

THE CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
FY 2006 FULL COST ALLOCATION PLAN

Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2004

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SECTION I

Introduction

INTRODUCTION

The FY 2006 Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the Houston Fire Department is based on actual expenditures for the fiscal year ending June 30, 2004. The Plan was prepared by MAXIMUS, Inc. at the request of the City of Houston, Texas.

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base years or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Fire Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made. Costs allocated from each Fire Department central service, consist of the following:

First Allocation - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

1. **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service division to each user

division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed on the last page of the schedule.

2. **Summary of Allocated Costs (Schedule C)** - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.
3. **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service are presented in the following format:

1. **Nature and Extent of Services** - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.
2. **Costs to be Allocated** - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.
3. **Costs to be Allocated by Function** - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page.
4. **Detail Allocation** - A detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.
5. **Divisional Cost Allocation Summary** - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

SECTION II

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CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
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**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Allocated Costs By Department**

* Group

Central Service Departments	EMS OPERATIONS	FIRE OPERATIONS	HAZMAT OPERATIONS	AIRPORT OPERATIONS	FIRE MARSHAL	All Others	SubTotal
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S ADMINISTRATION	227.19	20,450,469.72	294,483.94	787,942.40	1,313,452.39	424.61	22,847,000.25
MAINTENANCE	0.00	3,494,800.53	185,564.62	0.00	2,164,920.75	0.00	5,845,285.90
COMMUNICATIONS & RECORDS	0.00	8,125,884.25	118,549.83	69,866.76	897,512.03	0.00	9,211,812.87
FIRE TRAINING ACADEMY	0.00	19,909,114.78	273,399.79	743,086.58	1,191,742.87	0.00	22,117,344.02
EMS ADMINISTRATION	6,487,243.97	0.00	0.00	0.00	0.00	0.00	6,487,243.97
Total Allocated	6,487,471.16	51,980,269.28	871,998.18	1,600,895.74	5,567,628.04	424.61	66,508,687.01
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	6,487,471.16	51,980,269.28	871,998.18	1,600,895.74	5,567,628.04	424.61	66,508,687.01
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	6,487,471.16	51,980,269.28	871,998.18	1,600,895.74	5,567,628.04	424.61	66,508,687.01



**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Allocated Costs By Department**

* Group

Central Service Departments	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00
CHIEF'S ADMINISTRATION	0.00	18,024,287.99	40,871,288.24
MAINTENANCE	0.00	0.00	5,845,285.90
COMMUNICATIONS & RECORDS	0.00	0.00	9,211,812.87
FIRE TRAINING ACADEMY	0.00	0.00	22,117,344.02
EMS ADMINISTRATION	0.00	0.00	6,487,243.97
Total Allocated	0.00	18,024,287.99	84,532,975.00
Roll Forward	0.00	0.00	0.00
Cost With Roll Forward	0.00	18,024,287.99	84,532,975.00
Adjustments	0.00	0.00	0.00
Proposed Costs	0.00	18,024,287.99	84,532,975.00

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Summary Of Allocated Costs**

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	27,676,811.00		
CHIEF'S ADMINISTRATION	16,693,160.00	0.00		
MAINTENANCE	6,607,474.00	(5,525.00)		
COMMUNICATIONS & RECORDS	10,172,094.00	(184,815.00)		
FIRE TRAINING ACADEMY	17,759,427.00	(13,393.00)		
EMS ADMINISTRATION	5,827,742.00	0.00		
EMS OPERATIONS			6,487,471.16	
FIRE OPERATIONS			51,980,269.28	
HAZMAT OPERATIONS			871,998.18	
AIRPORT OPERATIONS			1,600,895.74	
FIRE MARSHAL			5,567,628.04	
All Others			424.61	
Direct Billed Total			0.00	
Unallocated Total			18,024,287.99	
Totals	<u>57,059,897.00</u>	<u>27,473,078.00</u>	<u>84,532,975.00</u>	Deviation 0.00



