THE CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2007 FULL COST ALLOCATION PLAN

Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2005

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SECTION I

Introduction

INTRODUCTION

The FY 2007 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, 2005. The Plan was prepared by MAXIMUS, Inc. at the request of the City of Houston, Texas.

METHODOLOGY

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

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

> **First Allocation** - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.
>
> **Second Allocation** - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

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

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

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

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

2. **Summary of Allocated Costs (Schedule C)** - shows the total expenditures and cost adjustments allocated by central service divisions. The total $ amount allocated to each user division is also shown.

3. **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

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

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

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

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

4. **Detail Allocation** - A detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

5. **Divisional Cost Allocation Summary** - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

SECTION II

SUMMARY SCHEDULES

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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FY 2007 FULL COST ALLOCATION PLAN
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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	0.00	21,385,998.17	288,452.64	786,893.37	1,301,219.07	0.00	23,762,563.25
MAINTENANCE	1,292,391.74	2,718,479.21	71,304.41	0.00	1,729,131.02	1,176,522.13	6,987,828.51
COMMUNICATIONS & RECORDS	0.00	9,538,287.35	119,961.13	337,171.32	563,713.89	0.00	10,559,133.69
FIRE TRAINING ACADEMY	0.00	10,876,774.26	141,826.90	398,466.08	668,612.68	0.00	12,085,679.92
EMS ADMINISTRATION	8,252,006.99	0.00	0.00	0.00	0.00	0.00	8,252,006.99
Total Allocated	9,544,398.73	44,519,538.99	621,545.08	1,522,530.77	4,262,676.66	1,176,522.13	61,647,212.36
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	9,544,398.73	44,519,538.99	621,545.08	1,522,530.77	4,262,676.66	1,176,522.13	61,647,212.36
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	9,544,398.73	44,519,538.99	621,545.08	1,522,530.77	4,262,676.66	1,176,522.13	61,647,212.36

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	27,525,286.76	51,287,850.01
MAINTENANCE	0.00	0.00	6,987,828.51
COMMUNICATIONS & RECORDS	0.00	0.00	10,559,133.69
FIRE TRAINING ACADEMY	0.00	0.00	12,085,679.92
EMS ADMINISTRATION	0.00	0.00	8,252,006.99
Total Allocated	0.00	27,525,286.76	89,172,499.12
Roll Forward	0.00	0.00	0.00
Cost With Roll Forward	0.00	27,525,286.76	89,172,499.12
Adjustments	0.00	0.00	0.00
Proposed Costs	0.00	27,525,286.76	89,172,499.12

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Summary Of Allocated Costs

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
CITYWIDE INDIRECT COSTS	0.00	28,250,360.12		
CHIEF'S ADMINISTRATION	25,159,531.00	(128,835.00)		
MAINTENANCE	7,747,219.00	(18,739.00)		
COMMUNICATIONS & RECORDS	10,006,612.00	(28,995.00)		
FIRE TRAINING ACADEMY	11,243,749.00	(6,098.00)		
EMS ADMINISTRATION	6,947,695.00	0.00		
EMS OPERATIONS			9,544,398.73	
FIRE OPERATIONS			44,519,538.99	
HAZMAT OPERATIONS			621,545.08	
AIRPORT OPERATIONS			1,522,530.77	
FIRE MARSHAL			4,262,676.66	
All Others			1,176,522.13	
Direct Billed Total			0.00	
Unallocated Total			27,525,286.76	
Totals	61,104,806.00	28,067,693.12	89,172,499.12	0.00

All Monetary Values Are $ Dollars

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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
2.4.5 INFORMATION TECH	Operating Expenditures	Expenditures Report
MAINTENANCE		
3.4.1 FLEET MGMT.	Number of Vehicles	Fire Dept. Inventory
COMMUNICATIONS & RECORDS		
4.4.1 DISPATCH & RECORDS	Number of classified FTEs in Hazmat, Fire Optns, Airport, Fire Marshal	Personnel Report
4.4.2 COMMUNICATION MGMT	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	To Be Updated

