

A COST ALLOCATION PLAN

for the

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

FY 2011 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2009

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Introduction

INTRODUCTION

The FY 2011 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, 2009. 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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HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
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HOUSTON FIRE DEPARTMENT

Full Cost Allocation Plan

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**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPERATIONS ADM	LIFE SAFETY BUREAU	FIRE MARSHAL	COMM. OUTREACH	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	73,970	37,035	411,535	210,973	34,439	38,752
FLEET	0	0	76,704	1,725,845	1,150,564	115,057	51,136
INFO TECH	0	8,300	2,756	29,486	15,888	2,108	2,600
PROF. DEVLPMT.	0	0	15,843	235,752	117,804	0	11,781
OEC	0	0	28,147	418,834	209,291	0	20,929
COMMUNICATIONS	0	8,698	19,135	108,723	113,072	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	2,074	30,869	15,425	2,016	1,542
CENTRAL SVCS	0	23,626	50,531	978,961	627,120	68,505	39,454
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	45,031,571	0	32,484	483,373	241,541	31,575	24,154
Total Allocated	45,031,571	114,594	264,709	4,423,378	2,701,678	253,700	190,348
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	45,031,571	114,594	264,709	4,423,378	2,701,678	253,700	190,348
Adjustments	0	0	0	0	0	0	0
Proposed Costs	45,031,571	114,594	264,709	4,423,378	2,701,678	253,700	190,348

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	AIR PACK	HAZMAT OPERATIONS	AIRPORT OPERATIONS	RESCUE TEAM	STAFF SVCS	HURRICANE IKE	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	14,575	133,292	396,598	185,656	13,286	11,523	0
FLEET	51,136	76,704	51,136	51,136	25,568	0	0
INFO TECH	2,465	9,404	27,774	12,110	912	3,649	0
PROF. DEVLPMT.	0	83,882	250,121	119,366	6,653	0	0
OEC	0	149,026	444,366	212,065	11,819	0	0
COMMUNICATIONS	0	33,922	41,750	17,396	0	0	0
PLANNING ADM	0	190,796	568,916	271,505	19,169	0	0
CLASSIF RECRUITING	0	10,984	32,750	15,629	871	0	0
CENTRAL SVCS	27,690	87,857	177,481	97,419	17,323	0	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	171,989	512,838	244,742	13,641	0	0
Total Allocated	95,866	947,856	2,503,730	1,227,024	109,242	15,172	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	95,866	947,856	2,503,730	1,227,024	109,242	15,172	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	95,866	947,856	2,503,730	1,227,024	109,242	15,172	0



**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Allocated Costs By Department**

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,561,634	0	26,352,720	27,914,354
FLEET	3,374,986	0	0	3,374,986
INFO TECH	117,452	0	0	117,452
PROF. DEVLPMT.	841,202	0	0	841,202
OEC	1,494,477	0	0	1,494,477
COMMUNICATIONS	342,696	0	0	342,696
PLANNING ADM	1,050,386	0	0	1,050,386
CLASSIF RECRUITING	112,160	0	0	112,160
CENTRAL SVCS	2,195,967	0	0	2,195,967
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	46,787,908	12,472,972	0	59,260,880
Total Allocated	57,878,868	12,472,972	26,352,720	96,704,560
Roll Forward	0	0	0	0
Cost With Roll Forward	57,878,868	12,472,972	26,352,720	96,704,560
Adjustments	0	0	0	0
Proposed Costs	57,878,868	12,472,972	26,352,720	96,704,560

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	27,089,856		
CHIEF'S ADMIN	11,046,968	0		
FLEET	8,793,419	0		
INFO TECH	789,431	0		
PROF. DEVLPMT.	6,081,412	0		
OEC	11,557,868	0		
COMMUNICATIONS	1,491,311	0		
PLANNING ADM	1,026,120	0		
CLASSIF RECRUITING	785,367	0		
CENTRAL SVCS	15,623,761	(6,295,137)		
EMS ADMIN	3,950,939	0		
FIRE/EMS OPTNS.	306,513,677	(291,750,432)		
FIRE/EMS OPTNS			45,031,571	
MEDICAL DIR			114,594	
OPERATIONS ADM			264,709	
LIFE SAFETY BUREAU			4,423,378	
FIRE MARSHAL			2,701,678	
COMM. OUTREACH			253,700	
LOGISTICS ADM			190,348	
AIR PACK			95,866	
HAZMAT OPERATIONS			947,856	
AIRPORT OPERATIONS			2,503,730	
RESCUE TEAM			1,227,024	
STAFF SVCS			109,242	
HURRICANE IKE			15,172	
All Others			0	
Direct Billed Total			12,472,972	
Unallocated Total			26,352,720	
Totals	<u>367,660,273</u>	<u>(270,955,713)</u>	<u>96,704,560</u>	Deviation 0



