

A COST ALLOCATION PLAN

for the

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

FY 2013 OMB A-87 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2011

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Helping Government Serve the People
1452 Hughes Road, Suite 325
Grapevine, TX 76051
(972) 490-9990



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SECTION I
Introduction

INTRODUCTION

The FY 2013 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, 2011. 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** - 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 A-87 Cost Allocation Plan
Allocated Costs By Department

HFD OMB COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Groups

* 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	73,249	42,559	434,130	242,698	40,233	31,263
FLEET	0	32,170	32,170	1,511,982	825,692	117,956	32,170
INFO TECH	0	11,054	4,389	46,198	24,456	3,069	2,799
PROF. DEVLPMT.	0	0	11,595	156,710	86,532	0	7,933
OEC	0	0	26,545	358,777	198,109	0	18,162
COMMUNICATIONS	0	1,069	2,235	13,020	13,506	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	2,027	27,397	15,128	1,920	1,387
CENTRAL SVCS	0	32,824	28,520	811,153	447,162	67,444	25,440
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	38,982,874	0	28,851	389,949	215,322	27,333	19,740
Total Allocated	38,982,874	150,366	178,891	3,749,316	2,068,605	257,955	138,894
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	38,982,874	150,366	178,891	3,749,316	2,068,605	257,955	138,894
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,982,874	150,366	178,891	3,749,316	2,068,605	257,955	138,894

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Allocated Costs By Department

HFD OMB COST ALLOCATION PLAN
2013 Version 1.0065-2
Groups

* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	STAFF SVCS	SubTotal	Direct Billed
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	11,108	136,367	389,207	174,518	13,248	1,588,580	0
FLEET	53,616	225,189	0	278,806	96,509	3,206,260	0
INFO TECH	1,595	11,425	34,204	13,682	560	153,431	0
PROF. DEVLPMT.	0	57,973	162,325	76,036	4,028	563,132	0
OEC	0	132,725	371,630	174,080	9,221	1,289,249	0
COMMUNICATIONS	0	4,081	4,955	2,040	0	40,906	0
PLANNING ADM	0	268,335	751,336	351,942	31,071	1,402,684	0
CLASSIF RECRUITING	0	10,135	28,379	13,293	704	100,370	0
CENTRAL SVCS	26,630	149,839	141,223	189,219	48,432	1,967,886	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	144,257	403,919	189,204	10,022	40,411,471	11,950,871
Total Allocated	92,949	1,140,326	2,287,178	1,462,820	213,795	50,723,969	11,950,871
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	92,949	1,140,326	2,287,178	1,462,820	213,795	50,723,969	11,950,871
Adjustments	0	0	0	0	0	0	0
Proposed Costs	92,949	1,140,326	2,287,178	1,462,820	213,795	50,723,969	11,950,871

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Allocated Costs By Department

HFD OMB COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Groups

* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT	0	0
CHIEF'S ADMIN	24,226,315	25,814,895
FLEET	0	3,206,260
INFO TECH	0	153,431
PROF. DEVLPMT.	0	563,132
OEC	0	1,289,249
COMMUNICATIONS	0	40,906
PLANNING ADM	0	1,402,684
CLASSIF RECRUITING	0	100,370
CENTRAL SVCS	0	1,967,886
EMS ADMIN	0	0
FIRE/EMS OPTNS.	0	52,362,342
Total Allocated	24,226,315	86,901,155
Roll Forward	0	0
Cost With Roll Forward	24,226,315	86,901,155
Adjustments	0	0
Proposed Costs	24,226,315	86,901,155

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Summary Of Allocated Costs

HFD OMB COST ALLOCATION PLAN
 2013 Version 1.0065-2
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	26,054,984		
CHIEF'S ADMIN	10,569,641	0		
FLEET	8,971,403	0		
INFO TECH	1,021,256	0		
PROF. DEVLPMT.	4,253,087	0		
OEC	10,319,516	0		
COMMUNICATIONS	132,002	0		
PLANNING ADM	1,291,069	0		
CLASSIF RECRUITING	712,635	0		
CENTRAL SVCS	8,870,075	0		
EMS ADMIN	2,299,110	0		
FIRE/EMS OPTNS.	340,281,979	(327,875,602)		
FIRE/EMS OPTNS			38,982,874	
MEDICAL DIR			150,366	
OPERATIONS ADM			178,891	
LIFE SAFETY BUREAU			3,749,316	
FIRE MARSHAL			2,068,605	
COMM. OUTREACH			257,955	
LOGISTICS ADM			138,894	
AIR PACK			92,949	
HAZMAT OPERATIONS			1,140,326	
AIRPORT OPERATIONS			2,287,178	
RESCUE TEAM			1,462,820	
STAFF SVCS			213,795	
Direct Billed Total			11,950,871	
Unallocated Total			24,226,315	
Totals	<u>388,721,773</u>	<u>(301,820,618)</u>	<u>86,901,155</u>	Deviation 0

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	Direct allocation to Chief's 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, Marshal	Personnel Report
OEC		
6.4.1 DISPATCH & RECORDS	Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshal	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 A-87 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

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
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OMB A-87 Cost Allocation Plan
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SCHEDULE 1.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 OMB A-87 COST ALLOCATION PLAN
CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

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

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
CITYWIDE INDIRECT	26,054,984			
Total Departmental Cost Adjustments:	26,054,984			26,054,984
Total To Be Allocated:	26,054,984	0		26,054,984

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CITYWIDE INDIRECT COSTS

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	26,054,984	0	26,054,984
 Functional Cost	 26,054,984	 0	 26,054,984
Allocation Step 1			
1st Allocation	26,054,984	0	26,054,984
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE INDIRECT COSTS			
Total Allocated	26,054,984	0	26,054,984

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	26,054,984		26,054,984		26,054,984
SubTotal	100	100.0000	26,054,984		26,054,984		26,054,984
Total	100	100.0000	26,054,984		26,054,984		26,054,984

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	26,054,984	26,054,984
Direct Billed	0	0
Total	<u>26,054,984</u>	<u>26,054,984</u>

SCHEDULE 2.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 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:	10,569,641			10,569,641
CITYWIDE INDIRECT COSTS	26,054,984		26,054,984	
CHIEF'S ADMIN		239,527	239,527	
FLEET		198,148	198,148	
INFO TECH		29,818	29,818	
PROF. DEVLPMT.		3,476	3,476	
OEC		8,076	8,076	
COMMUNICATIONS		502	502	
CLASSIF RECRUITING		610	610	
CENTRAL SVCS		167,863	167,863	
FIRE/EMS OPTNS.		9,111	9,111	
Total Allocated Additions:	26,054,984	657,131	26,712,115	26,712,115
Total To Be Allocated:	36,624,625	657,131		37,281,756

