

THE CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2009 OMB A-87 COST ALLOCATION PLAN
Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2007

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SECTION I
Introduction

INTRODUCTION

The FY 2009 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, 2007. 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
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HOUSTON FIRE DEPARTMENT
Allocated Costs By Department

Groups

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPER ADM	LIFE SFTY	FIRE MARSHAL	COMNTY OUT	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	73,348	56,422	311,679	167,317	29,772	27,439
FLEET	0	0	0	1,705,480	1,111,721	126,332	50,532
INFO TECH	0	3,628	2,608	13,804	7,315	1,200	1,127
PROF. DEVLPMT.	0	87,836	72,886	420,182	228,312	0	39,558
OEC	0	74,211	61,580	355,006	192,898	0	33,421
COMMUNIC	0	0	18,417	70,835	92,086	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	4,670	30,117	16,202	2,528	795
CENTRAL SVCS	0	18,457	15,447	955,719	613,312	73,425	34,011
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	43,243,055	0	63,212	407,619	219,287	34,213	10,753
Total Allocated	43,243,055	257,480	295,242	4,270,441	2,648,450	267,470	197,636
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,243,055	257,480	295,242	4,270,441	2,648,450	267,470	197,636
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,243,055	257,480	295,242	4,270,441	2,648,450	267,470	197,636



HOUSTON FIRE DEPARTMENT

Allocated Costs By Department

Groups

* Group

Central Service Departments	AIR PACK	HAZMAT OP	AIRPORT OP	RESCUE TEAM	MED STRIKE	STAFF SVCS	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	12,059	107,127	327,198	143,013	186	14,421	0
FLEET	37,899	37,899	50,532	50,532	37,899	25,267	0
INFO TECH	793	4,633	13,442	5,948	17	632	0
PROF. DEVLPMT.	8,721	147,639	471,575	204,016	0	19,623	0
OEC	7,368	124,739	398,428	172,371	0	16,579	0
COMMUNIC	0	60,919	0	75,085	0	0	0
PLANNING ADM	0	135,865	381,714	211,884	0	20,380	0
CLASSIF RECRUITING	0	11,411	36,448	15,745	0	1,276	0
CENTRAL SVCS	21,090	50,604	125,800	68,993	19,257	16,997	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	154,446	493,314	213,096	0	17,269	0
Total Allocated	87,930	835,282	2,298,451	1,160,683	57,359	132,444	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	87,930	835,282	2,298,451	1,160,683	57,359	132,444	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	87,930	835,282	2,298,451	1,160,683	57,359	132,444	0

HOUSTON FIRE DEPARTMENT

Allocated Costs By Department

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,269,981	0	22,523,500	23,793,481
FLEET	3,234,093	0	0	3,234,093
INFO TECH	55,147	0	0	55,147
PROF. DEVLPMT.	1,700,348	0	0	1,700,348
OEC	1,436,601	0	0	1,436,601
COMMUNIC	317,342	0	0	317,342
PLANNING ADM	749,843	0	0	749,843
CLASSIF RECRUITING	119,192	0	0	119,192
CENTRAL SVCS	2,013,112	0	0	2,013,112
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	44,856,264	10,832,042	0	55,688,306
Total Allocated	55,751,923	10,832,042	22,523,500	89,107,465
Roll Forward	0	0	0	0
Cost With Roll Forward	55,751,923	10,832,042	22,523,500	89,107,465
Adjustments	0	0	0	0
Proposed Costs	55,751,923	10,832,042	22,523,500	89,107,465

HOUSTON FIRE DEPARTMENT

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	21,088,400		
CHIEF'S ADMIN	10,726,847	(6)		
FLEET	8,521,007	39,526		
INFO TECH	363,232	0		
PROF. DEVLPMT.	10,578,669	(22,590)		
OEC	9,409,651	0		
COMMUNIC	1,551,432	0		
PLANNING ADM	742,564	0		
CLASSIF RECRUITING	849,848	0		
CENTRAL SVCS	7,646,726	0		
EMS ADMIN	3,994,575	19,530		
FIRE/EMS OPTNS.	258,428,881	(244,830,827)		
FIRE/EMS OPTNS			43,243,055	
MEDICAL DIR			257,480	
OPER ADM			295,242	
LIFE SFTY			4,270,441	
FIRE MARSHAL			2,648,450	
COMNTY OUT			267,470	
LOGISTICS ADM			197,636	
AIR PACK			87,930	
HAZMAT OP			835,282	
AIRPORT OP			2,298,451	
RESCUE TEAM			1,160,683	
MED STRIKE			57,359	
STAFF SVCS			132,444	
All Others			0	
Direct Billed Total			10,832,042	
Unallocated Total			22,523,500	
Totals	<u>312,813,432</u>	<u>(223,705,967)</u>	<u>89,107,465</u>	Deviation 0



HOUSTON FIRE DEPARTMENT
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
COMMUNIC		
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
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

CENTRAL SERVICES COST ALLOCATION PLAN

SCHEDULE 1.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
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	21,088,400			
Total Departmental Cost Adjustments:	<u>21,088,400</u>			21,088,400
Total To Be Allocated:	<u>21,088,400</u>	<u>0</u>		<u>21,088,400</u>



HOUSTON FIRE DEPARTMENT
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	21,088,400	0	21,088,400
Functional Cost	21,088,400	0	21,088,400
Allocation Step 1			
1st Allocation	21,088,400	0	21,088,400
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE			
Total Allocated	21,088,400	0	21,088,400



HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	21,088,400		21,088,400		21,088,400
SubTotal	100	100.0000	21,088,400		21,088,400		21,088,400
TOTAL	100	100.0000	21,088,400		21,088,400		21,088,400

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	21,088,400	21,088,400
Direct Billed	0	0
Total	<u>21,088,400</u>	<u>21,088,400</u>

SCHEDULE 2.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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.
- **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
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,726,847			10,726,847
INTEREST	(6)			
Total Deductions:	<u>(6)</u>			(6)
CITYWIDE INDIRECT COSTS	21,088,400		21,088,400	
CHIEF'S ADMIN		248,316	248,316	
FLEET		199,764	199,764	
INFO TECH		11,874	11,874	
PROF. DEVLPMT.		5,716	5,716	
OEC		4,974	4,974	
CLASSIF RECRUITING		2,474	2,474	
CENTRAL SVCS		172,888	172,888	
FIRE/EMS OPTNS.		35,190	35,190	
Total Allocated Additions:	<u>21,088,400</u>	<u>681,196</u>	<u>21,769,596</u>	<u>21,769,596</u>
Total To Be Allocated:	<u><u>31,815,241</u></u>	<u><u>681,196</u></u>		<u><u>32,496,437</u></u>



