

THE CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN

Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2008

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TABLE OF CONTENTS

- I. Introduction**
- II. Summary Schedules**
- III. Detail Schedules**

SECTION I

Introduction

INTRODUCTION

The FY 2010 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, 2008. 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

SUMMARY SCHEDULES

HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	4
Schedule E - Summary Of Allocation Basis	E	5
CITYWIDE INDIRECT COSTS	Detail	Page #
Narrative	1.1	7
Schedule .2 - Detail Costs To Be Allocated	1.2	8
Schedule .3 - Costs To Be Allocated By Activity	1.3	9
Schedule .4 - Detail Activity Allocations-INDIRECT COSTS	1.4.1	10
Schedule .5 - Allocation Summary	1.5	11
CHIEF'S ADMIN	Detail	Page #
Narrative	2.1	12
Schedule .2 - Detail Costs To Be Allocated	2.2	13
Schedule .3 - Costs To Be Allocated By Activity	2.3	14
Schedule .4 - Detail Activity Allocations-CHIEF ADMIN	2.4.1	16
Schedule .4 - Detail Activity Allocations-ACCT/FIN	2.4.2	17
Schedule .4 - Detail Activity Allocations-HUMAN RES/RISK MANAGEMENT	2.4.3	18
Schedule .5 - Allocation Summary	2.5	19
FLEET	Detail	Page #
Narrative	3.1	20
Schedule .2 - Detail Costs To Be Allocated	3.2	21
Schedule .3 - Costs To Be Allocated By Activity	3.3	22
Schedule .4 - Detail Activity Allocations-FLEET MGMT	3.4.1	23
Schedule .5 - Allocation Summary	3.5	24
INFO TECH	Detail	Page #
Narrative	4.1	25
Schedule .2 - Detail Costs To Be Allocated	4.2	26
Schedule .3 - Costs To Be Allocated By Activity	4.3	27
Schedule .4 - Detail Activity Allocations-INFO TECH	4.4.1	28
Schedule .5 - Allocation Summary	4.5	29
PROF. DEVLPMT.	Detail	Page #
Narrative	5.1	30
Schedule .2 - Detail Costs To Be Allocated	5.2	31
Schedule .3 - Costs To Be Allocated By Activity	5.3	32
Schedule .4 - Detail Activity Allocations-TRAINING	5.4.1	33
Schedule .5 - Allocation Summary	5.5	34



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Table of Contents

	Detail	Page #
OEC		
Narrative	6.1	35
Schedule .2 - Detail Costs To Be Allocated.	6.2	36
Schedule .3 - Costs To Be Allocated By Activity.	6.3	37
Schedule .4 - Detail Activity Allocations-DISPATCH & RECORDS	6.4.1	38
Schedule .5 - Allocation Summary.	6.5	39
COMMUNICATIONS	Detail	Page #
Narrative	7.1	40
Schedule .2 - Detail Costs To Be Allocated.	7.2	41
Schedule .3 - Costs To Be Allocated By Activity.	7.3	42
Schedule .4 - Detail Activity Allocations-COMMUNICATION	7.4.1	43
Schedule .5 - Allocation Summary.	7.5	44
PLANNING ADM	Detail	Page #
Narrative	8.1	45
Schedule .2 - Detail Costs To Be Allocated.	8.2	46
Schedule .3 - Costs To Be Allocated By Activity.	8.3	47
Schedule .4 - Detail Activity Allocations-PLANNING ADM	8.4.1	48
Schedule .5 - Allocation Summary.	8.5	49
CLASSIF RECRUITING	Detail	Page #
Narrative	9.1	50
Schedule .2 - Detail Costs To Be Allocated.	9.2	51
Schedule .3 - Costs To Be Allocated By Activity.	9.3	52
Schedule .4 - Detail Activity Allocations-RECRUITING	9.4.1	53
Schedule .5 - Allocation Summary.	9.5	54
CENTRAL SVCS	Detail	Page #
Narrative	10.1	55
Schedule .2 - Detail Costs To Be Allocated.	10.2	56
Schedule .3 - Costs To Be Allocated By Activity.	10.3	57
Schedule .4 - Detail Activity Allocations-DEPARTMENTAL	10.4.1	59
Schedule .4 - Detail Activity Allocations-VEHICLE CHGS	10.4.2	60
Schedule .4 - Detail Activity Allocations-CLASSIF EMP	10.4.3	61
Schedule .5 - Allocation Summary.	10.5	62
EMS ADMIN	Detail	Page #
Narrative	11.1	63
Schedule .2 - Detail Costs To Be Allocated.	11.2	64
Schedule .3 - Costs To Be Allocated By Activity.	11.3	65
Schedule .4 - Detail Activity Allocations-EMS ADMIN	11.4.1	66
Schedule .5 - Allocation Summary.	11.5	67



HOUSTON FIRE DEPARTMENT
OMB Circular A87 Cost Allocation Plan
Table of Contents

	Detail	Page #
FIRE/EMS OPTNS.		
Narrative	12.1	68
Schedule .2 - Detail Costs To Be Allocated.	12.2	69
Schedule .3 - Costs To Be Allocated By Activity.	12.3	70
Schedule .4 - Detail Activity Allocations-CLSFD RET BEN.	12.4.1	71
Schedule .4 - Detail Activity Allocations-OPERATIONS	12.4.2	72
Schedule .5 - Allocation Summary	12.5	73

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

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPERATIONS ADM	LIFE SAFETY BUREAU	FIRE MARSHAL	COMM. OUTREACH	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	78,291	43,276	327,050	162,941	29,571	28,848
FLEET	0	0	87,410	1,748,206	1,148,822	124,872	49,949
INFO TECH	0	8,240	3,739	27,892	14,039	2,183	2,173
PROF. DEVLPMT.	0	66,215	43,006	327,892	162,239	0	31,173
OEC	0	68,043	44,193	336,944	166,719	0	32,035
COMMUNICATIONS	0	0	18,998	73,069	94,989	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	3,317	29,557	14,267	2,270	1,046
CENTRAL SVCS	0	28,111	67,544	1,124,659	716,430	84,108	41,392
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	40,643,996	0	49,493	441,123	212,921	33,881	15,612
Total Allocated	40,643,996	248,900	360,976	4,436,392	2,693,367	276,885	202,228
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	40,643,996	248,900	360,976	4,436,392	2,693,367	276,885	202,228
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,643,996	248,900	360,976	4,436,392	2,693,367	276,885	202,228



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

* Group

Central Service Departments	AIR PACK HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	MED STRIKE	STAFF SVCS	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0
CHIEF'S ADMIN	10,476	98,934	307,605	141,476	0	10,657
FLEET	49,949	37,462	49,949	49,949	37,462	24,974
INFO TECH	1,390	8,087	24,765	10,946	0	1,052
PROF. DEVLPMT.	6,599	101,940	319,928	150,635	0	9,557
OEC	6,781	104,754	328,761	154,793	0	9,821
COMMUNICATIONS	0	62,840	0	77,453	0	0
PLANNING ADM	0	127,170	399,113	187,918	0	11,922
CLASSIF RECRUITING	0	9,971	31,293	14,734	0	713
CENTRAL SVCS	30,952	64,454	164,172	92,195	21,112	18,136
EMS ADMIN	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	148,812	467,032	219,897	0	10,629
Total Allocated	106,147	764,424	2,092,618	1,099,996	58,574	97,461
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	106,147	764,424	2,092,618	1,099,996	58,574	97,461
Adjustments	0	0	0	0	0	0
Proposed Costs	106,147	764,424	2,092,618	1,099,996	58,574	97,461