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3,188,426	0	400,627	830,815	827,503
FRINGE BENEFITS	1,357,154	0	155,475	324,022	375,685
Other Expense & Cost					
SUPPLIES	4,343,138	0	1,228	7,840	6,803
CONTRACT SERVICES	1,680,723	0	181,725	11,071	578,518
NON CAPITALIZED EQUIPMENT	200	0	0	0	0
Departmental Totals					
Total Expenditures	10,569,641	0	739,055	1,173,748	1,788,509
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	10,569,641	0	739,055	1,173,748	1,788,509
Allocation Step 1					
Inbound- All Others	26,054,984	26,054,984	0	0	0
Reallocate Admin Costs		(26,054,984)	1,821,817	2,893,380	4,408,816
Unallocated Costs	(23,799,300)	0	0	0	0
1st Allocation	12,825,325	0	2,560,872	4,067,128	6,197,325
Allocation Step 2					
Inbound- All Others	657,131	657,131	0	0	0
Reallocate Admin Costs		(657,131)	45,948	72,974	111,194
Unallocated Costs	(427,015)	0	0	0	0
2nd Allocation	230,116	0	45,948	72,974	111,194
Total For 1100 CHIEF'S ADMIN					
Total Allocated	13,055,441	0	2,606,820	4,140,102	6,308,519

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMIN

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	357,301	772,180
FRINGE BENEFITS	143,584	358,388
Other Expense & Cost		
SUPPLIES	7,130	4,320,137
CONTRACT SERVICES	5,722	903,687
NON CAPITALIZED EQUIPMENT	0	200
Departmental Totals		
Total Expenditures	513,737	6,354,592
Deductions		
Total Deductions	0	0
Functional Cost	513,737	6,354,592
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,266,402	15,664,569
Unallocated Costs	(1,780,139)	(22,019,161)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	31,940	395,075
Unallocated Costs	(31,940)	(395,075)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0

HOUSTON FIRE DEPARTMENT
OMB A-87 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	66	1.5387	39,405		39,405		39,405
FLEET	71	1.6687	42,734		42,734	779	43,513
INFO TECH	6	0.1416	3,626		3,626	66	3,692
PROF. DEVLPMT.	22	0.5245	13,432		13,432	245	13,677
OEC	89	2.0795	53,254		53,254	970	54,224
COMMUNICATIONS	5	0.1160	2,972		2,972	54	3,026
PLANNING ADM	10	0.2414	6,181		6,181	113	6,294
CLASSIF RECRUITING	11	0.2553	6,538		6,538	119	6,657
EMS ADMIN	33	0.7659	19,614		19,614	357	19,971
FIRE/EMS OPTNS.	3,472	80.5859	2,063,697		2,063,697	37,607	2,101,304
MEDICAL DIR	17	0.4085	10,461		10,461	191	10,652
OPERATIONS ADM	13	0.3133	8,024		8,024	146	8,170
LIFE SAFETY BUREAU	135	3.1425	80,475		80,475	1,466	81,941
FIRE MARSHAL	77	1.8080	46,300		46,300	844	47,144
COMM. OUTREACH	14	0.3365	8,618		8,618	157	8,775
LOGISTICS ADM	10	0.2460	6,300		6,300	115	6,415
AIR PACK	2	0.0650	1,664		1,664	30	1,694
HAZMAT OPERATIONS	47	1.1024	28,232		28,232	514	28,746
AIRPORT OPERATIONS	133	3.0868	79,048		79,048	1,440	80,488
RESCUE TEAM	62	1.4459	37,028		37,028	675	37,703
STAFF SVCS	5	0.1276	3,269		3,269	60	3,329
SubTotal	4,308	100.0000	2,560,872		2,560,872	45,948	2,606,820
Total	4,308	100.0000	2,560,872		2,560,872	45,948	2,606,820

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 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	11,458,791	2.5758	104,761		104,761		104,761
FLEET	8,986,554	2.0201	82,159		82,159	1,513	83,672
INFO TECH	1,174,568	0.2640	10,738		10,738	198	10,936
PROF. DEVLPMT.	4,253,087	0.9560	38,883		38,883	716	39,599
OEC	10,319,516	2.3197	94,345		94,345	1,738	96,083
COMMUNICATIONS	230,282	0.0518	2,105		2,105	39	2,144
PLANNING ADM	1,318,606	0.2964	12,055		12,055	222	12,277
CLASSIF RECRUITING	712,635	0.1602	6,515		6,515	120	6,635
CENTRAL SVCS	8,936,756	2.0089	81,704		81,704	1,505	83,209
EMS ADMIN	2,299,109	0.5168	21,019		21,019	387	21,406
FIRE/EMS OPTNS.	340,281,979	76.4913	3,111,003		3,111,003	57,294	3,168,297
MEDICAL DIR	3,954,628	0.8890	36,155		36,155	666	36,821
OPERATIONS ADM	1,570,094	0.3529	14,354		14,354	264	14,618
LIFE SAFETY BUREAU	16,528,094	3.7153	151,107		151,107	2,783	153,890
FIRE MARSHAL	8,749,656	1.9668	79,993		79,993	1,473	81,466
COMM. OUTREACH	1,097,817	0.2468	10,037		10,037	185	10,222
LOGISTICS ADM	1,001,423	0.2251	9,155		9,155	169	9,324
AIR PACK	570,773	0.1283	5,218		5,218	96	5,314
HAZMAT OPERATIONS	4,087,223	0.9188	37,367		37,367	688	38,055
AIRPORT OPERATIONS	12,236,937	2.7507	111,875		111,875	2,060	113,935
RESCUE TEAM	4,894,805	1.1003	44,750		44,750	824	45,574
STAFF SVCS	200,150	0.0450	1,830		1,830	34	1,864
SubTotal	444,863,483	100.0000	4,067,128		4,067,128	72,974	4,140,102
Total	444,863,483	100.0000	4,067,128		4,067,128	72,974	4,140,102

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures Report

HOUSTON FIRE DEPARTMENT
OMB A-87 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	66	1.5387	95,361		95,361		95,361
FLEET	71	1.6687	103,416		103,416	1,885	105,301
INFO TECH	6	0.1416	8,774		8,774	160	8,934
PROF. DEVLPMT.	22	0.5245	32,506		32,506	592	33,098
OEC	89	2.0795	128,874		128,874	2,348	131,222
COMMUNICATIONS	5	0.1160	7,192		7,192	131	7,323
PLANNING ADM	10	0.2414	14,959		14,959	273	15,232
CLASSIF RECRUITING	11	0.2553	15,822		15,822	288	16,110
EMS ADMIN	33	0.7659	47,465		47,465	865	48,330
FIRE/EMS OPTNS.	3,472	80.5859	4,994,161		4,994,161	91,007	5,085,168
MEDICAL DIR	17	0.4085	25,315		25,315	461	25,776
OPERATIONS ADM	13	0.3133	19,417		19,417	354	19,771
LIFE SAFETY BUREAU	135	3.1425	194,750		194,750	3,549	198,299
FIRE MARSHAL	77	1.8080	112,046		112,046	2,042	114,088
COMM. OUTREACH	14	0.3365	20,856		20,856	380	21,236
LOGISTICS ADM	10	0.2460	15,246		15,246	278	15,524
AIR PACK	2	0.0650	4,027		4,027	73	4,100
HAZMAT OPERATIONS	47	1.1024	68,321		68,321	1,245	69,566
AIRPORT OPERATIONS	133	3.0868	191,298		191,298	3,486	194,784
RESCUE TEAM	62	1.4459	89,608		89,608	1,633	91,241
STAFF SVCS	5	0.1276	7,911		7,911	144	8,055
SubTotal	4,308	100.0000	6,197,325		6,197,325	111,194	6,308,519
Total	4,308	100.0000	6,197,325		6,197,325	111,194	6,308,519