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SECTION III

DETAIL SCHEDULES

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.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	28,250,360.12			
Total Departmental Cost Adjustments:	28,250,360.12			28,250,360.12
Total To Be Allocated:	28,250,360.12	0.00		28,250,360.12

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	28,250,360.12	0.00	28,250,360.12
Functional Cost	28,250,360.12	0.00	28,250,360.12
Allocation Step 1			
1st Allocation	28,250,360.12	0.00	28,250,360.12
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 CITYWIDE INDIRECT			
Total Allocated	28,250,360.12	0.00	28,250,360.12

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	100	100.0000	28,250,360.12		28,250,360.12		28,250,360.12
SubTotal	100	100.0000	28,250,360.12		28,250,360.12		28,250,360.12
TOTAL	100	100.0000	28,250,360.12		28,250,360.12		28,250,360.12

Allocation Basis: 100% to Chief's Admin

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

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMINISTRATION	28,250,360.12	28,250,360.12
Direct Billed	0.00	0.00
Total	28,250,360.12	28,250,360.12

All Monetary Values Are $ Dollars

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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.

- **Information Technology** – costs associated with technological services has been allocated based upon total operating expenditures.

- **Community Relations** – costs associated with community and public relations have not been allocated.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,159,531.00			25,159,531.00
CAPITAL OUTLAY	(128,835.00)			
Total Deductions:	(128,835.00)			(128,835.00)
CITYWIDE INDIRECT COSTS	28,250,360.12		28,250,360.12	
CHIEF'S ADMINISTRATION		785,938.66	785,938.66	
MAINTENANCE		405,389.38	405,389.38	
COMMUNICATIONS & RECORDS		19,005.70	19,005.70	
Total Allocated Additions:	28,250,360.12	1,210,333.74	29,460,693.86	29,460,693.86
Total To Be Allocated:	53,281,056.12	1,210,333.74		54,491,389.86

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMINISTRATION

	Total	General & Admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE
Wages & Benefits					
SALARIES & WAGES	5,897,610.00	0.00	410,930.00	1,644,099.00	1,530,802.00
FRINGE BENEFITS	2,134,643.00	0.00	164,213.00	473,385.00	595,350.00
Other Expense & Cost					
SUPPLIES	7,530,595.00	0.00	5,867.00	2,665,647.00	12,765.00
OTHER EXPENSES	9,467,848.00	0.00	83,023.00	3,050,233.00	237,345.00
CAPITAL OUTLAY	128,835.00	128,835.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	25,159,531.00	128,835.00	664,033.00	7,833,364.00	2,376,262.00
Deductions					
Total Deductions	(128,835.00)	(128,835.00)	0.00	0.00	0.00
Functional Cost	25,030,696.00	0.00	664,033.00	7,833,364.00	2,376,262.00
Allocation Step 1					
Inbound- All Others	28,250,360.12	28,250,360.12	0.00	0.00	0.00
Reallocate Admin Costs		(28,250,360.12)	749,453.80	8,840,950.20	2,681,919.69
Unallocated Costs	(26,913,909.66)	0.00	0.00	0.00	0.00
1st Allocation	26,367,146.46	0.00	1,413,486.80	16,674,314.20	5,058,181.69
Allocation Step 2					
Inbound- All Others	1,210,333.74	1,210,333.74	0.00	0.00	0.00
Reallocate Admin Costs		(1,210,333.74)	32,108.94	378,773.94	114,901.82
Unallocated Costs	(611,377.10)	0.00	0.00	0.00	0.00
2nd Allocation	598,956.64	0.00	32,108.94	378,773.94	114,901.82
Total For 20 CHIEF'S					
Total Allocated	26,966,103.10	0.00	1,445,595.74	17,053,088.14	5,173,083.51