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	100% to Chief's Admin	FY 2006 OMB A-87 Cost Allocation Plan
CHIEF'S ADMINISTRATION		
2.4.1 CHIEF ADMIN	Number of Employees	Personnel Report
2.4.2 OPERATIONAL SVC	Number of Classified Ops Employees	Personnel Report
2.4.3 ACCOUNT/FINANCE	Operating Expenditures	Expenditures Report
2.4.4 HUMAN RESOURCE	Total number of FTEs	Personnel Report FY 2004
MAINTENANCE		
3.4.1 FLEET MGMT.	Number of Vehicles	Fire Dept. Inventory
COMMUNICATIONS & RECORDS		
4.4.1 COMMUNICATIONS	Number of classified FTEs in Hazmat, Fire Optns, Airport, Fire Marshal	Personnel Report
4.4.2 EQUIP. REPAIR	Number of Radios/Comm. Equip. Assigned	Fire Dept. Inventory
FIRE TRAINING ACADEMY		
5.4.1 TRAINING	Number of classified staff in Fire, Hazmat, Airport, and Fire Marshal	Human Resources
EMS ADMINISTRATION		
6.4.1 EMS ADMIN	100% to EMS Ops	

SECTION III

DETAIL SCHEDULES

SCHEDULE 1.1
FY 2006 FULL COST PLAN

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 Full Cost Allocation Plan, and are allocated directly to Chief's Administration.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	27,676,811.00			
Total Departmental Cost Adjustments:	27,676,811.00			27,676,811.00
Total To Be Allocated:	27,676,811.00	0.00		27,676,811.00

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
CITYWIDE INDIRECT	27,676,811.00	0.00	27,676,811.00
Functional Cost	27,676,811.00	0.00	27,676,811.00
Allocation Step 1			
1st Allocation	27,676,811.00	0.00	27,676,811.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 CITYWIDE INDIRECT			
Total Allocated	27,676,811.00	0.00	27,676,811.00



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	100	100.0000	27,676,811.00		27,676,811.00		27,676,811.00
SubTotal	100	100.0000	27,676,811.00		27,676,811.00		27,676,811.00
TOTAL	100	100.0000	27,676,811.00		27,676,811.00		27,676,811.00

Allocation Basis: 100% to Chief's Admin

Allocation Source: FY 2006 OMB A-87 Cost Allocation Plan



**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMINISTRATION	27,676,811.00	27,676,811.00
Direct Billed	0.00	0.00
Total	27,676,811.00	27,676,811.00

SCHEDULE 2.1
FY 2006 FULL COST PLAN

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 allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research overseeing special projects including print shop operations and Houston Fire Museum for the Houston Fire Department have been allocated based on the number of employees.
- **Operational Services** – Costs related to activities including utilities, computer lease and maintenance costs, postage, and fuel for the entire department have been allocated based on the number of classified operational 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 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
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,693,160.00			16,693,160.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CITYWIDE INDIRECT COSTS	27,676,811.00		27,676,811.00	
CHIEF'S ADMINISTRATION		639,710.55	639,710.55	
MAINTENANCE		586,212.21	586,212.21	
COMMUNICATIONS & RECORDS		307,375.30	307,375.30	
Total Allocated Additions:	<u>27,676,811.00</u>	<u>1,533,298.06</u>	<u>29,210,109.06</u>	29,210,109.06
Total To Be Allocated:	<u><u>44,369,971.00</u></u>	<u><u>1,533,298.06</u></u>		<u><u>45,903,269.06</u></u>



**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMINISTRATION**

	Total	General & Admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE
Wages & Benefits					
SALARIES & WAGES	6,047,861.00	0.00	443,007.00	1,446,597.00	1,493,577.00
FRINGE BENEFITS	2,086,049.00	0.00	132,610.00	357,195.00	438,551.00
Other Expense & Cost					
SUPPLIES	5,801,360.00	0.00	1,616.00	2,148,250.00	10,438.00
OTHER EXPENSES	2,757,890.00	0.00	80,846.00	1,886,434.00	277,761.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	16,693,160.00	0.00	658,079.00	5,838,476.00	2,220,327.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	16,693,160.00	0.00	658,079.00	5,838,476.00	2,220,327.00
Allocation Step 1					
Inbound- All Others	27,676,811.00	27,676,811.00	0.00	0.00	0.00
Reallocate Admin Costs		(27,676,811.00)	1,091,075.24	9,680,047.68	3,681,237.28
Unallocated Costs	(17,422,226.25)	0.00	0.00	0.00	0.00
1st Allocation	26,947,744.75	0.00	1,749,154.24	15,518,523.68	5,901,564.28
Allocation Step 2					
Inbound- All Others	1,533,298.06	1,533,298.06	0.00	0.00	0.00
Reallocate Admin Costs		(1,533,298.06)	60,445.68	536,275.60	203,940.91
Unallocated Costs	(602,061.74)	0.00	0.00	0.00	0.00
2nd Allocation	931,236.32	0.00	60,445.68	536,275.60	203,940.91
Total For 20 CHIEF'S					
Total Allocated	27,878,981.07	0.00	1,809,599.92	16,054,799.28	6,105,505.19