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

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,239,125	0	22,926,710	24,165,835
FLEET	3,409,004	0	0	3,409,004
INFO TECH	104,506	0	0	104,506
PROF. DEVLPMT.	1,219,184	0	0	1,219,184
OEC	1,252,844	0	0	1,252,844
COMMUNICATIONS	327,349	0	0	327,349
PLANNING ADM	726,123	0	0	726,123
CLASSIF RECRUITING	107,168	0	0	107,168
CENTRAL SVCS	2,453,265	0	0	2,453,265
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	42,243,396	11,030,395	0	53,273,791
Total Allocated	53,081,964	11,030,395	22,926,710	87,039,069
Roll Forward	0	0	0	0
Cost With Roll Forward	53,081,964	11,030,395	22,926,710	87,039,069
Adjustments	0	0	0	0
Proposed Costs	53,081,964	11,030,395	22,926,710	87,039,069



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	21,176,094		
CHIEF'S ADMIN	10,764,121	(35,671)		
FLEET	8,675,927	0		
INFO TECH	706,312	0		
PROF. DEVLPMT.	7,282,563	0		
OEC	8,276,252	0		
COMMUNICATIONS	1,496,982	0		
PLANNING ADM	712,712	0		
CLASSIF RECRUITING	775,932	0		
CENTRAL SVCS	16,509,730	(6,985,015)		
EMS ADMIN	4,027,591	0		
FIRE/EMS OPTNS.	281,980,714	(268,325,175)		
FIRE/EMS OPTNS			40,643,996	
MEDICAL DIR			248,900	
OPERATIONS ADM			360,976	
LIFE SAFETY BUREAU			4,436,392	
FIRE MARSHAL			2,693,367	
COMM. OUTREACH			276,885	
LOGISTICS ADM			202,228	
AIR PACK			106,147	
HAZMAT OPERATIONS			764,424	
AIRPORT OPERATIONS			2,092,618	
RESCUE TEAM			1,099,996	
MED STRIKE			58,574	
STAFF SVCS			97,461	
All Others			0	
Direct Billed Total			11,030,395	
Unallocated Total			22,926,710	
Totals	<u>341,208,836</u>	<u>(254,169,767)</u>	<u>87,039,069</u>	Deviation 0



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

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



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

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



SECTION III

DETAIL SCHEDULES

SCHEDULE 1.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
CITYWIDE INDIRECT	21,176,094			
Total Departmental Cost Adjustments:	21,176,094			21,176,094
Total To Be Allocated:	21,176,094	0		21,176,094

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

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	21,176,094	0	21,176,094
Functional Cost	21,176,094	0	21,176,094
Allocation Step 1			
1st Allocation	21,176,094	0	21,176,094
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE			
Total Allocated	21,176,094	0	21,176,094



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

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	21,176,094		21,176,094		21,176,094
SubTotal	100	100.0000	21,176,094		21,176,094		21,176,094
TOTAL	100	100.0000	21,176,094		21,176,094		21,176,094

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A



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

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	21,176,094	21,176,094
Direct Billed	0	0
Total	21,176,094	21,176,094



**HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
CHIEF'S ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research, and oversight of special projects including print shop operations and Houston Fire Museum for the Houston Fire Department have been allocated based on the number of employees.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support have been allocated based on the amount of operating expenditures.
- **Human Resources/Risk Management** - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs have been allocated based on the number of employees per division.
- **Permits/Revenue**- Costs of Permits have not been allocated.
- **Warehouse** – Costs of Procurement & Warehouse have not been allocated.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,764,121			10,764,121
INTEREST	(35,671)			
Total Deductions:	<u>(35,671)</u>			<u>(35,671)</u>
CITYWIDE INDIRECT COSTS	21,176,094		21,176,094	
CHIEF'S ADMIN		207,650	207,650	
FLEET		196,724	196,724	
INFO TECH		21,126	21,126	
PROF. DEVLPMT.		5,041	5,041	
OEC		5,502	5,502	
CLASSIF RECRUITING		528	528	
CENTRAL SVCS		196,868	196,868	
FIRE/EMS OPTNS.		8,304	8,304	
Total Allocated Additions:	<u>21,176,094</u>	<u>641,743</u>	<u>21,817,837</u>	<u>21,817,837</u>
Total To Be Allocated:	<u><u>31,904,544</u></u>	<u><u>641,743</u></u>		<u><u>32,546,287</u></u>



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

	Total	General & Admin	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
Wages & Benefits					
SALARIES & WAGES	3,431,708	0	447,182	758,144	844,137
FRINGE BENEFITS	1,326,484	0	166,636	312,287	296,413
Other Expense & Cost					
SUPPLIES	4,987,393	0	3,808	30,047	13,460
OTHER EXPENSES	982,865	0	108,710	106,408	83,734
*INTEREST	35,671	35,671	0	0	0
Departmental Totals					
Total Expenditures	10,764,121	35,671	726,336	1,206,886	1,237,744
Deductions					
Total Deductions	(35,671)	(35,671)	0	0	0
Functional Cost					
Functional Cost	10,728,450	0	726,336	1,206,886	1,237,744
Allocation Step 1					
Inbound- All Others	21,176,094	21,176,094	0	0	0
Reallocate Admin Costs		(21,176,094)	1,433,664	2,382,184	2,443,086
Unallocated Costs	(22,474,644)	0	0	0	0
1st Allocation	9,429,900	0	2,160,000	3,589,070	3,680,830
Allocation Step 2					
Inbound- All Others	641,743	641,743	0	0	0
Reallocate Admin Costs		(641,743)	43,447	72,192	74,038
Unallocated Costs	(452,066)	0	0	0	0
2nd Allocation	189,677	0	43,447	72,192	74,038
Total For 1100 CHIEF'S ADMIN					
Total Allocated	9,619,577	0	2,203,447	3,661,262	3,754,868



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

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	285,734	1,096,511
FRINGE BENEFITS	114,786	436,362
Other Expense & Cost		
SUPPLIES	7,137	4,932,941
OTHER EXPENSES	5,818	678,195
*INTEREST	0	0
Departmental Totals		
Total Expenditures	413,475	7,144,009
Deductions		
Total Deductions	0	0
Functional Cost	413,475	7,144,009
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	816,127	14,101,033
Unallocated Costs	(1,229,602)	(21,245,042)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	24,733	427,333
Unallocated Costs	(24,733)	(427,333)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0



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

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	39,441		39,441		39,441
FLEET	88	2.0223	43,681		43,681	895	44,576
INFO TECH	2	0.0525	1,134		1,134	23	1,157
PROF. DEVLPMT.	192	4.4029	95,103		95,103	1,949	97,052
OEC	88	2.0200	43,632		43,632	894	44,526
COMMUNICATIONS	14	0.3310	7,149		7,149	146	7,295
PLANNING ADM	7	0.1621	3,500		3,500	72	3,572
CLASSIF RECRUITING	9	0.2054	4,437		4,437	91	4,528
EMS ADMIN	27	0.6254	13,509		13,509	277	13,786
FIRE/EMS OPTNS.	3,320	75.7986	1,637,254		1,637,254	33,545	1,670,799
MEDICAL DIR	29	0.6642	14,347		14,347	294	14,641
OPERATIONS ADM	18	0.4314	9,318		9,318	191	9,509
LIFE SAFETY BUREAU	144	3.2891	71,044		71,044	1,456	72,500
FIRE MARSHAL	71	1.6274	35,152		35,152	720	35,872
COMM. OUTREACH	14	0.3241	7,001		7,001	143	7,144
LOGISTICS ADM	13	0.3127	6,754		6,754	138	6,892
AIR PACK	2	0.0662	1,430		1,430	29	1,459
HAZMAT OPERATIONS	44	1.0226	22,087		22,087	453	22,540
AIRPORT OPERATIONS	140	3.2092	69,318		69,318	1,420	70,738
RESCUE TEAM	66	1.5110	32,638		32,638	669	33,307
STAFF SVCS	4	0.0959	2,071		2,071	42	2,113
SubTotal	4,381	100.0000	2,160,000		2,160,000	43,447	2,203,447
TOTAL	4,381	100.0000	2,160,000		2,160,000	43,447	2,203,447