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF'S ADMINISTRATION

	HUMAN RESOURCE	INFORMATION TECH	COMMUNITY RELAT
Wages & Benefits			
SALARIES & WAGES	876,460.00	0.00	1,435,319.00
FRINGE BENEFITS	283,323.00	0.00	618,372.00
Other Expense & Cost			
SUPPLIES	3,553.00	57,282.00	4,785,481.00
OTHER EXPENSES	26,795.00	265,847.00	5,804,605.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	1,190,131.00	323,129.00	12,643,777.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,190,131.00	323,129.00	12,643,777.00
Allocation Step 1			
Inbound- All Others	0.00	0.00	0.00
Reallocate Admin Costs	1,343,219.87	364,683.90	14,270,132.66
Unallocated Costs	0.00	0.00	(26,913,909.66)
1st Allocation	2,533,350.87	687,812.90	0.00
Allocation Step 2			
Inbound- All Others	0.00	0.00	0.00
Reallocate Admin Costs	57,547.74	15,624.20	611,377.10
Unallocated Costs	0.00	0.00	(611,377.10)
2nd Allocation	57,547.74	15,624.20	0.00
Total For 20 CHIEF'S			
Total Allocated	2,590,898.61	703,437.10	0.00

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	139	3.3381	47,184.11		47,184.11		47,184.11
MAINTENANCE	94	2.2574	31,908.69		31,908.69	749.87	32,658.56
COMMUNICATIONS & RECORDS	121	2.9059	41,073.95		41,073.95	965.26	42,039.21
FIRE TRAINING ACADEMY	88	2.1134	29,871.97		29,871.97	702.01	30,573.98
EMS ADMINISTRATION	143	3.4342	48,541.94		48,541.94	1,140.76	49,682.70
FIRE OPERATIONS	3,221	77.3536	1,093,381.56		1,093,381.56	25,695.14	1,119,076.70
HAZMAT OPERATIONS	42	1.0086	14,257.08		14,257.08	335.05	14,592.13
AIRPORT OPERATIONS	118	2.8338	40,055.59		40,055.59	941.33	40,996.92
FIRE MARSHAL	198	4.7550	67,211.91		67,211.91	1,579.52	68,791.43
SubTotal	4,164	100.0000	1,413,486.80		1,413,486.80	32,108.94	1,445,595.74
TOTAL	4,164	100.0000	1,413,486.80		1,413,486.80	32,108.94	1,445,595.74

Allocation Basis: Number of Employees

Allocation Source: Personnel Report

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	39	1.0028	167,214.69		167,214.69		167,214.69
MAINTENANCE	5	0.1286	21,437.83		21,437.83	491.91	21,929.74
COMMUNICATIONS & RECORDS	102	2.6228	437,330.91		437,330.91	10,035.05	447,365.96
FIRE TRAINING ACADEMY	74	1.9028	317,279.35		317,279.35	7,280.33	324,559.68
EMS ADMINISTRATION	109	2.8028	467,343.84		467,343.84	10,723.73	478,067.57
FIRE OPERATIONS	3,215	82.6690	13,784,500.00		13,784,500.00	316,300.83	14,100,800.83
HAZMAT OPERATIONS	42	1.0800	180,077.42		180,077.42	4,132.08	184,209.50
AIRPORT OPERATIONS	118	3.0342	505,931.87		505,931.87	11,609.18	517,541.05
FIRE MARSHAL	185	4.7570	793,198.29		793,198.29	18,200.83	811,399.12
SubTotal	3,889	100.0000	16,674,314.20		16,674,314.20	378,773.94	17,053,088.14
TOTAL	3,889	100.0000	16,674,314.20		16,674,314.20	378,773.94	17,053,088.14