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 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	239,527	39,405	104,761	95,361
FLEET	232,486	43,513	83,672	105,301
INFO TECH	23,562	3,692	10,936	8,934
PROF. DEVLPMT.	86,374	13,677	39,599	33,098
OEC	281,529	54,224	96,083	131,222
COMMUNICATIONS	12,493	3,026	2,144	7,323
PLANNING ADM	33,803	6,294	12,277	15,232
CLASSIF RECRUITING	29,402	6,657	6,635	16,110
CENTRAL SVCS	83,209	0	83,209	0
EMS ADMIN	89,707	19,971	21,406	48,330
FIRE/EMS OPTNS.	10,354,769	2,101,304	3,168,297	5,085,168
MEDICAL DIR	73,249	10,652	36,821	25,776
OPERATIONS ADM	42,559	8,170	14,618	19,771
LIFE SAFETY BUREAU	434,130	81,941	153,890	198,299
FIRE MARSHAL	242,698	47,144	81,466	114,088
COMM. OUTREACH	40,233	8,775	10,222	21,236
LOGISTICS ADM	31,263	6,415	9,324	15,524
AIR PACK	11,108	1,694	5,314	4,100
HAZMAT OPERATIONS	136,367	28,746	38,055	69,566
AIRPORT OPERATIONS	389,207	80,488	113,935	194,784
RESCUE TEAM	174,518	37,703	45,574	91,241
STAFF SVCS	13,248	3,329	1,864	8,055
Direct Billed	0	0	0	0
Total	13,055,441	2,606,820	4,140,102	6,308,519

SCHEDULE 3.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 OMB A-87 COST ALLOCATION PLAN
FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES

Fleet Management Division of the Fire Department maintains and repairs all department vehicles. Responsibilities also include 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FLEET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,971,403			8,971,403
CHIEF'S ADMIN	228,309	4,177	232,486	
FLEET		679,363	679,363	
INFO TECH		23,385	23,385	
CLASSIF RECRUITING		1,017	1,017	
CENTRAL SVCS		412,604	412,604	
FIRE/EMS OPTNS.		15,185	15,185	
Total Allocated Additions:	228,309	1,135,731	1,364,040	1,364,040
Total To Be Allocated:	9,199,712	1,135,731		10,335,443

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FLEET

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,497,096	0	3,497,096
FRINGE BENEFITS	1,526,881	0	1,526,881
Other Expense & Cost			
SUPPLIES	3,285,831	0	3,285,831
OTHER EXPENSES	654,935	0	654,935
NON CAPITALIZED EQUIP	6,660	0	6,660
Departmental Totals			
Total Expenditures	8,971,403	0	8,971,403
Deductions			
Total Deductions	0	0	0
Functional Cost	8,971,403	0	8,971,403
Allocation Step 1			
Inbound- All Others	228,309	228,309	0
Reallocate Admin Costs		(228,309)	228,309
1st Allocation	9,199,712	0	9,199,712
Allocation Step 2			
Inbound- All Others	1,135,731	1,135,731	0
Reallocate Admin Costs		(1,135,731)	1,135,731
2nd Allocation	1,135,731	0	1,135,731
Total For 1270 FLEET			
Total Allocated	10,335,443	0	10,335,443

HOUSTON FIRE DEPARTMENT
OMB A-87 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	21	2.1538	198,148		198,148		198,148
FLEET	72	7.3846	679,363		679,363		679,363
INFO TECH	12	1.2308	113,227		113,227	15,452	128,679
PROF. DEVLPMT.	25	2.5641	235,890		235,890	32,192	268,082
OEC	3	0.3077	28,307		28,307	3,863	32,170
COMMUNICATIONS	4	0.4103	37,742		37,742	5,151	42,893
PLANNING ADM	7	0.7179	66,049		66,049	9,014	75,063
CLASSIF RECRUITING	3	0.3077	28,307		28,307	3,863	32,170
CENTRAL SVCS	13	1.3333	122,663		122,663	16,740	139,403
EMS ADMIN	11	1.1282	103,792		103,792	14,164	117,956
FIRE/EMS OPTNS.	505	51.7950	4,764,978		4,764,978	650,278	5,415,256
MEDICAL DIR	3	0.3077	28,307		28,307	3,863	32,170
OPERATIONS ADM	3	0.3077	28,307		28,307	3,863	32,170
LIFE SAFETY BUREAU	141	14.4615	1,330,420		1,330,420	181,562	1,511,982
FIRE MARSHAL	77	7.8974	726,541		726,541	99,151	825,692
COMM. OUTREACH	11	1.1282	103,792		103,792	14,164	117,956
LOGISTICS ADM	3	0.3077	28,307		28,307	3,863	32,170
AIR PACK	5	0.5128	47,178		47,178	6,438	53,616
HAZMAT OPERATIONS	21	2.1538	198,148		198,148	27,041	225,189
RESCUE TEAM	26	2.6667	245,326		245,326	33,480	278,806
STAFF SVCS	9	0.9231	84,920		84,920	11,589	96,509
SubTotal	975	100.0000	9,199,712		9,199,712	1,135,731	10,335,443
Total	975	100.0000	9,199,712		9,199,712	1,135,731	10,335,443

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FLEET

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FLEET

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	198,148	198,148
FLEET	679,363	679,363
INFO TECH	128,679	128,679
PROF. DEVLPMT.	268,082	268,082
OEC	32,170	32,170
COMMUNICATIONS	42,893	42,893
PLANNING ADM	75,063	75,063
CLASSIF RECRUITING	32,170	32,170
CENTRAL SVCS	139,403	139,403
EMS ADMIN	117,956	117,956
FIRE/EMS OPTNS.	5,415,256	5,415,256
MEDICAL DIR	32,170	32,170
OPERATIONS ADM	32,170	32,170
LIFE SAFETY BUREAU	1,511,982	1,511,982
FIRE MARSHAL	825,692	825,692
COMM. OUTREACH	117,956	117,956
LOGISTICS ADM	32,170	32,170
AIR PACK	53,616	53,616
HAZMAT OPERATIONS	225,189	225,189
RESCUE TEAM	278,806	278,806
STAFF SVCS	96,509	96,509
Direct Billed	0	0
Total	10,335,443	10,335,443

