIRE TRAINING ACADEMY
NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standards 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.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department TRAINING 1450, 1460**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,019,208.00			9,019,208.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX	350,402.69	6,193.08	356,595.77	
INFO TECH 1430	9,218.59	12.21	9,230.80	
FLEET 1270	267,225.86	35,680.53	302,906.39	
COMMUNIC 1470, 1480	5,914.62	125.28	6,039.90	
CLASSIF RECRUITING 1580		32,978.63	32,978.63	
CENTRAL SVCS 1950		254,945.27	254,945.27	
Total Allocated Additions:	<u>632,761.76</u>	<u>329,935.00</u>	<u>962,696.76</u>	962,696.76
Total To Be Allocated:	<u><u>9,651,969.76</u></u>	<u><u>329,935.00</u></u>		<u><u>9,981,904.76</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department TRAINING 1450, 1460**

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	6,587,917.00	0.00	6,587,917.00
FRINGE BENEFITS	1,671,576.00	0.00	1,671,576.00
Other Expense & Cost			
SUPPLIES	90,385.00	0.00	90,385.00
OTHER EXPENSES	669,330.00	0.00	669,330.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	9,019,208.00	0.00	9,019,208.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	9,019,208.00	0.00	9,019,208.00
Allocation Step 1			
Inbound- All Others	632,761.76	632,761.76	0.00
Reallocate Admin Costs		(632,761.76)	632,761.76
1st Allocation	9,651,969.76	0.00	9,651,969.76
Allocation Step 2			
Inbound- All Others	329,935.00	329,935.00	0.00
Reallocate Admin Costs		(329,935.00)	329,935.00
2nd Allocation	329,935.00	0.00	329,935.00
Total For 1460 TRAINING 1450, 1460			
Total Allocated	9,981,904.76	0.00	9,981,904.76

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department TRAINING 1450, 1460

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,989	83.6320	8,072,114.60		8,072,114.60	283,709.92	8,355,824.52
MED DIRECT 1225	28	0.7834	75,617.01		75,617.01	2,657.71	78,274.72
OPER ADM 1260	18	0.5036	48,610.89		48,610.89	1,708.53	50,319.42
LIFE SFTY 1310	110	3.0778	297,066.78		297,066.78	10,440.98	307,507.76
FIRE MARSHAL 1320	65	1.8187	175,539.51		175,539.51	6,169.67	181,709.18
PLANNING ADM 1510	8	0.2238	21,604.87		21,604.87		21,604.87
HAZMAT OP 1530	43	1.2031	116,126.13		116,126.13	4,081.47	120,207.60
AIRPORT OP 1540	142	3.9731	383,486.17		383,486.17	13,478.36	396,964.53
RESCUE TEAM 1550	35	0.9793	94,521.26		94,521.26	3,322.13	97,843.39
STAFF SVCS 1570	5	0.1399	13,503.01		13,503.01	474.59	13,977.60
FLEET 1270	90	2.5182	243,054.65		243,054.65		243,054.65
EMS ADMIN 1220	33	0.9233	89,120.01		89,120.01	3,132.29	92,252.30
CLASSIF RECRUITING 1580	8	0.2238	21,604.87		21,604.87	759.35	22,364.22
SubTotal	3,574	100.0000	9,651,969.76		9,651,969.76	329,935.00	9,981,904.76
TOTAL	3,574	100.0000	9,651,969.76		9,651,969.76	329,935.00	9,981,904.76

Allocation Basis: Number of classified FTEs in Hazmat, Fire Optns, Airport, Fire Marshal

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department TRAINING 1450, 1460