Allocation Basis: Number of Classified Ops Employees

Allocation Source: Personnel Report

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - ACCOUNT/FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	25,159,530	8.4750	428,681.00		428,681.00		428,681.00
MAINTENANCE	7,747,219	2.6097	132,001.09		132,001.09	3,276.20	135,277.29
COMMUNICATIONS & RECORDS	10,006,612	3.3707	170,497.80		170,497.80	4,231.67	174,729.47
FIRE TRAINING ACADEMY	11,243,749	3.7875	191,576.76		191,576.76	4,754.84	196,331.60
EMS ADMINISTRATION	6,947,696	2.3403	118,378.40		118,378.40	2,938.09	121,316.49
FIRE OPERATIONS	209,743,540	70.6523	3,573,718.42		3,573,718.42	88,697.84	3,662,416.26
HAZMAT OPERATIONS	3,201,180	1.0783	54,543.33		54,543.33	1,353.74	55,897.07
AIRPORT OPERATIONS	7,807,994	2.6301	133,036.60		133,036.60	3,301.90	136,338.50
FIRE MARSHAL	15,010,012	5.0561	255,748.29		255,748.29	6,347.54	262,095.83
SubTotal	296,867,532	100.0000	5,058,181.69		5,058,181.69	114,901.82	5,173,083.51
TOTAL	296,867,532	100.0000	5,058,181.69		5,058,181.69	114,901.82	5,173,083.51

Allocation Basis: Operating Expenditures

Allocation Source: Expenditures Report

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	139	3.3381	84,566.70		84,566.70		84,566.70
MAINTENANCE	94	2.2574	57,189.00		57,189.00	1,343.97	58,532.97
COMMUNICATIONS & RECORDS	121	2.9059	73,615.63		73,615.63	1,730.01	75,345.64
FIRE TRAINING ACADEMY	88	2.1134	53,538.65		53,538.65	1,258.19	54,796.84
EMS ADMINISTRATION	143	3.4342	87,000.28		87,000.28	2,044.55	89,044.83
FIRE OPERATIONS	3,221	77.3536	1,959,635.70		1,959,635.70	46,052.49	2,005,688.19
HAZMAT OPERATIONS	42	1.0086	25,552.54		25,552.54	600.50	26,153.04
AIRPORT OPERATIONS	118	2.8338	71,790.45		71,790.45	1,687.11	73,477.56
FIRE MARSHAL	198	4.7550	120,461.92		120,461.92	2,830.92	123,292.84
SubTotal	4,164	100.0000	2,533,350.87		2,533,350.87	57,547.74	2,590,898.61
TOTAL	4,164	100.0000	2,533,350.87		2,533,350.87	57,547.74	2,590,898.61

Allocation Basis: Total number of FTEs

Allocation Source: Personnel Report FY 2004

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMINISTRATION

Activity - INFORMATION TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	25,159,530	8.4750	58,292.16		58,292.16		58,292.16
MAINTENANCE	7,747,219	2.6097	17,949.54		17,949.54	445.49	18,395.03
COMMUNICATIONS & RECORDS	10,006,612	3.3707	23,184.34		23,184.34	575.42	23,759.76
FIRE TRAINING ACADEMY	11,243,749	3.7875	26,050.66		26,050.66	646.56	26,697.22
EMS ADMINISTRATION	6,947,696	2.3403	16,097.13		16,097.13	399.52	16,496.65
FIRE OPERATIONS	209,743,540	70.6523	485,955.18		485,955.18	12,061.01	498,016.19
HAZMAT OPERATIONS	3,201,180	1.0783	7,416.82		7,416.82	184.08	7,600.90
AIRPORT OPERATIONS	7,807,994	2.6301	18,090.35		18,090.35	448.99	18,539.34
FIRE MARSHAL	15,010,012	5.0561	34,776.72		34,776.72	863.13	35,639.85
SubTotal	296,867,532	100.0000	687,812.90		687,812.90	15,624.20	703,437.10
TOTAL	296,867,532	100.0000	687,812.90		687,812.90	15,624.20	703,437.10