HOUSTON FIRE DEPARTMENT
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	3,565,119	0	437,354	1,055,875	678,855
FRINGE BENEFITS	1,362,059	0	155,824	385,988	256,502
Other Expense & Cost					
SUPPLIES	4,935,053	0	3,419	(18,912)	9,386
OTHER EXPENSES	864,610	0	120,067	129,720	77,922
*INTEREST	6	6	0	0	0
Departmental Totals					
Total Expenditures	10,726,847	6	716,664	1,552,671	1,022,665
Deductions					
Total Deductions	(6)	(6)	0	0	0
Functional Cost					
Functional Cost	10,726,841	0	716,664	1,552,671	1,022,665
Allocation Step 1					
Inbound- All Others	21,088,400	21,088,400	0	0	0
Reallocate Admin Costs		(21,088,400)	1,408,916	3,052,462	2,010,505
Unallocated Costs	(22,051,358)	0	0	0	0
1st Allocation	9,763,883	0	2,125,580	4,605,133	3,033,170
Allocation Step 2					
Inbound- All Others	681,196	681,196	0	0	0
Reallocate Admin Costs		(681,196)	45,511	98,600	64,943
Unallocated Costs	(472,142)	0	0	0	0
2nd Allocation	209,054	0	45,511	98,600	64,943
Total For 1100 CHIEF'S ADMIN					
Total Allocated	9,972,937	0	2,171,091	4,703,733	3,098,113



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMIN

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	425,028	968,007
FRINGE BENEFITS	171,225	392,520
Other Expense & Cost		
SUPPLIES	7,219	4,933,941
OTHER EXPENSES	13,905	522,996
*INTEREST	0	0
Departmental Totals		
Total Expenditures	617,377	6,817,464
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	617,377	6,817,464
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,213,722	13,402,795
Unallocated Costs	(1,831,099)	(20,220,259)
1 st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	39,206	432,936
Unallocated Costs	(39,206)	(432,936)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0



HOUSTON FIRE DEPARTMENT
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	97	2.1837	46,417		46,417		46,417
FLEET	94	2.1075	44,796		44,796	981	45,777
PROF. DEVLPMT.	217	4.8696	103,508		103,508	2,266	105,774
OEC	103	2.3250	49,419		49,419	1,082	50,501
COMMUNIC	13	0.3116	6,624		6,624	145	6,769
PLANNING ADM	8	0.1951	4,146		4,146	91	4,237
CLASSIF RECRUITING	11	0.2466	5,242		5,242	115	5,357
EMS ADMIN	30	0.6726	14,297		14,297	313	14,610
FIRE/EMS OPTNS.	3,324	74.5354	1,584,309		1,584,309	34,679	1,618,988
MEDICAL DIR	28	0.6322	13,439		13,439	294	13,733
OPER ADM	23	0.5246	11,151		11,151	244	11,395
LIFE SFTY	134	3.0245	64,287		64,287	1,407	65,694
FIRE MARSHAL	73	1.6434	34,932		34,932	765	35,697
COMNTY OUT	14	0.3139	6,672		6,672	146	6,818
LOGISTICS ADM	12	0.2847	6,052		6,052	132	6,184
AIR PACK	2	0.0628	1,334		1,334	29	1,363
HAZMAT OP	47	1.0627	22,589		22,589	494	23,083
AIRPORT OP	151	3.3944	72,150		72,150	1,579	73,729
RESCUE TEAM	65	1.4685	31,214		31,214	683	31,897
STAFF SVCS	6	0.1412	3,002		3,002	66	3,068
Sub Total	4,460	100.0000	2,125,580		2,125,580	45,511	2,171,091
TOTAL	4,460	100.0000	2,125,580		2,125,580	45,511	2,171,091

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
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	10,730,044	2.9459	135,663		135,663		135,663
FLEET	8,589,938	2.3583	108,605		108,605	2,396	111,001
INFO TECH	363,232	0.0997	4,592		4,592	101	4,693
PROF. DEVLPMT.	10,577,357	2.9040	133,733		133,733	2,950	136,683
OEC	9,409,651	2.5834	118,969		118,969	2,625	121,594
COMMUNIC	1,551,432	0.4259	19,615		19,615	433	20,048
PLANNING ADM	742,563	0.2039	9,388		9,388	207	9,595
CLASSIF RECRUITING	849,848	0.2333	10,745		10,745	237	10,982
CENTRAL SVCS	6,793,358	1.8651	85,890		85,890	1,895	87,785
EMS ADMIN	3,994,575	1.0967	50,505		50,505	1,114	51,619
FIRE/EMS OPTNS.	263,564,714	72.3611	3,332,324		3,332,324	73,514	3,405,838
MEDICAL DIR	3,096,796	0.8502	39,154		39,154	864	40,018
OPER ADM	2,226,061	0.6112	28,145		28,145	621	28,766
LIFE SFTY	11,781,301	3.2345	148,954		148,954	3,286	152,240
FIRE MARSHAL	6,243,686	1.7142	78,941		78,941	1,741	80,682
COMNTY OUT	1,023,498	0.2810	12,940		12,940	285	13,225
LOGISTICS ADM	961,913	0.2641	12,162		12,162	268	12,430
AIR PACK	677,079	0.1859	8,561		8,561	189	8,750
HAZMAT OP	3,954,767	1.0858	50,001		50,001	1,103	51,104
AIRPORT OP	11,473,036	3.1499	145,057		145,057	3,200	148,257
RESCUE TEAM	5,076,428	1.3937	64,183		64,183	1,416	65,599
MED STRIKE	14,413	0.0040	182		182	4	186
STAFF SVCS	539,755	0.1482	6,824		6,824	151	6,975
SubTotal	364,235,451	100.0000	4,605,133		4,605,133	98,600	4,703,733
TOTAL	364,235,451	100.0000	4,605,133		4,605,133	98,600	4,703,733

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

HOUSTON FIRE DEPARTMENT
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	97	2.1837	66,236		66,236		66,236
FLEET	94	2.1075	63,924		63,924	1,399	65,323
PROF. DEVLPMT.	217	4.8696	147,704		147,704	3,233	150,937
OEC	103	2.3250	70,520		70,520	1,544	72,064
COMMUNIC	13	0.3116	9,453		9,453	207	9,660
PLANNING ADM	8	0.1951	5,916		5,916	130	6,046
CLASSIF RECRUITING	11	0.2466	7,480		7,480	164	7,644
EMS ADMIN	30	0.6726	20,401		20,401	447	20,848
FIRE/EMS OPTNS.	3,324	74.5354	2,260,783		2,260,783	49,484	2,310,267
MEDICAL DIR	28	0.6322	19,177		19,177	420	19,597
OPER ADM	23	0.5246	15,913		15,913	348	16,261
LIFE SFTY	134	3.0245	91,737		91,737	2,008	93,745
FIRE MARSHAL	73	1.6434	49,847		49,847	1,091	50,938
COMNTY OUT	14	0.3139	9,521		9,521	208	9,729
LOGISTICS ADM	12	0.2847	8,636		8,636	189	8,825
AIR PACK	2	0.0628	1,904		1,904	42	1,946
HAZMAT OP	47	1.0627	32,234		32,234	706	32,940
AIRPORT OP	151	3.3944	102,958		102,958	2,254	105,212
RESCUE TEAM	65	1.4685	44,542		44,542	975	45,517
STAFF SVCS	6	0.1412	4,284		4,284	94	4,378
SubTotal	4,460	100.0000	3,033,170		3,033,170	64,943	3,098,113
TOTAL	4,460	100.0000	3,033,170		3,033,170	64,943	3,098,113

