

FY 2004 FULL COST ALLOCATION PLAN

FOR

THE FIRE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2002

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**I. INTRODUCTION**

## INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2004 Full Cost Allocation Plan** (the Plan) for indirect services provided by the **Fire Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2002** (the base year).

## 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 year's 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.

(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 department are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page and a detailed schedule is provided on each function.

(4) Detail Allocation - 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 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.

**II. FY 2004 HFD FULL COST ALLOCATION PLAN**

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**SUMMARY SCHEDULES**

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
Allocated Costs by Department  
Consolidated

| Central Svc<br>Departments | EMS<br>OPS   | FIRE<br>OPS  | HAZMAT<br>OPS | AIRPORT<br>OPS | FIRE<br>MARSHAL | Subtotal     | Unallocated  | Total        |
|----------------------------|--------------|--------------|---------------|----------------|-----------------|--------------|--------------|--------------|
| INDIRECT COSTS             |              |              |               |                |                 |              |              |              |
| CHIEF ADMIN                | 7,267,265    | 25,875,296   | 525,431       | 1,157,530      | 1,893,721       | 36,719,243   | 17,027,740   | 53,746,983   |
| MAINTENANCE                | 1,810,641    | 1,996,121    | 89,408        |                | 1,356,267       | 5,252,437    |              | 5,252,437    |
| COMM & RECORDS             | 460,429      | 7,092,693    | 26,489        | 58,275         | 425,931         | 8,063,817    |              | 8,063,817    |
| FIRE ACADEMY               | 2,610,235    | 9,301,319    | 188,540       | 414,789        | 666,175         | 13,181,058   |              | 13,181,058   |
| BMS ADMIN                  | 4,629,857    |              |               |                |                 | 4,629,857    |              | 4,629,857    |
| Total Allocated            | \$16,778,427 | \$44,265,429 | \$829,868     | \$1,630,594    | \$4,342,094     | \$67,846,412 | \$17,027,740 | \$84,874,152 |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
Summary of Allocated Costs

| Departments         | Total Expenditures | Cost Adjustments | Total Allocated |
|---------------------|--------------------|------------------|-----------------|
| INDIRECT COSTS      |                    | \$35,408,152     |                 |
| CHIEF ADMIN         | 18,729,000         | (43,000)         |                 |
| MAINTENANCE         | 5,926,000          | (5,000)          |                 |
| COMM & RECORDS..... | 8,278,000          |                  |                 |
| FIRE ACADEMY        | 12,159,000         | 1,000            |                 |
| EMS ADMIN           | 4,421,000          |                  |                 |
| EMS OPS             |                    |                  | 16,778,427      |
| FIRE OPS.....       |                    |                  | 44,265,429      |
| HAZMAT OPS          |                    |                  | 829,868         |
| AIRPORT OPS         |                    |                  | 1,630,594       |
| FIRE MARSHAL        |                    |                  | 4,342,094       |
| Unallocated.....    |                    |                  | 17,027,740      |
| Total               | \$49,513,000       | \$35,361,152     | \$84,874,152    |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
Detail of Allocated Costs

| Departments    | INDIRECT COSTS | CHIEF ADMIN  | MAINTENANCE | COMM & RECORDS | FIRE ACADEMY | EMS ADMIN   | Total Plan Allocated |
|----------------|----------------|--------------|-------------|----------------|--------------|-------------|----------------------|
| Schedule:      | 1.005          | 2.008        | 3.006       | 4.006          | 5.005        | 6.005       |                      |
| INDIRECT COSTS | \$(35,408,152) | -0-          | -0-         | -0-            | -0-          | -0-         | -0-                  |
| CHIEF ADMIN    | 35,408,152     | (54,870,365) | 542,520     | 233,693        | -0-          | -0-         | -0-                  |
| MAINTENANCE    | -0-            | 185,790      | (6,316,391) | 209,601        | -0-          | -0-         | -0-                  |
| COMM & RECORDS | -0-            | 245,520      | 230,970     | (8,754,490)    | -0-          | -0-         | -0-                  |
| FIRE ACADEMY   | -0-            | 609,893      | 163,786     | 247,379        | (13,181,058) | -0-         | -0-                  |
| EMS ADMIN      | -0-            | 82,179       | 126,678     | -0-            | -0-          | (4,629,857) | -0-                  |
| EMS OPS        | -0-            | 7,267,265    | 1,810,641   | 460,429        | 2,610,235    | 4,629,857   | 16,778,427           |
| FIRE OPS       | -0-            | 25,875,296   | 1,996,121   | 7,092,693      | 9,301,319    | -0-         | 44,265,429           |
| HAZMAT OPS     | -0-            | 525,431      | 89,408      | 26,489         | 188,540      | -0-         | 829,868              |
| AIRPORT OPS    | -0-            | 1,157,530    | -0-         | 58,275         | 414,789      | -0-         | 1,630,594            |
| FIRE MARSHAL   | -0-            | 1,893,721    | 1,356,267   | 425,931        | 666,175      | -0-         | 4,342,094            |
| Unallocated    | -0-            | 17,027,740   | -0-         | -0-            | -0-          | -0-         | 17,027,740           |
| Total          | -0-            | -0-          | -0-         | -0-            | -0-          | -0-         | \$84,874,152         |