Allocation Basis: Operating Expenditures

Allocation Source: Expenditures Report

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMINISTRATION

Receiving Department	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	INFORMATION TECH
CHIEF'S ADMINISTRATION	785,938.66	47,184.11	167,214.69	428,681.00	84,566.70	58,292.16
MAINTENANCE	266,793.59	32,658.56	21,929.74	135,277.29	58,532.97	18,395.03
COMMUNICATIONS & RECORDS	763,240.04	42,039.21	447,365.96	174,729.47	75,345.64	23,759.76
FIRE TRAINING ACADEMY	632,959.32	30,573.98	324,559.68	196,331.60	54,796.84	26,697.22
EMS ADMINISTRATION	754,608.24	49,682.70	478,067.57	121,316.49	89,044.83	16,496.65
FIRE OPERATIONS	21,385,998.17	1,119,076.70	14,100,800.83	3,662,416.26	2,005,688.19	498,016.19
HAZMAT OPERATIONS	288,452.64	14,592.13	184,209.50	55,897.07	26,153.04	7,600.90
AIRPORT OPERATIONS	786,893.37	40,996.92	517,541.05	136,338.50	73,477.56	18,539.34
FIRE MARSHAL	1,301,219.07	68,791.43	811,399.12	262,095.83	123,292.84	35,639.85
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	26,966,103.10	1,445,595.74	17,053,088.14	5,173,083.51	2,590,898.61	703,437.10

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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.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,747,219.00			7,747,219.00
CAPITAL OUTLAY	(18,739.00)			
Total Deductions:	(18,739.00)			(18,739.00)
CHIEF'S ADMINISTRATION	260,486.15	6,307.44	266,793.59	
MAINTENANCE		1,628,546.91	1,628,546.91	
COMMUNICATIONS & RECORDS		4,031.52	4,031.52	
Total Allocated Additions:	260,486.15	1,638,885.87	1,899,372.02	1,899,372.02
Total To Be Allocated:	7,988,966.15	1,638,885.87		9,627,852.02

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,355,751.00	0.00	3,355,751.00
FRINGE BENEFITS	1,370,725.00	0.00	1,370,725.00
Other Expense & Cost			
SUPPLIES	2,154,047.00	0.00	2,154,047.00
OTHER EXPENSES	847,957.00	0.00	847,957.00
CAPITAL OUTLAY	18,739.00	18,739.00	0.00
Departmental Totals			
Total Expenditures	7,747,219.00	18,739.00	7,728,480.00
Deductions			
Total Deductions	(18,739.00)	(18,739.00)	0.00
Functional Cost	7,728,480.00	0.00	7,728,480.00
Allocation Step 1			
Inbound- All Others	260,486.15	260,486.15	0.00
Reallocate Admin Costs		(260,486.15)	260,486.15
1st Allocation	7,988,966.15	0.00	7,988,966.15
Allocation Step 2			
Inbound- All Others	1,638,885.87	1,638,885.87	0.00
Reallocate Admin Costs		(1,638,885.87)	1,638,885.87
2nd Allocation	1,638,885.87	0.00	1,638,885.87
Total For 30 MAINTENANCE			
Total Allocated	9,627,852.02	0.00	9,627,852.02

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	58	5.0744	405,389.38		405,389.38		405,389.38
MAINTENANCE	233	20.3850	1,628,546.91		1,628,546.91		1,628,546.91
COMMUNICATIONS & RECORDS	11	0.9624	76,884.21		76,884.21	21,159.33	98,043.54
FIRE TRAINING ACADEMY	24	2.0997	167,747.36		167,747.36	46,165.79	213,913.15
EMS ADMINISTRATION	33	2.8871	230,652.56		230,652.56	63,477.97	294,130.53
EMS OPERATIONS	145	12.6859	1,013,473.38		1,013,473.38	278,918.36	1,292,391.74
FIRE OPERATIONS	305	26.6841	2,131,788.83		2,131,788.83	586,690.38	2,718,479.21
HAZMAT OPERATIONS	8	0.6999	55,915.81		55,915.81	15,388.60	71,304.41
FIRE MARSHAL	194	16.9729	1,355,957.48		1,355,957.48	373,173.54	1,729,131.02
All Others	132	11.5486	922,610.23		922,610.23	253,911.90	1,176,522.13
SubTotal	1,143	100.0000	7,988,966.15		7,988,966.15	1,638,885.87	9,627,852.02
TOTAL	1,143	100.0000	7,988,966.15		7,988,966.15	1,638,885.87	9,627,852.02