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

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

Activity - ACCT/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	10,728,450	2.8141	100,998		100,998		100,998
FLEET	8,675,926	2.2757	81,676		81,676	1,690	83,366
INFO TECH	706,314	0.1853	6,649		6,649	138	6,787
PROF. DEVL,PMT.	7,282,561	1.9102	68,559		68,559	1,419	69,978
OEC	8,276,251	2.1708	77,913		77,913	1,613	79,526
COMMUNICATIONS	1,496,979	0.3927	14,093		14,093	292	14,385
PLANNING ADM	712,709	0.1869	6,709		6,709	139	6,848
CLASSIF RECRUITING	775,932	0.2035	7,305		7,305	151	7,456
CENTRAL SVCS	9,524,716	2.4983	89,666		89,666	1,856	91,522
EMS ADMIN	3,231,415	0.8476	30,421		30,421	630	31,051
FIRE/EMS OPTNS.	278,749,299	73.1156	2,624,166		2,624,166	54,312	2,678,478
MEDICAL DIR	4,027,591	1.0564	37,916		37,916	785	38,701
OPERATIONS ADM	1,827,821	0.4794	17,207		17,207	356	17,563
LIFE SAFETY BUREAU	13,633,846	3.5761	128,350		128,350	2,656	131,006
FIRE MARSHAL	6,862,427	1.8000	64,603		64,603	1,337	65,940
COMM. OUTREACH	1,067,058	0.2799	10,045		10,045	208	10,253
LOGISTICS ADM	1,062,611	0.2787	10,003		10,003	207	10,210
AIR PACK	679,686	0.1783	6,399		6,399	132	6,531
HAZMAT OPERATIONS	3,953,079	1.0369	37,215		37,215	770	37,985
AIRPORT OPERATIONS	12,105,719	3.1753	113,964		113,964	2,359	116,323
RESCUE TEAM	5,350,449	1.4034	50,370		50,370	1,042	51,412
STAFF SVCS	514,468	0.1349	4,843		4,843	100	4,943
Sub Total	381,245,307	100.0000	3,589,070		3,589,070	72,192	3,661,262
TOTAL	381,245,307	100.0000	3,589,070		3,589,070	72,192	3,661,262

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report



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

Activity - HUMAN RES/RISK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	67,211		67,211		67,211
FLEET	88	2.0223	74,437		74,437	1,525	75,962
INFO TECH	2	0.0525	1,932		1,932	40	1,972
PROF. DEVLPMT.	192	4.4029	162,063		162,063	3,320	165,383
OEC	88	2.0200	74,353		74,353	1,523	75,876
COMMUNICATIONS	14	0.3310	12,182		12,182	250	12,432
PLANNING ADM	7	0.1621	5,965		5,965	122	6,087
CLASSIF RECRUITING	9	0.2054	7,561		7,561	155	7,716
EMS ADMIN	27	0.6254	23,020		23,020	472	23,492
FIRE/EMS OPTNS.	3,320	75.7986	2,790,029		2,790,029	57,165	2,847,194
MEDICAL DIR	29	0.6642	24,448		24,448	501	24,949
OPERATIONS ADM	18	0.4314	15,879		15,879	325	16,204
LIFE SAFETY BUREAU	144	3.2891	121,064		121,064	2,480	123,544
FIRE MARSHAL	71	1.6274	59,902		59,902	1,227	61,129
COMM. OUTREACH	14	0.3241	11,930		11,930	244	12,174
LOGISTICS ADM	13	0.3127	11,510		11,510	236	11,746
AIR PACK	2	0.0662	2,436		2,436	50	2,486
HAZMAT OPERATIONS	44	1.0226	37,638		37,638	771	38,409
AIRPORT OPERATIONS	140	3.2092	118,124		118,124	2,420	120,544
RESCUE TEAM	66	1.5110	55,617		55,617	1,140	56,757
STAFF SVCS	4	0.0959	3,529		3,529	72	3,601
SubTotal	4,381	100.0000	3,680,830		3,680,830	74,038	3,754,868
TOTAL	4,381	100.0000	3,680,830		3,680,830	74,038	3,754,868

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



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

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	207,650	39,441	100,998	67,211
FLEET	203,904	44,576	83,366	75,962
INFO TECH	9,916	1,157	6,787	1,972
PROF. DEVLPMT.	332,413	97,052	69,978	165,383
OEC	199,928	44,526	79,526	75,876
COMMUNICATIONS	34,112	7,295	14,385	12,432
PLANNING ADM	16,507	3,572	6,848	6,087
CLASSIF RECRUITING	19,700	4,528	7,456	7,716
CENTRAL SVCS	91,522	0	91,522	0
EMS ADMIN	68,329	13,786	31,051	23,492
FIRE/EMS OPTNS.	7,196,471	1,670,799	2,678,478	2,847,194
MEDICAL DIR	78,291	14,641	38,701	24,949
OPERATIONS ADM	43,276	9,509	17,563	16,204
LIFE SAFETY BUREAU	327,050	72,500	131,006	123,544
FIRE MARSHAL	162,941	35,872	65,940	61,129
COMM. OUTREACH	29,571	7,144	10,253	12,174
LOGISTICS ADM	28,848	6,892	10,210	11,746
AIR PACK	10,476	1,459	6,531	2,486
HAZMAT OPERATIONS	98,934	22,540	37,985	38,409
AIRPORT OPERATIONS	307,605	70,738	116,323	120,544
RESCUE TEAM	141,476	33,307	51,412	56,757
STAFF SVCS	10,657	2,113	4,943	3,601
Direct Billed	0	0	0	0
Total	9,619,577	2,203,447	3,661,262	3,754,868



SCHEDULE 3.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,675,927			8,675,927
CHIEF'S ADMIN	199,794	4,110	203,904	
FLEET		312,444	312,444	
INFO TECH		17,085	17,085	
COMMUNICATIONS		29,903	29,903	
CLASSIF RECRUITING		1,351	1,351	
CENTRAL SVCS		275,533	275,533	
FIRE/EMS OPTNS.		21,259	21,259	
Total Allocated Additions:	199,794	661,685	861,479	861,479
Total To Be Allocated:	8,875,721	661,685		9,537,406



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

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,496,039	0	3,496,039
FRINGE BENEFITS	1,511,736	0	1,511,736
Other Expense & Cost			
SUPPLIES	2,827,799	0	2,827,799
OTHER EXPENSES	840,353	0	840,353
Departmental Totals			
Total Expenditures	8,675,927	0	8,675,927
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	8,675,927	0	8,675,927
Allocation Step 1			
Inbound- All Others	199,794	199,794	0
Reallocate Admin Costs		(199,794)	199,794
1st Allocation	8,875,721	0	8,875,721
Allocation Step 2			
Inbound- All Others	661,685	661,685	0
Reallocate Admin Costs		(661,685)	661,685
2nd Allocation	661,685	0	661,685
Total For 1270 FLEET			
Total Allocated	9,537,406	0	9,537,406