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMINISTRATION

	HUMAN RESOURCE	COMMUNITY RELAT
Wages & Benefits		
SALARIES & WAGES	1,015,734.00	1,648,946.00
FRINGE BENEFITS	388,368.00	769,325.00
Other Expense & Cost		
SUPPLIES	1,981.00	3,639,075.00
OTHER EXPENSES	15,490.00	497,359.00
CAPITAL OUTLAY	0.00	0.00
Departmental Totals		
Total Expenditures	1,421,573.00	6,554,705.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost		
Total Expenditures	1,421,573.00	6,554,705.00
Allocation Step 1		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	2,356,929.55	10,867,521.25
Unallocated Costs	0.00	(17,422,226.25)
1st Allocation	3,778,502.55	0.00
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	130,574.13	602,061.74
Unallocated Costs	0.00	(602,061.74)
2nd Allocation	130,574.13	0.00
Total For 20 CHIEFS		
Total Allocated	3,909,076.68	0.00



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	123	2.8833	50,432.72		50,432.72		50,432.72
MAINTENANCE	89	2.0863	36,491.96		36,491.96	1,298.50	37,790.46
COMMUNICATIONS & RECORDS	128	3.0005	52,482.83		52,482.83	1,867.50	54,350.33
FIRE TRAINING ACADEMY	681	15.9634	279,225.05		279,225.05	9,935.68	289,160.73
EMS ADMINISTRATION	67	1.5706	27,471.48		27,471.48	977.52	28,449.00
FIRE OPERATIONS	2,849	66.7838	1,168,152.93		1,168,152.93	41,566.43	1,209,719.36
HAZMAT OPERATIONS	39	0.9142	15,990.86		15,990.86	569.00	16,559.86
AIRPORT OPERATIONS	106	2.4848	43,462.34		43,462.34	1,546.52	45,008.86
FIRE MARSHAL	183	4.2897	75,034.05		75,034.05	2,669.94	77,703.99
All Others	1	0.0234	410.02		410.02	14.59	424.61
SubTotal	4,266	100.0000	1,749,154.24		1,749,154.24	60,445.68	1,809,599.92
TOTAL	4,266	100.0000	1,749,154.24		1,749,154.24	60,445.68	1,809,599.92

Allocation Basis: Number of Employees

Allocation Source: Personnel Report

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - OPERATIONAL SVC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	30	0.8123	126,064.42		126,064.42		126,064.42
MAINTENANCE	2	0.0542	8,404.37		8,404.37	292.81	8,697.18
COMMUNICATIONS & RECORDS	104	2.8161	437,023.20		437,023.20	15,225.95	452,249.15
FIRE TRAINING ACADEMY	379	10.2627	1,592,613.17		1,592,613.17	55,486.88	1,648,100.05
EMS ADMINISTRATION	23	0.6228	96,649.37		96,649.37	3,367.28	100,016.65
FIRE OPERATIONS	2,840	76.9022	11,934,093.24		11,934,093.24	415,785.61	12,349,878.85
HAZMAT OPERATIONS	39	1.0561	163,883.68		163,883.68	5,709.73	169,593.41
AIRPORT OPERATIONS	106	2.8703	445,427.41		445,427.41	15,518.76	460,946.17
FIRE MARSHAL	170	4.6033	714,364.82		714,364.82	24,888.58	739,253.40
SubTotal	3,693	100.0000	15,518,523.68		15,518,523.68	536,275.60	16,054,799.28
TOTAL	3,693	100.0000	15,518,523.68		15,518,523.68	536,275.60	16,054,799.28

Allocation Basis: Number of Classified Ops Employees

Allocation Source: Personnel Report



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - ACCOUNT/FINANCE

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S ADMINISTRATION, MAINTENANCE, COMMUNICATIONS & RECORDS, FIRE TRAINING ACADEMY, EMS ADMINISTRATION, EMS OPERATIONS, FIRE OPERATIONS, HAZMAT OPERATIONS, AIRPORT OPERATIONS, FIRE MARSHAL, SubTotal, and TOTAL.

