

A COST ALLOCATION PLAN

for the

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

FY 2014 OMB A-87 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2012

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Helping Government Serve the People
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TABLE OF CONTENTS

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

SECTION I
Introduction

INTRODUCTION

The FY 2014 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, 2012. 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 dollar 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.

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Table of Contents

| | | |
|---|----------------|---------------|
| Summary Data | Summary | Page # |
| 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 # |
| Schedule .2 - Detail Costs To Be Allocated. | 1.2 | 7 |
| Schedule .3 - Costs To Be Allocated By Activity. | 1.3 | 8 |
| Schedule .4 - Detail Activity Allocations-INDIRECT COSTS | 1.4.1 | 9 |
| Schedule .5 - Allocation Summary. | 1.5 | 10 |
| CHIEF'S ADMIN | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 2.2 | 11 |
| Schedule .3 - Costs To Be Allocated By Activity. | 2.3 | 12 |
| Schedule .4 - Detail Activity Allocations-CHIEF'S ADMIN | 2.4.1 | 14 |
| Schedule .4 - Detail Activity Allocations-ACCT/FIN | 2.4.2 | 15 |
| Schedule .4 - Detail Activity Allocations-HUMAN RES/RISK MANAGEMENT | 2.4.3 | 17 |
| Schedule .4 - Detail Activity Allocations-PROCUREMENT | 2.4.4 | 18 |
| Schedule .5 - Allocation Summary. | 2.5 | 19 |
| FLEET | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 3.2 | 20 |
| Schedule .3 - Costs To Be Allocated By Activity. | 3.3 | 21 |
| Schedule .4 - Detail Activity Allocations-FLEET MGMT | 3.4.1 | 22 |
| Schedule .5 - Allocation Summary. | 3.5 | 24 |
| INFO TECH | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 4.2 | 25 |
| Schedule .3 - Costs To Be Allocated By Activity. | 4.3 | 26 |
| Schedule .4 - Detail Activity Allocations-INFO TECH | 4.4.1 | 27 |
| Schedule .5 - Allocation Summary. | 4.5 | 29 |
| PROF DEVLPMT | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 5.2 | 30 |
| Schedule .3 - Costs To Be Allocated By Activity. | 5.3 | 31 |
| Schedule .4 - Detail Activity Allocations-TRAINING | 5.4.1 | 32 |
| Schedule .5 - Allocation Summary. | 5.5 | 33 |
| OEC | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 6.2 | 34 |
| Schedule .3 - Costs To Be Allocated By Activity. | 6.3 | 35 |
| Schedule .4 - Detail Activity Allocations-DISPTCH/REC | 6.4.1 | 36 |
| Schedule .5 - Allocation Summary. | 6.5 | 37 |

HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Table of Contents

| | | |
|--|---------------|---------------|
| COMMUNICATIONS | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 7.2 | 38 |
| Schedule .3 - Costs To Be Allocated By Activity. | 7.3 | 39 |
| Schedule .4 - Detail Activity Allocations-COMMUNICATION | 7.4.1 | 40 |
| Schedule .5 - Allocation Summary. | 7.5 | 41 |
| PLANNING ADM | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 8.2 | 42 |
| Schedule .3 - Costs To Be Allocated By Activity. | 8.3 | 43 |
| Schedule .4 - Detail Activity Allocations-PLANNING ADM | 8.4.1 | 44 |
| Schedule .5 - Allocation Summary. | 8.5 | 45 |
| CENTRAL SVCS | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 9.2 | 46 |
| Schedule .3 - Costs To Be Allocated By Activity. | 9.3 | 47 |
| Schedule .4 - Detail Activity Allocations-DEPARTMENTAL | 9.4.1 | 49 |
| Schedule .4 - Detail Activity Allocations-VEHICLE CHGS | 9.4.2 | 50 |
| Schedule .4 - Detail Activity Allocations-CLASSIFIED EMP | 9.4.3 | 52 |
| Schedule .5 - Allocation Summary. | 9.5 | 53 |
| EMS ADMIN | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 10.2 | 54 |
| Schedule .3 - Costs To Be Allocated By Activity. | 10.3 | 55 |
| Schedule .4 - Detail Activity Allocations-EMS ADMIN | 10.4.1 | 56 |
| Schedule .5 - Allocation Summary. | 10.5 | 57 |
| FIRE/EMS OPTNS | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 11.2 | 58 |
| Schedule .3 - Costs To Be Allocated By Activity. | 11.3 | 59 |
| Schedule .4 - Detail Activity Allocations-CLSFD RET BEN | 11.4.1 | 60 |
| Schedule .4 - Detail Activity Allocations-OPERATIONS | 11.4.2 | 61 |
| Schedule .5 - Allocation Summary. | 11.5 | 62 |
| STAFF SVCS | Detail | Page # |
| Schedule .2 - Detail Costs To Be Allocated. | 12.2 | 63 |
| Schedule .3 - Costs To Be Allocated By Activity. | 12.3 | 64 |
| Schedule .4 - Detail Activity Allocations-INVESTIGATIONS | 12.4.1 | 65 |
| Schedule .5 - Allocation Summary. | 12.5 | 66 |

SECTION II

SUMMARY SCHEDULES

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

HFD OMB COST ALLOCATION PLAN
 2014 Version 1.0078-2
 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 | 31,827 | 21,273 | 212,484 | 115,217 | 14,439 | 12,294 |
| FLEET | 0 | 27,362 | 27,362 | 1,286,025 | 702,297 | 100,328 | 27,362 |
| INFO TECH | 0 | 10,717 | 4,654 | 43,401 | 20,743 | 2,230 | 2,293 |
| PROF DEVLPMT | 0 | 0 | 9,280 | 119,307 | 64,036 | 0 | 4,950 |
| OEC | 0 | 0 | 25,941 | 333,488 | 178,994 | 0 | 13,836 |
| COMMUNICATIONS | 0 | 376 | 312 | 3,183 | 1,793 | 0 | 0 |
| PLANNING ADM | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL SVCS | 0 | 36,008 | 31,714 | 726,443 | 400,326 | 55,676 | 23,573 |
| EMS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FIRE/EMS OPTNS | 31,307,233 | 0 | 18,764 | 241,216 | 129,469 | 13,551 | 10,007 |
| STAFF SVCS | 0 | 0 | 4,947 | 63,596 | 34,134 | 3,573 | 2,638 |
| Total Allocated | 31,307,233 | 106,290 | 144,247 | 3,029,143 | 1,647,009 | 189,797 | 96,953 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 31,307,233 | 106,290 | 144,247 | 3,029,143 | 1,647,009 | 189,797 | 96,953 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 31,307,233 | 106,290 | 144,247 | 3,029,143 | 1,647,009 | 189,797 | 96,953 |

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

HFD OMB COST ALLOCATION PLAN
2014 Version 1.0078-2
Groups

* Group

| Central Service Departments | AIR PACK | HAZMAT OPERATIONS | AIRPORT OPERATIONS | RESCUE TEAM | SubTotal | Direct Billed | Unallocated |
|-----------------------------|----------|-------------------|-----------------------|-------------|------------|---------------|-------------|
| CITYWIDE INDIRECT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CHIEF'S ADMIN | 6,211 | 69,565 | 214,500 | 79,983 | 777,793 | 0 | 25,112,889 |
| FLEET | 45,604 | 191,536 | 0 | 237,140 | 2,645,016 | 0 | 0 |
| INFO TECH | 1,796 | 13,525 | 39,099 | 13,494 | 151,952 | 0 | 0 |
| PROF DEVLPMT | 0 | 42,073 | 132,197 | 50,321 | 422,164 | 0 | 0 |
| OEC | 0 | 117,600 | 369,517 | 140,658 | 1,180,034 | 0 | 0 |
| COMMUNICATIONS | 0 | 1,059 | 3,325 | 1,266 | 11,314 | 0 | 0 |
| PLANNING ADM | 0 | 216,053 | 678,875 | 258,417 | 1,153,345 | 0 | 0 |
| CENTRAL SVCS | 23,584 | 147,219 | 222,086 | 179,301 | 1,845,930 | 0 | 0 |
| EMS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FIRE/EMS OPTNS | 0 | 85,061 | 267,276 | 101,740 | 32,174,317 | 10,939,409 | 0 |
| STAFF SVCS | 0 | 22,426 | 70,467 | 26,824 | 228,605 | 0 | 0 |
| Total Allocated | 77,195 | 906,117 | 1,997,342 | 1,089,144 | 40,590,470 | 10,939,409 | 25,112,889 |
| Roll Forward | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost With Roll Forward | 77,195 | 906,117 | 1,997,342 | 1,089,144 | 40,590,470 | 10,939,409 | 25,112,889 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 77,195 | 906,117 | 1,997,342 | 1,089,144 | 40,590,470 | 10,939,409 | 25,112,889 |

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

* Group

Central Service Departments Total

| | |
|------------------------|--------------------------|
| CITYWIDE INDIRECT | 0 |
| CHIEF'S ADMIN | 25,890,682 |
| FLEET | 2,645,016 |
| INFO TECH | 151,952 |
| PROF DEVLPMT | 422,164 |
| OEC | 1,180,034 |
| COMMUNICATIONS | 11,314 |
| PLANNING ADM | 1,153,345 |
| CENTRAL SVCS | 1,845,930 |
| EMS ADMIN | 0 |
| FIRE/EMS OPTNS | 43,113,726 |
| STAFF SVCS | 228,605 |
| Total Allocated | <u>76,642,768</u> |
| Roll Forward | 0 |
| Cost With Roll Forward | <u>76,642,768</u> |
| Adjustments | 0 |
| Proposed Costs | <u><u>76,642,768</u></u> |