SCHEDULE 4.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFO TECH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,021,256			1,021,256
CHIEF'S ADMIN	23,138	424	23,562	
FLEET	113,227	15,452	128,679	
INFO TECH		3,056	3,056	
COMMUNICATIONS		144	144	
CENTRAL SVCS		62,597	62,597	
Total Allocated Additions:	136,365	81,673	218,038	218,038
Total To Be Allocated:	1,157,621	81,673		1,239,294

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department INFO TECH

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	548,139	0	548,139
FRINGE BENEFITS	185,128	0	185,128
Other Expense & Cost			
SUPPLIES	19,063	0	19,063
OTHER EXPENSES	268,926	0	268,926
Departmental Totals			
Total Expenditures	1,021,256	0	1,021,256
Deductions			
Total Deductions	0	0	0
Functional Cost	1,021,256	0	1,021,256
Allocation Step 1			
Inbound- All Others	136,365	136,365	0
Reallocate Admin Costs		(136,365)	136,365
1st Allocation	1,157,621	0	1,157,621
Allocation Step 2			
Inbound- All Others	81,673	81,673	0
Reallocate Admin Costs		(81,673)	81,673
2nd Allocation	81,673	0	81,673
Total For 1430 INFO TECH			
Total Allocated	1,239,294	0	1,239,294

HOUSTON FIRE DEPARTMENT
OMB A-87 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	11,458,791	2.5758	29,818		29,818		29,818
FLEET	8,986,554	2.0201	23,385		23,385		23,385
INFO TECH	1,174,568	0.2640	3,056		3,056		3,056
PROF. DEVLPMT.	4,253,087	0.9560	11,067		11,067	821	11,888
OEC	10,319,516	2.3197	26,853		26,853	1,991	28,844
COMMUNICATIONS	230,282	0.0518	599		599	44	643
PLANNING ADM	1,318,606	0.2964	3,431		3,431	254	3,685
CLASSIF RECRUITING	712,635	0.1602	1,854		1,854	138	1,992
CENTRAL SVCS	8,936,756	2.0089	23,255		23,255	1,725	24,980
EMS ADMIN	2,299,109	0.5168	5,983		5,983	444	6,427
FIRE/EMS OPTNS.	340,281,979	76.4913	885,481		885,481	65,664	951,145
MEDICAL DIR	3,954,628	0.8890	10,291		10,291	763	11,054
OPERATIONS ADM	1,570,094	0.3529	4,086		4,086	303	4,389
LIFE SAFETY BUREAU	16,528,094	3.7153	43,009		43,009	3,189	46,198
FIRE MARSHAL	8,749,656	1.9668	22,768		22,768	1,688	24,456
COMM. OUTREACH	1,097,817	0.2468	2,857		2,857	212	3,069
LOGISTICS ADM	1,001,423	0.2251	2,606		2,606	193	2,799
AIR PACK	570,773	0.1283	1,485		1,485	110	1,595
HAZMAT OPERATIONS	4,087,223	0.9188	10,636		10,636	789	11,425
AIRPORT OPERATIONS	12,236,937	2.7507	31,843		31,843	2,361	34,204
RESCUE TEAM	4,894,805	1.1003	12,737		12,737	945	13,682
STAFF SVCS	200,150	0.0450	521		521	39	560
SubTotal	444,863,483	100.0000	1,157,621		1,157,621	81,673	1,239,294
Total	444,863,483	100.0000	1,157,621		1,157,621	81,673	1,239,294

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department INFO TECH

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFO TECH

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	29,818	29,818
FLEET	23,385	23,385
INFO TECH	3,056	3,056
PROF. DEVLPMT.	11,888	11,888
OEC	28,844	28,844
COMMUNICATIONS	643	643
PLANNING ADM	3,685	3,685
CLASSIF RECRUITING	1,992	1,992
CENTRAL SVCS	24,980	24,980
EMS ADMIN	6,427	6,427
FIRE/EMS OPTNS.	951,145	951,145
MEDICAL DIR	11,054	11,054
OPERATIONS ADM	4,389	4,389
LIFE SAFETY BUREAU	46,198	46,198
FIRE MARSHAL	24,456	24,456
COMM. OUTREACH	3,069	3,069
LOGISTICS ADM	2,799	2,799
AIR PACK	1,595	1,595
HAZMAT OPERATIONS	11,425	11,425
AIRPORT OPERATIONS	34,204	34,204
RESCUE TEAM	13,682	13,682
STAFF SVCS	560	560
Direct Billed	0	0
Total	<u>1,239,294</u>	<u>1,239,294</u>

SCHEDULE 5.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 Marshal that go through training.

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PROF. DEVLPMT.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,253,087			4,253,087
CHIEF'S ADMIN	84,821	1,553	86,374	
FLEET	235,890	32,192	268,082	
INFO TECH	11,067	821	11,888	
COMMUNICATIONS		4,881	4,881	
CLASSIF RECRUITING		3,986	3,986	
CENTRAL SVCS		140,851	140,851	
FIRE/EMS OPTNS.		59,525	59,525	
Total Allocated Additions:	331,778	243,809	575,587	575,587
Total To Be Allocated:	4,584,865	243,809		4,828,674

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PROF. DEVLPMT.

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	1,473,308	0	1,473,308
FRINGE BENEFITS	2,561,804	0	2,561,804
Other Expense & Cost			
SUPPLIES	48,547	0	48,547
OTHER EXPENSES	169,428	0	169,428
Departmental Totals			
Total Expenditures	4,253,087	0	4,253,087
Deductions			
Total Deductions	0	0	0
Functional Cost	4,253,087	0	4,253,087
Allocation Step 1			
Inbound- All Others	331,778	331,778	0
Reallocate Admin Costs		(331,778)	331,778
1st Allocation	4,584,865	0	4,584,865
Allocation Step 2			
Inbound- All Others	243,809	243,809	0
Reallocate Admin Costs		(243,809)	243,809
2nd Allocation	243,809	0	243,809
Total For 1460 PROF. DEVLPMT.			
Total Allocated	4,828,674	0	4,828,674

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3	0.0758	3,476		3,476		3,476
EMS ADMIN	19	0.5030	23,060		23,060	1,227	24,287
FIRE/EMS OPTNS.	3,472	87.7593	4,023,651		4,023,651	214,128	4,237,779
OPERATIONS ADM	9	0.2401	11,009		11,009	586	11,595
LIFE SAFETY BUREAU	128	3.2453	148,792		148,792	7,918	156,710
FIRE MARSHAL	70	1.7920	82,160		82,160	4,372	86,532
LOGISTICS ADM	6	0.1643	7,532		7,532	401	7,933
HAZMAT OPERATIONS	47	1.2006	55,044		55,044	2,929	57,973
AIRPORT OPERATIONS	133	3.3616	154,123		154,123	8,202	162,325
RESCUE TEAM	62	1.5746	72,194		72,194	3,842	76,036
STAFF SVCS	3	0.0834	3,824		3,824	204	4,028
SubTotal	3,956	100.0000	4,584,865		4,584,865	243,809	4,828,674
Total	3,956	100.0000	4,584,865		4,584,865	243,809	4,828,674

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

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PROF. DEVLPMT.