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	Direct allocation to Chief's Admin	N/A
CHIEF'S ADMIN		
2.4.1 CHIEF ADMIN	Total number of full time equivalent positions	Personnel Report
2.4.2 ACCT/FIN	Total operating expenditures	Expenditures report
2.4.3 HUMAN RES/RISK MANAGEMENT	Total number of full time equivalent positions	Personnel Report
FLEET		
3.4.1 FLEET MGMT.	Number of vehicles	Fire Dept. inventory
INFO TECH		
4.4.1 INFO TECH	Total operating expenditures	Expenditures report
PROF. DEVLPMT.		
5.4.1 TRAINING	Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall	Personnel report
OEC		
6.4.1 DISPATCH & RECORDS	Number of class. FTEs in Hazmat, Fire Optns, Airport, Marshall	Personnel report
COMMUNICATIONS		
7.4.1 COMMUNICATION	Number of radios/communication equipment assigned	Fire Dept. inventory
PLANNING ADM		
8.4.1 PLANNING ADM	Number of full time equivalent positions served by Planning Adm.	Personnel report
CLASSIF RECRUITING		
9.4.1 RECRUITING	Number of classified operations employees	Personnel report
CENTRAL SVCS		
10.4.1 DEPARTMENTAL	Total number of full time equivalent positions	Personnel Report
10.4.2 VEHICLE CHGS	Number of vehicles	Fire Dept. inventory
10.4.3 CLASSIF EMP	Number of classified operations employees	Personnel report

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EMS ADMIN		
11.4.1 EMS ADMIN	Direct allocation to EMS Operations	N/A
FIRE/EMS OPTNS.		
12.4.1 CLSFD RET BEN.	Number of classified operations employees	Personnel report
12.4.2 OPERATIONS	Direct allocation to Fire/EMS Operations	N/A



SECTION III

DETAIL SCHEDULES

**SCHEDULE 1.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES**

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

HOUSTON FIRE DEPARTMENT
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			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	27,089,856			
Total Departmental Cost Adjustments:	<u>27,089,856</u>			27,089,856
Total To Be Allocated:	<u><u>27,089,856</u></u>	<u><u>0</u></u>		<u><u>27,089,856</u></u>



HOUSTON FIRE DEPARTMENT
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	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	27,089,856	0	27,089,856
Functional Cost	27,089,856	0	27,089,856
Allocation Step 1			
1st Allocation	27,089,856	0	27,089,856
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE INDIRECT COSTS			
Total Allocated	27,089,856	0	27,089,856



HOUSTON FIRE DEPARTMENT
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	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	27,089,856		27,089,856		27,089,856
SubTotal	100	100.0000	27,089,856		27,089,856		27,089,856
TOTAL	100	100.0000	27,089,856		27,089,856		27,089,856

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A



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

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	27,089,856	27,089,856
Direct Billed	0	0
Total	27,089,856	27,089,856



SCHEDULE 2.1
FY 2011 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
CHIEF'S ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocation basis are as follows:

- **Chief's Administration** – Costs of providing direction and support, planning and research, and oversight of special projects including print shop operations and Houston Fire Museum for the Houston Fire Department have been allocated based on the number of employees.
- **Accounting and Finance** – Costs incurred due to responsibilities for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support have been allocated based on the amount of operating expenditures.
- **Human Resources/Risk Management** - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The costs have been allocated based on the number of employees per division.
- **Permits/Revenue**- Costs of Permits have not been allocated.
- **Warehouse** – Costs of Procurement & Warehouse have not been allocated.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,046,968			11,046,968
CITYWIDE INDIRECT COSTS	27,089,856		27,089,856	
CHIEF'S ADMIN		261,230	261,230	
FLEET		178,879	178,879	
INFO TECH		27,471	27,471	
PROF. DEVLPMT.		4,527	4,527	
OEC		8,180	8,180	
COMMUNICATIONS		4,939	4,939	
CLASSIF RECRUITING		598	598	
CENTRAL SVCS		178,206	178,206	
FIRE/EMS OPTNS.		9,822	9,822	
Total Allocated Additions:	<u>27,089,856</u>	<u>673,852</u>	<u>27,763,708</u>	<u>27,763,708</u>
Total To Be Allocated:	<u>38,136,824</u>	<u>673,852</u>		<u>38,810,676</u>



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

	Total	General & Admin	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
Wages & Benefits					
SALARIES & WAGES	3,383,995	0	409,787	540,687	1,361,576
FRINGE BENEFITS	1,222,185	0	160,910	166,297	444,617
Other Expense & Cost					
SUPPLIES	4,778,079	0	1,370	7,394	36,474
OTHER EXPENSES	1,662,709	0	161,157	72,880	182,850
Departmental Totals					
Total Expenditures	11,046,968	0	733,224	787,258	2,025,517
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	11,046,968	0	733,224	787,258	2,025,517
Allocation Step 1					
Inbound- All Others	27,089,856	27,089,856	0	0	0
Reallocate Admin Costs		(27,089,856)	1,798,035	1,930,559	4,967,061
Unallocated Costs	(25,895,170)	0	0	0	0
1st Allocation	12,241,654	0	2,531,259	2,717,817	6,992,578
Allocation Step 2					
Inbound- All Others	673,852	673,852	0	0	0
Reallocate Admin Costs		(673,852)	44,726	48,022	123,554
Unallocated Costs	(457,550)	0	0	0	0
2nd Allocation	216,302	0	44,726	48,022	123,554
Total For 1100 CHIEF'S ADMIN					
Total Allocated	12,457,956	0	2,575,985	2,765,839	7,116,132