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN**

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	248,316	46,417	135,663	66,236
FLEET	222,101	45,777	111,001	65,323
INFO TECH	4,693	0	4,693	0
PROF. DEVLPMT.	393,394	105,774	136,683	150,937
OEC	244,159	50,501	121,594	72,064
COMMUNIC	36,477	6,769	20,048	9,660
PLANNING ADM	19,878	4,237	9,595	6,046
CLASSIF RECRUITING	23,983	5,357	10,982	7,644
CENTRAL SVCS	87,785	0	87,785	0
EMS ADMIN	87,077	14,610	51,619	20,848
FIRE/EMS OPTNS.	7,335,093	1,618,988	3,405,838	2,310,267
MEDICAL DIR	73,348	13,733	40,018	19,597
OPER ADM	56,422	11,395	28,766	16,261
LIFE SFTY	311,679	65,694	152,240	93,745
FIRE MARSHAL	167,317	35,697	80,682	50,938
COMNTY OUT	29,772	6,818	13,225	9,729
LOGISTICS ADM	27,439	6,184	12,430	8,825
AIR PACK	12,059	1,363	8,750	1,946
HAZMAT OP	107,127	23,083	51,104	32,940
AIRPORT OP	327,198	73,729	148,257	105,212
RESCUE TEAM	143,013	31,897	65,599	45,517
MED STRIKE	186	0	186	0
STAFF SVCS	14,421	3,068	6,975	4,378
Direct Billed	0	0	0	0
Total	9,972,937	2,171,091	4,703,733	3,098,113

SCHEDULE 3.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department FLEET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,521,007			8,521,007
CAPITAL OUTLAY	39,526			
Total Deductions:	<u>39,526</u>			39,526
CHIEF'S ADMIN	217,325	4,776	222,101	
FLEET		317,272	317,272	
INFO TECH		9,506	9,506	
COMMUNIC		29,883	29,883	
CLASSIF RECRUITING		1,580	1,580	
CENTRAL SVCS		234,806	234,806	
FIRE/EMS OPTNS.		22,483	22,483	
Total Allocated Additions:	<u>217,325</u>	<u>620,306</u>	<u>837,631</u>	837,631
Total To Be Allocated:	<u><u>8,777,858</u></u>	<u><u>620,306</u></u>		<u><u>9,398,164</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department FLEET

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,569,870	0	3,569,870
FRINGE BENEFITS	1,459,297	0	1,459,297
Other Expense & Cost			
SUPPLIES	2,559,265	0	2,559,265
OTHER EXPENSES	972,101	0	972,101
*CAPITAL OUTLAY	(39,526)	(39,526)	0
Departmental Totals			
Total Expenditures	8,521,007	(39,526)	8,560,533
Deductions			
Total Deductions	39,526	39,526	0
Functional Cost	8,560,533	0	8,560,533
Allocation Step 1			
Inbound- All Others	217,325	217,325	0
Reallocate Admin Costs		(217,325)	217,325
1st Allocation	8,777,858	0	8,777,858
Allocation Step 2			
Inbound- All Others	620,306	620,306	0
Reallocate Admin Costs		(620,306)	620,306
2nd Allocation	620,306	0	620,306
Total For 1270 FLEET			
Total Allocated	9,398,164	0	9,398,164



HOUSTON FIRE DEPARTMENT
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	17	2.2758	199,764		199,764		199,764
FLEET	27	3.6145	317,272		317,272		317,272
INFO TECH	3	0.4016	35,252		35,252	2,647	37,899
PROF. DEVLPMT.	17	2.2758	199,764		199,764	15,000	214,764
OEC	4	0.5355	47,003		47,003	3,529	50,532
COMMUNIC	7	0.9371	82,256		82,256	6,177	88,433
CLASSIF RECRUITING	4	0.5355	47,003		47,003	3,529	50,532
EMS ADMIN	20	2.6774	235,016		235,016	17,647	252,663
FIRE/EMS OPTNS.	392	52.4763	4,606,321		4,606,321	345,891	4,952,212
LIFE SFTY	135	18.0723	1,586,360		1,586,360	119,120	1,705,480
FIRE MARSHAL	88	11.7805	1,034,072		1,034,072	77,649	1,111,721
COMNTY OUT	10	1.3387	117,508		117,508	8,824	126,332
LOGISTICS ADM	4	0.5355	47,003		47,003	3,529	50,532
AIR PACK	3	0.4016	35,252		35,252	2,647	37,899
HAZMAT OP	3	0.4016	35,252		35,252	2,647	37,899
AIRPORT OP	4	0.5355	47,003		47,003	3,529	50,532
RESCUE TEAM	4	0.5355	47,003		47,003	3,529	50,532
MED STRIKE	3	0.4016	35,252		35,252	2,647	37,899
STAFF SVCS	2	0.2677	23,502		23,502	1,765	25,267
SubTotal	747	100.0000	8,777,858		8,777,858	620,306	9,398,164
TOTAL	747	100.0000	8,777,858		8,777,858	620,306	9,398,164

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department FLEET

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	199,764	199,764
FLEET	317,272	317,272
INFO TECH	37,899	37,899
PROF. DEVLPMT.	214,764	214,764
OEC	50,532	50,532
COMMUNIC	88,433	88,433
CLASSIF RECRUITING	50,532	50,532
EMS ADMIN	252,663	252,663
FIRE/EMS OPTNS.	4,952,212	4,952,212
LIFE SFTY	1,705,480	1,705,480
FIRE MARSHAL	1,111,721	1,111,721
COMNTY OUT	126,332	126,332
LOGISTICS ADM	50,532	50,532
AIR PACK	37,899	37,899
HAZMAT OP	37,899	37,899
AIRPORT OP	50,532	50,532
RESCUE TEAM	50,532	50,532
MED STRIKE	37,899	37,899
STAFF SVCS	25,267	25,267
Direct Billed	0	0
Total	9,398,164	9,398,164



SCHEDULE 4.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department INFO TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,232			363,232
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	4,592	101	4,693	
FLEET	35,252	2,647	37,899	
INFO TECH		402	402	
CENTRAL SVCS		19,251	19,251	
Total Allocated Additions:	<u>39,844</u>	<u>22,401</u>	<u>62,245</u>	62,245
Total To Be Allocated:	<u><u>403,076</u></u>	<u><u>22,401</u></u>		<u><u>425,477</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department INFO TECH