| Department<br>-----      | Basis of Allocation<br>-----                      |
|--------------------------|---|
| CITYWIDE INDIRECT COSTS  |   |
| 1.004 INDIRECT COSTS     | 100% to Chief's Admin                             |
| CHIEF'S ADMINISTRATION   |   |
| 2.004 CHIEF ADMIN        | Number of Employees                               |
| 2.005 OPERATIONAL SVC    | Number of Classified Ops Employees                |
| 2.006 ACCOUNT/FINANCE    | Operating Expenditures                            |
| 2.007 HUMAN RESOURCE     | Number of Employees                               |
| MAINTENANCE              |   |
| 3.004 FACILITIES MGMT    | Number of Employees, excluding Airport Operations |
| 3.005 FLEET MGMT.        | Number of Vehicles                                |
| COMMUNICATIONS & RECORDS |   |
| 4.004 COMMUNICATIONS     | Number of Classified Ops Employees                |
| 4.005 EQUIP. REPAIR      | Number of Radios/Comm. Equip. Assigned            |
| FIRE TRAINING ACADEMY    |   |
| 5.004 TRAINING           | Number of Classified Ops Employees                |
| EMS ADMINISTRATION       |   |
| 6.004 EMS ADMIN          | 100% to EMS Ops                                   |

**DETAIL SCHEDULES**

SCHEDULE 1.001

FY2004 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Fire Department Cost Allocation Plan. These costs represent the Fire Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan, and are allocated directly to Chief's Administration.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Costs to be allocated

|                                       | 1st Allocation        | 2nd Allocation | Sub-total | Total                 |
|---------------------------------------|-----------------------|----------------|-----------|-----------------------|
| Expenditures per financial statement: |                       |                |           |                       |
| Departmental cost adjustments:        |                       |                |           |                       |
| CITYWIDE INDIRECT                     | 35,408,152            |                |           |                       |
| Total departmental cost adjustments:  | 35,408,152            |                |           | 35,408,152            |
| Total to be allocated:                | \$35,408,152<br>===== |                |           | \$35,408,152<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Schedule of costs to be  
allocated by function

|                               | Total General & admn | INDIRECT COSTS |
|-------------------------------|----------------------|----------------|
| Cost adjustments              |                      |                |
| -----                         |                      |                |
| Departmental cost adjustments |                      |                |
| CITYWIDE INDIRECT             | \$35,408,152         | \$35,408,152   |
| Functional cost               | 35,408,152           | 35,408,152     |
| Allocable costs               | 35,408,152           | 35,408,152     |
| 1st Allocation                | 35,408,152           | 35,408,152     |
| -----                         |                      | -----          |
| Total allocated               | \$35,408,152         | \$35,408,152   |
| =====                         |                      | =====          |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Detail allocation of  
INDIRECT COSTS

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 100                     | 100.000              | \$35,408,152       |                  | \$35,408,152        |                      | \$35,408,152       |
| Subtotal        | 100                     | 100.000              | 35,408,152         |                  | 35,408,152          |                      | 35,408,152         |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 100                     | 100.000              | \$35,408,152       |                  | \$35,408,152        |                      | \$35,408,152       |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: 100% to Chief's Admin

Source: FY 2004 Full Cost Allocation Plan

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CITYWIDE INDIRECT COSTS  
Departmental Cost  
Allocation Summary

|               | Total                 | INDIRECT<br>COSTS     |
|---------------|-----------------------|-----------------------|
| CHIEF ADMIN   | \$35,408,152          | \$35,408,152          |
| Direct Billed |                       |                       |
| Total         | \$35,408,152<br>===== | \$35,408,152<br>===== |

## FY2004 FIRE - FULL COST ALLOCATION PLAN

## CITY OF HOUSTON. FIRE DEPARTMENT

## 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 allocations bases are as follows:

\* Chief's Administration - Provides direction and support for the Fire Department. Develops planning and research on such topics as: staffing requirements, station locations, and annexation requirements. Oversees special projects including print shop operations and Houston Fire Museum. The number of employees is the basis for cost allocation.

\* Operational Services - Responsible for utilities, computer lease and maintenance costs, postage, and fuel for the entire department. The number of classified operational employees is the basis for allocating all operational costs.

\* Accounting and Finance - Responsible for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support. The amount of operating expenditures is the basis for cost

allocation.

\* Human Resources Management - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The number of employees is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Costs to be allocated

|                                       | 1st Allocation        | 2nd Allocation       | Sub-total  | Total                 |
|---------------------------------------|-----------------------|----------------------|------------|-----------------------|
| Expenditures per financial statement: | \$18,729,000          |                      |            | \$18,729,000          |
| Deductions:                           |                       |                      |            |                       |
| CAPITAL OUTLAY                        | (43,000)              |                      |            |                       |
| Total deductions:                     | (43,000)              |                      |            | (43,000)              |
| Allocated additions:                  |                       |                      |            |                       |
| CITYWIDE INDIRECT COSTS               | 35,408,152            |                      | 35,408,152 |                       |
| CHIEF'S ADMINISTRATION                |                       | 374,445              | 374,445    |                       |
| MAINTENANCE                           |                       | 542,520              | 542,520    |                       |
| COMMUNICATIONS & RECORDS              |                       | 233,693              | 233,693    |                       |
| Total allocated additions:            | 35,408,152            | 1,150,658            | 36,558,810 | 36,558,810            |
| Total to be allocated:                | \$54,094,152<br>===== | \$1,150,658<br>===== |            | \$55,244,810<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