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	3,476	3,476
EMS ADMIN	24,287	24,287
FIRE/EMS OPTNS.	4,237,779	4,237,779
OPERATIONS ADM	11,595	11,595
LIFE SAFETY BUREAU	156,710	156,710
FIRE MARSHAL	86,532	86,532
LOGISTICS ADM	7,933	7,933
HAZMAT OPERATIONS	57,973	57,973
AIRPORT OPERATIONS	162,325	162,325
RESCUE TEAM	76,036	76,036
STAFF SVCS	4,028	4,028
Direct Billed	0	0
Total	4,828,674	4,828,674

SCHEDULE 6.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 Marshal.

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department OEC

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,319,516			10,319,516
CHIEF'S ADMIN	276,473	5,056	281,529	
FLEET	28,307	3,863	32,170	
INFO TECH	26,853	1,991	28,844	
COMMUNICATIONS		790	790	
CLASSIF RECRUITING		17,815	17,815	
CENTRAL SVCS		108,288	108,288	
FIRE/EMS OPTNS.		266,040	266,040	
Total Allocated Additions:	331,633	403,843	735,476	735,476
Total To Be Allocated:	10,651,149	403,843		11,054,992

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department OEC

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	7,305,042	0	7,305,042
FRINGE BENEFITS	3,004,668	0	3,004,668
Other Expense & Cost			
SUPPLIES	9,333	0	9,333
OTHER EXPENSES	473	0	473
Departmental Totals			
Total Expenditures	10,319,516	0	10,319,516
Deductions			
Total Deductions	0	0	0
Functional Cost	10,319,516	0	10,319,516
Allocation Step 1			
Inbound- All Others	331,633	331,633	0
Reallocate Admin Costs		(331,633)	331,633
1st Allocation	10,651,149	0	10,651,149
Allocation Step 2			
Inbound- All Others	403,843	403,843	0
Reallocate Admin Costs		(403,843)	403,843
2nd Allocation	403,843	0	403,843
Total For 1470 OEC			
Total Allocated	11,054,992	0	11,054,992

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3	0.0758	8,076		8,076		8,076
EMS ADMIN	19	0.5030	53,572		53,572	2,033	55,605
FIRE/EMS OPTNS.	3,472	87.7593	9,347,383		9,347,383	354,679	9,702,062
OPERATIONS ADM	9	0.2401	25,575		25,575	970	26,545
LIFE SAFETY BUREAU	128	3.2453	345,661		345,661	13,116	358,777
FIRE MARSHAL	70	1.7920	190,867		190,867	7,242	198,109
LOGISTICS ADM	6	0.1643	17,498		17,498	664	18,162
HAZMAT OPERATIONS	47	1.2006	127,873		127,873	4,852	132,725
AIRPORT OPERATIONS	133	3.3616	358,044		358,044	13,586	371,630
RESCUE TEAM	62	1.5746	167,716		167,716	6,364	174,080
STAFF SVCS	3	0.0834	8,884		8,884	337	9,221
SubTotal	3,956	100.0000	10,651,149		10,651,149	403,843	11,054,992
Total	3,956	100.0000	10,651,149		10,651,149	403,843	11,054,992

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

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OEC

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	8,076	8,076
EMS ADMIN	55,605	55,605
FIRE/EMS OPTNS.	9,702,062	9,702,062
OPERATIONS ADM	26,545	26,545
LIFE SAFETY BUREAU	358,777	358,777
FIRE MARSHAL	198,109	198,109
LOGISTICS ADM	18,162	18,162
HAZMAT OPERATIONS	132,725	132,725
AIRPORT OPERATIONS	371,630	371,630
RESCUE TEAM	174,080	174,080
STAFF SVCS	9,221	9,221
Direct Billed	0	0
Total	11,054,992	11,054,992

SCHEDULE 7.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	132,002			132,002
CHIEF'S ADMIN	12,269	224	12,493	
FLEET	37,742	5,151	42,893	
INFO TECH	599	44	643	
COMMUNICATIONS		24,334	24,334	
CENTRAL SVCS		23,975	23,975	
Total Allocated Additions:	50,610	53,728	104,338	104,338
Total To Be Allocated:	182,612	53,728		236,340

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	0	0	0
Other Expense & Cost			
SUPPLIES	90,959	0	90,959
OTHER EXPENSES	41,043	0	41,043
Departmental Totals			
Total Expenditures	132,002	0	132,002
Deductions			
Total Deductions	0	0	0
 Functional Cost	 132,002	 0	 132,002
Allocation Step 1			
Inbound- All Others	50,610	50,610	0
Reallocate Admin Costs		(50,610)	50,610
1st Allocation	182,612	0	182,612
Allocation Step 2			
Inbound- All Others	53,728	53,728	0
Reallocate Admin Costs		(53,728)	53,728
2nd Allocation	53,728	0	53,728
Total For 1480 COMMUNICATIONS			
Total Allocated	236,340	0	236,340

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	7	0.2752	502		502		502
INFO TECH	2	0.0786	144		144		144
PROF. DEVLPMT.	68	2.6730	4,881		4,881		4,881
OEC	11	0.4324	790		790		790
COMMUNICATIONS	339	13.3255	24,334		24,334		24,334
EMS ADMIN	37	1.4544	2,656		2,656	939	3,595
FIRE/EMS OPTNS.	1,659	65.2122	119,084		119,084	42,104	161,188
MEDICAL DIR	11	0.4324	790		790	279	1,069
OPERATIONS ADM	23	0.9041	1,651		1,651	584	2,235
LIFE SAFETY BUREAU	134	5.2673	9,619		9,619	3,401	13,020
FIRE MARSHAL	139	5.4638	9,978		9,978	3,528	13,506
HAZMAT OPERATIONS	42	1.6509	3,015		3,015	1,066	4,081
AIRPORT OPERATIONS	51	2.0047	3,661		3,661	1,294	4,955
RESCUE TEAM	21	0.8255	1,507		1,507	533	2,040
SubTotal	2,544	100.0000	182,612		182,612	53,728	236,340
Total	2,544	100.0000	182,612		182,612	53,728	236,340

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	COMMUNICATION
CHIEF'S ADMIN	502	502
INFO TECH	144	144
PROF. DEVLPMT.	4,881	4,881
OEC	790	790
COMMUNICATIONS	24,334	24,334
EMS ADMIN	3,595	3,595
FIRE/EMS OPTNS.	161,188	161,188
MEDICAL DIR	1,069	1,069
OPERATIONS ADM	2,235	2,235
LIFE SAFETY BUREAU	13,020	13,020
FIRE MARSHAL	13,506	13,506
HAZMAT OPERATIONS	4,081	4,081
AIRPORT OPERATIONS	4,955	4,955
RESCUE TEAM	2,040	2,040
Direct Billed	0	0
Total	236,340	236,340

SCHEDULE 8.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 served.