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

HFD OMB COST ALLOCATION PLAN
 2014 Version 1.0078-2
 Detail

| Department | Total Expenditures | Cost Adjustments | Total Allocated | |
|-------------------------|--------------------|------------------|-----------------|----------------|
| CITYWIDE INDIRECT COSTS | 0 | 19,829,207 | | |
| CHIEF'S ADMIN | 11,326,609 | 0 | | |
| FLEET | 7,880,876 | 0 | | |
| INFO TECH | 982,194 | 0 | | |
| PROF DEVLPMT | 3,312,651 | 0 | | |
| OEC | 10,011,406 | 0 | | |
| COMMUNICATIONS | 48,280 | 0 | | |
| PLANNING ADM | 1,083,079 | 0 | | |
| CENTRAL SVCS | 10,114,846 | 0 | | |
| EMS ADMIN | 2,463,606 | 0 | | |
| FIRE/EMS OPTNS | 316,434,117 | (308,509,644) | | |
| STAFF SVCS | 1,665,541 | 0 | | |
| FIRE/EMS OPTNS | | | 31,307,233 | |
| MEDICAL DIR | | | 106,290 | |
| OPERATIONS ADM | | | 144,247 | |
| LIFE SAFETY BUREAU | | | 3,029,143 | |
| FIRE MARSHAL | | | 1,647,009 | |
| COMM OUTREACH | | | 189,797 | |
| LOGISTICS ADM | | | 96,953 | |
| AIR PACK | | | 77,195 | |
| HAZMAT OPERATIONS | | | 906,117 | |
| AIRPORT OPERATIONS | | | 1,997,342 | |
| RESCUE TEAM | | | 1,089,144 | |
| Direct Billed Total | | | 10,939,409 | |
| Unallocated Total | | | 25,112,889 | |
| Totals | 365,323,205 | (288,680,437) | 76,642,768 | 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'S ADMIN | Total number of full time equivalent positions | Personnel Report |
| 2.4.2 ACCT/FIN | Total operating expenditures | Financial Summaries - Finance, Cost Accounting |
| 2.4.3 HUMAN RES/RISK MANAGEMENT | Total number of full time equivalent positions | Personnel Report |
| 2.4.4 PROCUREMENT | 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 | Financial Summaries - Finance, Cost Accounting |
| PROF DEVLPMT | | |
| 5.4.1 TRAINING | Number of classified FTEs in Hazmat, Fire Optns, Airport, Marshal | Personnel Report |
| OEC | | |
| 6.4.1 DISPTCH/REC | Number of classified FTEs in Hazmat, Fire Optns, Airport, Marshal | Personnel Report |
| COMMUNICATIONS | | |
| 7.4.1 COMMUNICATION | Number of FTEs excl comm outr, logist, air pack, planning, staff sv | Personnel Report |
| PLANNING ADM | | |
| 8.4.1 PLANNING ADM | Number of full time equivalent positions served by Planning Adm | Personnel Report |
| CENTRAL SVCS | | |
| 9.4.1 DEPARTMENTAL | Total number of full time equivalent positions | Personnel Report |
| 9.4.2 VEHICLE CHGS | Number of vehicles | Fire Dept. Inventory |
| 9.4.3 CLASSIFIED 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 | | |
| 10.4.1 EMS ADMIN | Direct allocation to EMS Operations | N/A |
| FIRE/EMS OPTNS | | |
| 11.4.1 CLSFD RET BEN | Number of classified operations employees | Personnel Report |
| 11.4.2 OPERATIONS | Direct allocation to Fire/EMS Operations | N/A |
| STAFF SVCS | | |
| 12.4.1 INVESTIGATIONS | Number of classified operations employees | Personnel Report |

SECTION III

DETAIL SCHEDULES

SCHEDULE 1.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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 | 19,829,207 | | | |
| Total Departmental Cost Adjustments: | 19,829,207 | | | 19,829,207 |
| Total To Be Allocated: | 19,829,207 | 0 | | 19,829,207 |

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 | 19,829,207 | 0 | 19,829,207 |
| Functional Cost | 19,829,207 | 0 | 19,829,207 |
| Allocation Step 1 | | | |
| 1st Allocation | 19,829,207 | 0 | 19,829,207 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 10 CITYWIDE INDIRECT COSTS | | | |
| Total Allocated | 19,829,207 | 0 | 19,829,207 |

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 | 19,829,207 | | 19,829,207 | | 19,829,207 |
| SubTotal | 100 | 100.0000 | 19,829,207 | | 19,829,207 | | 19,829,207 |
| Total | 100 | 100.0000 | 19,829,207 | | 19,829,207 | | 19,829,207 |

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 | 19,829,207 | 19,829,207 |
| Direct Billed | 0 | 0 |
| Total | <u>19,829,207</u> | <u>19,829,207</u> |

SCHEDULE 2.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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 Admin.** – 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.
- **Procurement** – The Procurement office is responsible for insuring the availability of supplies and services in support of HFD operations. 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: | 11,326,609 | | | 11,326,609 |
| CITYWIDE INDIRECT COSTS | 19,829,207 | | 19,829,207 | |
| CHIEF'S ADMIN | | 103,061 | 103,061 | |
| FLEET | | 170,822 | 170,822 | |
| INFO TECH | | 29,494 | 29,494 | |
| PROF DEVLPMT | | 4,178 | 4,178 | |
| OEC | | 11,921 | 11,921 | |
| COMMUNICATIONS | | 1,074 | 1,074 | |
| CENTRAL SVCS | | 163,974 | 163,974 | |
| FIRE/EMS OPTNS | | 8,965 | 8,965 | |
| STAFF SVCS | | 2,175 | 2,175 | |
| Total Allocated Additions: | 19,829,207 | 495,664 | 20,324,871 | 20,324,871 |
| Total To Be Allocated: | 31,155,816 | 495,664 | | 31,651,480 |

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

| | Total | General & Admin | CHIEF'S ADMIN | ACCT/FIN | HUMAN RES/RISK |
|-------------------------------------|---------------|-----------------|---------------|-----------|----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 2,757,529 | 0 | 477,891 | 358,194 | 446,647 |
| FRINGE BENEFITS | 1,304,909 | 0 | 178,187 | 135,961 | 283,483 |
| Other Expense & Cost | | | | | |
| SUPPLIES | 6,355,638 | 0 | 1,327 | 4,429 | 1,445 |
| CONTRACT SERVICES | 908,533 | 0 | 1,824 | 2,381 | 60,470 |
| NON CAPITALIZED EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 11,326,609 | 0 | 659,229 | 500,965 | 792,045 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 11,326,609 | 0 | 659,229 | 500,965 | 792,045 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 19,829,207 | 19,829,207 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (19,829,207) | 1,154,100 | 877,026 | 1,386,617 |
| Unallocated Costs | (24,719,621) | 0 | 0 | 0 | 0 |
| 1st Allocation | 6,436,195 | 0 | 1,813,329 | 1,377,991 | 2,178,662 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 495,664 | 495,664 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (495,664) | 28,849 | 21,923 | 34,661 |
| Unallocated Costs | (393,268) | 0 | 0 | 0 | 0 |
| 2nd Allocation | 102,396 | 0 | 28,849 | 21,923 | 34,661 |
| Total For 1100 CHIEF'S ADMIN | | | | | |
| Total Allocated | 6,538,591 | 0 | 1,842,178 | 1,399,914 | 2,213,323 |

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

| | PROCUREMENT | PERMITS/REV | WAREHOUSE |
|-------------------------------------|-------------|--------------|---------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 279,777 | 420,595 | 774,425 |
| FRINGE BENEFITS | 105,453 | 199,650 | 402,175 |
| Other Expense & Cost | | | |
| SUPPLIES | 2,297 | 8,726 | 6,337,414 |
| CONTRACT SERVICES | 91 | 7,577 | 836,190 |
| NON CAPITALIZED EQUIPMENT | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 387,618 | 636,548 | 8,350,204 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 387,618 | 636,548 | 8,350,204 |
| Allocation Step 1 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 678,595 | 1,114,382 | 14,618,487 |
| Unallocated Costs | 0 | (1,750,930) | (22,968,691) |
| 1st Allocation | 1,066,213 | 0 | 0 |
| Allocation Step 2 | | | |
| Inbound- All Others | 0 | 0 | 0 |
| Reallocate Admin Costs | 16,963 | 27,856 | 365,412 |
| Unallocated Costs | 0 | (27,856) | (365,412) |
| 2nd Allocation | 16,963 | 0 | 0 |
| Total For 1100 CHIEF'S ADMIN | | | |
| Total Allocated | 1,083,176 | 0 | 0 |

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

Activity - CHIEF'S ADMIN

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CHIEF'S ADMIN | 51 | 1.3015 | 23,601 | | 23,601 | | 23,601 |
| INFO TECH | 6 | 0.1729 | 3,135 | | 3,135 | 51 | 3,186 |
| PROF DEVLPMT | 34 | 0.8643 | 15,673 | | 15,673 | 253 | 15,926 |
| OEC | 91 | 2.3311 | 42,270 | | 42,270 | 681 | 42,951 |
| PLANNING ADM | 7 | 0.1907 | 3,457 | | 3,457 | 56 | 3,513 |
| EMS ADMIN | 22 | 0.5669 | 10,279 | | 10,279 | 166 | 10,445 |
| FIRE/EMS OPTNS | 3,252 | 82.6859 | 1,499,368 | | 1,499,368 | 24,167 | 1,523,535 |
| MEDICAL DIR | 14 | 0.3686 | 6,684 | | 6,684 | 108 | 6,792 |
| OPERATIONS ADM | 12 | 0.3050 | 5,532 | | 5,532 | 89 | 5,621 |
| LIFE SAFETY BUREAU | 122 | 3.1191 | 56,560 | | 56,560 | 912 | 57,472 |
| FIRE MARSHAL | 69 | 1.7566 | 31,852 | | 31,852 | 513 | 32,365 |
| COMM OUTREACH | 9 | 0.2288 | 4,149 | | 4,149 | 67 | 4,216 |
| LOGISTICS ADM | 7 | 0.1856 | 3,365 | | 3,365 | 54 | 3,419 |
| AIR PACK | 3 | 0.0788 | 1,429 | | 1,429 | 23 | 1,452 |
| HAZMAT OPERATIONS | 40 | 1.0372 | 18,807 | | 18,807 | 303 | 19,110 |
| AIRPORT OPERATIONS | 128 | 3.2589 | 59,095 | | 59,095 | 953 | 60,048 |
| RESCUE TEAM | 48 | 1.2405 | 22,495 | | 22,495 | 363 | 22,858 |
| STAFF SVCS | 12 | 0.3076 | 5,578 | | 5,578 | 90 | 5,668 |
| SubTotal | 3,933 | 100.0000 | 1,813,329 | | 1,813,329 | 28,849 | 1,842,178 |
| Total | 3,933 | 100.0000 | 1,813,329 | | 1,813,329 | 28,849 | 1,842,178 |