Allocation Basis: Number of Vehicles

Allocation Source: Fire Dept. Inventory

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department MAINTENANCE

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMINISTRATION	405,389.38	405,389.38
MAINTENANCE	1,628,546.91	1,628,546.91
COMMUNICATIONS & RECORDS	98,043.54	98,043.54
FIRE TRAINING ACADEMY	213,913.15	213,913.15
EMS ADMINISTRATION	294,130.53	294,130.53
EMS OPERATIONS	1,292,391.74	1,292,391.74
FIRE OPERATIONS	2,718,479.21	2,718,479.21
HAZMAT OPERATIONS	71,304.41	71,304.41
FIRE MARSHAL	1,729,131.02	1,729,131.02
All Others	1,176,522.13	1,176,522.13
Direct Billed	0.00	0.00
Total	9,627,852.02	9,627,852.02

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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:

- **Dispatch & Records** – Costs of communications and dispatch have been allocated based on the number of classified operational employees.

- **Communications Management** – Costs associated with the repair of communications equipment and related equipment and the medical telemetry equipment have been allocated based on the number of communication equipment assigned.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS & RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,006,612.00			10,006,612.00
CAPITAL OUTLAY	(28,995.00)			
Total Deductions:	(28,995.00)			(28,995.00)
CHIEF'S ADMINISTRATION	745,702.63	17,537.41	763,240.04	
MAINTENANCE	76,884.21	21,159.33	98,043.54	
COMMUNICATIONS & RECORDS		3,455.59	3,455.59	
Total Allocated Additions:	822,586.84	42,152.33	864,739.17	864,739.17
Total To Be Allocated:	10,800,203.84	42,152.33		10,842,356.17

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS & RECORDS

	Total	General & Admin	DISPATCH & RECORDS	COMMUNICATION MGMT
Wages & Benefits				
SALARIES & WAGES	7,027,433.00	0.00	6,423,865.00	603,568.00
FRINGE BENEFITS	2,410,545.00	0.00	2,183,848.00	226,697.00
Other Expense & Cost				
SUPPLIES	302,784.00	0.00	12,892.00	289,892.00
OTHER EXPENSES	236,855.00	0.00	15,676.00	221,179.00
CAPITAL OUTLAY	28,995.00	28,995.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,006,612.00	28,995.00	8,636,281.00	1,341,336.00
Deductions				
Total Deductions	(28,995.00)	(28,995.00)	0.00	0.00
Functional Cost	9,977,617.00	0.00	8,636,281.00	1,341,336.00
Allocation Step 1				
Inbound- All Others	822,586.84	822,586.84	0.00	0.00
Reallocate Admin Costs		(822,586.84)	712,002.38	110,584.46
1st Allocation	10,800,203.84	0.00	9,348,283.38	1,451,920.46
Allocation Step 2				
Inbound- All Others	42,152.33	42,152.33	0.00	0.00
Reallocate Admin Costs		(42,152.33)	36,485.58	5,666.75
2nd Allocation	42,152.33	0.00	36,485.58	5,666.75
Total For 40 COMMUNICATIONS &				
Total Allocated	10,842,356.17	0.00	9,384,768.96	1,457,587.21