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,291,069			1,291,069
CHIEF'S ADMIN	33,195	608	33,803	
FLEET	66,049	9,014	75,063	
INFO TECH	3,431	254	3,685	
CLASSIF RECRUITING		1,098	1,098	
CENTRAL SVCS		43,706	43,706	
FIRE/EMS OPTNS.		16,400	16,400	
Total Allocated Additions:	102,675	71,080	173,755	173,755
Total To Be Allocated:	1,393,744	71,080		1,464,824

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADM

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	914,545	0	914,545
FRINGE BENEFITS	343,518	0	343,518
Other Expense & Cost			
SUPPLIES	12,309	0	12,309
OTHER EXPENSES	20,697	0	20,697
Departmental Totals			
Total Expenditures	1,291,069	0	1,291,069
Deductions			
Total Deductions	0	0	0
 Functional Cost	 1,291,069	 0	 1,291,069
Allocation Step 1			
Inbound- All Others	102,675	102,675	0
Reallocate Admin Costs		(102,675)	102,675
1st Allocation	1,393,744	0	1,393,744
Allocation Step 2			
Inbound- All Others	71,080	71,080	0
Reallocate Admin Costs		(71,080)	71,080
2nd Allocation	71,080	0	71,080
Total For 1510 PLANNING ADM			
Total Allocated	1,464,824	0	1,464,824

HOUSTON FIRE DEPARTMENT
OMB A-87 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	11	4.2422	59,125		59,125	3,015	62,140
HAZMAT OPERATIONS	47	18.3186	255,314		255,314	13,021	268,335
AIRPORT OPERATIONS	133	51.2919	714,878		714,878	36,458	751,336
RESCUE TEAM	62	24.0262	334,864		334,864	17,078	351,942
STAFF SVCS	5	2.1211	29,563		29,563	1,508	31,071
SubTotal	259	100.0000	1,393,744		1,393,744	71,080	1,464,824
Total	259	100.0000	1,393,744		1,393,744	71,080	1,464,824

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

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PLANNING ADM

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	62,140	62,140
HAZMAT OPERATIONS	268,335	268,335
AIRPORT OPERATIONS	751,336	751,336
RESCUE TEAM	351,942	351,942
STAFF SVCS	31,071	31,071
Direct Billed	0	0
Total	1,464,824	1,464,824

SCHEDULE 9.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CLASSIF RECRUITING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	712,635			712,635
CHIEF'S ADMIN	28,875	527	29,402	
FLEET	28,307	3,863	32,170	
INFO TECH	1,854	138	1,992	
PLANNING ADM	59,125	3,015	62,140	
CLASSIF RECRUITING		407	407	
CENTRAL SVCS		25,588	25,588	
FIRE/EMS OPTNS.		6,074	6,074	
Total Allocated Additions:	118,161	39,612	157,773	157,773
Total To Be Allocated:	830,796	39,612		870,408

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CLASSIF RECRUITING

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	273,580	0	273,580
FRINGE BENEFITS	109,316	0	109,316
Other Expense & Cost			
SUPPLIES	8,069	0	8,069
OTHER EXPENSES	321,670	0	321,670
Departmental Totals			
Total Expenditures	712,635	0	712,635
Deductions			
Total Deductions	0	0	0
Functional Cost	712,635	0	712,635
Allocation Step 1			
Inbound- All Others	118,161	118,161	0
Reallocate Admin Costs		(118,161)	118,161
1st Allocation	830,796	0	830,796
Allocation Step 2			
Inbound- All Others	39,612	39,612	0
Reallocate Admin Costs		(39,612)	39,612
2nd Allocation	39,612	0	39,612
Total For 1580 CLASSIF RECRUITING			
Total Allocated	870,408	0	870,408

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3	0.0734	610		610		610
FLEET	5	0.1224	1,017		1,017		1,017
PROF. DEVLPMT.	19	0.4798	3,986		3,986		3,986
OEC	87	2.1444	17,815		17,815		17,815
PLANNING ADM	5	0.1322	1,098		1,098		1,098
CLASSIF RECRUITING	2	0.0490	407		407		407
EMS ADMIN	19	0.4871	4,047		4,047	199	4,246
FIRE/EMS OPTNS.	3,472	84.9966	706,150		706,150	34,709	740,859
OPERATIONS ADM	9	0.2326	1,932		1,932	95	2,027
LIFE SAFETY BUREAU	128	3.1431	26,113		26,113	1,284	27,397
FIRE MARSHAL	70	1.7356	14,419		14,419	709	15,128
COMM. OUTREACH	9	0.2203	1,830		1,830	90	1,920
LOGISTICS ADM	6	0.1591	1,322		1,322	65	1,387
HAZMAT OPERATIONS	47	1.1628	9,660		9,660	475	10,135
AIRPORT OPERATIONS	133	3.2557	27,049		27,049	1,330	28,379
RESCUE TEAM	62	1.5251	12,670		12,670	623	13,293
STAFF SVCS	3	0.0808	671		671	33	704
SubTotal	4,085	100.0000	830,796		830,796	39,612	870,408
Total	4,085	100.0000	830,796		830,796	39,612	870,408

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CLASSIF RECRUITING

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	610	610
FLEET	1,017	1,017
PROF. DEVLPMT.	3,986	3,986
OEC	17,815	17,815
PLANNING ADM	1,098	1,098
CLASSIF RECRUITING	407	407
EMS ADMIN	4,246	4,246
FIRE/EMS OPTNS.	740,859	740,859
OPERATIONS ADM	2,027	2,027
LIFE SAFETY BUREAU	27,397	27,397
FIRE MARSHAL	15,128	15,128
COMM. OUTREACH	1,920	1,920
LOGISTICS ADM	1,387	1,387
HAZMAT OPERATIONS	10,135	10,135
AIRPORT OPERATIONS	28,379	28,379
RESCUE TEAM	13,293	13,293
STAFF SVCS	704	704
Direct Billed	0	0
Total	870,408	870,408

SCHEDULE 10.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,870,075			8,870,075
CHIEF'S ADMIN	81,704	1,505	83,209	
FLEET	122,663	16,740	139,403	
INFO TECH	23,255	1,725	24,980	
CENTRAL SVCS		60,887	60,887	
Total Allocated Additions:	227,622	80,857	308,479	308,479
Total To Be Allocated:	9,097,697	80,857		9,178,554

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
POSTAGE	19,083	0	19,083	0	0
FUEL	4,452,249	0	0	4,452,249	0
OTHER SUPPLIES	9,437	0	9,437	0	0
CLASS. C.S. ARBITRATION COST	14,352	0	0	0	14,352
RENTAL FEES	97,232	0	97,232	0	0
TELEPHONE	2,539,303	0	2,539,303	0	0
INSURANCE FEES	207,792	0	207,792	0	0
DATA SERVICES	170,604	0	170,604	0	0
MISC OTHER SERVICES & CHARGES	1,355,528	0	1,355,528	0	0
NON CAPITALIZED EQUIPMENT	4,495	0	4,495	0	0
Departmental Totals					
Total Expenditures	8,870,075	0	4,403,474	4,452,249	14,352
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,870,075	0	4,403,474	4,452,249	14,352
Allocation Step 1					
Inbound- All Others	227,622	227,622	0	0	0
Reallocate Admin Costs		(227,622)	113,001	114,253	368
1st Allocation	9,097,697	0	4,516,475	4,566,502	14,720
Allocation Step 2					
Inbound- All Others	80,857	80,857	0	0	0
Reallocate Admin Costs		(80,857)	40,141	40,585	131
2nd Allocation	80,857	0	40,141	40,585	131