Allocation Basis: Operating Expenditures
Allocation Source: Expenditures Report



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - HUMAN RESOURCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	123	2.8839	108,969.71		108,969.71		108,969.71
MAINTENANCE	89	2.0868	78,848.02		78,848.02	2,805.67	81,653.69
COMMUNICATIONS & RECORDS	128	3.0012	113,399.36		113,399.36	4,035.13	117,434.49
FIRE TRAINING ACADEMY	681	15.9672	603,320.11		603,320.11	21,468.13	624,788.24
EMS ADMINISTRATION	67	1.5709	59,357.48		59,357.48	2,112.14	61,469.62
FIRE OPERATIONS	2,849	66.7996	2,524,021.95		2,524,021.95	89,813.05	2,613,835.00
HAZMAT OPERATIONS	39	0.9144	34,551.38		34,551.38	1,229.45	35,780.83
AIRPORT OPERATIONS	106	2.4853	93,908.86		93,908.86	3,341.59	97,250.45
FIRE MARSHAL	183	4.2907	162,125.68		162,125.68	5,768.97	167,894.65
SubTotal	4,265	100.0000	3,778,502.55		3,778,502.55	130,574.13	3,909,076.68
TOTAL	4,265	100.0000	3,778,502.55		3,778,502.55	130,574.13	3,909,076.68

Allocation Basis: Total number of FTEs

Allocation Source: Personnel Report FY 2004

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMINISTRATION

Receiving Department	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF'S ADMINISTRATION	639,710.55	50,432.72	126,064.42	354,243.70	108,969.71
MAINTENANCE	273,512.74	37,790.46	8,697.18	145,371.41	81,653.69
COMMUNICATIONS & RECORDS	847,830.72	54,350.33	452,249.15	223,796.75	117,434.49
FIRE TRAINING ACADEMY	2,952,775.08	289,160.73	1,648,100.05	390,726.06	624,788.24
EMS ADMINISTRATION	318,151.73	28,449.00	100,016.65	128,216.46	61,469.62
EMS OPERATIONS	227.19	0.00	0.00	227.19	0.00
FIRE OPERATIONS	20,450,469.72	1,209,719.36	12,349,878.85	4,277,036.51	2,613,835.00
HAZMAT OPERATIONS	294,483.94	16,559.86	169,593.41	72,549.84	35,780.83
AIRPORT OPERATIONS	787,942.40	45,008.86	460,946.17	184,736.92	97,250.45
FIRE MARSHAL	1,313,452.39	77,703.99	739,253.40	328,600.35	167,894.65
All Others	424.61	424.61	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	27,878,981.07	1,809,599.92	16,054,799.28	6,105,505.19	3,909,076.68

**SCHEDULE 3.1
FY 2006 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES**

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

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,607,474.00			6,607,474.00
CAPITAL OUTLAY	(5,525.00)			
Total Deductions:	<u>(5,525.00)</u>			<u>(5,525.00)</u>
CHIEF'S ADMINISTRATION	263,960.86	9,551.88	273,512.74	
MAINTENANCE		1,220,606.21	1,220,606.21	
COMMUNICATIONS & RECORDS		205,512.58	205,512.58	
Total Allocated Additions:	<u>263,960.86</u>	<u>1,435,670.67</u>	<u>1,699,631.53</u>	<u>1,699,631.53</u>
Total To Be Allocated:	<u><u>6,665,909.86</u></u>	<u><u>1,435,670.67</u></u>		<u><u>8,301,580.53</u></u>



**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE**

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,154,321.00	0.00	3,154,321.00
FRINGE BENEFITS	1,095,375.00	0.00	1,095,375.00
Other Expense & Cost			
SUPPLIES	1,630,939.00	0.00	1,630,939.00
OTHER EXPENSES	721,314.00	0.00	721,314.00
CAPITAL OUTLAY	5,525.00	5,525.00	0.00
Departmental Totals			
Total Expenditures	6,607,474.00	5,525.00	6,601,949.00
Deductions			
Total Deductions	(5,525.00)	(5,525.00)	0.00
Functional Cost			
Functional Cost	6,601,949.00	0.00	6,601,949.00
Allocation Step 1			
Inbound- All Others	263,960.86	0.00	263,960.86
1st Allocation	6,865,909.86	0.00	6,865,909.86
Allocation Step 2			
Inbound- All Others	1,435,670.67	0.00	1,435,670.67
2nd Allocation	1,435,670.67	0.00	1,435,670.67
Total For 30 MAINTENANCE			
Total Allocated	8,301,580.53	0.00	8,301,580.53