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

Activity - FLEET MGMT.	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN		17	2.2164	196,724		196,724	196,724	196,724
FLEET		27	3.5202	312,444		312,444		312,444
INFO TECH		3	0.3911	34,716		34,716	2,746	37,462
PROF. DEVLPMT.		17	2.2164	196,724		196,724	15,558	212,282
OE		4	0.5215	46,288		46,288	3,661	49,949
COMMUNICATIONS		12	1.5645	138,864		138,864	10,982	149,846
CLASSIF RECRUITING		4	0.5215	46,288		46,288	3,661	49,949
EMS ADMIN		20	2.6076	231,440		231,440	18,304	249,744
FIRE/EMS OPTNS.		390	50.8477	4,513,078		4,513,078	356,924	4,870,002
OPERATIONS ADM		7	0.9126	81,004		81,004	6,406	87,410
LIFE SAFETY BUREAU		140	18.2529	1,620,079		1,620,079	128,127	1,748,206
FIRE MARSHAL		92	11.9948	1,064,624		1,064,624	84,198	1,148,822
COMM. OUTREACH		10	1.3038	115,720		115,720	9,152	124,872
LOGISTICS ADM		4	0.5215	46,288		46,288	3,661	49,949
AIR PACK		4	0.5215	46,288		46,288	3,661	49,949
HAZMAT OPERATIONS		3	0.3911	34,716		34,716	2,746	37,462
AIRPORT OPERATIONS		4	0.5215	46,288		46,288	3,661	49,949
RESCUE TEAM		4	0.5215	46,288		46,288	3,661	49,949
MED STRIKE		3	0.3911	34,716		34,716	2,746	37,462
STAFF SVCS		2	0.2608	23,144		23,144	1,830	24,974
Subtotal		767	100.0000	8,875,721		8,875,721	661,685	9,537,406
TOTAL		767	100.0000	8,875,721		8,875,721	661,685	9,537,406

Allocation Basis: Number of vehicles
 Allocation Source: Fire Dept. Inventory



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

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	196,724	196,724
FLEET	312,444	312,444
INFO TECH	37,462	37,462
PROF. DEVLPMT.	212,282	212,282
OEC	49,949	49,949
COMMUNICATIONS	149,846	149,846
CLASSIF RECRUITING	49,949	49,949
EMS ADMIN	249,744	249,744
FIRE/EMS OPTNS.	4,870,002	4,870,002
OPERATIONS ADM	87,410	87,410
LIFE SAFETY BUREAU	1,748,206	1,748,206
FIRE MARSHAL	1,148,822	1,148,822
COMM. OUTREACH	124,872	124,872
LOGISTICS ADM	49,949	49,949
AIR PACK	49,949	49,949
HAZMAT OPERATIONS	37,462	37,462
AIRPORT OPERATIONS	49,949	49,949
RESCUE TEAM	49,949	49,949
MED STRIKE	37,462	37,462
STAFF SVCS	24,974	24,974
Direct Billed	0	0
Total	9,537,406	9,537,406

SCHEDULE 4.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	706,312			706,312
CHIEF'S ADMIN	9,715	201	9,916	
FLEET	34,716	2,746	37,462	
INFO TECH		1,391	1,391	
CENTRAL SVCS		23,327	23,327	
Total Allocated Additions:	<u>44,431</u>	<u>27,665</u>	<u>72,096</u>	<u>72,096</u>
Total To Be Allocated:	<u><u>750,743</u></u>	<u><u>27,665</u></u>		<u><u>778,408</u></u>



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

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	233,830	0	233,830
FRINGE BENEFITS	75,478	0	75,478
Other Expense & Cost			
SUPPLIES	41,480	0	41,480
OTHER EXPENSES	355,524	0	355,524
Departmental Totals			
Total Expenditures	706,312	0	706,312
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	706,312	0	706,312
Allocation Step 1			
Inbound- All Others	44,431	44,431	0
Reallocate Admin Costs		(44,431)	44,431
1st Allocation	750,743	0	750,743
Allocation Step 2			
Inbound- All Others	27,665	27,665	0
Reallocate Admin Costs		(27,665)	27,665
2nd Allocation	27,665	0	27,665
Total For 1430 INFO TECH			
Total Allocated	778,408	0	778,408



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

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	10,728,450	2.8141	21,126		21,126		21,126
FLEET	8,675,926	2.2757	17,085		17,085		17,085
INFO TECH	706,314	0.1853	1,391		1,391		1,391
PROF. DEVLPMT.	7,282,561	1.9102	14,341		14,341	558	14,899
OEC	8,276,251	2.1708	16,297		16,297	634	16,931
COMMUNICATIONS	1,496,979	0.3927	2,948		2,948	115	3,063
PLANNING ADM	712,709	0.1869	1,403		1,403	55	1,458
CLASSIF RECRUITING	775,932	0.2035	1,528		1,528	59	1,587
CENTRAL SVCS	9,524,716	2.4983	18,756		18,756	730	19,486
EMS ADMIN	3,231,415	0.8476	6,363		6,363	248	6,611
FIRE/EMS OPTNS.	278,749,299	73.1156	548,912		548,912	21,353	570,265
MEDICAL DIR	4,027,591	1.0564	7,931		7,931	309	8,240
OPERATIONS ADM	1,827,821	0.4794	3,599		3,599	140	3,739
LIFE SAFETY BUREAU	13,633,846	3.5761	26,848		26,848	1,044	27,892
FIRE MARSHAL	6,862,427	1.8000	13,513		13,513	526	14,039
COMM. OUTREACH	1,067,058	0.2799	2,101		2,101	82	2,183
LOGISTICS ADM	1,062,611	0.2787	2,092		2,092	81	2,173
AIR PACK	679,686	0.1783	1,338		1,338	52	1,390
HAZMAT OPERATIONS	3,953,079	1.0369	7,784		7,784	303	8,087
AIRPORT OPERATIONS	12,105,719	3.1753	23,838		23,838	927	24,765
RESCUE TEAM	5,350,449	1.4034	10,536		10,536	410	10,946
STAFF SVCS	514,468	0.1349	1,013		1,013	39	1,052
Sub Total	381,245,307	100.0000	750,743		750,743	27,665	778,408
TOTAL	381,245,307	100.0000	750,743		750,743	27,665	778,408

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

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

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	21,126	21,126
FLEET	17,085	17,085
INFO TECH	1,391	1,391
PROF. DEVLPMT.	14,899	14,899
OEC	16,931	16,931
COMMUNICATIONS	3,063	3,063
PLANNING ADM	1,458	1,458
CLASSIF RECRUITING	1,587	1,587
CENTRAL SVCS	19,486	19,486
EMS ADMIN	6,611	6,611
FIRE/EMS OPTNS.	570,265	570,265
MEDICAL DIR	8,240	8,240
OPERATIONS ADM	3,739	3,739
LIFE SAFETY BUREAU	27,892	27,892
FIRE MARSHAL	14,039	14,039
COMM. OUTREACH	2,183	2,183
LOGISTICS ADM	2,173	2,173
AIR PACK	1,390	1,390
HAZMAT OPERATIONS	8,087	8,087
AIRPORT OPERATIONS	24,765	24,765
RESCUE TEAM	10,946	10,946
STAFF SVCS	1,052	1,052
Direct Billed	0	0
Total	778,408	778,408



SCHEDULE 5.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,282,563			7,282,563
CHIEF'S ADMIN	325,725	6,688	332,413	
FLEET	196,724	15,558	212,282	
INFO TECH	14,341	558	14,899	
COMMUNICATIONS		5,863	5,863	
CLASSIF RECRUITING		40,026	40,026	
CENTRAL SVCS		306,163	306,163	
FIRE/EMS OPTNS.		629,796	629,796	
Total Allocated Additions:	<u>536,790</u>	<u>1,004,652</u>	<u>1,541,442</u>	<u>1,541,442</u>
Total To Be Allocated:	<u><u>7,819,353</u></u>	<u><u>1,004,652</u></u>		<u><u>8,824,005</u></u>