Receiving Department	Total	TRAINING
FIRE & EMS OP 1210	8,355,824.52	8,355,824.52
MED DIRECT 1225	78,274.72	78,274.72
OPER ADM 1260	50,319.42	50,319.42
LIFE SFTY 1310	307,507.76	307,507.76
FIRE MARSHAL 1320	181,709.18	181,709.18
PLANNING ADM 1510	21,604.87	21,604.87
HAZMAT OP 1530	120,207.60	120,207.60
AIRPORT OP 1540	396,964.53	396,964.53
RESCUE TEAM 1550	97,843.39	97,843.39
STAFF SVCS 1570	13,977.60	13,977.60
FLEET 1270	243,054.65	243,054.65
EMS ADMIN 1220	92,252.30	92,252.30
CLASSIF RECRUITING 1580	22,364.22	22,364.22
Direct Billed	0.00	0.00
Total	9,981,904.76	9,981,904.76

SCHEDULE 8.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department EMS ADMIN 1220**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,488,578.00			4,488,578.00
CHIEF'S ADMIN 11XX	103,065.62	1,833.06	104,898.68	
INFO TECH 1430	4,588.66	6.08	4,594.74	
FLEET 1270	254,500.80	33,981.46	288,482.26	
COMMUNIC 1470, 1480	78,764.31	1,499.29	80,263.60	
TRAINING 1450, 1460	89,120.01	3,132.29	92,252.30	
CLASSIF RECRUITING 1580		7,353.42	7,353.42	
CENTRAL SVCS 1950		128,190.58	128,190.58	
Total Allocated Additions:	530,039.40	175,996.18	706,035.58	706,035.58
Total To Be Allocated:	5,018,617.40	175,996.18		5,194,613.58

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department EMS ADMIN 1220**

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	2,804,367.00	0.00	2,804,367.00
FRINGE BENEFITS	803,896.00	0.00	803,896.00
Other Expense & Cost			
SUPPLIES	144,822.00	0.00	144,822.00
OTHER EXPENSES	735,493.00	0.00	735,493.00
Departmental Totals			
Total Expenditures	4,488,578.00	0.00	4,488,578.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	4,488,578.00	0.00	4,488,578.00
Allocation Step 1			
Inbound- All Others	530,039.40	530,039.40	0.00
Reallocate Admin Costs		(530,039.40)	530,039.40
1st Allocation	5,018,617.40	0.00	5,018,617.40
Allocation Step 2			
Inbound- All Others	175,996.18	175,996.18	0.00
Reallocate Admin Costs		(175,996.18)	175,996.18
2nd Allocation	175,996.18	0.00	175,996.18
Total For 1220 EMS ADMIN 1220			
Total Allocated	5,194,613.58	0.00	5,194,613.58

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department EMS ADMIN 1220**

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	100	100.0000	5,018,617.40		5,018,617.40	175,996.18	5,194,613.58
SubTotal	100	100.0000	5,018,617.40		5,018,617.40	175,996.18	5,194,613.58
TOTAL	100	100.0000	5,018,617.40		5,018,617.40	175,996.18	5,194,613.58

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

**HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department EMS ADMIN 1220**

Receiving Department	Total	EMS ADMIN
FIRE & EMS OP 1210	5,194,613.58	5,194,613.58
Direct Billed	0.00	0.00
Total	5,194,613.58	5,194,613.58



SCHEDULE 9.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
CLASSIFIED RECRUITING
NATURE AND EXTENT OF SERVICES

Costs of the Classified Recruiting Division have been allocated based on the number of Classified Operations Employees per division.

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CLASSIF RECRUITING 1580**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	700,849.00			700,849.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
PLANNING ADM 1510	43,915.27	3,690.05	47,605.32	
CHIEF'S ADMIN 11XX	23,845.10	421.99	24,267.09	
INFO TECH 1430	716.34	0.95	717.29	
FLEET 1270	50,900.18	6,796.29	57,696.47	
COMMUNIC 1470, 1480	19,094.40	363.46	19,457.86	
TRAINING 1450, 1460	21,604.87	759.35	22,364.22	
CLASSIF RECRUITING 1580		1,799.93	1,799.93	
CENTRAL SVCS 1950		29,635.97	29,635.97	
Total Allocated Additions:	160,076.16	43,467.99	203,544.15	203,544.15
Total To Be Allocated:	860,925.16	43,467.99		904,393.15