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	6,544	0	6,544
Other Expense & Cost			
SUPPLIES	44,517	0	44,517
OTHER EXPENSES	312,171	0	312,171
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	363,232	0	363,232
Deductions			
Total Deductions	0	0	0
Functional Cost	363,232	0	363,232
Allocation Step 1			
Inbound- All Others	39,844	39,844	0
Reallocate Admin Costs		(39,844)	39,844
1st Allocation	403,076	0	403,076
Allocation Step 2			
Inbound- All Others	22,401	22,401	0
Reallocate Admin Costs		(22,401)	22,401
2nd Allocation	22,401	0	22,401
Total For 1430 INFO TECH			
Total Allocated	425,477	0	425,477



HOUSTON FIRE DEPARTMENT
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	10,730,044	2.9459	11,874		11,874		11,874
FLEET	8,589,938	2.3583	9,506		9,506		9,506
INFO TECH	363,232	0.0997	402		402		402
PROF. DEVLPMT.	10,577,357	2.9040	11,705		11,705	688	12,393
OEC	9,409,651	2.5834	10,413		10,413	612	11,025
COMMUNIC	1,551,432	0.4259	1,717		1,717	101	1,818
PLANNING ADM	742,563	0.2039	822		822	48	870
CLASSIF RECRUITING	849,848	0.2333	940		940	55	995
CENTRAL SVCS	6,793,358	1.8651	7,518		7,518	442	7,960
EMS ADMIN	3,994,575	1.0967	4,421		4,421	260	4,681
FIRE/EMS OPTNS.	263,564,714	72.3611	291,672		291,672	17,134	308,806
MEDICAL DIR	3,096,796	0.8502	3,427		3,427	201	3,628
OPER ADM	2,226,061	0.6112	2,463		2,463	145	2,608
LIFE SFTY	11,781,301	3.2345	13,038		13,038	766	13,804
FIRE MARSHAL	6,243,686	1.7142	6,909		6,909	406	7,315
COMNTY OUT	1,023,498	0.2810	1,133		1,133	67	1,200
LOGISTICS ADM	961,913	0.2641	1,064		1,064	63	1,127
AIR PACK	677,079	0.1859	749		749	44	793
HAZMAT OP	3,954,767	1.0858	4,376		4,376	257	4,633
AIRPORT OP	11,473,036	3.1499	12,696		12,696	746	13,442
RESCUE TEAM	5,076,428	1.3937	5,618		5,618	330	5,948
MED STRIKE	14,413	0.0040	16		16	1	17
STAFF SVCS	539,755	0.1482	597		597	35	632
Sub Total	364,235,451	100.0000	403,076		403,076	22,401	425,477
TOTAL	364,235,451	100.0000	403,076		403,076	22,401	425,477

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department INFO TECH**

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	11,874	11,874
FLEET	9,506	9,506
INFO TECH	402	402
PROF. DEVLPMT.	12,393	12,393
OEC	11,025	11,025
COMMUNIC	1,818	1,818
PLANNING ADM	870	870
CLASSIF RECRUITING	995	995
CENTRAL SVCS	7,960	7,960
EMS ADMIN	4,681	4,681
FIRE/EMS OPTNS.	308,806	308,806
MEDICAL DIR	3,628	3,628
OPER ADM	2,608	2,608
LIFE SFTY	13,804	13,804
FIRE MARSHAL	7,315	7,315
COMNTY OUT	1,200	1,200
LOGISTICS ADM	1,127	1,127
AIR PACK	793	793
HAZMAT OP	4,633	4,633
AIRPORT OP	13,442	13,442
RESCUE TEAM	5,948	5,948
MED STRIKE	17	17
STAFF SVCS	632	632
Direct Billed	0	0
Total	425,477	425,477



SCHEDULE 5.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department PROF. DEVLPMT.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,578,669			10,578,669
CAPITAL OUTLAY	(22,590)			
Total Deductions:	(22,590)			(22,590)
CHIEF'S ADMIN	384,945	8,449	393,394	
FLEET	199,764	15,000	214,764	
INFO TECH	11,705	688	12,393	
COMMUNIC		5,859	5,859	
CLASSIF RECRUITING		47,249	47,249	
CENTRAL SVCS		252,601	252,601	
FIRE/EMS OPTNS.		672,197	672,197	
Total Allocated Additions:	596,414	1,002,043	1,598,457	1,598,457
Total To Be Allocated:	11,152,493	1,002,043		12,154,536

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department PROF. DEVLPMT.

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	7,647,096	0	7,647,096
FRINGE BENEFITS	2,408,683	0	2,408,683
Other Expense & Cost			
SUPPLIES	127,300	0	127,300
OTHER EXPENSES	373,000	0	373,000
*CAPITAL OUTLAY	22,590	22,590	0
Departmental Totals			
Total Expenditures	10,578,669	22,590	10,556,079
Deductions			
Total Deductions	(22,590)	(22,590)	0
Functional Cost	10,556,079	0	10,556,079
Allocation Step 1			
Inbound- All Others	596,414	596,414	0
Reallocate Admin Costs		(596,414)	596,414
1st Allocation	11,152,493	0	11,152,493
Allocation Step 2			
Inbound- All Others	1,002,043	1,002,043	0
Reallocate Admin Costs		(1,002,043)	1,002,043
2nd Allocation	1,002,043	0	1,002,043
Total For 1460 PROF.			
Total Allocated	12,154,536	0	12,154,536



HOUSTON FIRE DEPARTMENT
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	0.0513	5,716		5,716		5,716
EMS ADMIN	30	0.7688	85,736		85,736	7,707	93,443
FIRE/EMS OPTNS.	3,324	85.1912	9,500,939		9,500,939	854,090	10,355,029
MEDICAL DIR	28	0.7226	80,591		80,591	7,245	87,836
OPER ADM	23	0.5996	66,874		66,874	6,012	72,886
LIFE SFTY	134	3.4568	385,525		385,525	34,657	420,182
FIRE MARSHAL	73	1.8783	209,481		209,481	18,831	228,312
LOGISTICS ADM	12	0.3254	36,295		36,295	3,263	39,558
AIR PACK	2	0.0718	8,002		8,002	719	8,721
HAZMAT OP	47	1.2146	135,462		135,462	12,177	147,639
AIRPORT OP	151	3.8797	432,679		432,679	38,896	471,575
RESCUE TEAM	65	1.6785	187,189		187,189	16,827	204,016
STAFF SVCS	6	0.1614	18,004		18,004	1,619	19,623
SubTotal	3,902	100.0000	11,152,493		11,152,493	1,002,043	12,154,536
TOTAL	3,902	100.0000	11,152,493		11,152,493	1,002,043	12,154,536

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

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department PROF. DEVLPMT.