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS & RECORDS

Activity - DISPATCH & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE OPERATIONS	3,221	89.9972	8,413,193.85		8,413,193.85	32,836.01	8,446,029.86
HAZMAT OPERATIONS	42	1.1735	109,703.23		109,703.23	428.16	110,131.39
AIRPORT OPERATIONS	118	3.2970	308,213.84		308,213.84	1,202.93	309,416.77
FIRE MARSHAL	198	5.5323	517,172.46		517,172.46	2,018.48	519,190.94
SubTotal	3,579	100.0000	9,348,283.38		9,348,283.38	36,485.58	9,384,768.96
TOTAL	3,579	100.0000	9,348,283.38		9,348,283.38	36,485.58	9,384,768.96

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

Allocation Source: Personnel Report

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS & RECORDS

Activity - COMMUNICATION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S ADMINISTRATION	33	1.3090	19,005.70		19,005.70		19,005.70
MAINTENANCE	7	0.2777	4,031.52		4,031.52		4,031.52
COMMUNICATIONS & RECORDS	6	0.2380	3,455.59		3,455.59		3,455.59
FIRE TRAINING ACADEMY	2	0.0793	1,151.87		1,151.87	4.58	1,156.45
EMS ADMINISTRATION	442	17.5327	254,561.22		254,561.22	1,012.00	255,573.22
FIRE OPERATIONS	1,889	74.9307	1,087,932.44		1,087,932.44	4,325.05	1,092,257.49
HAZMAT OPERATIONS	17	0.6743	9,790.82		9,790.82	38.92	9,829.74
AIRPORT OPERATIONS	48	1.9040	27,644.65		27,644.65	109.90	27,754.55
FIRE MARSHAL	77	3.0543	44,346.65		44,346.65	176.30	44,522.95
SubTotal	2,521	100.0000	1,451,920.46		1,451,920.46	5,666.75	1,457,587.21
TOTAL	2,521	100.0000	1,451,920.46		1,451,920.46	5,666.75	1,457,587.21

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

Allocation Source: Fire Dept. Inventory

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS & RECORDS

Receiving Department	Total	DISPATCH & RECORDS	COMMUNICATION MGMT
CHIEF'S ADMINISTRATION	19,005.70	0.00	19,005.70
MAINTENANCE	4,031.52	0.00	4,031.52
COMMUNICATIONS & RECORDS	3,455.59	0.00	3,455.59
FIRE TRAINING ACADEMY	1,156.45	0.00	1,156.45
EMS ADMINISTRATION	255,573.22	0.00	255,573.22
FIRE OPERATIONS	9,538,287.35	8,446,029.86	1,092,257.49
HAZMAT OPERATIONS	119,961.13	110,131.39	9,829.74
AIRPORT OPERATIONS	337,171.32	309,416.77	27,754.55
FIRE MARSHAL	563,713.89	519,190.94	44,522.95
Direct Billed	0.00	0.00	0.00
Total	10,842,356.17	9,384,768.96	1,457,587.21

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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.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department FIRE TRAINING ACADEMY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,243,749.00			11,243,749.00
CAPITAL OUTLAY	(6,098.00)			
Total Deductions:	(6,098.00)			(6,098.00)
CHIEF'S ADMINISTRATION	618,317.39	14,641.93	632,959.32	
MAINTENANCE	167,747.36	46,165.79	213,913.15	
COMMUNICATIONS & RECORDS	1,151.87	4.58	1,156.45	
Total Allocated Additions:	787,216.62	60,812.30	848,028.92	848,028.92
Total To Be Allocated:	12,024,867.62	60,812.30		12,085,679.92

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FIRE TRAINING ACADEMY

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	8,491,021.00	0.00	8,491,021.00
FRINGE BENEFITS	1,622,967.00	0.00	1,622,967.00
Other Expense & Cost			
SUPPLIES	92,252.00	0.00	92,252.00
OTHER EXPENSES	1,031,411.00	0.00	1,031,411.00
CAPITAL OUTLAY	6,098.00	6,098.00	0.00
Departmental Totals			
Total Expenditures	11,243,749.00	6,098.00	11,237,651.00
Deductions			
Total Deductions	(6,098.00)	(6,098.00)	0.00
Functional Cost	11,237,651.00	0.00	11,237,651.00
Allocation Step 1			
Inbound- All Others	787,216.62	787,216.62	0.00
Reallocate Admin Costs		(787,216.62)	787,216.62
1st Allocation	12,024,867.62	0.00	12,024,867.62
Allocation Step 2			
Inbound- All Others	60,812.30	60,812.30	0.00
Reallocate Admin Costs		(60,812.30)	60,812.30
2nd Allocation	60,812.30	0.00	60,812.30
Total For 45 FIRE TRAINING			
Total Allocated	12,085,679.92	0.00	12,085,679.92