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 | 11,399,978 | 2.7015 | 37,227 | | 37,227 | | 37,227 |
| FLEET | 7,880,875 | 1.8676 | 25,735 | | 25,735 | 421 | 26,156 |
| INFO TECH | 982,195 | 0.2328 | 3,207 | | 3,207 | 52 | 3,259 |
| PROF DEVLPMT | 3,312,652 | 0.7850 | 10,818 | | 10,818 | 177 | 10,995 |
| OEC | 10,011,407 | 2.3725 | 32,692 | | 32,692 | 535 | 33,227 |
| COMMUNICATIONS | 145,780 | 0.0345 | 476 | | 476 | 8 | 484 |
| PLANNING ADM | 1,095,189 | 0.2595 | 3,576 | | 3,576 | 58 | 3,634 |
| CENTRAL SVCS | 11,554,606 | 2.7382 | 37,732 | | 37,732 | 617 | 38,349 |
| EMS ADMIN | 2,463,605 | 0.5838 | 8,045 | | 8,045 | 132 | 8,177 |
| FIRE/EMS OPTNS | 316,434,117 | 74.9876 | 1,033,323 | | 1,033,323 | 16,896 | 1,050,219 |
| MEDICAL DIR | 3,881,554 | 0.9198 | 12,675 | | 12,675 | 207 | 12,882 |
| OPERATIONS ADM | 1,685,753 | 0.3995 | 5,505 | | 5,505 | 90 | 5,595 |
| LIFE SAFETY BUREAU | 15,719,221 | 3.7251 | 51,331 | | 51,331 | 839 | 52,170 |
| FIRE MARSHAL | 7,512,662 | 1.7803 | 24,533 | | 24,533 | 401 | 24,934 |
| COMM OUTREACH | 807,906 | 0.1915 | 2,638 | | 2,638 | 43 | 2,681 |
| LOGISTICS ADM | 830,575 | 0.1968 | 2,712 | | 2,712 | 44 | 2,756 |
| AIR PACK | 650,671 | 0.1542 | 2,125 | | 2,125 | 35 | 2,160 |
| HAZMAT OPERATIONS | 4,898,736 | 1.1609 | 15,997 | | 15,997 | 262 | 16,259 |
| AIRPORT OPERATIONS | 14,161,153 | 3.3559 | 46,244 | | 46,244 | 756 | 47,000 |
| RESCUE TEAM | 4,887,683 | 1.1583 | 15,961 | | 15,961 | 261 | 16,222 |
| STAFF SVCS | 1,665,540 | 0.3947 | 5,439 | | 5,439 | 89 | 5,528 |
| SubTotal | 421,981,858 | 100.0000 | 1,377,991 | | 1,377,991 | 21,923 | 1,399,914 |
| Total | 421,981,858 | 100.0000 | 1,377,991 | | 1,377,991 | 21,923 | 1,399,914 |

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: Financial Summaries - Finance, Cost Accounting

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 | 51 | 1.3015 | 28,356 | | 28,356 | | 28,356 |
| INFO TECH | 6 | 0.1729 | 3,766 | | 3,766 | 61 | 3,827 |
| PROF DEVLPMT | 34 | 0.8643 | 18,830 | | 18,830 | 304 | 19,134 |
| OEC | 91 | 2.3311 | 50,786 | | 50,786 | 819 | 51,605 |
| PLANNING ADM | 7 | 0.1907 | 4,154 | | 4,154 | 67 | 4,221 |
| EMS ADMIN | 22 | 0.5669 | 12,350 | | 12,350 | 199 | 12,549 |
| FIRE/EMS OPTNS | 3,252 | 82.6859 | 1,801,449 | | 1,801,449 | 29,038 | 1,830,487 |
| MEDICAL DIR | 14 | 0.3686 | 8,031 | | 8,031 | 129 | 8,160 |
| OPERATIONS ADM | 12 | 0.3050 | 6,646 | | 6,646 | 107 | 6,753 |
| LIFE SAFETY BUREAU | 122 | 3.1191 | 67,955 | | 67,955 | 1,095 | 69,050 |
| FIRE MARSHAL | 69 | 1.7566 | 38,270 | | 38,270 | 617 | 38,887 |
| COMM OUTREACH | 9 | 0.2288 | 4,984 | | 4,984 | 80 | 5,064 |
| LOGISTICS ADM | 7 | 0.1856 | 4,043 | | 4,043 | 65 | 4,108 |
| AIR PACK | 3 | 0.0788 | 1,717 | | 1,717 | 28 | 1,745 |
| HAZMAT OPERATIONS | 40 | 1.0372 | 22,596 | | 22,596 | 364 | 22,960 |
| AIRPORT OPERATIONS | 128 | 3.2589 | 71,001 | | 71,001 | 1,144 | 72,145 |
| RESCUE TEAM | 48 | 1.2405 | 27,027 | | 27,027 | 436 | 27,463 |
| STAFF SVCS | 12 | 0.3076 | 6,701 | | 6,701 | 108 | 6,809 |
| SubTotal | 3,933 | 100.0000 | 2,178,662 | | 2,178,662 | 34,661 | 2,213,323 |
| Total | 3,933 | 100.0000 | 2,178,662 | | 2,178,662 | 34,661 | 2,213,323 |

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 - PROCUREMENT

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CHIEF'S ADMIN | 51 | 1.3015 | 13,877 | | 13,877 | | 13,877 |
| INFO TECH | 6 | 0.1729 | 1,843 | | 1,843 | 30 | 1,873 |
| PROF DEVLPMT | 34 | 0.8643 | 9,215 | | 9,215 | 149 | 9,364 |
| OEC | 91 | 2.3311 | 24,854 | | 24,854 | 401 | 25,255 |
| PLANNING ADM | 7 | 0.1907 | 2,033 | | 2,033 | 33 | 2,066 |
| EMS ADMIN | 22 | 0.5669 | 6,044 | | 6,044 | 97 | 6,141 |
| FIRE/EMS OPTNS | 3,252 | 82.6859 | 881,610 | | 881,610 | 14,211 | 895,821 |
| MEDICAL DIR | 14 | 0.3686 | 3,930 | | 3,930 | 63 | 3,993 |
| OPERATIONS ADM | 12 | 0.3050 | 3,252 | | 3,252 | 52 | 3,304 |
| LIFE SAFETY BUREAU | 122 | 3.1191 | 33,256 | | 33,256 | 536 | 33,792 |
| FIRE MARSHAL | 69 | 1.7566 | 18,729 | | 18,729 | 302 | 19,031 |
| COMM OUTREACH | 9 | 0.2288 | 2,439 | | 2,439 | 39 | 2,478 |
| LOGISTICS ADM | 7 | 0.1856 | 1,979 | | 1,979 | 32 | 2,011 |
| AIR PACK | 3 | 0.0788 | 840 | | 840 | 14 | 854 |
| HAZMAT OPERATIONS | 40 | 1.0372 | 11,058 | | 11,058 | 178 | 11,236 |
| AIRPORT OPERATIONS | 128 | 3.2589 | 34,747 | | 34,747 | 560 | 35,307 |
| RESCUE TEAM | 48 | 1.2405 | 13,227 | | 13,227 | 213 | 13,440 |
| STAFF SVCS | 12 | 0.3076 | 3,280 | | 3,280 | 53 | 3,333 |
| SubTotal | 3,933 | 100.0000 | 1,066,213 | | 1,066,213 | 16,963 | 1,083,176 |
| Total | 3,933 | 100.0000 | 1,066,213 | | 1,066,213 | 16,963 | 1,083,176 |

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



All Monetary Values Are \$ Dollars
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HOUSTON FIRE DEPARTMENT
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN

| Receiving Department | Total | CHIEF'S ADMIN | ACCT/FIN | HUMAN RES/RISK | PROCUREMENT |
|----------------------|-----------|---------------|-----------|----------------|-------------|
| CHIEF'S ADMIN | 103,061 | 23,601 | 37,227 | 28,356 | 13,877 |
| FLEET | 26,156 | 0 | 26,156 | 0 | 0 |
| INFO TECH | 12,145 | 3,186 | 3,259 | 3,827 | 1,873 |
| PROF DEVLPMT | 55,419 | 15,926 | 10,995 | 19,134 | 9,364 |
| OEC | 153,038 | 42,951 | 33,227 | 51,605 | 25,255 |
| COMMUNICATIONS | 484 | 0 | 484 | 0 | 0 |
| PLANNING ADM | 13,434 | 3,513 | 3,634 | 4,221 | 2,066 |
| CENTRAL SVCS | 38,349 | 0 | 38,349 | 0 | 0 |
| EMS ADMIN | 37,312 | 10,445 | 8,177 | 12,549 | 6,141 |
| FIRE/EMS OPTNS | 5,300,062 | 1,523,535 | 1,050,219 | 1,830,487 | 895,821 |
| MEDICAL DIR | 31,827 | 6,792 | 12,882 | 8,160 | 3,993 |
| OPERATIONS ADM | 21,273 | 5,621 | 5,595 | 6,753 | 3,304 |
| LIFE SAFETY BUREAU | 212,484 | 57,472 | 52,170 | 69,050 | 33,792 |
| FIRE MARSHAL | 115,217 | 32,365 | 24,934 | 38,887 | 19,031 |
| COMM OUTREACH | 14,439 | 4,216 | 2,681 | 5,064 | 2,478 |
| LOGISTICS ADM | 12,294 | 3,419 | 2,756 | 4,108 | 2,011 |
| AIR PACK | 6,211 | 1,452 | 2,160 | 1,745 | 854 |
| HAZMAT OPERATIONS | 69,565 | 19,110 | 16,259 | 22,960 | 11,236 |
| AIRPORT OPERATIONS | 214,500 | 60,048 | 47,000 | 72,145 | 35,307 |
| RESCUE TEAM | 79,983 | 22,858 | 16,222 | 27,463 | 13,440 |
| STAFF SVCS | 21,338 | 5,668 | 5,528 | 6,809 | 3,333 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 |
| Total | 6,538,591 | 1,842,178 | 1,399,914 | 2,213,323 | 1,083,176 |

SCHEDULE 3.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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: | 7,880,876 | | | 7,880,876 |
| CHIEF'S ADMIN | 25,735 | 421 | 26,156 | |
| FLEET | | 585,675 | 585,675 | |
| INFO TECH | | 20,390 | 20,390 | |
| CENTRAL SVCS | | 260,533 | 260,533 | |
| Total Allocated Additions: | 25,735 | 867,019 | 892,754 | 892,754 |
| Total To Be Allocated: | 7,906,611 | 867,019 | | 8,773,630 |