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	5,716	5,716
EMS ADMIN	93,443	93,443
FIRE/EMS OPTNS.	10,355,029	10,355,029
MEDICAL DIR	87,836	87,836
OPER ADM	72,886	72,886
LIFE SFTY	420,182	420,182
FIRE MARSHAL	228,312	228,312
LOGISTICS ADM	39,558	39,558
AIR PACK	8,721	8,721
HAZMAT OP	147,639	147,639
AIRPORT OP	471,575	471,575
RESCUE TEAM	204,016	204,016
STAFF SVCS	19,623	19,623
Direct Billed	0	0
Total	12,154,536	12,154,536

SCHEDULE 6.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department OEC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,409,651			9,409,651
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	238,908	5,251	244,159	
FLEET	47,003	3,529	50,532	
INFO TECH	10,413	612	11,025	
COMMUNIC		105,469	105,469	
CLASSIF RECRUITING		23,270	23,270	
CENTRAL SVCS		94,209	94,209	
FIRE/EMS OPTNS.		331,048	331,048	
Total Allocated Additions:	<u>296,324</u>	<u>563,388</u>	<u>859,712</u>	859,712
Total To Be Allocated:	<u><u>9,705,975</u></u>	<u><u>563,388</u></u>		<u><u>10,269,363</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department OEC

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	6,917,076	0	6,917,076
FRINGE BENEFITS	2,482,396	0	2,482,396
Other Expense & Cost			
SUPPLIES	6,814	0	6,814
OTHER EXPENSES	3,365	0	3,365
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	9,409,651	0	9,409,651
Deductions			
Total Deductions	0	0	0
Functional Cost	9,409,651	0	9,409,651
Allocation Step 1			
Inbound- All Others	296,324	296,324	0
Reallocate Admin Costs		(296,324)	296,324
1st Allocation	9,705,975	0	9,705,975
Allocation Step 2			
Inbound- All Others	563,388	563,388	0
Reallocate Admin Costs		(563,388)	563,388
2nd Allocation	563,388	0	563,388
Total For 1470 OEC			
Total Allocated	10,269,363	0	10,269,363



HOUSTON FIRE DEPARTMENT
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	0.0513	4,974		4,974		4,974
EMS ADMIN	30	0.7688	74,615		74,615	4,333	78,948
FIRE/EMS OPTNS.	3,324	85.1912	8,268,636		8,268,636	480,204	8,748,840
MEDICAL DIR	28	0.7226	70,138		70,138	4,073	74,211
OPER ADM	23	0.5996	58,200		58,200	3,380	61,580
LIFE SFTY	134	3.4568	335,521		335,521	19,485	355,006
FIRE MARSHAL	73	1.8783	182,310		182,310	10,588	192,898
LOGISTICS ADM	12	0.3254	31,587		31,587	1,834	33,421
AIR PACK	2	0.0718	6,964		6,964	404	7,368
HAZMAT OP	47	1.2146	117,892		117,892	6,847	124,739
AIRPORT OP	151	3.8797	376,559		376,559	21,869	398,428
RESCUE TEAM	65	1.6785	162,910		162,910	9,461	172,371
STAFF SVCS	6	0.1614	15,669		15,669	910	16,579
SubTotal	3,902	100.0000	9,705,975		9,705,975	563,388	10,269,363
TOTAL	3,902	100.0000	9,705,975		9,705,975	563,388	10,269,363

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

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department OEC

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	4,974	4,974
EMS ADMIN	78,948	78,948
FIRE/EMS OPTNS.	8,748,840	8,748,840
MEDICAL DIR	74,211	74,211
OPER ADM	61,580	61,580
LIFE SFTY	355,006	355,006
FIRE MARSHAL	192,898	192,898
LOGISTICS ADM	33,421	33,421
AIR PACK	7,368	7,368
HAZMAT OP	124,739	124,739
AIRPORT OP	398,428	398,428
RESCUE TEAM	172,371	172,371
STAFF SVCS	16,579	16,579
Direct Billed	0	0
Total	10,269,363	10,269,363

SCHEDULE 7.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 OMB A-87 COST ALLOCATION PLAN
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES

The Communications and Records Division responsibilities include the procurement, maintenance and repair of all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. These activities have been identified and allocated as follows:

- **Communications** – Costs of communications and dispatch have been allocated based on the number of radios and communication equipment assigned.

SCHEDULE 8.1

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,551,432			1,551,432
CHIEF'S ADMIN	35,692	785	36,477	
FLEET	82,256	6,177	88,433	
INFO TECH	1,717	101	1,818	
COMMUNIC		213,868	213,868	
CENTRAL SVCS		54,013	54,013	
Total Allocated Additions:	<u>119,665</u>	<u>274,944</u>	<u>394,609</u>	394,609
Total To Be Allocated:	<u><u>1,671,097</u></u>	<u><u>274,944</u></u>		<u><u>1,946,041</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department COMMUNIC

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	668,270	0	668,270
FRINGE BENEFITS	235,384	0	235,384
Other Expense & Cost			
SUPPLIES	469,313	0	469,313
OTHER EXPENSES	178,465	0	178,465
Departmental Totals			
Total Expenditures	1,551,432	0	1,551,432
Deductions			
Total Deductions	0	0	0
Functional Cost	1,551,432	0	1,551,432
Allocation Step 1			
Inbound- All Others	119,665	119,665	0
Reallocate Admin Costs		(119,665)	119,665
1st Allocation	1,671,097	0	1,671,097
Allocation Step 2			
Inbound- All Others	274,944	274,944	0
Reallocate Admin Costs		(274,944)	274,944
2nd Allocation	274,944	0	274,944
Total For 1480 COMMUNIC			
Total Allocated	1,946,041	0	1,946,041



HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department COMMUNIC

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET	51	1.7882	29,883		29,883		29,883
PROF. DEVLPMT.	10	0.3506	5,859		5,859		5,859
OEC	180	6.3114	105,469		105,469		105,469
COMMUNIC	365	12.7980	213,868		213,868		213,868
FIRE/EMS OPTNS.	1,798	63.0436	1,053,518		1,053,518	220,102	1,273,620
OPER ADM	26	0.9116	15,234		15,234	3,183	18,417
LIFE SFTY	100	3.5063	58,594		58,594	12,241	70,835
FIRE MARSHAL	130	4.5582	76,172		76,172	15,914	92,086
HAZMAT OP	86	3.0154	50,391		50,391	10,528	60,919
RESCUE TEAM	106	3.7167	62,109		62,109	12,976	75,085
SubTotal	2,852	100.0000	1,671,097		1,671,097	274,944	1,946,041
TOTAL	2,852	100.0000	1,671,097		1,671,097	274,944	1,946,041

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department COMMUNIC

Receiving Department	Total	COMMUNICATION
FLEET	29,883	29,883
PROF. DEVLPMT.	5,859	5,859
OEC	105,469	105,469
COMMUNIC	213,868	213,868
FIRE/EMS OPTNS.	1,273,620	1,273,620
OPER ADM	18,417	18,417
LIFE SFTY	70,835	70,835
FIRE MARSHAL	92,086	92,086
HAZMAT OP	60,919	60,919
RESCUE TEAM	75,085	75,085
Direct Billed	0	0
Total	1,946,041	1,946,041