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

HFD OMB COST ALLOCATION PLAN
2013 Version 1.0065-2

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	9,178,554	0	4,556,616	4,607,087	14,851

HOUSTON FIRE DEPARTMENT
OMB A-87 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	66	1.5387	69,497		69,497		69,497
FLEET	71	1.6687	75,367		75,367		75,367
INFO TECH	6	0.1416	6,394		6,394		6,394
PROF. DEVLPMT.	22	0.5245	23,690		23,690		23,690
OEC	89	2.0795	93,921		93,921		93,921
COMMUNICATIONS	5	0.1160	5,241		5,241		5,241
PLANNING ADM	10	0.2414	10,902		10,902		10,902
CLASSIF RECRUITING	11	0.2553	11,530		11,530		11,530
EMS ADMIN	33	0.7659	34,591		34,591	329	34,920
FIRE/EMS OPTNS.	3,472	80.5859	3,639,637		3,639,637	34,620	3,674,257
MEDICAL DIR	17	0.4085	18,449		18,449	175	18,624
OPERATIONS ADM	13	0.3133	14,151		14,151	135	14,286
LIFE SAFETY BUREAU	135	3.1425	141,929		141,929	1,350	143,279
FIRE MARSHAL	77	1.8080	81,657		81,657	777	82,434
COMM. OUTREACH	14	0.3365	15,199		15,199	145	15,344
LOGISTICS ADM	10	0.2460	11,111		11,111	106	11,217
AIR PACK	2	0.0650	2,935		2,935	28	2,963
HAZMAT OPERATIONS	47	1.1024	49,791		49,791	474	50,265
AIRPORT OPERATIONS	133	3.0868	139,414		139,414	1,326	140,740
RESCUE TEAM	62	1.4459	65,304		65,304	621	65,925
STAFF SVCS	5	0.1276	5,765		5,765	55	5,820
SubTotal	4,308	100.0000	4,516,475		4,516,475	40,141	4,556,616
Total	4,308	100.0000	4,516,475		4,516,475	40,141	4,556,616

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 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	21	2.1538	98,355		98,355		98,355
FLEET	72	7.3846	337,219		337,219		337,219
INFO TECH	12	1.2308	56,203		56,203		56,203
PROF. DEVLPMT.	25	2.5641	117,090		117,090		117,090
OEC	3	0.3077	14,051		14,051		14,051
COMMUNICATIONS	4	0.4103	18,734		18,734		18,734
PLANNING ADM	7	0.7179	32,785		32,785		32,785
CLASSIF RECRUITING	3	0.3077	14,051		14,051		14,051
CENTRAL SVCS	13	1.3333	60,887		60,887		60,887
EMS ADMIN	11	1.1282	51,520		51,520	548	52,068
FIRE/EMS OPTNS.	505	51.7950	2,365,213		2,365,213	25,149	2,390,362
MEDICAL DIR	3	0.3077	14,051		14,051	149	14,200
OPERATIONS ADM	3	0.3077	14,051		14,051	149	14,200
LIFE SAFETY BUREAU	141	14.4615	660,386		660,386	7,021	667,407
FIRE MARSHAL	77	7.8974	360,637		360,637	3,834	364,471
COMM. OUTREACH	11	1.1282	51,520		51,520	548	52,068
LOGISTICS ADM	3	0.3077	14,051		14,051	149	14,200
AIR PACK	5	0.5128	23,418		23,418	249	23,667
HAZMAT OPERATIONS	21	2.1538	98,355		98,355	1,046	99,401
RESCUE TEAM	26	2.6667	121,773		121,773	1,295	123,068
STAFF SVCS	9	0.9231	42,152		42,152	448	42,600
SubTotal	975	100.0000	4,566,502		4,566,502	40,585	4,607,087
Total	975	100.0000	4,566,502		4,566,502	40,585	4,607,087

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3	0.0734	11		11		11
FLEET	5	0.1224	18		18		18
PROF. DEVLPMT.	19	0.4798	71		71		71
OEC	87	2.1444	316		316		316
PLANNING ADM	5	0.1322	19		19		19
CLASSIF RECRUITING	2	0.0490	7		7		7
EMS ADMIN	19	0.4871	72		72	1	73
FIRE/EMS OPTNS.	3,472	84.9966	12,513		12,513	116	12,629
OPERATIONS ADM	9	0.2326	34		34		34
LIFE SAFETY BUREAU	128	3.1431	463		463	4	467
FIRE MARSHAL	70	1.7356	255		255	2	257
COMM. OUTREACH	9	0.2203	32		32		32
LOGISTICS ADM	6	0.1591	23		23		23
HAZMAT OPERATIONS	47	1.1628	171		171	2	173
AIRPORT OPERATIONS	133	3.2557	479		479	4	483
RESCUE TEAM	62	1.5251	224		224	2	226
STAFF SVCS	3	0.0808	12		12		12
SubTotal	4,085	100.0000	14,720		14,720	131	14,851
Total	4,085	100.0000	14,720		14,720	131	14,851

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	167,863	69,497	98,355	11
FLEET	412,604	75,367	337,219	18
INFO TECH	62,597	6,394	56,203	0
PROF. DEVLPMT.	140,851	23,690	117,090	71
OEC	108,288	93,921	14,051	316
COMMUNICATIONS	23,975	5,241	18,734	0
PLANNING ADM	43,706	10,902	32,785	19
CLASSIF RECRUITING	25,588	11,530	14,051	7
CENTRAL SVCS	60,887	0	60,887	0
EMS ADMIN	87,061	34,920	52,068	73
FIRE/EMS OPTNS.	6,077,248	3,674,257	2,390,362	12,629
MEDICAL DIR	32,824	18,624	14,200	0
OPERATIONS ADM	28,520	14,286	14,200	34
LIFE SAFETY BUREAU	811,153	143,279	667,407	467
FIRE MARSHAL	447,162	82,434	364,471	257
COMM. OUTREACH	67,444	15,344	52,068	32
LOGISTICS ADM	25,440	11,217	14,200	23
AIR PACK	26,630	2,963	23,667	0
HAZMAT OPERATIONS	149,839	50,265	99,401	173
AIRPORT OPERATIONS	141,223	140,740	0	483
RESCUE TEAM	189,219	65,925	123,068	226
STAFF SVCS	48,432	5,820	42,600	12
Direct Billed	0	0	0	0
Total	9,178,554	4,556,616	4,607,087	14,851