|                               | Total        | General & admn | CHIEF<br>ADMIN | OPERATIONAL<br>SVC | ACCOUNT/FINANCE | HUMAN<br>RESOURCE | COMMUNITY<br>RBLAT |
|-------------------------------|--------------|----------------|----------------|--------------------|-----------------|-------------------|--------------------|
| <b>Wages &amp; benefits</b>   |              |                |                |                    |                 |                   |                    |
| -----                         |              |                |                |                    |                 |                   |                    |
| SALARIES & WAGES              | \$7,837,000  |                | \$690,000      | \$2,296,000        | \$1,466,000     | \$1,137,000       | \$2,248,000        |
| FRINGE BENEFITS               | 2,091,000    |                | 183,000        | 581,000            | 374,000         | 268,000           | 685,000            |
| <b>Other expense and cost</b> |              |                |                |                    |                 |                   |                    |
| -----                         |              |                |                |                    |                 |                   |                    |
| SUPPLIES                      | 5,570,000    |                | 9,000          | 1,638,000          | 26,000          | 13,000            | 3,884,000          |
| OTHER EXPENSES                | 3,188,000    |                | 95,000         | 2,455,000          | 25,000          | 23,000            | 590,000            |
| CAPITAL OUTLAY                | 43,000       | 43,000         |                |                    |                 |                   |                    |
| <b>Departmental</b>           |              |                |                |                    |                 |                   |                    |
| Expenditures                  | 18,729,000   | 43,000         | 977,000        | 6,970,000          | 1,891,000       | 1,441,000         | 7,407,000          |
| <b>Cost adjustments</b>       |              |                |                |                    |                 |                   |                    |
| -----                         |              |                |                |                    |                 |                   |                    |
| Deductions                    | (43,000)     | (43,000)       |                |                    |                 |                   |                    |
| <b>Functional cost</b>        |              |                |                |                    |                 |                   |                    |
|                               | 18,686,000   |                | 977,000        | 6,970,000          | 1,891,000       | 1,441,000         | 7,407,000          |
| <b>Additions: 1st</b>         |              |                |                |                    |                 |                   |                    |
| Others                        | 35,408,152   |                |                | 22,363,043         |                 | 3,727,174         | 9,317,935          |
| Allocable costs               | 54,094,152   |                | 977,000        | 29,333,043         | 1,891,000       | 5,168,174         | 16,724,935         |
| Unallocated                   | (16,724,935) |                |                |                    |                 |                   | (16,724,935)       |
| 1st Allocation                | 37,369,217   |                | 977,000        | 29,333,043         | 1,891,000       | 5,168,174         |                    |
| -----                         |              |                |                |                    |                 |                   |                    |
| <b>Additions: 2nd</b>         |              |                |                |                    |                 |                   |                    |
| Others                        | 1,150,658    |                |                | 726,731            |                 | 121,122           | 302,805            |
| Allocable costs               | 1,150,658    |                |                | 726,731            |                 | 121,122           | 302,805            |
| Unallocated                   | (302,805)    |                |                |                    |                 |                   | (302,805)          |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

|                 | Total                 | General & admn | CHIEF<br>ADMIN     | OPERATIONAL<br>SVC    | ACCOUNT/FINANCE      | HUMAN<br>RESOURCE    | COMMUNITY<br>RELAT |
|-----------------|-----------------------|----------------|--------------------|-----------------------|----------------------|----------------------|--------------------|
| 2nd Allocation  | \$847,853<br>-----    |                |                    | \$726,731<br>-----    |                      | \$121,122<br>-----   |                    |
| Total allocated | \$38,217,070<br>===== |                | \$977,000<br>===== | \$30,059,774<br>===== | \$1,891,000<br>===== | \$5,289,296<br>===== |                    |

City of Houston, Texas  
 FY 2004 Full Cost Plan. Fire  
 CHIEF'S ADMINISTRATION  
 Detail allocation of  
 CHIEF ADMIN

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 155                     | 3.969                | \$38,780           |                  | \$38,780            |                      | \$38,780           |
| MAINTENANCE     | 90                      | 2.304                | 22,517             |                  | 22,517              |                      | 22,517             |
| COMM & RECORDS  | 117                     | 2.996                | 29,272             |                  | 29,272              |                      | 29,272             |
| FIRE ACADEMY    | 327                     | 8.373                | 81,813             |                  | 81,813              |                      | 81,813             |
| EMS ADMIN       | 32                      | 0.819                | 8,006              |                  | 8,006               |                      | 8,006              |
| EMS OPS         | 639                     | 16.363               | 159,873            |                  | 159,873             |                      | 159,873            |
| FIRE OPS        | 2,227                   | 57.029               | 557,178            |                  | 557,178             |                      | 557,178            |
| HAZMAT OPS      | 45                      | 1.152                | 11,259             |                  | 11,259              |                      | 11,259             |
| AIRPORT OPS     | 99                      | 2.535                | 24,769             |                  | 24,769              |                      | 24,769             |
| FIRE MARSHAL    | 174                     | 4.460                | 43,533             |                  | 43,533              |                      | 43,533             |
| Subtotal        | 3,905                   | 100.000              | 977,000            |                  | 977,000             |                      | 977,000            |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,905                   | 100.000              | \$977,000          |                  | \$977,000           |                      | \$977,000          |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
OPERATIONAL SVC