SCHEDULE 8.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,564			742,564
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	19,450	428	19,878	
INFO TECH	822	48	870	
CLASSIF RECRUITING		1,076	1,076	
CENTRAL SVCS		5,724	5,724	
FIRE/EMS OPTNS.		15,314	15,314	
Total Allocated Additions:	<u>20,272</u>	<u>22,590</u>	<u>42,862</u>	42,862
Total To Be Allocated:	<u><u>762,836</u></u>	<u><u>22,590</u></u>		<u><u>785,426</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADM

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	541,061	0	541,061
FRINGE BENEFITS	190,958	0	190,958
Other Expense & Cost			
SUPPLIES	4,251	0	4,251
OTHER EXPENSES	6,294	0	6,294
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	742,564	0	742,564
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	742,564	0	742,564
Allocation Step 1			
Inbound- All Others	20,272	20,272	0
Reallocate Admin Costs		(20,272)	20,272
1st Allocation	762,836	0	762,836
Allocation Step 2			
Inbound- All Others	22,590	22,590	0
Reallocate Admin Costs		(22,590)	22,590
2nd Allocation	22,590	0	22,590
Total For 1510 PLANNING ADM			
Total Allocated	785,426	0	785,426



HOUSTON FIRE DEPARTMENT
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	11	4.5305	34,560		34,560	1,023	35,583
HAZMAT OP	42	17.2982	131,957		131,957	3,908	135,865
AIRPORT OP	118	48.5997	370,735		370,735	10,979	381,714
RESCUE TEAM	65	26.9769	205,790		205,790	6,094	211,884
STAFF SVCS	6	2.5947	19,794		19,794	586	20,380
SubTotal	242	100.0000	762,836		762,836	22,590	785,426
TOTAL	242	100.0000	762,836		762,836	22,590	785,426

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

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department PLANNING ADM

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	35,583	35,583
HAZMAT OP	135,865	135,865
AIRPORT OP	381,714	381,714
RESCUE TEAM	211,884	211,884
STAFF SVCS	20,380	20,380
Direct Billed	0	0
Total	785,426	785,426



SCHEDULE 9.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department CLASSIF RECRUITING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	849,848			849,848
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	23,467	516	23,983	
FLEET	47,003	3,529	50,532	
INFO TECH	940	55	995	
PLANNING ADM	34,560	1,023	35,583	
CLASSIF RECRUITING		458	458	
CENTRAL SVCS		32,879	32,879	
FIRE/EMS OPTNS.		6,517	6,517	
Total Allocated Additions:	<u>105,970</u>	<u>44,977</u>	<u>150,947</u>	150,947
Total To Be Allocated:	<u><u>955,818</u></u>	<u><u>44,977</u></u>		<u><u>1,000,795</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CLASSIF RECRUITING

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	513,746	0	513,746
FRINGE BENEFITS	182,480	0	182,480
Other Expense & Cost			
SUPPLIES	8,536	0	8,536
OTHER EXPENSES	145,086	0	145,086
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	849,848	0	849,848
Deductions			
Total Deductions	0	0	0
Functional Cost	849,848	0	849,848
Allocation Step 1			
Inbound- All Others	105,970	105,970	0
Reallocate Admin Costs		(105,970)	105,970
1st Allocation	955,818	0	955,818
Allocation Step 2			
Inbound- All Others	44,977	44,977	0
Reallocate Admin Costs		(44,977)	44,977
2nd Allocation	44,977	0	44,977
Total For 1580 CLASSIF			
Total Allocated	1,000,795	0	1,000,795



HOUSTON FIRE DEPARTMENT
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	10	0.2588	2,474		2,474		2,474
FLEET	6	0.1653	1,580		1,580		1,580
PROF. DEVLPMT.	206	4.9433	47,249		47,249		47,249
OEC	101	2.4345	23,270		23,270		23,270
PLANNING ADM	4	0.1126	1,076		1,076		1,076
CLASSIF RECRUITING	2	0.0479	458		458		458
EMS ADMIN	21	0.5152	4,924		4,924	252	5,176
FIRE/EMS OPTNS.	3,324	79.6589	761,393		761,393	38,927	800,320
OPER ADM	19	0.4649	4,443		4,443	227	4,670
LIFE SFTY	125	2.9976	28,652		28,652	1,465	30,117
FIRE MARSHAL	67	1.6126	15,414		15,414	788	16,202
COMNTY OUT	10	0.2516	2,405		2,405	123	2,528
LOGISTICS ADM	3	0.0791	756		756	39	795
HAZMAT OP	47	1.1358	10,856		10,856	555	11,411
AIRPORT OP	151	3.6278	34,675		34,675	1,773	36,448
RESCUE TEAM	65	1.5671	14,979		14,979	766	15,745
STAFF SVCS	5	0.1270	1,214		1,214	62	1,276
SubTotal	4,173	100.0000	955,818		955,818	44,977	1,000,795
TOTAL	4,173	100.0000	955,818		955,818	44,977	1,000,795

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CLASSIF RECRUITING

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	2,474	2,474
FLEET	1,580	1,580
PROF. DEVLPMT.	47,249	47,249
OEC	23,270	23,270
PLANNING ADM	1,076	1,076
CLASSIF RECRUITING	458	458
EMS ADMIN	5,176	5,176
FIRE/EMS OPTNS.	800,320	800,320
OPER ADM	4,670	4,670
LIFE SFTY	30,117	30,117
FIRE MARSHAL	16,202	16,202
COMNTY OUT	2,528	2,528
LOGISTICS ADM	795	795
HAZMAT OP	11,411	11,411
AIRPORT OP	36,448	36,448
RESCUE TEAM	15,745	15,745
STAFF SVCS	1,276	1,276
Direct Billed	0	0
Total	1,000,795	1,000,795

SCHEDULE 10.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,646,726			7,646,726
CHIEF'S ADMIN	85,890	1,895	87,785	
INFO TECH	7,518	442	7,960	
Total Allocated Additions:	<u>93,408</u>	<u>2,337</u>	<u>95,745</u>	95,745
Total To Be Allocated:	<u><u>7,740,134</u></u>	<u><u>2,337</u></u>		<u><u>7,742,471</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	7,256	0	7,256	0	0
FRINGE BENEFITS	3,595	0	3,595	0	0
Other Expense & Cost					
POSTAGE	30,365	0	30,365	0	0
FUEL	4,621,006	0	0	4,621,006	0
VEH & MOTOR EQUIP SV	114,574	0	0	114,574	0
CLASS. C.S. ARBITRATION COST	28,065	0	0	0	28,065
MISCELLANEOUS SUPPORT SERVICES	4,868	0	4,868	0	0
OFFICE EQUIPMENT RENTAL	102,297	0	102,297	0	0
TELEPHONE	1,803,022	0	1,803,022	0	0
INSURANCE FEES	206,526	0	206,526	0	0
COMMUNICATION LINES	355,387	0	355,387	0	0
DATA SERVICES	328,137	0	328,137	0	0
MISC OTHER SERVICES & CHARGES	41,628	0	41,628	0	0
Departmental Totals					
Total Expenditures	7,646,726	0	2,883,081	4,735,580	28,065
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,646,726	0	2,883,081	4,735,580	28,065
Allocation Step 1					
Inbound- All Others	93,408	93,408	0	0	0
Reallocate Admin Costs		(93,408)	35,218	57,847	343
1st Allocation	7,740,134	0	2,918,299	4,793,427	28,408
Allocation Step 2					
Inbound- All Others	2,337	2,337	0	0	0
Reallocate Admin Costs		(2,337)	881	1,447	9
2nd Allocation	2,337	0	881	1,447	9
Total For 1950 CENTRAL SVCS					
Total Allocated	7,742,471	0	2,919,180	4,794,874	28,417