SCHEDULE 11.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EMS ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,299,110			2,299,110
CHIEF'S ADMIN	88,098	1,609	89,707	
FLEET	103,792	14,164	117,956	
INFO TECH	5,983	444	6,427	
PROF. DEVLPMT.	23,060	1,227	24,287	
OEC	53,572	2,033	55,605	
COMMUNICATIONS	2,656	939	3,595	
CLASSIF RECRUITING	4,047	199	4,246	
CENTRAL SVCS	86,183	878	87,061	
FIRE/EMS OPTNS.		60,436	60,436	
Total Allocated Additions:	367,391	81,929	449,320	449,320
Total To Be Allocated:	2,666,501	81,929		2,748,430

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMIN

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,182,397	0	1,182,397
FRINGE BENEFITS	519,192	0	519,192
Other Expense & Cost			
SUPPLIES	76,064	0	76,064
SERVICES	519,744	0	519,744
NON CAPITALIZED EQUIPMENT	1,713	0	1,713
Departmental Totals			
Total Expenditures	2,299,110	0	2,299,110
Deductions			
Total Deductions	0	0	0
Functional Cost	2,299,110	0	2,299,110
Allocation Step 1			
Inbound- All Others	367,391	367,391	0
Reallocate Admin Costs		(367,391)	367,391
1st Allocation	2,666,501	0	2,666,501
Allocation Step 2			
Inbound- All Others	81,929	81,929	0
Reallocate Admin Costs		(81,929)	81,929
2nd Allocation	81,929	0	81,929
Total For 1220 EMS ADMIN			
Total Allocated	2,748,430	0	2,748,430

HOUSTON FIRE DEPARTMENT
OMB A-87 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	2,666,501		2,666,501	81,929	2,748,430
SubTotal	100	100.0000	2,666,501		2,666,501	81,929	2,748,430
Total	100	100.0000	2,666,501		2,666,501	81,929	2,748,430

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EMS ADMIN

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	2,748,430	2,748,430
Direct Billed	0	0
Total	<u>2,748,430</u>	<u>2,748,430</u>

SCHEDULE 12.1
FY 2013 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2013 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 A-87 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:	340,281,979			340,281,979
CHIEF'S ADMIN	10,168,861	185,908	10,354,769	
FLEET	4,764,978	650,278	5,415,256	
INFO TECH	885,481	65,664	951,145	
PROF. DEVLPMT.	4,023,651	214,128	4,237,779	
OEC	9,347,383	354,679	9,702,062	
COMMUNICATIONS	119,084	42,104	161,188	
CLASSIF RECRUITING	706,150	34,709	740,859	
CENTRAL SVCS	6,017,363	59,885	6,077,248	
EMS ADMIN	2,666,501	81,929	2,748,430	
FIRE/EMS OPTNS.		(1,405,862)	(1,405,862)	
Total Allocated Additions:	38,699,452	283,422	38,982,874	38,982,874
Deduct direct costs	(327,875,602)			
Total Departmental Cost Adjustments:	(327,875,602)			(327,875,602)
Total To Be Allocated:	51,105,829	283,422		51,389,251

HOUSTON FIRE DEPARTMENT
OMB A-87 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	216,865,221	0	0	216,865,221
Fringe Benefits	110,927,414	0	0	110,927,414
Other Expense & Cost				
Class. Ret. Health Benefits	12,406,377	0	12,406,377	0
Supplies	13,624	0	0	13,624
Contractual Svcs	69,343	0	0	69,343
Departmental Totals				
Total Expenditures	340,281,979	0	12,406,377	327,875,602
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(327,875,602)	0	0	(327,875,602)
Functional Cost				
Functional Cost	12,406,377	0	12,406,377	0
Allocation Step 1				
Inbound- All Others	38,699,452	0	0	38,699,452
1st Allocation	51,105,829	0	12,406,377	38,699,452
Allocation Step 2				
Inbound- All Others	283,422	0	0	283,422
2nd Allocation	283,422	0	0	283,422
Total For 1210 FIRE/EMS OPTNS.				
Total Allocated	51,389,251	0	12,406,377	38,982,874

HOUSTON FIRE DEPARTMENT
OMB A-87 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	3	0.0734	9,111		9,111		9,111
FLEET	5	0.1224	15,185		15,185		15,185
PROF. DEVLPMT.	19	0.4798	59,525		59,525		59,525
OEC	87	2.1444	266,040		266,040		266,040
PLANNING ADM	5	0.1322	16,400		16,400		16,400
CLASSIF RECRUITING	2	0.0490	6,074		6,074		6,074
EMS ADMIN	19	0.4871	60,436		60,436		60,436
FIRE/EMS OPTNS.	3,472	84.9966	10,545,009	-11,950,871	-1,405,862		-1,405,862
OPERATIONS ADM	9	0.2326	28,851		28,851		28,851
LIFE SAFETY BUREAU	128	3.1431	389,949		389,949		389,949
FIRE MARSHAL	70	1.7356	215,322		215,322		215,322
COMM. OUTREACH	9	0.2203	27,333		27,333		27,333
LOGISTICS ADM	6	0.1591	19,740		19,740		19,740
HAZMAT OPERATIONS	47	1.1628	144,257		144,257		144,257
AIRPORT OPERATIONS	133	3.2557	403,919		403,919		403,919
RESCUE TEAM	62	1.5251	189,204		189,204		189,204
STAFF SVCS	3	0.0808	10,022		10,022		10,022
SubTotal	4,085	100.0000	12,406,377	-11,950,871	455,506		455,506
Direct Billed				11,950,871	11,950,871		11,950,871
Total	4,085	100.0000	12,406,377		12,406,377		12,406,377

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
OMB A-87 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	38,699,452		38,699,452	283,422	38,982,874
SubTotal	100	100.0000	38,699,452		38,699,452	283,422	38,982,874
Total	100	100.0000	38,699,452		38,699,452	283,422	38,982,874

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FIRE/EMS OPTNS.

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	9,111	9,111	0
FLEET	15,185	15,185	0
PROF. DEVLPMT.	59,525	59,525	0
OEC	266,040	266,040	0
PLANNING ADM	16,400	16,400	0
CLASSIF RECRUITING	6,074	6,074	0
EMS ADMIN	60,436	60,436	0
FIRE/EMS OPTNS.	(1,405,862)	(1,405,862)	0
FIRE/EMS OPTNS	38,982,874	0	38,982,874
OPERATIONS ADM	28,851	28,851	0
LIFE SAFETY BUREAU	389,949	389,949	0
FIRE MARSHAL	215,322	215,322	0
COMM. OUTREACH	27,333	27,333	0
LOGISTICS ADM	19,740	19,740	0
HAZMAT OPERATIONS	144,257	144,257	0
AIRPORT OPERATIONS	403,919	403,919	0
RESCUE TEAM	189,204	189,204	0
STAFF SVCS	10,022	10,022	0
Direct Billed	11,950,871	11,950,871	0
Total	51,389,251	12,406,377	38,982,874