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| BMS OPS         | 623                     | 19.802               | \$5,808,800        |                  | \$5,808,800         | \$143,914            | \$5,952,714        |
| FIRE OPS        | 2,220                   | 70.565               | 20,699,096         |                  | 20,699,096          | 512,824              | 21,211,920         |
| HAZMAT OPS      | 45                      | 1.430                | 419,576            |                  | 419,576             | 10,395               | 429,971            |
| AIRPORT OPS     | 99                      | 3.146                | 923,068            |                  | 923,068             | 22,869               | 945,937            |
| FIRE MARSHAL    | 159                     | 5.057                | 1,482,503          |                  | 1,482,503           | 36,729               | 1,519,232          |
| Subtotal        | 3,146                   | 100.000              | 29,333,043         |                  | 29,333,043          | 726,731              | 30,059,774         |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,146                   | 100.000              | \$29,333,043       |                  | \$29,333,043        | \$726,731            | \$30,059,774       |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
ACCOUNT/FINANCE

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 18,747                  | 6.902                | \$130,526          |                  | \$130,526           |                      | \$130,526          |
| MAINTENANCE     | 5,925                   | 2.181                | 41,253             |                  | 41,253              |                      | 41,253             |
| COMM & RECORDS  | 8,276                   | 3.047                | 57,622             |                  | 57,622              |                      | 57,622             |
| FIRE ACADEMY    | 12,171                  | 4.481                | 84,741             |                  | 84,741              |                      | 84,741             |
| BMS ADMIN       | 4,422                   | 1.628                | 30,788             |                  | 30,788              |                      | 30,788             |
| EMS OPS         | 41,413                  | 15.247               | 288,338            |                  | 288,338             |                      | 288,338            |
| FIRE OPS        | 156,106                 | 57.476               | 1,086,887          |                  | 1,086,887           |                      | 1,086,887          |
| HAZMAT OPS      | 3,331                   | 1.226                | 23,192             |                  | 23,192              |                      | 23,192             |
| AIRPORT OPS     | 7,555                   | 2.781                | 52,602             |                  | 52,602              |                      | 52,602             |
| FIRE MARSHAL    | 13,652                  | 5.031                | 95,051             |                  | 95,051              |                      | 95,051             |
| Subtotal        | 271,598                 | 100.000              | 1,891,000          |                  | 1,891,000           |                      | 1,891,000          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 271,598                 | 100.000              | \$1,891,000        |                  | \$1,891,000         |                      | \$1,891,000        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
HUMAN RESOURCE

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 155                     | 3.969                | \$205,139          |                  | \$205,139           |                      | \$205,139          |
| MAINTENANCE     | 90                      | 2.304                | 119,113            |                  | 119,113             | 2,907                | 122,020            |
| COMM & RECORDS  | 117                     | 2.996                | 154,847            |                  | 154,847             | 3,779                | 158,626            |
| FIRE ACADEMY    | 327                     | 8.373                | 432,777            |                  | 432,777             | 10,562               | 443,339            |
| BMS ADMIN       | 32                      | 0.819                | 42,351             |                  | 42,351              | 1,034                | 43,385             |
| EMS OPS         | 639                     | 16.363               | 845,701            |                  | 845,701             | 20,639               | 866,340            |
| FIRE OPS        | 2,227                   | 57.029               | 2,947,381          |                  | 2,947,381           | 71,930               | 3,019,311          |
| HAZMAT OPS      | 45                      | 1.152                | 59,556             |                  | 59,556              | 1,453                | 61,009             |
| AIRPORT OPS     | 99                      | 2.535                | 131,024            |                  | 131,024             | 3,198                | 134,222            |
| FIRE MARSHAL    | 174                     | 4.460                | 230,285            |                  | 230,285             | 5,620                | 235,905            |
| Subtotal        | 3,905                   | 100.000              | 5,168,174          |                  | 5,168,174           | 121,122              | 5,289,296          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,905                   | 100.000              | \$5,168,174        |                  | \$5,168,174         | \$121,122            | \$5,289,296        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Departmental Cost  
Allocation Summary

|                | Total        | CHIEF<br>ADMIN | OPERATIONAL<br>SVC | ACCOUNT/FINANCE | HUMAN<br>RESOURCE |
|----------------|--------------|----------------|--------------------|-----------------|-------------------|
| CHIEF ADMIN    | \$374,445    | \$38,780       |                    | \$130,526       | \$205,139         |
| MAINTENANCE    | 185,790      | 22,517         |                    | 41,253          | 122,020           |
| COMM & RECORDS | 245,520      | 29,272         |                    | 57,622          | 158,626           |
| FIRE ACADEMY   | 609,893      | 81,813         |                    | 84,741          | 443,339           |
| EMS ADMIN      | 82,179       | 8,006          |                    | 30,788          | 43,385            |
| EMS OPS        | 7,267,265    | 159,873        | 5,952,714          | 288,338         | 866,340           |
| FIRE OPS       | 25,875,296   | 557,178        | 21,211,920         | 1,086,887       | 3,019,311         |
| HAZMAT OPS     | 525,431      | 11,259         | 429,971            | 23,192          | 61,009            |
| AIRPORT OPS    | 1,157,530    | 24,769         | 945,937            | 52,602          | 134,222           |
| FIRE MARSHAL   | 1,893,721    | 43,533         | 1,519,232          | 95,051          | 235,905           |
| Direct Billed  |              |                |                    |                 |                   |
| Total          | \$38,217,070 | \$977,000      | \$30,059,774       | \$1,891,000     | \$5,289,296       |
|                | =====        | =====          | =====              | =====           | =====             |

CITY OF HOUSTON. FIRE DEPARTMENT

MAINTENANCE

NATURE AND EXTENT OF SERVICES

The Maintenance Division of the Fire Department maintains and repairs all department vehicles and buildings. Responsibilities and cost allocation bases are as follows:

\* Facilities Management - Prior to FY 2002, this Division maintained, repaired and renovated all fire department facilities, including ground maintenance, security, facility renovation, and fuel tank repair. Since FY 2002, the City's Building Services Department is maintaining the Fire Department's facilities. The number of employees excluding Airport Operations is the basis for cost allocation.