HOUSTON FIRE DEPARTMENT
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	97	2.1837	63,727		63,727		63,727
FLEET	94	2.1075	61,503		61,503		61,503
PROF. DEVLPMT.	217	4.8696	142,110		142,110		142,110
OEC	103	2.3250	67,849		67,849		67,849
COMMUNIC	13	0.3116	9,095		9,095		9,095
PLANNING ADM	8	0.1951	5,692		5,692		5,692
CLASSIF RECRUITING	11	0.2466	7,197		7,197		7,197
EMS ADMIN	30	0.6726	19,628		19,628	7	19,635
FIRE/EMS OPTNS.	3,324	74.5354	2,175,165		2,175,165	749	2,175,914
MEDICAL DIR	28	0.6322	18,451		18,451	6	18,457
OPER ADM	23	0.5246	15,310		15,310	5	15,315
LIFE SFTY	134	3.0245	88,263		88,263	30	88,293
FIRE MARSHAL	73	1.6434	47,959		47,959	16	47,975
COMNTY OUT	14	0.3139	9,160		9,160	3	9,163
LOGISTICS ADM	12	0.2847	8,309		8,309	3	8,312
AIR PACK	2	0.0628	1,832		1,832	1	1,833
HAZMAT OP	47	1.0627	31,013		31,013	11	31,024
AIRPORT OP	151	3.3944	99,058		99,058	34	99,092
RESCUE TEAM	65	1.4685	42,856		42,856	15	42,871
STAFF SVCS	6	0.1412	4,122		4,122	1	4,123
Sub Total	4,460	100.0000	2,918,299		2,918,299	881	2,919,180
TOTAL	4,460	100.0000	2,918,299		2,918,299	881	2,919,180

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
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	17	2.2758	109,087		109,087		109,087
FLEET	27	3.6145	173,256		173,256		173,256
INFO TECH	3	0.4016	19,251		19,251		19,251
PROF. DEVLPMT.	17	2.2758	109,087		109,087		109,087
OEC	4	0.5355	25,668		25,668		25,668
COMMUNIC	7	0.9371	44,918		44,918		44,918
CLASSIF RECRUITING	4	0.5355	25,668		25,668		25,668
EMS ADMIN	20	2.6774	128,338		128,338	43	128,381
FIRE/EMS OPTNS.	392	52.4763	2,515,424		2,515,424	850	2,516,274
LIFE SFTY	135	18.0723	866,282		866,282	292	866,574
FIRE MARSHAL	88	11.7805	564,688		564,688	191	564,879
COMNTY OUT	10	1.3387	64,169		64,169	22	64,191
LOGISTICS ADM	4	0.5355	25,668		25,668	9	25,677
AIR PACK	3	0.4016	19,251		19,251	6	19,257
HAZMAT OP	3	0.4016	19,251		19,251	6	19,257
AIRPORT OP	4	0.5355	25,668		25,668	9	25,677
RESCUE TEAM	4	0.5355	25,668		25,668	9	25,677
MED STRIKE	3	0.4016	19,251		19,251	6	19,257
STAFF SVCS	2	0.2677	12,834		12,834	4	12,838
Sub Total	747	100.0000	4,793,427		4,793,427	1,447	4,794,874
TOTAL	747	100.0000	4,793,427		4,793,427	1,447	4,794,874

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
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	10	0.2588	74		74		74
FLEET	6	0.1653	47		47		47
PROF. DEVLPMT.	206	4.9433	1,404		1,404		1,404
OEC	101	2.4345	692		692		692
PLANNING ADM	4	0.1126	32		32		32
CLASSIF RECRUITING	2	0.0479	14		14		14
EMS ADMIN	21	0.5152	146		146		146
FIRE/EMS OPTNS.	3,324	79.6589	22,629		22,629	9	22,638
OPER ADM	19	0.4649	132		132		132
LIFE SFTY	125	2.9976	852		852		852
FIRE MARSHAL	67	1.6126	458		458		458
COMNTY OUT	10	0.2516	71		71		71
LOGISTICS ADM	3	0.0791	22		22		22
HAZMAT OP	47	1.1358	323		323		323
AIRPORT OP	151	3.6278	1,031		1,031		1,031
RESCUE TEAM	65	1.5671	445		445		445
STAFF SVCS	5	0.1270	36		36		36
SubTotal	4,173	100.0000	28,408		28,408	9	28,417
TOTAL	4,173	100.0000	28,408		28,408	9	28,417

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS**

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	172,888	63,727	109,087	74
FLEET	234,806	61,503	173,256	47
INFO TECH	19,251	0	19,251	0
PROF. DEVLPMT.	252,601	142,110	109,087	1,404
OEC	94,209	67,849	25,668	692
COMMUNIC	54,013	9,095	44,918	0
PLANNING ADM	5,724	5,692	0	32
CLASSIF RECRUITING	32,879	7,197	25,668	14
EMS ADMIN	148,162	19,635	128,381	146
FIRE/EMS OPTNS.	4,714,826	2,175,914	2,516,274	22,638
MEDICAL DIR	18,457	18,457	0	0
OPER ADM	15,447	15,315	0	132
LIFE SFTY	955,719	88,293	866,574	852
FIRE MARSHAL	613,312	47,975	564,879	458
COMNTY OUT	73,425	9,163	64,191	71
LOGISTICS ADM	34,011	8,312	25,677	22
AIR PACK	21,090	1,833	19,257	0
HAZMAT OP	50,604	31,024	19,257	323
AIRPORT OP	125,800	99,092	25,677	1,031
RESCUE TEAM	68,993	42,871	25,677	445
MED STRIKE	19,257	0	19,257	0
STAFF SVCS	16,997	4,123	12,838	36
Direct Billed	0	0	0	0
Total	7,742,471	2,919,180	4,794,874	28,417