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 | 0 | 0 | 0 |
| FRINGE BENEFITS | 30,734 | 0 | 30,734 |
| Other Expense & Cost | | | |
| SUPPLIES | 835,376 | 0 | 835,376 |
| INTERFUND VEH SERVICES | 7,014,300 | 0 | 7,014,300 |
| OTHER EXPENSES | 466 | 0 | 466 |
| NON CAPITALIZED EQUIP | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 7,880,876 | 0 | 7,880,876 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 7,880,876 | 0 | 7,880,876 |
| Allocation Step 1 | | | |
| Inbound- All Others | 25,735 | 25,735 | 0 |
| Reallocate Admin Costs | | (25,735) | 25,735 |
| 1st Allocation | 7,906,611 | 0 | 7,906,611 |
| Allocation Step 2 | | | |
| Inbound- All Others | 867,019 | 867,019 | 0 |
| Reallocate Admin Costs | | (867,019) | 867,019 |
| 2nd Allocation | 867,019 | 0 | 867,019 |
| Total For 1270 FLEET | | | |
| Total Allocated | 8,773,630 | 0 | 8,773,630 |

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 | 2.1605 | 170,822 | | 170,822 | | 170,822 |
| FLEET | 72 | 7.4074 | 585,675 | | 585,675 | | 585,675 |
| INFO TECH | 12 | 1.2346 | 97,612 | | 97,612 | 11,836 | 109,448 |
| PROF DEVLPMT | 25 | 2.5720 | 203,359 | | 203,359 | 24,659 | 228,018 |
| OEC | 3 | 0.3086 | 24,403 | | 24,403 | 2,959 | 27,362 |
| COMMUNICATIONS | 4 | 0.4115 | 32,538 | | 32,538 | 3,945 | 36,483 |
| PLANNING ADM | 7 | 0.7202 | 56,941 | | 56,941 | 6,905 | 63,846 |
| CENTRAL SVCS | 13 | 1.3374 | 105,747 | | 105,747 | 12,823 | 118,570 |
| EMS ADMIN | 11 | 1.1317 | 89,478 | | 89,478 | 10,850 | 100,328 |
| FIRE/EMS OPTNS | 505 | 51.9549 | 4,107,858 | | 4,107,858 | 498,118 | 4,605,976 |
| MEDICAL DIR | 3 | 0.3086 | 24,403 | | 24,403 | 2,959 | 27,362 |
| OPERATIONS ADM | 3 | 0.3086 | 24,403 | | 24,403 | 2,959 | 27,362 |
| LIFE SAFETY BUREAU | 141 | 14.5062 | 1,146,947 | | 1,146,947 | 139,078 | 1,286,025 |
| FIRE MARSHAL | 77 | 7.9218 | 626,347 | | 626,347 | 75,950 | 702,297 |
| COMM OUTREACH | 11 | 1.1317 | 89,478 | | 89,478 | 10,850 | 100,328 |
| LOGISTICS ADM | 3 | 0.3086 | 24,403 | | 24,403 | 2,959 | 27,362 |
| AIR PACK | 5 | 0.5144 | 40,672 | | 40,672 | 4,932 | 45,604 |
| HAZMAT OPERATIONS | 21 | 2.1605 | 170,822 | | 170,822 | 20,714 | 191,536 |
| RESCUE TEAM | 26 | 2.6749 | 211,494 | | 211,494 | 25,646 | 237,140 |
| STAFF SVCS | 9 | 0.9259 | 73,209 | | 73,209 | 8,877 | 82,086 |
| SubTotal | 972 | 100.0000 | 7,906,611 | | 7,906,611 | 867,019 | 8,773,630 |
| Total | 972 | 100.0000 | 7,906,611 | | 7,906,611 | 867,019 | 8,773,630 |

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 | 170,822 | 170,822 |
| FLEET | 585,675 | 585,675 |
| INFO TECH | 109,448 | 109,448 |
| PROF DEVLPMT | 228,018 | 228,018 |
| OEC | 27,362 | 27,362 |
| COMMUNICATIONS | 36,483 | 36,483 |
| PLANNING ADM | 63,846 | 63,846 |
| CENTRAL SVCS | 118,570 | 118,570 |
| EMS ADMIN | 100,328 | 100,328 |
| FIRE/EMS OPTNS | 4,605,976 | 4,605,976 |
| MEDICAL DIR | 27,362 | 27,362 |
| OPERATIONS ADM | 27,362 | 27,362 |
| LIFE SAFETY BUREAU | 1,286,025 | 1,286,025 |
| FIRE MARSHAL | 702,297 | 702,297 |
| COMM OUTREACH | 100,328 | 100,328 |
| LOGISTICS ADM | 27,362 | 27,362 |
| AIR PACK | 45,604 | 45,604 |
| HAZMAT OPERATIONS | 191,536 | 191,536 |
| RESCUE TEAM | 237,140 | 237,140 |
| STAFF SVCS | 82,086 | 82,086 |
| Direct Billed | 0 | 0 |
| Total | 8,773,630 | 8,773,630 |

SCHEDULE 4.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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: | 982,194 | | | 982,194 |
| CHIEF'S ADMIN | 11,951 | 194 | 12,145 | |
| FLEET | 97,612 | 11,836 | 109,448 | |
| INFO TECH | | 2,541 | 2,541 | |
| COMMUNICATIONS | | 143 | 143 | |
| CENTRAL SVCS | | 55,106 | 55,106 | |
| Total Allocated Additions: | 109,563 | 69,820 | 179,383 | 179,383 |
| Total To Be Allocated: | 1,091,757 | 69,820 | | 1,161,577 |

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 | 517,159 | 0 | 517,159 |
| FRINGE BENEFITS | 201,066 | 0 | 201,066 |
| Other Expense & Cost | | | |
| SUPPLIES | 15,398 | 0 | 15,398 |
| OTHER EXPENSES | 248,571 | 0 | 248,571 |
| Departmental Totals | | | |
| Total Expenditures | 982,194 | 0 | 982,194 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 982,194 | 0 | 982,194 |
| Allocation Step 1 | | | |
| Inbound- All Others | 109,563 | 109,563 | 0 |
| Reallocate Admin Costs | | (109,563) | 109,563 |
| 1st Allocation | 1,091,757 | 0 | 1,091,757 |
| Allocation Step 2 | | | |
| Inbound- All Others | 69,820 | 69,820 | 0 |
| Reallocate Admin Costs | | (69,820) | 69,820 |
| 2nd Allocation | 69,820 | 0 | 69,820 |
| Total For 1430 INFO TECH | | | |
| Total Allocated | 1,161,577 | 0 | 1,161,577 |

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 | 11,399,978 | 2.7015 | 29,494 | | 29,494 | | 29,494 |
| FLEET | 7,880,875 | 1.8676 | 20,390 | | 20,390 | | 20,390 |
| INFO TECH | 982,195 | 0.2328 | 2,541 | | 2,541 | | 2,541 |
| PROF DEVLPMT | 3,312,652 | 0.7850 | 8,571 | | 8,571 | 576 | 9,147 |
| OEC | 10,011,407 | 2.3725 | 25,902 | | 25,902 | 1,740 | 27,642 |
| COMMUNICATIONS | 145,780 | 0.0345 | 377 | | 377 | 25 | 402 |
| PLANNING ADM | 1,095,189 | 0.2595 | 2,833 | | 2,833 | 190 | 3,023 |
| CENTRAL SVCS | 11,554,606 | 2.7382 | 29,894 | | 29,894 | 2,008 | 31,902 |
| EMS ADMIN | 2,463,605 | 0.5838 | 6,374 | | 6,374 | 428 | 6,802 |
| FIRE/EMS OPTNS | 316,434,117 | 74.9876 | 818,684 | | 818,684 | 55,000 | 873,684 |
| MEDICAL DIR | 3,881,554 | 0.9198 | 10,042 | | 10,042 | 675 | 10,717 |
| OPERATIONS ADM | 1,685,753 | 0.3995 | 4,361 | | 4,361 | 293 | 4,654 |
| LIFE SAFETY BUREAU | 15,719,221 | 3.7251 | 40,669 | | 40,669 | 2,732 | 43,401 |
| FIRE MARSHAL | 7,512,662 | 1.7803 | 19,437 | | 19,437 | 1,306 | 20,743 |
| COMM OUTREACH | 807,906 | 0.1915 | 2,090 | | 2,090 | 140 | 2,230 |
| LOGISTICS ADM | 830,575 | 0.1968 | 2,149 | | 2,149 | 144 | 2,293 |
| AIR PACK | 650,671 | 0.1542 | 1,683 | | 1,683 | 113 | 1,796 |
| HAZMAT OPERATIONS | 4,898,736 | 1.1609 | 12,674 | | 12,674 | 851 | 13,525 |
| AIRPORT OPERATIONS | 14,161,153 | 3.3559 | 36,638 | | 36,638 | 2,461 | 39,099 |
| RESCUE TEAM | 4,887,683 | 1.1583 | 12,645 | | 12,645 | 849 | 13,494 |
| STAFF SVCS | 1,665,540 | 0.3947 | 4,309 | | 4,309 | 289 | 4,598 |
| SubTotal | 421,981,858 | 100.0000 | 1,091,757 | | 1,091,757 | 69,820 | 1,161,577 |
| Total | 421,981,858 | 100.0000 | 1,091,757 | | 1,091,757 | 69,820 | 1,161,577 |

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: Financial Summaries - Finance, Cost Accounting

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 | 29,494 | 29,494 |
| FLEET | 20,390 | 20,390 |
| INFO TECH | 2,541 | 2,541 |
| PROF DEVLPMT | 9,147 | 9,147 |
| OEC | 27,642 | 27,642 |
| COMMUNICATIONS | 402 | 402 |
| PLANNING ADM | 3,023 | 3,023 |
| CENTRAL SVCS | 31,902 | 31,902 |
| EMS ADMIN | 6,802 | 6,802 |
| FIRE/EMS OPTNS | 873,684 | 873,684 |
| MEDICAL DIR | 10,717 | 10,717 |
| OPERATIONS ADM | 4,654 | 4,654 |
| LIFE SAFETY BUREAU | 43,401 | 43,401 |
| FIRE MARSHAL | 20,743 | 20,743 |
| COMM OUTREACH | 2,230 | 2,230 |
| LOGISTICS ADM | 2,293 | 2,293 |
| AIR PACK | 1,796 | 1,796 |
| HAZMAT OPERATIONS | 13,525 | 13,525 |
| AIRPORT OPERATIONS | 39,099 | 39,099 |
| RESCUE TEAM | 13,494 | 13,494 |
| STAFF SVCS | 4,598 | 4,598 |
| Direct Billed | 0 | 0 |
| Total | <u>1,161,577</u> | <u>1,161,577</u> |