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CLASSIF RECRUITING 1580**

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	373,492.00	0.00	373,492.00
FRINGE BENEFITS	315,966.00	0.00	315,966.00
Other Expense & Cost			
SUPPLIES	10,608.00	0.00	10,608.00
OTHER EXPENSES	783.00	0.00	783.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	700,849.00	0.00	700,849.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	700,849.00	0.00	700,849.00
Allocation Step 1			
Inbound- All Others	160,076.16	160,076.16	0.00
Reallocate Admin Costs		(160,076.16)	160,076.16
1st Allocation	860,925.16	0.00	860,925.16
Allocation Step 2			
Inbound- All Others	43,467.99	43,467.99	0.00
Reallocate Admin Costs		(43,467.99)	43,467.99
2nd Allocation	43,467.99	0.00	43,467.99
Total For 1580 CLASSIF			
Total Allocated	904,393.15	0.00	904,393.15

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CLASSIF RECRUITING 1580**

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,988	78.1025	672,405.48		672,405.48	36,806.64	709,212.12
MED DIRECT 1225	27	0.7285	6,272.04		6,272.04	343.32	6,615.36
OPER ADM 1260	18	0.4773	4,109.26		4,109.26	224.94	4,334.20
LIFE SFTY 1310	110	2.8808	24,801.30		24,801.30	1,357.59	26,158.89
FIRE MARSHAL 1320	64	1.6946	14,589.00		14,589.00	798.58	15,387.58
COMNTY OUT 1410	9	0.2394	2,061.17		2,061.17	112.83	2,174.00
LOGISTICS ADM 1420	9	0.2594	2,232.93		2,232.93	122.23	2,355.16
OEC 1470	73	1.9153	16,489.32		16,489.32	902.60	17,391.92
AIR PACK 1490	2	0.0599	515.29		515.29	28.21	543.50
PLANNING ADM 1510	8	0.2091	1,799.93		1,799.93		1,799.93
HAZMAT OP 1530	43	1.1237	9,674.63		9,674.63	529.58	10,204.21
AIRPORT OP 1540	142	3.7110	31,948.77		31,948.77	1,748.84	33,697.61
RESCUE TEAM 1550	35	0.9147	7,874.69		7,874.69	431.05	8,305.74
STAFF SVCS 1570	5	0.1307	1,124.95		1,124.95	61.58	1,186.53
CHIEF'S ADMIN 11XX	3	0.0784	674.97		674.97		674.97
FLEET 1270	90	2.3614	20,330.05		20,330.05		20,330.05
COMMUNIC 1470, 1480	8	0.2195	1,889.40		1,889.40		1,889.40
TRAINING 1450, 1460	146	3.8306	32,978.63		32,978.63		32,978.63
EMS ADMIN 1220	32	0.8541	7,353.42		7,353.42		7,353.42
CLASSIF RECRUITING 1580	8	0.2091	1,799.93		1,799.93		1,799.93
SubTotal	3,826	100.0000	860,925.16		860,925.16	43,467.99	904,393.15
TOTAL	3,826	100.0000	860,925.16		860,925.16	43,467.99	904,393.15

Allocation Basis: Number of classified Operations FTEs

Allocation Source: Human Resources

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department CLASSIF RECRUITING 1580**

Receiving Department	Total	RECRUITING
FIRE & EMS OP 1210	709,212.12	709,212.12
MED DIRECT 1225	6,615.36	6,615.36
OPER ADM 1260	4,334.20	4,334.20
LIFE SFTY 1310	26,158.89	26,158.89
FIRE MARSHAL 1320	15,387.58	15,387.58
COMNTY OUT 1410	2,174.00	2,174.00
LOGISTICS ADM 1420	2,355.16	2,355.16
OEC 1470	17,391.92	17,391.92
AIR PACK 1490	543.50	543.50
PLANNING ADM 1510	1,799.93	1,799.93
HAZMAT OP 1530	10,204.21	10,204.21
AIRPORT OP 1540	33,697.61	33,697.61
RESCUE TEAM 1550	8,305.74	8,305.74
STAFF SVCS 1570	1,186.53	1,186.53
CHIEF'S ADMIN 11XX	674.97	674.97
FLEET 1270	20,330.05	20,330.05
COMMUNIC 1470, 1480	1,889.40	1,889.40
TRAINING 1450, 1460	32,978.63	32,978.63
EMS ADMIN 1220	7,353.42	7,353.42
CLASSIF RECRUITING 1580	1,799.93	1,799.93
Direct Billed	0.00	0.00
Total	904,393.15	904,393.15