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	3,221	89.9972	10,822,044.89		10,822,044.89	54,729.37	10,876,774.26
HAZMAT OPERATIONS	42	1.1735	141,113.26		141,113.26	713.64	141,826.90
AIRPORT OPERATIONS	118	3.2970	396,461.09		396,461.09	2,004.99	398,466.08
FIRE MARSHAL	198	5.5323	665,248.38		665,248.38	3,364.30	668,612.68
SubTotal	3,579	100.0000	12,024,867.62		12,024,867.62	60,812.30	12,085,679.92
TOTAL	3,579	100.0000	12,024,867.62		12,024,867.62	60,812.30	12,085,679.92

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

Allocation Source: Human Resources

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FIRE TRAINING ACADEMY

Receiving Department	Total	TRAINING
FIRE OPERATIONS	10,876,774.26	10,876,774.26
HAZMAT OPERATIONS	141,826.90	141,826.90
AIRPORT OPERATIONS	398,466.08	398,466.08
FIRE MARSHAL	668,612.68	668,612.68
Direct Billed	0.00	0.00
Total	12,085,679.92	12,085,679.92

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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.

HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department EMS ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,947,695.00			6,947,695.00
CHIEF'S ADMINISTRATION	737,361.59	17,246.65	754,608.24	
MAINTENANCE	230,652.56	63,477.97	294,130.53	
COMMUNICATIONS & RECORDS	254,561.22	1,012.00	255,573.22	
Total Allocated Additions:	1,222,575.37	81,736.62	1,304,311.99	1,304,311.99
Total To Be Allocated:	8,170,270.37	81,736.62		8,252,006.99

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMINISTRATION

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	3,956,287.00	0.00	3,956,287.00
FRINGE BENEFITS	1,365,697.00	0.00	1,365,697.00
Other Expense & Cost			
SUPPLIES	85,838.00	0.00	85,838.00
OHTER EXPENSES	1,539,873.00	0.00	1,539,873.00
Departmental Totals			
Total Expenditures	6,947,695.00	0.00	6,947,695.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	6,947,695.00	0.00	6,947,695.00
Allocation Step 1			
Inbound- All Others	1,222,575.37	1,222,575.37	0.00
Reallocate Admin Costs		(1,222,575.37)	1,222,575.37
1st Allocation	8,170,270.37	0.00	8,170,270.37
Allocation Step 2			
Inbound- All Others	81,736.62	81,736.62	0.00
Reallocate Admin Costs		(81,736.62)	81,736.62
2nd Allocation	81,736.62	0.00	81,736.62
Total For 50 EMS ADMINISTRATION			
Total Allocated	8,252,006.99	0.00	8,252,006.99

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
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	8,170,270.37		8,170,270.37	81,736.62	8,252,006.99
SubTotal	100	100.0000	8,170,270.37		8,170,270.37	81,736.62	8,252,006.99
TOTAL	100	100.0000	8,170,270.37		8,170,270.37	81,736.62	8,252,006.99

Allocation Basis: 100% to EMS Ops

Allocation Source: To Be Updated

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HOUSTON FIRE DEPARTMENT
FY 2007 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department EMS ADMINISTRATION

Receiving Department	Total	EMS ADMIN
EMS OPERATIONS	8,252,006.99	8,252,006.99
Direct Billed	0.00	0.00
Total	8,252,006.99	8,252,006.99

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