\* Fleet Management - Maintains and repairs all department motor vehicles. Also procures, stores, and distributes all parts for motor vehicles. The number of working vehicles is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Costs to be allocated

|                                       | 1st Allocation | 2nd Allocation | Sub-total | Total       |
|---------------------------------------|----------------|----------------|-----------|-------------|
| Expenditures per financial statement: | \$5,926,000    |                |           | \$5,926,000 |
| Deductions:                           |                |                |           |             |
| CAPITAL OUTLAY                        | (5,000)        |                |           |             |
| Total deductions:                     | (5,000)        |                |           | (5,000)     |
| Allocated additions:                  |                |                |           |             |
| CHIEF'S ADMINISTRATION                | 182,883        | 2,907          | 185,790   |             |
| MAINTENANCE                           |                | 496,792        | 496,792   |             |
| COMMUNICATIONS & RECORDS              |                | 209,601        | 209,601   |             |
| Total allocated additions:            | 182,883        | 709,300        | 892,183   | 892,183     |
| Total to be allocated:                | \$6,103,883    | \$709,300      |           | \$6,813,183 |
|                                       | =====          | =====          |           | =====       |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

|                               | Total General & admin | FACILITIES<br>MGMT | FLBET<br>MGMT. |
|-------------------------------|-----------------------|--------------------|----------------|
| <b>Wages &amp; benefits</b>   |                       |                    |                |
| -----                         |                       |                    |                |
| SALARIES & WAGES              | \$2,995,000           |                    | \$2,995,000    |
| FRINGE BENEFITS               | 966,000               | 2,000              | 964,000        |
| <b>Other expense and cost</b> |                       |                    |                |
| -----                         |                       |                    |                |
| SUPPLIES                      | 1,503,000             | (2,000)            | 1,505,000      |
| OTHER EXPENSES                | 457,000               | (2,000)            | 459,000        |
| CAPITAL OUTLAY                | 5,000                 | 5,000              |                |
| Departmental<br>Expenditures  | 5,926,000             | 5,000              | (2,000)        |
| Cost adjustments              |                       |                    |                |
| -----                         |                       |                    |                |
| Deductions                    | (5,000)               | (5,000)            |                |
| Functional cost               | 5,921,000             | (2,000)            | 5,923,000      |
| <b>Additions: 1st</b>         |                       |                    |                |
| Others                        | 182,883               |                    | 182,883        |
| Allocable costs               | 6,103,883             | (2,000)            | 6,105,883      |
| 1st Allocation                | 6,103,883             | (2,000)            | 6,105,883      |
| -----                         |                       |                    |                |
| <b>Additions: 2nd</b>         |                       |                    |                |
| Others                        | 709,300               |                    | 709,300        |
| Allocable costs               | 709,300               |                    | 709,300        |
| 2nd Allocation                | 709,300               |                    | 709,300        |
| -----                         |                       |                    |                |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

|                 | Total General & admn | FACILITIES<br>MGMT  | FLEET<br>MGMT.       |
|-----------------|----------------------|---------------------|----------------------|
| Total allocated | \$6,813,183<br>===== | \$ (2,000)<br>===== | \$6,815,183<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Detail allocation of  
FACILITIES MGMT

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 155                     | 4.072                | \$(80)             |                  | \$(80)              |                      | \$(80)             |
| MAINTENANCE     | 90                      | 2.364                | (46)               |                  | (46)                |                      | (46)               |
| COMM & RECORDS  | 117                     | 3.074                | (60)               |                  | (60)                |                      | (60)               |
| FIRE ACADEMY    | 327                     | 8.591                | (171)              |                  | (171)               |                      | (171)              |
| EMS ADMIN       | 32                      | 0.840                | (16)               |                  | (16)                |                      | (16)               |
| EMS OPS         | 639                     | 16.789               | (335)              |                  | (335)               |                      | (335)              |
| FIRE OPS        | 2,227                   | 58.512               | (1,169)            |                  | (1,169)             |                      | (1,169)            |
| HAZMAT OPS      | 45                      | 1.182                | (23)               |                  | (23)                |                      | (23)               |
| FIRE MARSHAL    | 174                     | 4.576                | (100)              |                  | (100)               |                      | (100)              |
| Subtotal        | 3,806                   | 100.000              | (2,000)            |                  | (2,000)             |                      | (2,000)            |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,806                   | 100.000              | \$(2,000)          |                  | \$(2,000)           |                      | \$(2,000)          |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Detail allocation of  
FLEET MGMT.