SCHEDULE 5.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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 complete 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: | 3,312,651 | | | 3,312,651 |
| CHIEF'S ADMIN | 54,536 | 883 | 55,419 | |
| FLEET | 203,359 | 24,659 | 228,018 | |
| INFO TECH | 8,571 | 576 | 9,147 | |
| COMMUNICATIONS | | 713 | 713 | |
| CENTRAL SVCS | | 148,934 | 148,934 | |
| FIRE/EMS OPTNS | | 35,025 | 35,025 | |
| STAFF SVCS | | 8,498 | 8,498 | |
| Total Allocated Additions: | 266,466 | 219,288 | 485,754 | 485,754 |
| Total To Be Allocated: | 3,579,117 | 219,288 | | 3,798,405 |

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 | 1,632,306 | 0 | 1,632,306 |
| FRINGE BENEFITS | 1,259,812 | 0 | 1,259,812 |
| Other Expense & Cost | | | |
| SUPPLIES | 41,772 | 0 | 41,772 |
| OTHER EXPENSES | 378,761 | 0 | 378,761 |
| Departmental Totals | | | |
| Total Expenditures | 3,312,651 | 0 | 3,312,651 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 3,312,651 | 0 | 3,312,651 |
| Allocation Step 1 | | | |
| Inbound- All Others | 266,466 | 266,466 | 0 |
| Reallocate Admin Costs | | (266,466) | 266,466 |
| 1st Allocation | 3,579,117 | 0 | 3,579,117 |
| Allocation Step 2 | | | |
| Inbound- All Others | 219,288 | 219,288 | 0 |
| Reallocate Admin Costs | | (219,288) | 219,288 |
| 2nd Allocation | 219,288 | 0 | 219,288 |
| Total For 1460 PROF DEVLPMT | | | |
| Total Allocated | 3,798,405 | 0 | 3,798,405 |

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 | 4 | 0.1167 | 4,178 | | 4,178 | | 4,178 |
| EMS ADMIN | 9 | 0.2660 | 9,522 | | 9,522 | 584 | 10,106 |
| FIRE/EMS OPTNS | 3,252 | 88.2974 | 3,160,267 | | 3,160,267 | 193,853 | 3,354,120 |
| OPERATIONS ADM | 9 | 0.2443 | 8,744 | | 8,744 | 536 | 9,280 |
| LIFE SAFETY BUREAU | 115 | 3.1408 | 112,412 | | 112,412 | 6,895 | 119,307 |
| FIRE MARSHAL | 62 | 1.6858 | 60,335 | | 60,335 | 3,701 | 64,036 |
| LOGISTICS ADM | 4 | 0.1303 | 4,664 | | 4,664 | 286 | 4,950 |
| HAZMAT OPERATIONS | 40 | 1.1076 | 39,641 | | 39,641 | 2,432 | 42,073 |
| AIRPORT OPERATIONS | 128 | 3.4801 | 124,557 | | 124,557 | 7,640 | 132,197 |
| RESCUE TEAM | 48 | 1.3247 | 47,413 | | 47,413 | 2,908 | 50,321 |
| STAFF SVCS | 7 | 0.2063 | 7,384 | | 7,384 | 453 | 7,837 |
| SubTotal | 3,683 | 100.0000 | 3,579,117 | | 3,579,117 | 219,288 | 3,798,405 |
| Total | 3,683 | 100.0000 | 3,579,117 | | 3,579,117 | 219,288 | 3,798,405 |

Allocation Basis: Number of classified 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 | 4,178 | 4,178 |
| EMS ADMIN | 10,106 | 10,106 |
| FIRE/EMS OPTNS | 3,354,120 | 3,354,120 |
| OPERATIONS ADM | 9,280 | 9,280 |
| LIFE SAFETY BUREAU | 119,307 | 119,307 |
| FIRE MARSHAL | 64,036 | 64,036 |
| LOGISTICS ADM | 4,950 | 4,950 |
| HAZMAT OPERATIONS | 42,073 | 42,073 |
| AIRPORT OPERATIONS | 132,197 | 132,197 |
| RESCUE TEAM | 50,321 | 50,321 |
| STAFF SVCS | 7,837 | 7,837 |
| Direct Billed | 0 | 0 |
| Total | 3,798,405 | 3,798,405 |

SCHEDULE 6.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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: | 10,011,406 | | | 10,011,406 |
| CHIEF'S ADMIN | 150,602 | 2,436 | 153,038 | |
| FLEET | 24,403 | 2,959 | 27,362 | |
| INFO TECH | 25,902 | 1,740 | 27,642 | |
| COMMUNICATIONS | | 1,923 | 1,923 | |
| CENTRAL SVCS | | 168,691 | 168,691 | |
| FIRE/EMS OPTNS | | 183,049 | 183,049 | |
| STAFF SVCS | | 44,410 | 44,410 | |
| Total Allocated Additions: | 200,907 | 405,208 | 606,115 | 606,115 |
| Total To Be Allocated: | 10,212,313 | 405,208 | | 10,617,521 |

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

| | Total | General & Admin | DISPTCH/REC |
|---------------------------------|------------|-----------------|-------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 6,841,652 | 0 | 6,841,652 |
| FRINGE BENEFITS | 3,160,041 | 0 | 3,160,041 |
| Other Expense & Cost | | | |
| SUPPLIES | 7,051 | 0 | 7,051 |
| OTHER EXPENSES | 2,662 | 0 | 2,662 |
| Departmental Totals | | | |
| Total Expenditures | 10,011,406 | 0 | 10,011,406 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 10,011,406 | 0 | 10,011,406 |
| Allocation Step 1 | | | |
| Inbound- All Others | 200,907 | 200,907 | 0 |
| Reallocate Admin Costs | | (200,907) | 200,907 |
| 1st Allocation | 10,212,313 | 0 | 10,212,313 |
| Allocation Step 2 | | | |
| Inbound- All Others | 405,208 | 405,208 | 0 |
| Reallocate Admin Costs | | (405,208) | 405,208 |
| 2nd Allocation | 405,208 | 0 | 405,208 |
| Total For 1470 OEC | | | |
| Total Allocated | 10,617,521 | 0 | 10,617,521 |

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

Activity - DISPTCH/REC

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CHIEF'S ADMIN | 4 | 0.1167 | 11,921 | | 11,921 | | 11,921 |
| EMS ADMIN | 9 | 0.2660 | 27,168 | | 27,168 | 1,079 | 28,247 |
| FIRE/EMS OPTNS | 3,252 | 88.2974 | 9,017,207 | | 9,017,207 | 358,206 | 9,375,413 |
| OPERATIONS ADM | 9 | 0.2443 | 24,950 | | 24,950 | 991 | 25,941 |
| LIFE SAFETY BUREAU | 115 | 3.1408 | 320,746 | | 320,746 | 12,742 | 333,488 |
| FIRE MARSHAL | 62 | 1.6858 | 172,155 | | 172,155 | 6,839 | 178,994 |
| LOGISTICS ADM | 4 | 0.1303 | 13,307 | | 13,307 | 529 | 13,836 |
| HAZMAT OPERATIONS | 40 | 1.1076 | 113,107 | | 113,107 | 4,493 | 117,600 |
| AIRPORT OPERATIONS | 128 | 3.4801 | 355,399 | | 355,399 | 14,118 | 369,517 |
| RESCUE TEAM | 48 | 1.3247 | 135,284 | | 135,284 | 5,374 | 140,658 |
| STAFF SVCS | 7 | 0.2063 | 21,069 | | 21,069 | 837 | 21,906 |
| SubTotal | 3,683 | 100.0000 | 10,212,313 | | 10,212,313 | 405,208 | 10,617,521 |
| Total | 3,683 | 100.0000 | 10,212,313 | | 10,212,313 | 405,208 | 10,617,521 |

Allocation Basis: Number of classified 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 | DISPTCH/REC |
|----------------------|------------|-------------|
| CHIEF'S ADMIN | 11,921 | 11,921 |
| EMS ADMIN | 28,247 | 28,247 |
| FIRE/EMS OPTNS | 9,375,413 | 9,375,413 |
| OPERATIONS ADM | 25,941 | 25,941 |
| LIFE SAFETY BUREAU | 333,488 | 333,488 |
| FIRE MARSHAL | 178,994 | 178,994 |
| LOGISTICS ADM | 13,836 | 13,836 |
| HAZMAT OPERATIONS | 117,600 | 117,600 |
| AIRPORT OPERATIONS | 369,517 | 369,517 |
| RESCUE TEAM | 140,658 | 140,658 |
| STAFF SVCS | 21,906 | 21,906 |
| Direct Billed | 0 | 0 |
| Total | 10,617,521 | 10,617,521 |

SCHEDULE 7.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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 Emergency Medical Services (EMS), 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 full time equivalent positions, excluding the Community Outreach, Logistics, Air Pack, Planning, and Staff Services divisions.

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: | 48,280 | | | 48,280 |
| CHIEF'S ADMIN | 476 | 8 | 484 | |
| FLEET | 32,538 | 3,945 | 36,483 | |
| INFO TECH | 377 | 25 | 402 | |
| CENTRAL SVCS | | 14,474 | 14,474 | |
| Total Allocated Additions: | 33,391 | 18,452 | 51,843 | 51,843 |
| Total To Be Allocated: | 81,671 | 18,452 | | 100,123 |

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 | 8,373 | 0 | 8,373 |
| OTHER EXPENSES | 39,907 | 0 | 39,907 |
| Departmental Totals | | | |
| Total Expenditures | 48,280 | 0 | 48,280 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 48,280 | 0 | 48,280 |
| Allocation Step 1 | | | |
| Inbound- All Others | 33,391 | 33,391 | 0 |
| Reallocate Admin Costs | | (33,391) | 33,391 |
| 1st Allocation | 81,671 | 0 | 81,671 |
| Allocation Step 2 | | | |
| Inbound- All Others | 18,452 | 18,452 | 0 |
| Reallocate Admin Costs | | (18,452) | 18,452 |
| 2nd Allocation | 18,452 | 0 | 18,452 |
| Total For 1480 COMMUNICATIONS | | | |
| Total Allocated | 100,123 | 0 | 100,123 |