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

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	5,189,304	0	5,189,304
FRINGE BENEFITS	1,672,723	0	1,672,723
Other Expense & Cost			
SUPPLIES	96,925	0	96,925
OTHER EXPENSES	307,491	0	307,491
NON-CAP EQUIPMENT	16,120	0	16,120
Departmental Totals			
Total Expenditures	7,282,563	0	7,282,563
Deductions			
Total Deductions	0	0	0
Functional Cost	7,282,563	0	7,282,563
Allocation Step 1			
Inbound- All Others	536,790	536,790	0
Reallocate Admin Costs		(536,790)	536,790
1st Allocation	7,819,353	0	7,819,353
Allocation Step 2			
Inbound- All Others	1,004,652	1,004,652	0
Reallocate Admin Costs		(1,004,652)	1,004,652
2nd Allocation	1,004,652	0	1,004,652
Total For 1460 PROF.			
Total Allocated	8,824,005	0	8,824,005



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

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0645	5,041		5,041		5,041
EMS ADMIN	19	0.4951	38,712		38,712	4,977	43,689
FIRE/EMS OPTNS.	3,320	85.6247	6,695,304		6,695,304	860,787	7,556,091
MEDICAL DIR	29	0.7503	58,672		58,672	7,543	66,215
OPERATIONS ADM	18	0.4873	38,107		38,107	4,899	43,006
LIFE SAFETY BUREAU	144	3.7156	290,539		290,539	37,353	327,892
FIRE MARSHAL	71	1.8385	143,757		143,757	18,482	162,239
LOGISTICS ADM	13	0.3533	27,622		27,622	3,551	31,173
AIR PACK	2	0.0748	5,847		5,847	752	6,599
HAZMAT OPERATIONS	44	1.1552	90,327		90,327	11,613	101,940
AIRPORT OPERATIONS	140	3.6254	283,482		283,482	36,446	319,928
RESCUE TEAM	66	1.7070	133,475		133,475	17,160	150,635
STAFF SVCS	4	0.1083	8,468		8,468	1,089	9,557
SubTotal	3,878	100.0000	7,819,353		7,819,353	1,004,652	8,824,005
TOTAL	3,878	100.0000	7,819,353		7,819,353	1,004,652	8,824,005

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

Allocation Source: Personnel report



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

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	5,041	5,041
EMS ADMIN	43,689	43,689
FIRE/EMS OPTNS.	7,556,091	7,556,091
MEDICAL DIR	66,215	66,215
OPERATIONS ADM	43,006	43,006
LIFE SAFETY BUREAU	327,892	327,892
FIRE MARSHAL	162,239	162,239
LOGISTICS ADM	31,173	31,173
AIR PACK	6,599	6,599
HAZMAT OPERATIONS	101,940	101,940
AIRPORT OPERATIONS	319,928	319,928
RESCUE TEAM	150,635	150,635
STAFF SVCS	9,557	9,557
Direct Billed	0	0
Total	8,824,005	8,824,005

SCHEDULE 6.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
OFFICE OF EMERGENCY COMMUNICATIONS
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,276,252			8,276,252
CHIEF'S ADMIN	195,898	4,030	199,928	
FLEET	46,288	3,661	49,949	
INFO TECH	16,297	634	16,931	
COMMUNICATIONS		105,540	105,540	
CLASSIF RECRUITING		18,261	18,261	
CENTRAL SVCS		113,732	113,732	
FIRE/EMS OPTNS.		287,328	287,328	
Total Allocated Additions:	<u>258,483</u>	<u>533,186</u>	<u>791,669</u>	<u>791,669</u>
Total To Be Allocated:	<u><u>8,534,735</u></u>	<u><u>533,186</u></u>		<u><u>9,067,921</u></u>



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

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	5,897,985	0	5,897,985
FRINGE BENEFITS	2,365,025	0	2,365,025
Other Expense & Cost			
SUPPLIES	9,378	0	9,378
OTHER EXPENSES	595	0	595
NON-CAP EQUIPMENT	3,269	0	3,269
Departmental Totals			
Total Expenditures	8,276,252	0	8,276,252
Deductions			
Total Deductions	0	0	0
Functional Cost	8,276,252	0	8,276,252
Allocation Step 1			
Inbound- All Others	258,483	258,483	0
Reallocate Admin Costs		(258,483)	258,483
1st Allocation	8,534,735	0	8,534,735
Allocation Step 2			
Inbound- All Others	533,186	533,186	0
Reallocate Admin Costs		(533,186)	533,186
2nd Allocation	533,186	0	533,186
Total For 1470 OEC			
Total Allocated	9,067,921	0	9,067,921



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

Activity - DISPATCH & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0645	5,502		5,502		5,502
EMS ADMIN	19	0.4951	42,253		42,253	2,641	44,894
FIRE/EMS OPTNS.	3,320	85.6247	7,307,847		7,307,847	456,834	7,764,681
MEDICAL DIR	29	0.7503	64,040		64,040	4,003	68,043
OPERATIONS ADM	18	0.4873	41,593		41,593	2,600	44,193
LIFE SAFETY BUREAU	144	3.7156	317,120		317,120	19,824	336,944
FIRE MARSHAL	71	1.8385	156,910		156,910	9,809	166,719
LOGISTICS ADM	13	0.3533	30,150		30,150	1,885	32,035
AIR PACK	2	0.0748	6,382		6,382	399	6,781
HAZMAT OPERATIONS	44	1.1552	98,591		98,591	6,163	104,754
AIRPORT OPERATIONS	140	3.6254	309,418		309,418	19,343	328,761
RESCUE TEAM	66	1.7070	145,686		145,686	9,107	154,793
STAFF SVCS	4	0.1083	9,243		9,243	578	9,821
SubTotal	3,878	100.0000	8,534,735		8,534,735	533,186	9,067,921
TOTAL	3,878	100.0000	8,534,735		8,534,735	533,186	9,067,921

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

Allocation Source: Personnel report

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

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	5,502	5,502
EMS ADMIN	44,894	44,894
FIRE/EMS OPTNS.	7,764,681	7,764,681
MEDICAL DIR	68,043	68,043
OPERATIONS ADM	44,193	44,193
LIFE SAFETY BUREAU	336,944	336,944
FIRE MARSHAL	166,719	166,719
LOGISTICS ADM	32,035	32,035
AIR PACK	6,781	6,781
HAZMAT OPERATIONS	104,754	104,754
AIRPORT OPERATIONS	328,761	328,761
RESCUE TEAM	154,793	154,793
STAFF SVCS	9,821	9,821
Direct Billed	0	0
Total	9,067,921	9,067,921



SCHEDULE 7.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,496,982			1,496,982
CHIEF'S ADMIN	33,424	688	34,112	
FLEET	138,864	10,982	149,846	
INFO TECH	2,948	115	3,063	
COMMUNICATIONS		214,011	214,011	
CENTRAL SVCS		98,429	98,429	
Total Allocated Additions:	<u>175,236</u>	<u>324,225</u>	<u>499,461</u>	<u>499,461</u>
Total To Be Allocated:	<u><u>1,672,218</u></u>	<u><u>324,225</u></u>		<u><u>1,996,443</u></u>