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 83                      | 8.886                | \$542,600          |                  | \$542,600           |                      | \$542,600          |
| MAINTENANCE     | 76                      | 8.137                | 496,838            |                  | 496,838             |                      | 496,838            |
| COMM & RECORDS  | 31                      | 3.319                | 202,658            |                  | 202,658             | 28,372               | 231,030            |
| FIRE ACADEMY    | 22                      | 2.355                | 143,822            |                  | 143,822             | 20,135               | 163,957            |
| EMS ADMIN       | 17                      | 1.820                | 111,135            |                  | 111,135             | 15,559               | 126,694            |
| EMS OPS         | 243                     | 26.017               | 1,588,576          |                  | 1,588,576           | 222,400              | 1,810,976          |
| FIRE OPS        | 268                     | 28.693               | 1,752,009          |                  | 1,752,009           | 245,281              | 1,997,290          |
| HAZMAT OPS      | 12                      | 1.284                | 78,448             |                  | 78,448              | 10,983               | 89,431             |
| FIRE MARSHAL    | 182                     | 19.489               | 1,189,797          |                  | 1,189,797           | 166,570              | 1,356,367          |
| Subtotal        | 934                     | 100.000              | 6,105,883          |                  | 6,105,883           | 709,300              | 6,815,183          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 934                     | 100.000              | \$6,105,883        |                  | \$6,105,883         | \$709,300            | \$6,815,183        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Vehicles

Source: Fire Dept. Inventory

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Departmental Cost  
Allocation Summary

|                | Total                | FACILITIES<br>MGMT | FLEET<br>MGMT.       |
|----------------|----------------------|--------------------|----------------------|
| CHIEF ADMIN    | \$542,520            | \$(80)             | \$542,600            |
| MAINTENANCE    | 496,792              | (46)               | 496,838              |
| COMM & RECORDS | 230,970              | (60)               | 231,030              |
| FIRE ACADEMY   | 163,786              | (171)              | 163,957              |
| EMS ADMIN      | 126,678              | (16)               | 126,694              |
| EMS OPS        | 1,810,641            | (335)              | 1,810,976            |
| FIRE OPS       | 1,996,121            | (1,169)            | 1,997,290            |
| HAZMAT OPS     | 89,408               | (23)               | 89,431               |
| FIRE MARSHAL   | 1,356,267            | (100)              | 1,356,367            |
| Direct Billed  |                      |                    |                      |
| Total          | \$6,813,183<br>===== | \$(2,000)<br>===== | \$6,815,183<br>===== |

SCHEDULE 4.001

FY2004 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT  
COMMUNICATIONS AND RECORDS  
NATURE AND EXTENT OF SERVICES

The Division receives all calls for fire and EMS emergencies and dispatches the appropriate personnel and equipment necessary to the scene, and records pertinent information. Responsibilities and allocation bases are as follows:

\* Communications - Receives calls for fire and EMS emergencies and dispatches personnel and equipment to the scene; records pertinent information; maintains management information system. The number of classified operational employees is the basis for cost allocation.

\* Equipment Repair - Procures, maintains and repairs all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. The number of equipment assigned is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Costs to be allocated

|                                       | 1st Allocation       | 2nd Allocation     | Sub-total | Total                |
|---------------------------------------|----------------------|--------------------|-----------|----------------------|
| Expenditures per financial statement: | \$8,278,000          |                    |           | \$8,278,000          |
| Deductions:                           |                      |                    |           |                      |
| CAPITAL OUTLAY                        |                      |                    |           |                      |
| Total deductions:                     |                      |                    |           |                      |
| Allocated additions:                  |                      |                    |           |                      |
| CHIEF'S ADMINISTRATION                | 241,741              | 3,779              | 245,520   |                      |
| MAINTENANCE                           | 202,598              | 28,372             | 230,970   |                      |
| COMMUNICATIONS & RECORDS              |                      | 243,330            | 243,330   |                      |
| Total allocated additions:            | 444,339              | 275,481            | 719,820   | 719,820              |
| Total to be allocated:                | \$8,722,339<br>===== | \$275,481<br>===== |           | \$8,997,820<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Schedule of costs to be  
allocated by function

|                               | Total General & admn COMMUNICATIONS | EQUIP.<br>REPAIR   |                    |
|-------------------------------|-------------------------------------|--------------------|--------------------|
| <b>Wages &amp; benefits</b>   |                                     |                    |                    |
| -----                         |                                     |                    |                    |
| SALARIES & WAGES              | \$6,166,000                         | \$984,000          | \$5,182,000        |
| FRINGE BENEFITS               | 1,599,000                           | 276,000            | 1,323,000          |
| <b>Other expense and cost</b> |                                     |                    |                    |
| -----                         |                                     |                    |                    |
| SUPPLIES                      | 319,000                             | 312,000            | 7,000              |
| OTHER EXPENSES                | 194,000                             | 165,000            | 29,000             |
| CAPITAL OUTLAY                |                                     |                    |                    |
| <b>Departmental</b>           |                                     |                    |                    |
| Expenditures                  | 8,278,000                           | 1,737,000          | 6,541,000          |
| Functional cost               | 8,278,000                           | 1,737,000          | 6,541,000          |
| <b>Additions: 1st</b>         |                                     |                    |                    |
| Others                        | 444,339                             | 70,910             | 373,429            |
| Allocable costs               | 8,722,339                           | 1,807,910          | 6,914,429          |
| 1st Allocation                | 8,722,339                           | 1,807,910          | 6,914,429          |
| -----                         |                                     |                    |                    |
| <b>Additions: 2nd</b>         |                                     |                    |                    |
| Others                        | 275,481                             | 43,963             | 231,518            |
| Allocable costs               | 275,481                             | 43,963             | 231,518            |
| 2nd Allocation                | 275,481                             | 43,963             | 231,518            |
| -----                         |                                     |                    |                    |
| <b>Total allocated</b>        | <b>\$8,997,820</b>                  | <b>\$1,851,873</b> | <b>\$7,145,947</b> |
|                               | =====                               | =====              | =====              |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Detail allocation of  
COMMUNICATIONS