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 | 51 | 1.3146 | 1,074 | | 1,074 | | 1,074 |
| INFO TECH | 6 | 0.1746 | 143 | | 143 | | 143 |
| PROF DEVLPMT | 34 | 0.8730 | 713 | | 713 | | 713 |
| OEC | 91 | 2.3544 | 1,923 | | 1,923 | | 1,923 |
| EMS ADMIN | 22 | 0.5726 | 468 | | 468 | 111 | 579 |
| FIRE/EMS OPTNS | 3,252 | 83.5136 | 68,205 | | 68,205 | 16,172 | 84,377 |
| MEDICAL DIR | 14 | 0.3723 | 304 | | 304 | 72 | 376 |
| OPERATIONS ADM | 12 | 0.3081 | 252 | | 252 | 60 | 312 |
| LIFE SAFETY BUREAU | 122 | 3.1504 | 2,573 | | 2,573 | 610 | 3,183 |
| FIRE MARSHAL | 69 | 1.7742 | 1,449 | | 1,449 | 344 | 1,793 |
| HAZMAT OPERATIONS | 40 | 1.0476 | 856 | | 856 | 203 | 1,059 |
| AIRPORT OPERATIONS | 128 | 3.2916 | 2,688 | | 2,688 | 637 | 3,325 |
| RESCUE TEAM | 48 | 1.2530 | 1,023 | | 1,023 | 243 | 1,266 |
| SubTotal | 3,894 | 100.0000 | 81,671 | | 81,671 | 18,452 | 100,123 |
| Total | 3,894 | 100.0000 | 81,671 | | 81,671 | 18,452 | 100,123 |

Allocation Basis: Number of FTEs excl comm outr, logist, air pack, planning, staff sv

Allocation Source: Personnel Report

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

| Receiving Department | Total | COMMUNICATION |
|----------------------|---------|---------------|
| CHIEF'S ADMIN | 1,074 | 1,074 |
| INFO TECH | 143 | 143 |
| PROF DEVLPMT | 713 | 713 |
| OEC | 1,923 | 1,923 |
| EMS ADMIN | 579 | 579 |
| FIRE/EMS OPTNS | 84,377 | 84,377 |
| MEDICAL DIR | 376 | 376 |
| OPERATIONS ADM | 312 | 312 |
| LIFE SAFETY BUREAU | 3,183 | 3,183 |
| FIRE MARSHAL | 1,793 | 1,793 |
| HAZMAT OPERATIONS | 1,059 | 1,059 |
| AIRPORT OPERATIONS | 3,325 | 3,325 |
| RESCUE TEAM | 1,266 | 1,266 |
| Direct Billed | 0 | 0 |
| Total | 100,123 | 100,123 |

SCHEDULE 8.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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 have been allocated based on the number of full time equivalent positions 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: | 1,083,079 | | | 1,083,079 |
| CHIEF'S ADMIN | 13,220 | 214 | 13,434 | |
| FLEET | 56,941 | 6,905 | 63,846 | |
| INFO TECH | 2,833 | 190 | 3,023 | |
| CENTRAL SVCS | | 38,235 | 38,235 | |
| FIRE/EMS OPTNS | | 12,718 | 12,718 | |
| STAFF SVCS | | 3,085 | 3,085 | |
| Total Allocated Additions: | 72,994 | 61,347 | 134,341 | 134,341 |
| Total To Be Allocated: | 1,156,073 | 61,347 | | 1,217,420 |

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 | 656,058 | 0 | 656,058 |
| FRINGE BENEFITS | 414,031 | 0 | 414,031 |
| Other Expense & Cost | | | |
| SUPPLIES | 12,342 | 0 | 12,342 |
| OTHER EXPENSES | 648 | 0 | 648 |
| Departmental Totals | | | |
| Total Expenditures | 1,083,079 | 0 | 1,083,079 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 1,083,079 | 0 | 1,083,079 |
| Allocation Step 1 | | | |
| Inbound- All Others | 72,994 | 72,994 | 0 |
| Reallocate Admin Costs | | (72,994) | 72,994 |
| 1st Allocation | 1,156,073 | 0 | 1,156,073 |
| Allocation Step 2 | | | |
| Inbound- All Others | 61,347 | 61,347 | 0 |
| Reallocate Admin Costs | | (61,347) | 61,347 |
| 2nd Allocation | 61,347 | 0 | 61,347 |
| Total For 1510 PLANNING ADM | | | |
| Total Allocated | 1,217,420 | 0 | 1,217,420 |

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 |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| HAZMAT OPERATIONS | 40 | 17.7468 | 205,166 | | 205,166 | 10,887 | 216,053 |
| AIRPORT OPERATIONS | 128 | 55.7634 | 644,666 | | 644,666 | 34,209 | 678,875 |
| RESCUE TEAM | 48 | 21.2266 | 245,395 | | 245,395 | 13,022 | 258,417 |
| STAFF SVCS | 12 | 5.2632 | 60,846 | | 60,846 | 3,229 | 64,075 |
| SubTotal | 229 | 100.0000 | 1,156,073 | | 1,156,073 | 61,347 | 1,217,420 |
| Total | 229 | 100.0000 | 1,156,073 | | 1,156,073 | 61,347 | 1,217,420 |

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 |
|----------------------|------------------|------------------|
| HAZMAT OPERATIONS | 216,053 | 216,053 |
| AIRPORT OPERATIONS | 678,875 | 678,875 |
| RESCUE TEAM | 258,417 | 258,417 |
| STAFF SVCS | 64,075 | 64,075 |
| Direct Billed | 0 | 0 |
| Total | <u>1,217,420</u> | <u>1,217,420</u> |

SCHEDULE 9.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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: | 10,114,846 | | | 10,114,846 |
| CHIEF'S ADMIN | 37,732 | 617 | 38,349 | |
| FLEET | 105,747 | 12,823 | 118,570 | |
| INFO TECH | 29,894 | 2,008 | 31,902 | |
| CENTRAL SVCS | | 47,041 | 47,041 | |
| Total Allocated Additions: | 173,373 | 62,489 | 235,862 | 235,862 |
| Total To Be Allocated: | 10,288,219 | 62,489 | | 10,350,708 |

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 | CLASSIFIED EMP |
|---------------------------------|------------|-----------------|--------------|--------------|----------------|
| Wages & Benefits | | | | | |
| SALARIES & WAGES | 0 | 0 | 0 | 0 | 0 |
| FRINGE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| Other Expense & Cost | | | | | |
| POSTAGE | 27,997 | 0 | 27,997 | 0 | 0 |
| FUEL | 3,457,926 | 0 | 0 | 3,457,926 | 0 |
| OTHER SUPPLIES | (276,629) | 0 | (276,629) | 0 | 0 |
| CLASS. C.S. ARBITRATION COST | 11,848 | 0 | 0 | 0 | 11,848 |
| RENTAL FEES | 102,245 | 0 | 102,245 | 0 | 0 |
| TELEPHONE | 2,545,841 | 0 | 2,545,841 | 0 | 0 |
| INSURANCE FEES | 237,734 | 0 | 237,734 | 0 | 0 |
| DATA SERVICES | 266,422 | 0 | 266,422 | 0 | 0 |
| MISC OTHER SERVICES & CHARGES | 3,741,462 | 0 | 3,741,462 | 0 | 0 |
| NON CAPITALIZED EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| Departmental Totals | | | | | |
| Total Expenditures | 10,114,846 | 0 | 6,645,072 | 3,457,926 | 11,848 |
| Deductions | | | | | |
| Total Deductions | 0 | 0 | 0 | 0 | 0 |
| Functional Cost | 10,114,846 | 0 | 6,645,072 | 3,457,926 | 11,848 |
| Allocation Step 1 | | | | | |
| Inbound- All Others | 173,373 | 173,373 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (173,373) | 113,900 | 59,270 | 203 |
| 1st Allocation | 10,288,219 | 0 | 6,758,972 | 3,517,196 | 12,051 |
| Allocation Step 2 | | | | | |
| Inbound- All Others | 62,489 | 62,489 | 0 | 0 | 0 |
| Reallocate Admin Costs | | (62,489) | 41,053 | 21,363 | 73 |
| 2nd Allocation | 62,489 | 0 | 41,053 | 21,363 | 73 |

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

HFD OMB COST ALLOCATION PLAN
2014 Version 1.0078-2

| | Total | General & Admin | DEPARTMENTAL | VEHICLE CHGS | CLASSIFIED EMP |
|-----------------------------|------------|-----------------|--------------|--------------|----------------|
| Total For 1950 CENTRAL SVCS | | | | | |
| Total Allocated | 10,350,708 | 0 | 6,800,025 | 3,538,559 | 12,124 |

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 | 51 | 1.3015 | 87,971 | | 87,971 | | 87,971 |
| INFO TECH | 6 | 0.1729 | 11,684 | | 11,684 | | 11,684 |
| PROF DEVLPMT | 34 | 0.8643 | 58,418 | | 58,418 | | 58,418 |
| OEC | 91 | 2.3311 | 157,557 | | 157,557 | | 157,557 |
| PLANNING ADM | 7 | 0.1907 | 12,886 | | 12,886 | | 12,886 |
| EMS ADMIN | 22 | 0.5669 | 38,315 | | 38,315 | 245 | 38,560 |
| FIRE/EMS OPTNS | 3,252 | 82.6859 | 5,588,719 | | 5,588,719 | 35,678 | 5,624,397 |
| MEDICAL DIR | 14 | 0.3686 | 24,914 | | 24,914 | 159 | 25,073 |
| OPERATIONS ADM | 12 | 0.3050 | 20,618 | | 20,618 | 132 | 20,750 |
| LIFE SAFETY BUREAU | 122 | 3.1191 | 210,821 | | 210,821 | 1,346 | 212,167 |
| FIRE MARSHAL | 69 | 1.7566 | 118,726 | | 118,726 | 758 | 119,484 |
| COMM OUTREACH | 9 | 0.2288 | 15,464 | | 15,464 | 99 | 15,563 |
| LOGISTICS ADM | 7 | 0.1856 | 12,543 | | 12,543 | 80 | 12,623 |
| AIR PACK | 3 | 0.0788 | 5,326 | | 5,326 | 34 | 5,360 |
| HAZMAT OPERATIONS | 40 | 1.0372 | 70,102 | | 70,102 | 448 | 70,550 |
| AIRPORT OPERATIONS | 128 | 3.2589 | 220,271 | | 220,271 | 1,406 | 221,677 |
| RESCUE TEAM | 48 | 1.2405 | 83,847 | | 83,847 | 535 | 84,382 |
| STAFF SVCS | 12 | 0.3076 | 20,790 | | 20,790 | 133 | 20,923 |
| SubTotal | 3,933 | 100.0000 | 6,758,972 | | 6,758,972 | 41,053 | 6,800,025 |
| Total | 3,933 | 100.0000 | 6,758,972 | | 6,758,972 | 41,053 | 6,800,025 |