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

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	673,905	0	673,905
FRINGE BENEFITS	249,629	0	249,629
Other Expense & Cost			
SUPPLIES	456,457	0	456,457
OTHER EXPENSES	116,991	0	116,991
Departmental Totals			
Total Expenditures	1,496,982	0	1,496,982
Deductions			
Total Deductions	0	0	0
Functional Cost	1,496,982	0	1,496,982
Allocation Step 1			
Inbound- All Others	175,236	175,236	0
Reallocate Admin Costs		(175,236)	175,236
1st Allocation	1,672,218	0	1,672,218
Allocation Step 2			
Inbound- All Others	324,225	324,225	0
Reallocate Admin Costs		(324,225)	324,225
2nd Allocation	324,225	0	324,225
Total For 1480			
Total Allocated	1,996,443	0	1,996,443



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

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET	51	1.7882	29,903		29,903		29,903
PROF. DEVL.PMT.	10	0.3506	5,863		5,863		5,863
OEC	180	6.3114	105,540		105,540		105,540
COMMUNICATIONS	365	12.7980	214,011		214,011		214,011
FIRE/EMS OPTNS.	1,798	63.0436	1,054,224		1,054,224	259,553	1,313,777
OPERATIONS ADM	26	0.9116	15,245		15,245	3,753	18,998
LIFE SAFETY BUREAU	100	3.5063	58,633		58,633	14,436	73,069
FIRE MARSHAL	130	4.5582	76,223		76,223	18,766	94,989
HAZMAT OPERATIONS	86	3.0154	50,425		50,425	12,415	62,840
RESCUE TEAM	106	3.7167	62,151		62,151	15,302	77,453
SubTotal	2,852	100.0000	1,672,218		1,672,218	324,225	1,996,443
TOTAL	2,852	100.0000	1,672,218		1,672,218	324,225	1,996,443

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory



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

Receiving Department	Total	COMMUNICATION
FLEET	29,903	29,903
PROF. DEVLPMT.	5,863	5,863
OEC	105,540	105,540
COMMUNICATIONS	214,011	214,011
FIRE/EMS OPTNS.	1,313,777	1,313,777
OPERATIONS ADM	18,998	18,998
LIFE SAFETY BUREAU	73,069	73,069
FIRE MARSHAL	94,989	94,989
HAZMAT OPERATIONS	62,840	62,840
RESCUE TEAM	77,453	77,453
Direct Billed	0	0
Total	1,996,443	1,996,443



SCHEDULE 8.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	712,712			712,712
CHIEF'S ADMIN	16,174	333	16,507	
INFO TECH	1,403	55	1,458	
CLASSIF RECRUITING		844	844	
CENTRAL SVCS		6,863	6,863	
FIRE/EMS OPTNS.		13,287	13,287	
Total Allocated Additions:	<u>17,577</u>	<u>21,382</u>	<u>38,959</u>	<u>38,959</u>
Total To Be Allocated:	<u><u>730,289</u></u>	<u><u>21,382</u></u>		<u><u>751,671</u></u>



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

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	506,929	0	506,929
FRINGE BENEFITS	178,584	0	178,584
Other Expense & Cost			
SUPPLIES	9,992	0	9,992
OTHER EXPENSES	17,207	0	17,207
Departmental Totals			
Total Expenditures	712,712	0	712,712
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	712,712	0	712,712
Allocation Step 1			
Inbound- All Others	17,577	17,577	0
Reallocate Admin Costs		(17,577)	17,577
1st Allocation	730,289	0	730,289
Allocation Step 2			
Inbound- All Others	21,382	21,382	0
Reallocate Admin Costs		(21,382)	21,382
2nd Allocation	21,382	0	21,382
Total For 1510 PLANNING ADM			
Total Allocated	751,671	0	751,671



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

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLASSIF RECRUITING	9	3.3988	24,821		24,821	727	25,548
HAZMAT OPERATIONS	44	16.9184	123,553		123,553	3,617	127,170
AIRPORT OPERATIONS	140	53.0967	387,760		387,760	11,353	399,113
RESCUE TEAM	66	25.0000	182,572		182,572	5,346	187,918
STAFF SVCS	4	1.5861	11,583		11,583	339	11,922
SubTotal	264	100.0000	730,289		730,289	21,382	751,671
TOTAL	264	100.0000	730,289		730,289	21,382	751,671

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

Allocation Source: Personnel report

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

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	25,548	25,548
HAZMAT OPERATIONS	127,170	127,170
AIRPORT OPERATIONS	399,113	399,113
RESCUE TEAM	187,918	187,918
STAFF SVCS	11,922	11,922
Direct Billed	0	0
Total	751,671	751,671



**SCHEDULE 9.1
FY 2010 OMB A-87 COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
CLASSIFIED RECRUITING
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	775,932			775,932
CHIEF'S ADMIN	19,303	397	19,700	
FLEET	46,288	3,661	49,949	
INFO TECH	1,528	59	1,587	
PLANNING ADM	24,821	727	25,548	
CLASSIF RECRUITING		127	127	
CENTRAL SVCS		36,835	36,835	
FIRE/EMS OPTNS.		1,993	1,993	
Total Allocated Additions:	91,940	43,799	135,739	135,739
Total To Be Allocated:	867,872	43,799		911,671



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

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	374,873	0	374,873
FRINGE BENEFITS	203,462	0	203,462
Other Expense & Cost			
SUPPLIES	11,690	0	11,690
OTHER EXPENSES	185,907	0	185,907
Departmental Totals			
Total Expenditures	775,932	0	775,932
Deductions			
Total Deductions	0	0	0
Functional Cost	775,932	0	775,932
Allocation Step 1			
Inbound- All Others	91,940	91,940	0
Reallocate Admin Costs		(91,940)	91,940
1st Allocation	867,872	0	867,872
Allocation Step 2			
Inbound- All Others	43,799	43,799	0
Reallocate Admin Costs		(43,799)	43,799
2nd Allocation	43,799	0	43,799
Total For 1580 CLASSIF			
Total Allocated	911,671	0	911,671



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

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	528		528		528
FLEET	6	0.1557	1,351		1,351		1,351
PROF. DEVLPMT.	189	4.6120	40,026		40,026		40,026
OEC	86	2.1041	18,261		18,261		18,261
PLANNING ADM	4	0.0973	844		844		844
CLASSIF RECRUITING	0	0.0146	127		127		127
EMS ADMIN	19	0.4670	4,053		4,053	220	4,273
FIRE/EMS OPTNS.	3,320	80.7761	701,033		701,033	38,060	739,093
OPERATIONS ADM	14	0.3624	3,146		3,146	171	3,317
LIFE SAFETY BUREAU	132	3.2304	28,035		28,035	1,522	29,557
FIRE MARSHAL	64	1.5592	13,532		13,532	735	14,267
COMM. OUTREACH	10	0.2481	2,153		2,153	117	2,270
LOGISTICS ADM	4	0.1143	992		992	54	1,046
HAZMAT OPERATIONS	44	1.0898	9,458		9,458	513	9,971
AIRPORT OPERATIONS	140	3.4201	29,682		29,682	1,611	31,293
RESCUE TEAM	66	1.6103	13,975		13,975	759	14,734
STAFF SVCS	3	0.0778	676		676	37	713
SubTotal	4,111	100.0000	867,872		867,872	43,799	911,671
TOTAL	4,111	100.0000	867,872		867,872	43,799	911,671

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	528	528
FLEET	1,351	1,351
PROF. DEVLPMT.	40,026	40,026
OEC	18,261	18,261
PLANNING ADM	844	844
CLASSIF RECRUITING	127	127
EMS ADMIN	4,273	4,273
FIRE/EMS OPTNS.	739,093	739,093
OPERATIONS ADM	3,317	3,317
LIFE SAFETY BUREAU	29,557	29,557
FIRE MARSHAL	14,267	14,267
COMM. OUTREACH	2,270	2,270
LOGISTICS ADM	1,046	1,046
HAZMAT OPERATIONS	9,971	9,971
AIRPORT OPERATIONS	31,293	31,293
RESCUE TEAM	14,734	14,734
STAFF SVCS	713	713
Direct Billed	0	0
Total	911,671	911,671



HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,509,730			16,509,730
TRANSFERS	(6,985,015)			
Total Deductions:	(6,985,015)			(6,985,015)
CHIEF'S ADMIN	89,666	1,856	91,522	
INFO TECH	18,756	730	19,486	
Total Allocated Additions:	108,422	2,586	111,008	111,008
Total To Be Allocated:	9,633,137	2,586		9,635,723



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	(7,256)	0	(7,256)	0	0
FRINGE BENEFITS	(3,595)	0	(3,595)	0	0
Other Expense & Cost					
POSTAGE	30,617	0	30,617	0	0
FUEL	5,283,460	0	0	5,283,460	0
VEH & MOTOR EQUIP SV	52,033	0	0	52,033	0
OTHER SUPPLIES	1,012,964	0	1,012,964	0	0
CLASS. C.S. ARBITRATION COST	5,705	0	0	0	5,705
OFFICE EQUIPMENT RENTAL	107,822	0	107,822	0	0
TELEPHONE	2,107,745	0	2,107,745	0	0
INSURANCE FEES	224,887	0	224,887	0	0
NON-CAP. EQUIPMENT	133,919	0	133,919	0	0
DATA SERVICES	242,267	0	242,267	0	0
MISC OTHER SERVICES & CHARGES	334,147	0	334,147	0	0
*TRANSFERS	6,985,015	6,985,015	0	0	0
Departmental Totals					
Total Expenditures	16,509,730	6,985,015	4,183,517	5,335,493	5,705
Deductions					
Total Deductions	(6,985,015)	(6,985,015)	0	0	0
Functional Cost	9,524,715	0	4,183,517	5,335,493	5,705
Allocation Step 1					
Inbound- All Others	108,422	108,422	0	0	0
Reallocate Admin Costs		(108,422)	47,622	60,735	65
1st Allocation	9,633,137	0	4,231,139	5,396,228	5,770
Allocation Step 2					
Inbound- All Others	2,586	2,586	0	0	0
Reallocate Admin Costs		(2,586)	1,136	1,448	2
2nd Allocation	2,586	0	1,136	1,448	2



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	9,635,723	0	4,232,275	5,397,676	5,772



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8260	77,260		77,260		77,260
FLEET	88	2.0223	85,565		85,565		85,565
INFO TECH	2	0.0525	2,221		2,221		2,221
PROF. DEVLPMT.	192	4.4029	186,293		186,293		186,293
OEC	88	2.0200	85,469		85,469		85,469
COMMUNICATIONS	14	0.3310	14,003		14,003		14,003
PLANNING ADM	7	0.1621	6,857		6,857		6,857
CLASSIF RECRUITING	9	0.2054	8,692		8,692		8,692
EMS ADMIN	27	0.6254	26,462		26,462	8	26,470
FIRE/EMS OPTNS.	3,320	75.7986	3,207,154		3,207,154	968	3,208,122
MEDICAL DIR	29	0.6642	28,103		28,103	8	28,111
OPERATIONS ADM	18	0.4314	18,253		18,253	6	18,259
LIFE SAFETY BUREAU	144	3.2891	139,164		139,164	42	139,206
FIRE MARSHAL	71	1.6274	68,858		68,858	21	68,879
COMM. OUTREACH	14	0.3241	13,714		13,714	4	13,718
LOGISTICS ADM	13	0.3127	13,231		13,231	4	13,235
AIR PACK	2	0.0662	2,801		2,801	1	2,802
HAZMAT OPERATIONS	44	1.0226	43,266		43,266	13	43,279
AIRPORT OPERATIONS	140	3.2092	135,784		135,784	41	135,825
RESCUE TEAM	66	1.5110	63,933		63,933	19	63,952
STAFF SVCS	4	0.0959	4,056		4,056	1	4,057
SubTotal	4,381	100.0000	4,231,139		4,231,139	1,136	4,232,275
TOTAL	4,381	100.0000	4,231,139		4,231,139	1,136	4,232,275

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



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

Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	17	2.2164	119,604		119,604		119,604
FLEET	27	3.5202	189,959		189,959		189,959
INFO TECH	3	0.3911	21,106		21,106		21,106
PROF. DEVL.PMT.	17	2.2164	119,604		119,604		119,604
OEC	4	0.5215	28,142		28,142		28,142
COMMUNICATIONS	12	1.5645	84,426		84,426		84,426
CLASSIF RECRUITING	4	0.5215	28,142		28,142		28,142
EMS ADMIN	20	2.6076	140,710		140,710	42	140,752
FIRE/EMS OPTNS.	390	50.8477	2,743,844		2,743,844	830	2,744,674
OPERATIONS ADM	7	0.9126	49,249		49,249	15	49,264
LIFE SAFETY BUREAU	140	18.2529	984,970		984,970	297	985,267
FIRE MARSHAL	92	11.9948	647,266		647,266	195	647,461
COMM. OUTREACH	10	1.3038	70,355		70,355	21	70,376
LOGISTICS ADM	4	0.5215	28,142		28,142	8	28,150
AIR PACK	4	0.5215	28,142		28,142	8	28,150
HAZMAT OPERATIONS	3	0.3911	21,106		21,106	6	21,112
AIRPORT OPERATIONS	4	0.5215	28,142		28,142	8	28,150
RESCUE TEAM	4	0.5215	28,142		28,142	8	28,150
MED STRIKE	3	0.3911	21,106		21,106	6	21,112
STAFF SVCS	2	0.2608	14,071		14,071	4	14,075
SubTotal	767	100.0000	5,396,228		5,396,228	1,448	5,397,676
TOTAL	767	100.0000	5,396,228		5,396,228	1,448	5,397,676

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

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

Activity - CLASSIF EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	4		4		4
FLEET	6	0.1557	9		9		9
PROF. DEVLPMT.	189	4.6120	266		266		266
OEC	86	2.1041	121		121		121
PLANNING ADM	4	0.0973	6		6		6
CLASSIF RECRUITING	0	0.0146	1		1		1
EMS ADMIN	19	0.4670	27		27		27
FIRE/EMS OPTNS.	3,320	80.7761	4,661		4,661	2	4,663
OPERATIONS ADM	14	0.3624	21		21		21
LIFE SAFETY BUREAU	132	3.2304	186		186		186
FIRE MARSHAL	64	1.5592	90		90		90
COMM. OUTREACH	10	0.2481	14		14		14
LOGISTICS ADM	4	0.1143	7		7		7
HAZMAT OPERATIONS	44	1.0898	63		63		63
AIRPORT OPERATIONS	140	3.4201	197		197		197
RESCUE TEAM	66	1.6103	93		93		93
STAFF SVCS	3	0.0778	4		4		4
Sub Total	4,111	100.0000	5,770		5,770	2	5,772
TOTAL	4,111	100.0000	5,770		5,770	2	5,772