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	73	8.5380	586,212.21		586,212.21		586,212.21
MAINTENANCE	152	17.7778	1,220,606.21		1,220,606.21		1,220,606.21
COMMUNICATIONS & RECORDS	29	3.3918	232,878.82		232,878.82	66,086.43	298,965.25
FIRE TRAINING ACADEMY	18	2.1053	144,545.46		144,545.46	41,019.16	185,564.62
EMS ADMINISTRATION	16	1.8713	128,484.86		128,484.86	36,461.48	164,946.34
FIRE OPERATIONS	339	39.6491	2,722,272.98		2,722,272.98	772,527.55	3,494,800.53
HAZMAT OPERATIONS	18	2.1053	144,545.46		144,545.46	41,019.16	185,564.62
FIRE MARSHAL	210	24.5614	1,686,363.86		1,686,363.86	478,556.89	2,164,920.75
SubTotal	855	100.0000	6,865,909.86		6,865,909.86	1,435,670.67	8,301,580.53
TOTAL	855	100.0000	6,865,909.86		6,865,909.86	1,435,670.67	8,301,580.53

Allocation Basis: Number of Vehicles

Allocation Source: Fire Dept. Inventory

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department MAINTENANCE**

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMINISTRATION	586,212.21	586,212.21
MAINTENANCE	1,220,606.21	1,220,606.21
COMMUNICATIONS & RECORDS	298,965.25	298,965.25
FIRE TRAINING ACADEMY	185,564.62	185,564.62
EMS ADMINISTRATION	164,946.34	164,946.34
FIRE OPERATIONS	3,494,800.53	3,494,800.53
HAZMAT OPERATIONS	185,564.62	185,564.62
FIRE MARSHAL	2,164,920.75	2,164,920.75
Direct Billed	0.00	0.00
Total	8,301,580.53	8,301,580.53

SCHEDULE 4.1
FY 2006 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES

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

- Communications – Costs of communications and dispatch have been allocated based on the number of classified operational employees.
- Equipment Repair – Costs associated with the repair of communications equipment and related equipment and the medical telemetry equipment have been allocated based on the number of equipment assigned.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS & RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,172,094.00			10,172,094.00
CAPITAL OUTLAY	(184,815.00)			
Total Deductions:	(184,815.00)			(184,815.00)
CHIEF'S ADMINISTRATION	818,766.26	29,064.46	847,830.72	
MAINTENANCE	232,878.82	66,086.43	298,965.25	
COMMUNICATIONS & RECORDS		269,846.92	269,846.92	
Total Allocated Additions:	1,051,645.08	364,997.81	1,416,642.89	1,416,642.89
Total To Be Allocated:	11,038,924.08	364,997.81		11,403,921.89

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS & RECORDS

	Total	General & Admin	COMMUNICATIONS	EQUIP. REPAIR
Wages & Benefits				
SALARIES & WAGES	7,082,246.00	0.00	850,619.00	6,231,627.00
FRINGE BENEFITS	2,148,149.00	0.00	314,502.00	1,833,647.00
Other Expense & Cost				
SUPPLIES	368,802.00	0.00	363,697.00	5,105.00
OTHER EXPENSES	388,082.00	0.00	380,560.00	7,522.00
CAPITAL OUTLAY	184,815.00	184,815.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,172,094.00	184,815.00	1,909,378.00	8,077,901.00
Deductions				
Total Deductions	(184,815.00)	(184,815.00)	0.00	0.00
Functional Cost				
Functional Cost	9,987,279.00	0.00	1,909,378.00	8,077,901.00
Allocation Step 1				
Inbound- All Others	1,051,645.08	0.00	126,308.71	925,336.37
1st Allocation	11,038,924.08	0.00	2,035,686.71	9,003,237.37
Allocation Step 2				
Inbound- All Others	364,997.81	0.00	43,838.36	321,159.45
2nd Allocation	364,997.81	0.00	43,838.36	321,159.45
Total For 40 COMMUNICATIONS &				
Total Allocated	11,403,921.89	0.00	2,079,525.07	9,324,396.82