SCHEDULE 10.1
FY 2008 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2008 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 with the Fire Department.
- **Vehicle Charges** – Vehicle charges, Fuel and Vehicle Repair and Maintenance, have been allocated based on the number of vehicle 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
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CENTRAL SVCS 1950**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,711,090.00			6,711,090.00
CHIEF'S ADMIN 11XX	95,170.05	1,708.63	96,878.68	
INFO TECH 1430	6,859.45	9.09	6,868.54	
Total Allocated Additions:	<u>102,029.50</u>	<u>1,717.72</u>	<u>103,747.22</u>	<u>103,747.22</u>
Total To Be Allocated:	<u><u>6,813,119.50</u></u>	<u><u>1,717.72</u></u>		<u><u>6,814,837.22</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CENTRAL SVCS 1950**

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
POSTAGE	44,926.00	0.00	44,926.00	0.00	0.00
FUEL	3,554,690.00	0.00	0.00	3,554,690.00	0.00
VEHICLE REPAIR & MAINT SUPPL	6,716.00	0.00	0.00	6,716.00	0.00
CLOTHING	368,563.00	0.00	368,563.00	0.00	0.00
MISCELLANEOUS PARTS & SUPPLIES	10,724.00	0.00	10,724.00	0.00	0.00
TEMPORARY PERSONNEL SERVICES	116,052.00	0.00	116,052.00	0.00	0.00
CLASS. C.S. ARBITRATION COST	9,912.00	0.00	0.00	0.00	9,912.00
MISCELLANEOUS SUPPORT SERVICES	104,669.00	0.00	104,669.00	0.00	0.00
OFFICE EQUIPMENT RENTAL	126,468.00	0.00	126,468.00	0.00	0.00
TELEPHONE	1,512,672.00	0.00	1,512,672.00	0.00	0.00
COMMUNICATION LINES	393,353.00	0.00	393,353.00	0.00	0.00
INFORMAT TECHNOLOGY ENTERPRISE	443,735.00	0.00	443,735.00	0.00	0.00
MAIL/DELIVERY SERVICES	33.00	0.00	33.00	0.00	0.00
MISC OTHER SERVICES & CHARGES	18,577.00	0.00	18,577.00	0.00	0.00
Departmental Totals					
Total Expenditures	6,711,090.00	0.00	3,139,772.00	3,561,406.00	9,912.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	6,711,090.00	0.00	3,139,772.00	3,561,406.00	9,912.00
Allocation Step 1					
Inbound- All Others	102,029.50	102,029.50	0.00	0.00	0.00
Reallocate Admin Costs		(102,029.50)	47,734.30	54,144.50	150.70
1st Allocation	6,813,119.50	0.00	3,187,506.30	3,615,550.50	10,062.70
Allocation Step 2					
Inbound- All Others	1,717.72	1,717.72	0.00	0.00	0.00
Reallocate Admin Costs		(1,717.72)	803.63	911.55	2.54
2nd Allocation	1,717.72	0.00	803.63	911.55	2.54

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CENTRAL SVCS 1950**

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS 1950					
Total Allocated	6,814,837.22	0.00	3,188,309.93	3,616,462.05	10,065.24