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



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

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	196,868	77,260	119,604	4
FLEET	275,533	85,565	189,959	9
INFO TECH	23,327	2,221	21,106	0
PROF. DEVLPMT.	306,163	186,293	119,604	266
OEC	113,732	85,469	28,142	121
COMMUNICATIONS	98,429	14,003	84,426	0
PLANNING ADM	6,863	6,857	0	6
CLASSIF RECRUITING	36,835	8,692	28,142	1
EMS ADMIN	167,249	26,470	140,752	27
FIRE/EMS OPTNS.	5,957,459	3,208,122	2,744,674	4,663
MEDICAL DIR	28,111	28,111	0	0
OPERATIONS ADM	67,544	18,259	49,264	21
LIFE SAFETY BUREAU	1,124,659	139,206	985,267	186
FIRE MARSHAL	716,430	68,879	647,461	90
COMM. OUTREACH	84,108	13,718	70,376	14
LOGISTICS ADM	41,392	13,235	28,150	7
AIR PACK	30,952	2,802	28,150	0
HAZMAT OPERATIONS	64,454	43,279	21,112	63
AIRPORT OPERATIONS	164,172	135,825	28,150	197
RESCUE TEAM	92,195	63,952	28,150	93
MED STRIKE	21,112	0	21,112	0
STAFF SVCS	18,136	4,057	14,075	4
Direct Billed	0	0	0	0
Total	9,635,723	4,232,275	5,397,676	5,772



SCHEDULE 11.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,027,591			4,027,591
CHIEF'S ADMIN	66,950	1,379	68,329	
FLEET	231,440	18,304	249,744	
INFO TECH	6,363	248	6,611	
PROF. DEVLPMT.	38,712	4,977	43,689	
OEC	42,253	2,641	44,894	
CLASSIF RECRUITING	4,053	220	4,273	
CENTRAL SVCS	167,199	50	167,249	
FIRE/EMS OPTNS.		63,777	63,777	
Total Allocated Additions:	<u>556,970</u>	<u>91,596</u>	<u>648,566</u>	648,566
Total To Be Allocated:	<u><u>4,584,561</u></u>	<u><u>91,596</u></u>		<u><u>4,676,157</u></u>



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

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,802,116	0	1,802,116
FRINGE BENEFITS	551,707	0	551,707
Other Expense & Cost			
SUPPLIES	158,122	0	158,122
SERVICES	1,515,646	0	1,515,646
Departmental Totals			
Total Expenditures	4,027,591	0	4,027,591
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	4,027,591	0	4,027,591
Allocation Step 1			
Inbound- All Others	556,970	556,970	0
Reallocate Admin Costs		(556,970)	556,970
1st Allocation	4,584,561	0	4,584,561
Allocation Step 2			
Inbound- All Others	91,596	91,596	0
Reallocate Admin Costs		(91,596)	91,596
2nd Allocation	91,596	0	91,596
Total For 1220 EMS ADMIN			
Total Allocated	4,676,157	0	4,676,157



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

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS.	100	100.0000	4,584,561		4,584,561	91,596	4,676,157
SubTotal	100	100.0000	4,584,561		4,584,561	91,596	4,676,157
TOTAL	100	100.0000	4,584,561		4,584,561	91,596	4,676,157

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,676,157	4,676,157
Direct Billed	0	0
Total	4,676,157	4,676,157



SCHEDULE 12.1
FY 2010 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2010 OMB A-87 COST ALLOCATION PLAN
FIRE/EMS OPERATIONS
NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,980,714			281,980,714
CHIEF'S ADMIN	7,051,449	145,022	7,196,471	
FLEET	4,513,078	356,924	4,870,002	
INFO TECH	548,912	21,353	570,265	
PROF. DEVLPMT.	6,695,304	860,787	7,556,091	
OEC	7,307,847	456,834	7,764,681	
COMMUNICATIONS	1,054,224	259,553	1,313,777	
CLASSIF RECRUITING	701,033	38,060	739,093	
CENTRAL SVCS	5,955,659	1,800	5,957,459	
EMS ADMIN	4,584,561	91,596	4,676,157	
Total Allocated Additions:	<u>38,412,067</u>	<u>2,231,929</u>	<u>40,643,996</u>	<u>40,643,996</u>
Deduct direct costs	(268,325,175)			
Total Departmental Cost Adjustments:	<u>(268,325,175)</u>			<u>(268,325,175)</u>
Total To Be Allocated:	<u><u>52,067,606</u></u>	<u><u>2,231,929</u></u>		<u><u>54,299,535</u></u>



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

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	187,266,492	0	0	187,266,492
Fringe Benefits	80,040,748	0	0	80,040,748
Other Expense & Cost				
Class. Ret. Health Benefits	13,655,539	0	13,655,539	0
Supplies	127,735	0	0	127,735
Contractual Svcs	890,200	0	0	890,200
Departmental Totals				
Total Expenditures	281,980,714	0	13,655,539	268,325,175
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(268,325,175)	0	0	(268,325,175)
Functional Cost	13,655,539	0	13,655,539	0
Allocation Step 1				
Inbound- All Others	38,412,067	0	0	38,412,067
1st Allocation	52,067,606	0	13,655,539	38,412,067
Allocation Step 2				
Inbound- All Others	2,231,929	0	0	2,231,929
2nd Allocation	2,231,929	0	0	2,231,929
Total For 1210 FIRE/EMS				
Total Allocated	54,299,535	0	13,655,539	40,643,996



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

Activity - CLSFD RET BEN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0608	8,304		8,304		8,304
FLEET	6	0.1557	21,259		21,259		21,259
PROF. DEVLPMT.	189	4.6120	629,796		629,796		629,796
OEC	86	2.1041	287,328		287,328		287,328
PLANNING ADM	4	0.0973	13,287		13,287		13,287
CLASSIF RECRUITING	0	0.0146	1,993		1,993		1,993
EMS ADMIN	19	0.4670	63,777		63,777		63,777
FIRE/EMS OPTNS.	3,320	80.7761	11,030,395	-11,030,395			
OPERATIONS ADM	14	0.3624	49,493		49,493		49,493
LIFE SAFETY BUREAU	132	3.2304	441,123		441,123		441,123
FIRE MARSHAL	64	1.5592	212,921		212,921		212,921
COMM. OUTREACH	10	0.2481	33,881		33,881		33,881
LOGISTICS ADM	4	0.1143	15,612		15,612		15,612
HAZMAT OPERATIONS	44	1.0898	148,812		148,812		148,812
AIRPORT OPERATIONS	140	3.4201	467,032		467,032		467,032
RESCUE TEAM	66	1.6103	219,897		219,897		219,897
STAFF SVCS	3	0.0778	10,629		10,629		10,629
Sub Total	4,111	100.0000	13,655,539	-11,030,395	2,625,144		2,625,144
Direct Billed				11,030,395	11,030,395		11,030,395
TOTAL	4,111	100.0000	13,655,539		13,655,539		13,655,539

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS	100	100.0000	38,412,067		38,412,067	2,231,929	40,643,996
SubTotal	100	100.0000	38,412,067		38,412,067	2,231,929	40,643,996
TOTAL	100	100.0000	38,412,067		38,412,067	2,231,929	40,643,996

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	8,304	8,304	0
FLEET	21,259	21,259	0
PROF. DEVLPMT.	629,796	629,796	0
OEC	287,328	287,328	0
PLANNING ADM	13,287	13,287	0
CLASSIF RECRUITING	1,993	1,993	0
EMS ADMIN	63,777	63,777	0
FIRE/EMS OPTNS	40,643,996	0	40,643,996
OPERATIONS ADM	49,493	49,493	0
LIFE SAFETY BUREAU	441,123	441,123	0
FIRE MARSHAL	212,921	212,921	0
COMM. OUTREACH	33,881	33,881	0
LOGISTICS ADM	15,612	15,612	0
HAZMAT OPERATIONS	148,812	148,812	0
AIRPORT OPERATIONS	467,032	467,032	0
RESCUE TEAM	219,897	219,897	0
STAFF SVCS	10,629	10,629	0
Direct Billed	11,030,395	11,030,395	0
Total	54,299,535	13,655,539	40,643,996