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS & RECORDS

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	2,840	90.0159	1,832,440.65		1,832,440.65	39,461.47	1,871,902.12
HAZMAT OPERATIONS	39	1.2361	25,163.80		25,163.80	541.90	25,705.70
AIRPORT OPERATIONS	106	3.3597	68,393.90		68,393.90	1,472.86	69,866.76
FIRE MARSHAL	170	5.3883	109,688.36		109,688.36	2,362.13	112,050.49
SubTotal	3,155	100.0000	2,035,686.71		2,035,686.71	43,838.36	2,079,525.07
TOTAL	3,155	100.0000	2,035,686.71		2,035,686.71	43,838.36	2,079,525.07

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

Allocation Source: Personnel Report



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS & RECORDS

Activity - EQUIP. REPAIR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	172	3.4141	307,375.30		307,375.30		307,375.30
MAINTENANCE	115	2.2827	205,512.58		205,512.58		205,512.58
COMMUNICATIONS & RECORDS	151	2.9972	269,846.92		269,846.92		269,846.92
FIRE TRAINING ACADEMY	664	13.1798	1,186,611.65		1,186,611.65	46,358.67	1,232,970.32
EMS ADMINISTRATION	95	1.8857	169,771.26		169,771.26	6,632.64	176,403.90
FIRE OPERATIONS	3,368	66.8518	6,018,837.57		6,018,837.57	235,144.56	6,253,982.13
HAZMAT OPERATIONS	50	0.9925	89,353.26		89,353.26	3,490.87	92,844.13
FIRE MARSHAL	423	8.3962	755,928.83		755,928.83	29,532.71	785,461.54
SubTotal	5,038	100.0000	9,003,237.37		9,003,237.37	321,159.45	9,324,396.82
TOTAL	5,038	100.0000	9,003,237.37		9,003,237.37	321,159.45	9,324,396.82

Allocation Basis: Number of Radios/Comm. Equip. Assigned

Allocation Source: Fire Dept. Inventory

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS & RECORDS**

Receiving Department	Total	COMMUNICATIONS	EQUIP. REPAIR
CHIEF'S ADMINISTRATION	307,375.30	0.00	307,375.30
MAINTENANCE	205,512.58	0.00	205,512.58
COMMUNICATIONS & RECORDS	269,846.92	0.00	269,846.92
FIRE TRAINING ACADEMY	1,232,970.32	0.00	1,232,970.32
EMS ADMINISTRATION	176,403.90	0.00	176,403.90
FIRE OPERATIONS	8,125,884.25	1,871,902.12	6,253,982.13
HAZMAT OPERATIONS	118,549.83	25,705.70	92,844.13
AIRPORT OPERATIONS	69,866.76	69,866.76	0.00
FIRE MARSHAL	897,512.03	112,050.49	785,461.54
Direct Billed	0.00	0.00	0.00
Total	11,403,921.89	2,079,525.07	9,324,396.82



**SCHEDULE 5.1
FY 2006 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FIRE TRAINING ACADEMY
NATURE AND EXTENT OF SERVICES**

The Fire Training Academy develops and administers all professional standards 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. These costs have been allocated based on the number of classified operational employees.

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department FIRE TRAINING ACADEMY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,759,427.00			17,759,427.00
CAPITAL OUTLAY	(13,393.00)			
Total Deductions:	(13,393.00)			(13,393.00)
CHIEF'S ADMINISTRATION	2,852,029.16	100,745.92	2,952,775.08	
MAINTENANCE	144,545.46	41,019.16	185,564.62	
COMMUNICATIONS & RECORDS	1,186,611.65	46,358.67	1,232,970.32	
Total Allocated Additions:	4,183,186.27	188,123.75	4,371,310.02	4,371,310.02
Total To Be Allocated:	<u>21,929,220.27</u>	<u>188,123.75</u>		<u>22,117,344.02</u>

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department FIRE TRAINING ACADEMY**