SCHEDULE 11.1
FY 2009 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department EMS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,994,575			3,994,575
CAPITAL OUTLAY	19,530			
Total Deductions:	<u>19,530</u>			19,530
CHIEF'S ADMIN	85,203	1,874	87,077	
FLEET	235,016	17,647	252,663	
INFO TECH	4,421	260	4,681	
PROF. DEVLPMT.	85,736	7,707	93,443	
OEC	74,615	4,333	78,948	
CLASSIF RECRUITING	4,924	252	5,176	
CENTRAL SVCS	148,112	50	148,162	
FIRE/EMS OPTNS.		70,054	70,054	
Total Allocated Additions:	<u>638,027</u>	<u>102,177</u>	<u>740,204</u>	740,204
Total To Be Allocated:	<u><u>4,652,132</u></u>	<u><u>102,177</u></u>		<u><u>4,754,309</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMIN

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,694,554	0	1,694,554
FRINGE BENEFITS	653,077	0	653,077
Other Expense & Cost			
SUPPLIES	201,064	0	201,064
SERVICES	1,466,395	0	1,466,395
NON CAP EQUIP	(985)	0	(985)
*CAPITAL OUTLAY	(19,530)	(19,530)	0
Departmental Totals			
Total Expenditures	3,994,575	(19,530)	4,014,105
Deductions			
Total Deductions	19,530	19,530	0
Functional Cost	4,014,105	0	4,014,105
Allocation Step 1			
Inbound- All Others	638,027	638,027	0
Reallocate Admin Costs		(638,027)	638,027
1st Allocation	4,652,132	0	4,652,132
Allocation Step 2			
Inbound- All Others	102,177	102,177	0
Reallocate Admin Costs		(102,177)	102,177
2nd Allocation	102,177	0	102,177
Total For 1220 EMS ADMIN			
Total Allocated	4,754,309	0	4,754,309



HOUSTON FIRE DEPARTMENT
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	4,652,132		4,652,132	102,177	4,754,309
SubTotal	100	100.0000	4,652,132		4,652,132	102,177	4,754,309
TOTAL	100	100.0000	4,652,132		4,652,132	102,177	4,754,309

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A



HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department EMS ADMIN

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,754,309	4,754,309
Direct Billed	0	0
Total	4,754,309	4,754,309

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department FIRE/EMS OPTNS.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	258,428,881			258,428,881
Capital Outlay	18,825			
Total Deductions:	<u>18,825</u>			18,825
CHIEF'S ADMIN	7,177,416	157,677	7,335,093	
FLEET	4,606,321	345,891	4,952,212	
INFO TECH	291,672	17,134	308,806	
PROF. DEVLPMT.	9,500,939	854,090	10,355,029	
OEC	8,268,636	480,204	8,748,840	
COMMUNIC	1,053,518	220,102	1,273,620	
CLASSIF RECRUITING	761,393	38,927	800,320	
CENTRAL SVCS	4,713,218	1,608	4,714,826	
EMS ADMIN	4,652,132	102,177	4,754,309	
Total Allocated Additions:	<u>41,025,245</u>	<u>2,217,810</u>	<u>43,243,055</u>	43,243,055
Deduct direct costs	(244,849,652)			
Total Departmental Cost Adjustments:	<u>(244,849,652)</u>			(244,849,652)
Total To Be Allocated:	<u><u>54,623,299</u></u>	<u><u>2,217,810</u></u>		<u><u>56,841,109</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department FIRE/EMS OPTNS.

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	173,629,398	0	0	173,629,398
Fringe Benefits	71,164,090	0	0	71,164,090
Other Expense & Cost				
Class. Ret. Health Benefits	13,598,054	0	13,598,054	0
Supplies	(8,978)	0	0	(8,978)
Contractual Svcs	65,142	0	0	65,142
*Capital Outlay	(18,825)	(18,825)	0	0
Departmental Totals				
Total Expenditures	258,428,881	(18,825)	13,598,054	244,849,652
Deductions				
Total Deductions	18,825	18,825	0	0
Cost Adjustments				
Deduct direct costs	(244,849,652)	0	0	(244,849,652)
Functional Cost	13,598,054	0	13,598,054	0
Allocation Step 1				
Inbound- All Others	41,025,245	0	0	41,025,245
1st Allocation	54,623,299	0	13,598,054	41,025,245
Allocation Step 2				
Inbound- All Others	2,217,810	0	0	2,217,810
2nd Allocation	2,217,810	0	0	2,217,810
Total For 1210 FIRE/EMS				
Total Allocated	56,841,109	0	13,598,054	43,243,055



HOUSTON FIRE DEPARTMENT
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	10	0.2588	35,190		35,190		35,190
FLEET	6	0.1653	22,483		22,483		22,483
PROF. DEVLPMT.	206	4.9433	672,197		672,197		672,197
OEC	101	2.4345	331,048		331,048		331,048
PLANNING ADM	4	0.1126	15,314		15,314		15,314
CLASSIF RECRUITING	2	0.0479	6,517		6,517		6,517
EMS ADMIN	21	0.5152	70,054		70,054		70,054
FIRE/EMS OPTNS.	3,324	79.6589	10,832,042	-10,832,042			
OPER ADM	19	0.4649	63,212		63,212		63,212
LIFE SFTY	125	2.9976	407,619		407,619		407,619
FIRE MARSHAL	67	1.6126	219,287		219,287		219,287
COMNTY OUT	10	0.2516	34,213		34,213		34,213
LOGISTICS ADM	3	0.0791	10,753		10,753		10,753
HAZMAT OP	47	1.1358	154,446		154,446		154,446
AIRPORT OP	151	3.6278	493,314		493,314		493,314
RESCUE TEAM	65	1.5671	213,096		213,096		213,096
STAFF SVCS	5	0.1270	17,269		17,269		17,269
Sub Total	4,173	100.0000	13,598,054	-10,832,042	2,766,012		2,766,012
Direct Billed				10,832,042	10,832,042		10,832,042
TOTAL	4,173	100.0000	13,598,054		13,598,054		13,598,054

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
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	41,025,245		41,025,245	2,217,810	43,243,055
SubTotal	100	100.0000	41,025,245		41,025,245	2,217,810	43,243,055
TOTAL	100	100.0000	41,025,245		41,025,245	2,217,810	43,243,055

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department FIRE/EMS OPTNS.**

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	35,190	35,190	0
FLEET	22,483	22,483	0
PROF. DEVLPMT.	672,197	672,197	0
OEC	331,048	331,048	0
PLANNING ADM	15,314	15,314	0
CLASSIF RECRUITING	6,517	6,517	0
EMS ADMIN	70,054	70,054	0
FIRE/EMS OPTNS	43,243,055	0	43,243,055
OPER ADM	63,212	63,212	0
LIFE SFTY	407,619	407,619	0
FIRE MARSHAL	219,287	219,287	0
COMNTY OUT	34,213	34,213	0
LOGISTICS ADM	10,753	10,753	0
HAZMAT OP	154,446	154,446	0
AIRPORT OP	493,314	493,314	0
RESCUE TEAM	213,096	213,096	0
STAFF SVCS	17,269	17,269	0
Direct Billed	10,832,042	10,832,042	0
Total	56,841,109	13,598,054	43,243,055