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 | 2.1605 | 75,989 | | 75,989 | | 75,989 |
| FLEET | 72 | 7.4074 | 260,533 | | 260,533 | | 260,533 |
| INFO TECH | 12 | 1.2346 | 43,422 | | 43,422 | | 43,422 |
| PROF DEVLPMT | 25 | 2.5720 | 90,463 | | 90,463 | | 90,463 |
| OEC | 3 | 0.3086 | 10,856 | | 10,856 | | 10,856 |
| COMMUNICATIONS | 4 | 0.4115 | 14,474 | | 14,474 | | 14,474 |
| PLANNING ADM | 7 | 0.7202 | 25,330 | | 25,330 | | 25,330 |
| CENTRAL SVCS | 13 | 1.3374 | 47,041 | | 47,041 | | 47,041 |
| EMS ADMIN | 11 | 1.1317 | 39,804 | | 39,804 | 288 | 40,092 |
| FIRE/EMS OPTNS | 505 | 51.9549 | 1,827,345 | | 1,827,345 | 13,237 | 1,840,582 |
| MEDICAL DIR | 3 | 0.3086 | 10,856 | | 10,856 | 79 | 10,935 |
| OPERATIONS ADM | 3 | 0.3086 | 10,856 | | 10,856 | 79 | 10,935 |
| LIFE SAFETY BUREAU | 141 | 14.5062 | 510,211 | | 510,211 | 3,696 | 513,907 |
| FIRE MARSHAL | 77 | 7.9218 | 278,626 | | 278,626 | 2,018 | 280,644 |
| COMM OUTREACH | 11 | 1.1317 | 39,804 | | 39,804 | 288 | 40,092 |
| LOGISTICS ADM | 3 | 0.3086 | 10,856 | | 10,856 | 79 | 10,935 |
| AIR PACK | 5 | 0.5144 | 18,093 | | 18,093 | 131 | 18,224 |
| HAZMAT OPERATIONS | 21 | 2.1605 | 75,989 | | 75,989 | 550 | 76,539 |
| RESCUE TEAM | 26 | 2.6749 | 94,081 | | 94,081 | 682 | 94,763 |
| STAFF SVCS | 9 | 0.9259 | 32,567 | | 32,567 | 236 | 32,803 |
| SubTotal | 972 | 100.0000 | 3,517,196 | | 3,517,196 | 21,363 | 3,538,559 |
| Total | 972 | 100.0000 | 3,517,196 | | 3,517,196 | 21,363 | 3,538,559 |

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 - CLASSIFIED EMP

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CHIEF'S ADMIN | 4 | 0.1131 | 14 | | 14 | | 14 |
| PROF DEVLPMT | 16 | 0.4420 | 53 | | 53 | | 53 |
| OEC | 87 | 2.3099 | 278 | | 278 | | 278 |
| PLANNING ADM | 6 | 0.1605 | 19 | | 19 | | 19 |
| EMS ADMIN | 9 | 0.2578 | 31 | | 31 | | 31 |
| FIRE/EMS OPTNS | 3,252 | 85.5749 | 10,313 | | 10,313 | 65 | 10,378 |
| OPERATIONS ADM | 9 | 0.2368 | 29 | | 29 | | 29 |
| LIFE SAFETY BUREAU | 115 | 3.0439 | 367 | | 367 | 2 | 369 |
| FIRE MARSHAL | 62 | 1.6338 | 197 | | 197 | 1 | 198 |
| COMM OUTREACH | 6 | 0.1710 | 21 | | 21 | | 21 |
| LOGISTICS ADM | 4 | 0.1263 | 15 | | 15 | | 15 |
| HAZMAT OPERATIONS | 40 | 1.0734 | 129 | | 129 | 1 | 130 |
| AIRPORT OPERATIONS | 128 | 3.3728 | 406 | | 406 | 3 | 409 |
| RESCUE TEAM | 48 | 1.2839 | 155 | | 155 | 1 | 156 |
| STAFF SVCS | 7 | 0.1999 | 24 | | 24 | | 24 |
| SubTotal | 3,801 | 100.0000 | 12,051 | | 12,051 | 73 | 12,124 |
| Total | 3,801 | 100.0000 | 12,051 | | 12,051 | 73 | 12,124 |

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 | CLASSIFIED EMP |
|----------------------|------------|--------------|--------------|----------------|
| CHIEF'S ADMIN | 163,974 | 87,971 | 75,989 | 14 |
| FLEET | 260,533 | 0 | 260,533 | 0 |
| INFO TECH | 55,106 | 11,684 | 43,422 | 0 |
| PROF DEVLPMT | 148,934 | 58,418 | 90,463 | 53 |
| OEC | 168,691 | 157,557 | 10,856 | 278 |
| COMMUNICATIONS | 14,474 | 0 | 14,474 | 0 |
| PLANNING ADM | 38,235 | 12,886 | 25,330 | 19 |
| CENTRAL SVCS | 47,041 | 0 | 47,041 | 0 |
| EMS ADMIN | 78,683 | 38,560 | 40,092 | 31 |
| FIRE/EMS OPTNS | 7,475,357 | 5,624,397 | 1,840,582 | 10,378 |
| MEDICAL DIR | 36,008 | 25,073 | 10,935 | 0 |
| OPERATIONS ADM | 31,714 | 20,750 | 10,935 | 29 |
| LIFE SAFETY BUREAU | 726,443 | 212,167 | 513,907 | 369 |
| FIRE MARSHAL | 400,326 | 119,484 | 280,644 | 198 |
| COMM OUTREACH | 55,676 | 15,563 | 40,092 | 21 |
| LOGISTICS ADM | 23,573 | 12,623 | 10,935 | 15 |
| AIR PACK | 23,584 | 5,360 | 18,224 | 0 |
| HAZMAT OPERATIONS | 147,219 | 70,550 | 76,539 | 130 |
| AIRPORT OPERATIONS | 222,086 | 221,677 | 0 | 409 |
| RESCUE TEAM | 179,301 | 84,382 | 94,763 | 156 |
| STAFF SVCS | 53,750 | 20,923 | 32,803 | 24 |
| Direct Billed | 0 | 0 | 0 | 0 |
| Total | 10,350,708 | 6,800,025 | 3,538,559 | 12,124 |

SCHEDULE 10.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 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: | 2,463,606 | | | 2,463,606 |
| CHIEF'S ADMIN | 36,718 | 594 | 37,312 | |
| FLEET | 89,478 | 10,850 | 100,328 | |
| INFO TECH | 6,374 | 428 | 6,802 | |
| PROF DEVLPMT | 9,522 | 584 | 10,106 | |
| OEC | 27,168 | 1,079 | 28,247 | |
| COMMUNICATIONS | 468 | 111 | 579 | |
| CENTRAL SVCS | 78,150 | 533 | 78,683 | |
| FIRE/EMS OPTNS | | 20,431 | 20,431 | |
| STAFF SVCS | | 4,957 | 4,957 | |
| Total Allocated Additions: | 247,878 | 39,567 | 287,445 | 287,445 |
| Total To Be Allocated: | 2,711,484 | 39,567 | | 2,751,051 |

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 | 1,382,136 | 0 | 1,382,136 |
| FRINGE BENEFITS | 579,645 | 0 | 579,645 |
| Other Expense & Cost | | | |
| SUPPLIES | 23,072 | 0 | 23,072 |
| SERVICES | 478,753 | 0 | 478,753 |
| NON CAPITALIZED EQUIPMENT | 0 | 0 | 0 |
| Departmental Totals | | | |
| Total Expenditures | 2,463,606 | 0 | 2,463,606 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 2,463,606 | 0 | 2,463,606 |
| Allocation Step 1 | | | |
| Inbound- All Others | 247,878 | 247,878 | 0 |
| Reallocate Admin Costs | | (247,878) | 247,878 |
| 1st Allocation | 2,711,484 | 0 | 2,711,484 |
| Allocation Step 2 | | | |
| Inbound- All Others | 39,567 | 39,567 | 0 |
| Reallocate Admin Costs | | (39,567) | 39,567 |
| 2nd Allocation | 39,567 | 0 | 39,567 |
| Total For 1220 EMS ADMIN | | | |
| Total Allocated | 2,751,051 | 0 | 2,751,051 |

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 | 2,711,484 | | 2,711,484 | 39,567 | 2,751,051 |
| SubTotal | 100 | 100.0000 | 2,711,484 | | 2,711,484 | 39,567 | 2,751,051 |
| Total | 100 | 100.0000 | 2,711,484 | | 2,711,484 | 39,567 | 2,751,051 |

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 | 2,751,051 | 2,751,051 |
| Direct Billed | 0 | 0 |
| Total | <u>2,751,051</u> | <u>2,751,051</u> |

SCHEDULE 11.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 OMB A-87 COST ALLOCATION PLAN
FIRE/EMS OPERATIONS
NATURE AND EXTENT OF SERVICES

The Fire Department/Emergency Medical Services (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: | 316,434,117 | | | 316,434,117 |
| CHIEF'S ADMIN | 5,215,750 | 84,312 | 5,300,062 | |
| FLEET | 4,107,858 | 498,118 | 4,605,976 | |
| INFO TECH | 818,684 | 55,000 | 873,684 | |
| PROF DEVLPMT | 3,160,267 | 193,853 | 3,354,120 | |
| OEC | 9,017,207 | 358,206 | 9,375,413 | |
| COMMUNICATIONS | 68,205 | 16,172 | 84,377 | |
| CENTRAL SVCS | 7,426,377 | 48,980 | 7,475,357 | |
| EMS ADMIN | 2,711,484 | 39,567 | 2,751,051 | |
| FIRE/EMS OPTNS | | (4,158,053) | (4,158,053) | |
| STAFF SVCS | | 1,645,246 | 1,645,246 | |
| Total Allocated Additions: | 32,525,832 | (1,218,599) | 31,307,233 | 31,307,233 |
| Deduct direct costs | (308,509,644) | | | |
| Total Departmental Cost Adjustments: | (308,509,644) | | | (308,509,644) |
| Total To Be Allocated: | 40,450,305 | (1,218,599) | | 39,231,706 |