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	13,786,093.00	0.00	13,786,093.00
FRINGE BENEFITS	2,866,805.00	0.00	2,866,805.00
Other Expense & Cost			
SUPPLIES	77,266.00	0.00	77,266.00
OTHER EXPENSES	1,015,870.00	0.00	1,015,870.00
CAPITAL OUTLAY	13,393.00	13,393.00	0.00
Departmental Totals			
Total Expenditures	17,759,427.00	13,393.00	17,746,034.00
Deductions			
Total Deductions	(13,393.00)	(13,393.00)	0.00
Functional Cost			
Functional Cost	17,746,034.00	0.00	17,746,034.00
Allocation Step 1			
Inbound- All Others	4,183,186.27	0.00	4,183,186.27
1st Allocation	21,929,220.27	0.00	21,929,220.27
Allocation Step 2			
Inbound- All Others	188,123.75	0.00	188,123.75
2nd Allocation	188,123.75	0.00	188,123.75
Total For 45 FIRE TRAINING			
Total Allocated	22,117,344.02	0.00	22,117,344.02

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department FIRE TRAINING ACADEMY

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	2,840	90.0159	19,739,773.59		19,739,773.59	169,341.19	19,909,114.78
HAZMAT OPERATIONS	39	1.2361	271,074.33		271,074.33	2,325.46	273,399.79
AIRPORT OPERATIONS	106	3.3597	736,766.10		736,766.10	6,320.48	743,086.58
FIRE MARSHAL	170	5.3883	1,181,606.25		1,181,606.25	10,136.62	1,191,742.87
SubTotal	3,155	100.0000	21,929,220.27		21,929,220.27	188,123.75	22,117,344.02
TOTAL	3,155	100.0000	21,929,220.27		21,929,220.27	188,123.75	22,117,344.02

Allocation Basis: Number of classified staff in Fire, Hazmat, Airport, and Fire Marshal

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department FIRE TRAINING ACADEMY

Receiving Department	Total	TRAINING
FIRE OPERATIONS	19,909,114.78	19,909,114.78
HAZMAT OPERATIONS	273,399.79	273,399.79
AIRPORT OPERATIONS	743,086.58	743,086.58
FIRE MARSHAL	1,191,742.87	1,191,742.87
Direct Billed	0.00	0.00
Total	22,117,344.02	22,117,344.02



SCHEDULE 6.1
FY 2006 FIRE - FULL COST PLAN

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
HOUSTON FIRE DEPARTMENT
Schedule .2 - Costs To Be Allocated
For Department EMS ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,827,742.00			5,827,742.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMINISTRATION	307,148.21	11,003.52	318,151.73	
MAINTENANCE	128,484.86	36,461.48	164,946.34	
COMMUNICATIONS & RECORDS	169,771.26	6,632.64	176,403.90	
Total Allocated Additions:	605,404.33	54,097.64	659,501.97	659,501.97
Total To Be Allocated:	6,433,146.33	54,097.64		6,487,243.97

**CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMINISTRATION**

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	3,167,122.00	0.00	3,167,122.00
FRINGE BENEFITS	961,275.00	0.00	961,275.00
Other Expense & Cost			
SUPPLIES	101,183.00	0.00	101,183.00
OTHER EXPENSES	1,598,162.00	0.00	1,598,162.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	5,827,742.00	0.00	5,827,742.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Total Expenditures	5,827,742.00	0.00	5,827,742.00
Allocation Step 1			
Inbound- All Others	605,404.33	0.00	605,404.33
1st Allocation	6,433,146.33	0.00	6,433,146.33
Allocation Step 2			
Inbound- All Others	54,097.64	0.00	54,097.64
2nd Allocation	54,097.64	0.00	54,097.64
Total For 50 EMS ADMINISTRATION			
Total Allocated	6,487,243.97	0.00	6,487,243.97



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department EMS ADMINISTRATION

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMS OPERATIONS	100	100.0000	6,433,146.33		6,433,146.33	54,097.64	6,487,243.97
SubTotal	100	100.0000	6,433,146.33		6,433,146.33	54,097.64	6,487,243.97
TOTAL	100	100.0000	6,433,146.33		6,433,146.33	54,097.64	6,487,243.97

Allocation Basis: 100% to EMS Ops
Allocation Source:



CITY OF HOUSTON, TEXAS
HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department EMS ADMINISTRATION

Receiving Department	Total	EMS ADMIN
EMS OPERATIONS	6,487,243.97	6,487,243.97
Direct Billed	0.00	0.00
Total	<u>6,487,243.97</u>	<u>6,487,243.97</u>