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| EMS OPS         | 623                     | 19.802               | \$358,019          |                  | \$358,019           | \$8,706              | \$366,725          |
| FIRE OPS        | 2,220                   | 70.565               | 1,275,766          |                  | 1,275,766           | 31,023               | 1,306,789          |
| HAZMAT OPS      | 45                      | 1.430                | 25,860             |                  | 25,860              | 629                  | 26,489             |
| AIRPORT OPS     | 99                      | 3.146                | 56,892             |                  | 56,892              | 1,383                | 58,275             |
| FIRE MARSHAL    | 159                     | 5.057                | 91,373             |                  | 91,373              | 2,222                | 93,595             |
| Subtotal        | 3,146                   | 100.000              | 1,807,910          |                  | 1,807,910           | 43,963               | 1,851,873          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,146                   | 100.000              | \$1,807,910        |                  | \$1,807,910         | \$43,963             | \$1,851,873        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Detail allocation of  
EQUIP. REPAIR

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| CHIEF ADMIN     | 194                     | 3.379                | \$233,693          |                  | \$233,693           |                      | \$233,693          |
| MAINTENANCE     | 174                     | 3.031                | 209,601            |                  | 209,601             |                      | 209,601            |
| COMM & RECORDS  | 202                     | 3.519                | 243,330            |                  | 243,330             |                      | 243,330            |
| FIRE ACADEMY    | 198                     | 3.449                | 238,512            |                  | 238,512             | 8,867                | 247,379            |
| BMS OPS         | 75                      | 1.306                | 90,345             |                  | 90,345              | 3,359                | 93,704             |
| FIRE OPS        | 4,631                   | 80.679               | 5,578,523          |                  | 5,578,523           | 207,381              | 5,785,904          |
| FIRE MARSHAL    | 266                     | 4.637                | 320,425            |                  | 320,425             | 11,911               | 332,336            |
| Subtotal        | 5,740                   | 100.000              | 6,914,429          |                  | 6,914,429           | 231,518              | 7,145,947          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 5,740                   | 100.000              | \$6,914,429        |                  | \$6,914,429         | \$231,518            | \$7,145,947        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Radios/Comm. Equip. Assigned

Source: Fire Dept. Inventory

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
COMMUNICATIONS & RECORDS  
Departmental Cost  
Allocation Summary

|                | Total COMMUNICATIONS |             | EQUIP.<br>REPAIR |
|----------------|----------------------|-------------|------------------|
| CHIEF ADMIN    | \$233,693            |             | \$233,693        |
| MAINTENANCE    | 209,601              |             | 209,601          |
| COMM & RECORDS | 243,330              |             | 243,330          |
| FIRE ACADEMY   | 247,379              |             | 247,379          |
| BMS OPS        | 460,429              | 366,725     | 93,704           |
| FIRE OPS       | 7,092,693            | 1,306,789   | 5,785,904        |
| HAZMAT OPS     | 26,489               | 26,489      |                  |
| AIRPORT OPS    | 58,275               | 58,275      |                  |
| FIRE MARSHAL   | 425,931              | 93,595      | 332,336          |
| Direct Billed  |                      |             |                  |
| Total          | \$8,997,820          | \$1,851,873 | \$7,145,947      |
|                | =====                | =====       | =====            |

SCHEDULE 5.001

FY2004 FIRE - FULL COST ALLOCATION

CITY OF HOUSTON. FIRE DEPARTMENT

FIRE TRAINING ACADEMY

NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Costs to be allocated

|                                       | 1st Allocation        | 2nd Allocation    | Sub-total | Total                 |
|---------------------------------------|-----------------------|-------------------|-----------|-----------------------|
| Expenditures per financial statement: | \$12,159,000          |                   |           | \$12,159,000          |
| Deductions:                           |                       |                   |           |                       |
| CAPITAL OUTLAY                        | 1,000                 |                   |           |                       |
| Total deductions:                     | 1,000                 |                   |           | 1,000                 |
| Allocated additions:                  |                       |                   |           |                       |
| CHIEF'S ADMINISTRATION                | 599,331               | 10,562            | 609,893   |                       |
| MAINTENANCE                           | 143,651               | 20,135            | 163,786   |                       |
| COMMUNICATIONS & RECORDS              | 238,512               | 8,867             | 247,379   |                       |
| Total allocated additions:            | 981,494               | 39,564            | 1,021,058 | 1,021,058             |
| Total to be allocated:                | \$13,141,494<br>===== | \$39,564<br>===== |           | \$13,181,058<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Schedule of costs to be  
allocated by function

|                        | Total General & admn |         | TRAINING    |
|------------------------|----------------------|---------|-------------|
| Wages & benefits       |                      |         |             |
| -----                  |                      |         |             |
| SALARIES & WAGES       | \$9,513,000          |         | \$9,513,000 |
| FRINGE BENEFITS        | 2,104,000            |         | 2,104,000   |
| Other expense and cost |                      |         |             |
| -----                  |                      |         |             |
| SUPPLIES               | 103,000              |         | 103,000     |
| OTHER EXPENSES         | 440,000              |         | 440,000     |
| CAPITAL OUTLAY         | (1,000)              | (1,000) |             |
| Departmental           |                      |         |             |
| Expenditures           | 12,159,000           | (1,000) | 12,160,000  |
| Cost adjustments       |                      |         |             |
| -----                  |                      |         |             |
| Deductions             | 1,000                | 1,000   |             |
| Functional cost        |                      |         |             |
|                        | 12,160,000           |         | 12,160,000  |
| Additions: 1st         |                      |         |             |
| Others                 | 981,494              |         | 981,494     |
| Allocable costs        | 13,141,494           |         | 13,141,494  |
| 1st Allocation         | 13,141,494           |         | 13,141,494  |
| -----                  |                      |         |             |
| Additions: 2nd         |                      |         |             |
| Others                 | 39,564               |         | 39,564      |
| Allocable costs        | 39,564               |         | 39,564      |
| 2nd Allocation         | 39,564               |         | 39,564      |
| -----                  |                      |         |             |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Schedule of costs to be  
allocated by function

|                 | Total General & admn  | TRAINING              |
|-----------------|-----------------------|-----------------------|
| Total allocated | \$13,181,058<br>===== | \$13,181,058<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Detail allocation of  
TRAINING