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS 1950

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	2,387,941.43		2,387,941.43	674.54	2,388,615.97
MED DIRECT 1225	29	0.6988	22,274.13		22,274.13	6.29	22,280.42
OPER ADM 1260	19	0.4578	14,593.39		14,593.39	4.12	14,597.51
LIFE SFTY 1310	119	2.8675	91,400.79		91,400.79	25.82	91,426.61
FIRE MARSHAL 1320	70	1.6867	53,765.17		53,765.17	15.19	53,780.36
COMNTY OUT 1410	12	0.2892	9,216.90		9,216.90	2.60	9,219.50
LOGISTICS ADM 1420	13	0.3133	9,984.96		9,984.96	2.82	9,987.78
OEC 1470	96	2.3133	73,735.09		73,735.09	20.83	73,755.92
AIR PACK 1490	3	0.0723	2,304.22		2,304.22	0.65	2,304.87
PLANNING ADM 1510	10	0.2410	7,680.74		7,680.74		7,680.74
HAZMAT OP 1530	43	1.0361	33,027.19		33,027.19	9.33	33,036.52
AIRPORT OP 1540	142	3.4217	109,066.49		109,066.49	30.81	109,097.30
RESCUE TEAM 1550	42	1.0120	32,259.09		32,259.09	9.11	32,268.20
STAFF SVCS 1570	7	0.1687	5,376.53		5,376.53	1.52	5,378.05
CHIEF'S ADMIN 11XX	93	2.2410	71,430.87		71,430.87		71,430.87
FLEET 1270	94	2.2651	72,198.93		72,198.93		72,198.93
COMMUNIC 1470, 1480	11	0.2651	8,448.80		8,448.80		8,448.80
TRAINING 1450, 1460	192	4.6265	147,470.17		147,470.17		147,470.17
EMS ADMIN 1220	34	0.8193	26,114.51		26,114.51		26,114.51
CLASSIF RECRUITING 1580	12	0.2892	9,216.90		9,216.90		9,216.90
SubTotal	4,150	100.0000	3,187,506.30		3,187,506.30	803.63	3,188,309.93
TOTAL	4,150	100.0000	3,187,506.30		3,187,506.30	803.63	3,188,309.93

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

**HOUSTON FIRE DEPARTMENT
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CENTRAL SVCS 1950**

Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	375	52.8914	1,912,315.20		1,912,315.20	556.74	1,912,871.94
LIFE SFTY 1310	135	19.0409	688,433.46		688,433.46	200.42	688,633.88
FIRE MARSHAL 1320	73	10.2962	372,264.02		372,264.02	108.38	372,372.40
COMNTY OUT 1410	5	0.7052	25,497.55		25,497.55	7.42	25,504.97
LOGISTICS ADM 1420	7	0.9873	35,696.55		35,696.55	10.39	35,706.94
AIR PACK 1490	3	0.4231	15,298.51		15,298.51	4.45	15,302.96
HAZMAT OP 1530	3	0.4231	15,298.51		15,298.51	4.45	15,302.96
AIRPORT OP 1540	4	0.5642	20,398.03		20,398.03	5.94	20,403.97
RESCUE TEAM 1550	4	0.5642	20,398.03		20,398.03	5.94	20,403.97
MED STRIKE 1560	3	0.4231	15,298.51		15,298.51	4.45	15,302.96
STAFF SVCS 1570	2	0.2821	10,199.00		10,199.00	2.97	10,201.97
CHIEF'S ADMIN 11XX	20	2.8209	101,990.12		101,990.12		101,990.12
FLEET 1270	30	4.2313	152,985.22		152,985.22		152,985.22
TRAINING 1450, 1460	21	2.9619	107,089.64		107,089.64		107,089.64
EMS ADMIN 1220	20	2.8209	101,990.12		101,990.12		101,990.12
CLASSIF RECRUITING 1580	4	0.5642	20,398.03		20,398.03		20,398.03
SubTotal	709	100.0000	3,615,550.50		3,615,550.50	911.55	3,616,462.05
TOTAL	709	100.0000	3,615,550.50		3,615,550.50	911.55	3,616,462.05

Allocation Basis: Number of vehicles assigned per dept.