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 | 211,694,751 | 0 | 0 | 211,694,751 |
| Fringe Benefits | 96,718,169 | 0 | 0 | 96,718,169 |
| Other Expense & Cost | | | | |
| Class. Ret. Health Benefits | 7,924,473 | 0 | 7,924,473 | 0 |
| Supplies | 23,756 | 0 | 0 | 23,756 |
| Contractual Svcs | 72,968 | 0 | 0 | 72,968 |
| Departmental Totals | | | | |
| Total Expenditures | 316,434,117 | 0 | 7,924,473 | 308,509,644 |
| Deductions | | | | |
| Total Deductions | 0 | 0 | 0 | 0 |
| Cost Adjustments | | | | |
| Deduct direct costs | (308,509,644) | 0 | 0 | (308,509,644) |
| Functional Cost | 7,924,473 | 0 | 7,924,473 | 0 |
| Allocation Step 1 | | | | |
| Inbound- All Others | 32,525,832 | 0 | 0 | 32,525,832 |
| 1st Allocation | 40,450,305 | 0 | 7,924,473 | 32,525,832 |
| Allocation Step 2 | | | | |
| Inbound- All Others | (1,218,599) | 0 | 0 | (1,218,599) |
| 2nd Allocation | (1,218,599) | 0 | 0 | (1,218,599) |
| Total For 1210 FIRE/EMS OPTNS | | | | |
| Total Allocated | 39,231,706 | 0 | 7,924,473 | 31,307,233 |

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 | 4 | 0.1131 | 8,965 | | 8,965 | | 8,965 |
| PROF DEVLPMT | 16 | 0.4420 | 35,025 | | 35,025 | | 35,025 |
| OEC | 87 | 2.3099 | 183,049 | | 183,049 | | 183,049 |
| PLANNING ADM | 6 | 0.1605 | 12,718 | | 12,718 | | 12,718 |
| EMS ADMIN | 9 | 0.2578 | 20,431 | | 20,431 | | 20,431 |
| FIRE/EMS OPTNS | 3,252 | 85.5749 | 6,781,356 | -10,939,409 | -4,158,053 | | -4,158,053 |
| OPERATIONS ADM | 9 | 0.2368 | 18,764 | | 18,764 | | 18,764 |
| LIFE SAFETY BUREAU | 115 | 3.0439 | 241,216 | | 241,216 | | 241,216 |
| FIRE MARSHAL | 62 | 1.6338 | 129,469 | | 129,469 | | 129,469 |
| COMM OUTREACH | 6 | 0.1710 | 13,551 | | 13,551 | | 13,551 |
| LOGISTICS ADM | 4 | 0.1263 | 10,007 | | 10,007 | | 10,007 |
| HAZMAT OPERATIONS | 40 | 1.0734 | 85,061 | | 85,061 | | 85,061 |
| AIRPORT OPERATIONS | 128 | 3.3728 | 267,276 | | 267,276 | | 267,276 |
| RESCUE TEAM | 48 | 1.2839 | 101,740 | | 101,740 | | 101,740 |
| STAFF SVCS | 7 | 0.1999 | 15,845 | | 15,845 | | 15,845 |
| SubTotal | 3,801 | 100.0000 | 7,924,473 | -10,939,409 | -3,014,936 | | -3,014,936 |
| Direct Billed | | | | 10,939,409 | 10,939,409 | | 10,939,409 |
| Total | 3,801 | 100.0000 | 7,924,473 | | 7,924,473 | | 7,924,473 |

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 | 32,525,832 | | 32,525,832 | -1,218,599 | 31,307,233 |
| SubTotal | 100 | 100.0000 | 32,525,832 | | 32,525,832 | -1,218,599 | 31,307,233 |
| Total | 100 | 100.0000 | 32,525,832 | | 32,525,832 | -1,218,599 | 31,307,233 |

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 | 8,965 | 8,965 | 0 |
| PROF DEVLPMT | 35,025 | 35,025 | 0 |
| OEC | 183,049 | 183,049 | 0 |
| PLANNING ADM | 12,718 | 12,718 | 0 |
| EMS ADMIN | 20,431 | 20,431 | 0 |
| FIRE/EMS OPTNS (4,158,053) | (4,158,053) | (4,158,053) | 0 |
| FIRE/EMS OPTNS | 31,307,233 | 0 | 31,307,233 |
| OPERATIONS ADM | 18,764 | 18,764 | 0 |
| LIFE SAFETY BUREAU | 241,216 | 241,216 | 0 |
| FIRE MARSHAL | 129,469 | 129,469 | 0 |
| COMM OUTREACH | 13,551 | 13,551 | 0 |
| LOGISTICS ADM | 10,007 | 10,007 | 0 |
| HAZMAT OPERATIONS | 85,061 | 85,061 | 0 |
| AIRPORT OPERATIONS | 267,276 | 267,276 | 0 |
| RESCUE TEAM | 101,740 | 101,740 | 0 |
| STAFF SVCS | 15,845 | 15,845 | 0 |
| Direct Billed | 10,939,409 | 10,939,409 | 0 |
| Total | 39,231,706 | 7,924,473 | 31,307,233 |

SCHEDULE 12.1
FY 2014 OMB A-87 COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2014 OMB A-87 COST ALLOCATION PLAN
STAFF SERVICES
NATURE AND EXTENT OF SERVICES

The Staff Services Division is responsible for investigation of violation of department, city, state, and federal laws and regulations by HFD classified personnel. 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 STAFF SVCS

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|-----------|
| Expenditures Per Financial Statement: | 1,665,541 | | | 1,665,541 |
| CHIEF'S ADMIN | 20,998 | 340 | 21,338 | |
| FLEET | 73,209 | 8,877 | 82,086 | |
| INFO TECH | 4,309 | 289 | 4,598 | |
| PROF DEVLPMT | 7,384 | 453 | 7,837 | |
| OEC | 21,069 | 837 | 21,906 | |
| PLANNING ADM | 60,846 | 3,229 | 64,075 | |
| CENTRAL SVCS | 53,381 | 369 | 53,750 | |
| FIRE/EMS OPTNS | 15,845 | | 15,845 | |
| STAFF SVCS | | 3,844 | 3,844 | |
| Total Allocated Additions: | 257,041 | 18,238 | 275,279 | 275,279 |
| Total To Be Allocated: | 1,922,582 | 18,238 | | 1,940,820 |

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

| | Total | General & Admin | INVESTIGATIONS |
|----------------------------------|-----------|-----------------|----------------|
| Wages & Benefits | | | |
| SALARIES & WAGES | 1,095,391 | 0 | 1,095,391 |
| FRINGE BENEFITS | 558,266 | 0 | 558,266 |
| Other Expense & Cost | | | |
| SUPPLIES | 7,980 | 0 | 7,980 |
| SERVICES | 3,904 | 0 | 3,904 |
| Departmental Totals | | | |
| Total Expenditures | 1,665,541 | 0 | 1,665,541 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 1,665,541 | 0 | 1,665,541 |
| Allocation Step 1 | | | |
| Inbound- All Others | 257,041 | 257,041 | 0 |
| Reallocate Admin Costs | | (257,041) | 257,041 |
| 1st Allocation | 1,922,582 | 0 | 1,922,582 |
| Allocation Step 2 | | | |
| Inbound- All Others | 18,238 | 18,238 | 0 |
| Reallocate Admin Costs | | (18,238) | 18,238 |
| 2nd Allocation | 18,238 | 0 | 18,238 |
| Total For 1570 STAFF SVCS | | | |
| Total Allocated | 1,940,820 | 0 | 1,940,820 |

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

Activity - INVESTIGATIONS

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| CHIEF'S ADMIN | 4 | 0.1131 | 2,175 | | 2,175 | | 2,175 |
| PROF DEVLPMT | 16 | 0.4420 | 8,498 | | 8,498 | | 8,498 |
| OEC | 87 | 2.3099 | 44,410 | | 44,410 | | 44,410 |
| PLANNING ADM | 6 | 0.1605 | 3,085 | | 3,085 | | 3,085 |
| EMS ADMIN | 9 | 0.2578 | 4,957 | | 4,957 | | 4,957 |
| FIRE/EMS OPTNS | 3,252 | 85.5749 | 1,645,246 | | 1,645,246 | | 1,645,246 |
| OPERATIONS ADM | 9 | 0.2368 | 4,552 | | 4,552 | 395 | 4,947 |
| LIFE SAFETY BUREAU | 115 | 3.0439 | 58,522 | | 58,522 | 5,074 | 63,596 |
| FIRE MARSHAL | 62 | 1.6338 | 31,411 | | 31,411 | 2,723 | 34,134 |
| COMM OUTREACH | 6 | 0.1710 | 3,288 | | 3,288 | 285 | 3,573 |
| LOGISTICS ADM | 4 | 0.1263 | 2,428 | | 2,428 | 210 | 2,638 |
| HAZMAT OPERATIONS | 40 | 1.0734 | 20,637 | | 20,637 | 1,789 | 22,426 |
| AIRPORT OPERATIONS | 128 | 3.3728 | 64,845 | | 64,845 | 5,622 | 70,467 |
| RESCUE TEAM | 48 | 1.2839 | 24,684 | | 24,684 | 2,140 | 26,824 |
| STAFF SVCS | 7 | 0.1999 | 3,844 | | 3,844 | | 3,844 |
| SubTotal | 3,801 | 100.0000 | 1,922,582 | | 1,922,582 | 18,238 | 1,940,820 |
| Total | 3,801 | 100.0000 | 1,922,582 | | 1,922,582 | 18,238 | 1,940,820 |

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 STAFF SVCS

| Receiving Department | Total | INVESTIGATIONS |
|----------------------|------------------|------------------|
| CHIEF'S ADMIN | 2,175 | 2,175 |
| PROF DEVLPMT | 8,498 | 8,498 |
| OEC | 44,410 | 44,410 |
| PLANNING ADM | 3,085 | 3,085 |
| EMS ADMIN | 4,957 | 4,957 |
| FIRE/EMS OPTNS | 1,645,246 | 1,645,246 |
| OPERATIONS ADM | 4,947 | 4,947 |
| LIFE SAFETY BUREAU | 63,596 | 63,596 |
| FIRE MARSHAL | 34,134 | 34,134 |
| COMM OUTREACH | 3,573 | 3,573 |
| LOGISTICS ADM | 2,638 | 2,638 |
| HAZMAT OPERATIONS | 22,426 | 22,426 |
| AIRPORT OPERATIONS | 70,467 | 70,467 |
| RESCUE TEAM | 26,824 | 26,824 |
| STAFF SVCS | 3,844 | 3,844 |
| Direct Billed | 0 | 0 |
| Total | <u>1,940,820</u> | <u>1,940,820</u> |