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| EMS OPS         | 623                     | 19.802               | \$2,602,400        |                  | \$2,602,400         | \$7,835              | \$2,610,235        |
| FIRE OPS        | 2,220                   | 70.565               | 9,273,400          |                  | 9,273,400           | 27,919               | 9,301,319          |
| HAZMAT OPS      | 45                      | 1.430                | 187,974            |                  | 187,974             | 566                  | 188,540            |
| AIRPORT OPS     | 99                      | 3.146                | 413,544            |                  | 413,544             | 1,245                | 414,789            |
| FIRE MARSHAL    | 159                     | 5.057                | 664,176            |                  | 664,176             | 1,999                | 666,175            |
| Subtotal        | 3,146                   | 100.000              | 13,141,494         |                  | 13,141,494          | 39,564               | 13,181,058         |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 3,146                   | 100.000              | \$13,141,494       |                  | \$13,141,494        | \$39,564             | \$13,181,058       |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
FIRE TRAINING ACADEMY  
Departmental Cost  
Allocation Summary

|               | Total        | TRAINING     |
|---------------|--------------|--------------|
| BMS OPS       | \$2,610,235  | \$2,610,235  |
| FIRE OPS      | 9,301,319    | 9,301,319    |
| HAZMAT OPS    | 188,540      | 188,540      |
| AIRPORT OPS   | 414,789      | 414,789      |
| FIRE MARSHAL  | 666,175      | 666,175      |
| Direct Billed |              |              |
| Total         | \$13,181,058 | \$13,181,058 |
|               | =====        | =====        |

SCHEDULE 6.001

FY2004 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT  
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.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Costs to be allocated

|                                       | 1st Allocation | 2nd Allocation | Sub-total | Total       |
|---------------------------------------|----------------|----------------|-----------|-------------|
| Expenditures per financial statement: | \$4,421,000    |                |           | \$4,421,000 |
| Deductions:                           |                |                |           |             |
| CAPITAL OUTLAY                        |                |                |           |             |
| Total deductions:                     |                |                |           |             |
| Allocated additions:                  |                |                |           |             |
| CHIEF'S ADMINISTRATION                | 81,145         | 1,034          | 82,179    |             |
| MAINTENANCE                           | 111,119        | 15,559         | 126,678   |             |
| Total allocated additions:            | 192,264        | 16,593         | 208,857   | 208,857     |
| Total to be allocated:                | \$4,613,264    | \$16,593       |           | \$4,629,857 |
|                                       | =====          | =====          |           | =====       |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Schedule of costs to be  
allocated by function

|                        | Total General & admn | EMS<br>ADMIN |
|------------------------|----------------------|--------------|
| Wages & benefits       |                      |              |
| -----                  |                      |              |
| SALARIES & WAGES       | \$2,718,000          | \$2,718,000  |
| FRINGE BENEFITS        | 729,000              | 729,000      |
| Other expense and cost |                      |              |
| -----                  |                      |              |
| SUPPLIES               | 31,000               | 31,000       |
| OTHER EXPENSES         | 943,000              | 943,000      |
| CAPITAL OUTLAY         |                      |              |
| Departmental           |                      |              |
| Expenditures           | 4,421,000            | 4,421,000    |
| Functional cost        | 4,421,000            | 4,421,000    |
| Additions: 1st         |                      |              |
| Others                 | 192,264              | 192,264      |
| Allocable costs        | 4,613,264            | 4,613,264    |
| 1st Allocation         | 4,613,264            | 4,613,264    |
| -----                  |                      | -----        |
| Additions: 2nd         |                      |              |
| Others                 | 16,593               | 16,593       |
| Allocable costs        | 16,593               | 16,593       |
| 2nd Allocation         | 16,593               | 16,593       |
| -----                  |                      | -----        |
| Total allocated        | \$4,629,857          | \$4,629,857  |
| =====                  |                      | =====        |

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Detail allocation of  
EMS ADMIN

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| EMS OPS         | 100                     | 100.000              | \$4,613,264        |                  | \$4,613,264         | \$16,593             | \$4,629,857        |
| Subtotal        | 100                     | 100.000              | 4,613,264          |                  | 4,613,264           | 16,593               | 4,629,857          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 100                     | 100.000              | \$4,613,264        |                  | \$4,613,264         | \$16,593             | \$4,629,857        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: 100% to EMS Ops

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
EMS ADMINISTRATION  
Departmental Cost  
Allocation Summary

|               | Total                | EMS<br>ADMIN         |
|---------------|----------------------|----------------------|
| EMS OPS       | \$4,629,857          | \$4,629,857          |
| Direct Billed |                      |                      |
| Total         | \$4,629,857<br>===== | \$4,629,857<br>===== |