Allocation Source: Finance and Administration

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS 1950

Activity - CLASSIF EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,988	78.1025	7,859.25		7,859.25	2.15	7,861.40
MED DIRECT 1225	27	0.7285	73.31		73.31	0.02	73.33
OPER ADM 1260	18	0.4773	48.03		48.03	0.01	48.04
LIFE SFTY 1310	110	2.8808	289.88		289.88	0.08	289.96
FIRE MARSHAL 1320	64	1.6946	170.52		170.52	0.05	170.57
COMNTY OUT 1410	9	0.2394	24.09		24.09	0.01	24.10
LOGISTICS ADM 1420	9	0.2594	26.10		26.10	0.01	26.11
OEC 1470	73	1.9153	192.73		192.73	0.05	192.78
AIR PACK 1490	2	0.0599	6.02		6.02		6.02
PLANNING ADM 1510	8	0.2091	21.04		21.04		21.04
HAZMAT OP 1530	43	1.1237	113.08		113.08	0.03	113.11
AIRPORT OP 1540	142	3.7110	373.42		373.42	0.10	373.52
RESCUE TEAM 1550	35	0.9147	92.04		92.04	0.03	92.07
STAFF SVCS 1570	5	0.1307	13.15		13.15		13.15
CHIEF'S ADMIN 11XX	3	0.0784	7.89		7.89		7.89
FLEET 1270	90	2.3614	237.62		237.62		237.62
COMMUNIC 1470, 1480	8	0.2195	22.08		22.08		22.08
TRAINING 1450, 1460	146	3.8306	385.46		385.46		385.46
EMS ADMIN 1220	32	0.8541	85.95		85.95		85.95
CLASSIF RECRUITING 1580	8	0.2091	21.04		21.04		21.04
SubTotal	3,826	100.0000	10,062.70		10,062.70	2.54	10,065.24
TOTAL	3,826	100.0000	10,062.70		10,062.70	2.54	10,065.24

Allocation Basis: Number of classified Operations FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS 1950

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
FIRE & EMS OP 1210	4,309,349.31	2,388,615.97	1,912,871.94	7,861.40
MED DIRECT 1225	22,353.75	22,280.42	0.00	73.33
OPER ADM 1260	14,645.55	14,597.51	0.00	48.04
LIFE SFTY 1310	780,350.45	91,426.61	688,633.88	289.96
FIRE MARSHAL 1320	426,323.33	53,780.36	372,372.40	170.57
COMNTY OUT 1410	34,748.57	9,219.50	25,504.97	24.10
LOGISTICS ADM 1420	45,720.83	9,987.78	35,706.94	26.11
OEC 1470	73,948.70	73,755.92	0.00	192.78
AIR PACK 1490	17,613.85	2,304.87	15,302.96	6.02
PLANNING ADM 1510	7,701.78	7,680.74	0.00	21.04
HAZMAT OP 1530	48,452.59	33,036.52	15,302.96	113.11
AIRPORT OP 1540	129,874.79	109,097.30	20,403.97	373.52
RESCUE TEAM 1550	52,764.24	32,268.20	20,403.97	92.07
MED STRIKE 1560	15,302.96	0.00	15,302.96	0.00
STAFF SVCS 1570	15,593.17	5,378.05	10,201.97	13.15
CHIEF'S ADMIN 11XX	173,428.88	71,430.87	101,990.12	7.89
FLEET 1270	225,421.77	72,198.93	152,985.22	237.62
COMMUNIC 1470, 1480	8,470.88	8,448.80	0.00	22.08
TRAINING 1450, 1460	254,945.27	147,470.17	107,089.64	385.46
EMS ADMIN 1220	128,190.58	26,114.51	101,990.12	85.95
CLASSIF RECRUITING 1580	29,635.97	9,216.90	20,398.03	21.04
Direct Billed	0.00	0.00	0.00	0.00
Total	6,814,837.22	3,188,309.93	3,616,462.05	10,065.24