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

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	344,546	727,399
FRINGE BENEFITS	130,977	319,384
Other Expense & Cost		
SUPPLIES	5,524	4,727,317
OTHER EXPENSES	8,660	1,237,162
Departmental Totals		
Total Expenditures	489,707	7,011,262
Deductions		
Total Deductions	0	0
Functional Cost	489,707	7,011,262
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,200,893	17,193,308
Unallocated Costs	(1,690,600)	(24,204,570)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	29,872	427,678
Unallocated Costs	(29,872)	(427,678)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0



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

Activity - CHIEF ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	45,926		45,926		45,926
FLEET	88	1.9893	50,354		50,354	906	51,260
INFO TECH	4	0.1062	2,689		2,689	48	2,737
PROF. DEVL.PMT.	121	2.7410	69,382		69,382	1,249	70,631
OEC	90	2.0424	51,699		51,699	930	52,629
COMMUNICATIONS	14	0.3205	8,112		8,112	146	8,258
PLANNING ADM	10	0.2296	5,812		5,812	105	5,917
CLASSIF RECRUITING	9	0.2199	5,566		5,566	100	5,666
EMS ADMIN	32	0.7291	18,455		18,455	332	18,787
FIRE/EMS OPTNS.	3,430	77.5249	1,962,364		1,962,364	35,314	1,997,678
MEDICAL DIR	21	0.4927	12,471		12,471	224	12,695
OPERATIONS ADM	12	0.2922	7,397		7,397	133	7,530
LIFE SAFETY BUREAU	145	3.2845	83,140		83,140	1,496	84,636
FIRE MARSHAL	73	1.6587	41,985		41,985	756	42,741
COMM. OUTREACH	12	0.2866	7,254		7,254	131	7,385
LOGISTICS ADM	13	0.3151	7,975		7,975	144	8,119
AIR PACK	3	0.0701	1,773		1,773	32	1,805
HAZMAT OPERATIONS	47	1.0686	27,048		27,048	487	27,535
AIRPORT OPERATIONS	140	3.1862	80,651		80,651	1,451	82,102
RESCUE TEAM	67	1.5206	38,489		38,489	693	39,182
STAFF SVCS	4	0.1074	2,717		2,717	49	2,766
SubTotal	4,424	100.0000	2,531,259		2,531,259	44,726	2,575,985
TOTAL	4,424	100.0000	2,531,259		2,531,259	44,726	2,575,985

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report



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

Activity - ACCT/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	13,763,987	3.2538	88,433		88,433		88,433
FLEET	8,793,419	2.0788	56,498		56,498	1,032	57,530
INFO TECH	1,392,137	0.3291	8,944		8,944	163	9,107
PROF. DEVLPMT.	6,081,528	1.4377	39,074		39,074	714	39,788
OEC	11,557,868	2.7323	74,259		74,259	1,356	75,615
COMMUNICATIONS	1,863,386	0.4405	11,972		11,972	219	12,191
PLANNING ADM	1,020,316	0.2412	6,556		6,556	120	6,676
CLASSIF RECRUITING	785,367	0.1857	5,046		5,046	92	5,138
CENTRAL SVCS	10,137,301	2.3965	65,132		65,132	1,190	66,322
EMS ADMIN	3,950,939	0.9340	25,385		25,385	464	25,849
FIRE/EMS OPTNS.	306,980,667	72.5710	1,972,348		1,972,348	36,019	2,008,367
MEDICAL DIR	4,005,186	0.9468	25,733		25,733	470	26,203
OPERATIONS ADM	1,330,324	0.3145	8,547		8,547	156	8,703
LIFE SAFETY BUREAU	14,229,234	3.3638	91,423		91,423	1,670	93,093
FIRE MARSHAL	7,667,457	1.8126	49,263		49,263	900	50,163
COMM. OUTREACH	1,017,123	0.2405	6,535		6,535	119	6,654
LOGISTICS ADM	1,254,491	0.2966	8,060		8,060	147	8,207
AIR PACK	1,189,500	0.2812	7,643		7,643	140	7,783
HAZMAT OPERATIONS	4,538,510	1.0729	29,160		29,160	533	29,693
AIRPORT OPERATIONS	13,403,145	3.1685	86,115		86,115	1,573	87,688
RESCUE TEAM	5,844,247	1.3816	37,549		37,549	686	38,235
STAFF SVCS	439,837	0.1040	2,826		2,826	52	2,878
HURRICANE IKE	1,761,243	0.4164	11,316		11,316	207	11,523
Sub Total	423,007,212	100.0000	2,717,817		2,717,817	48,022	2,765,839
TOTAL	423,007,212	100.0000	2,717,817		2,717,817	48,022	2,765,839

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

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

Activity - HUMAN RES/RISK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	126,871		126,871		126,871
FLEET	88	1.9893	139,103		139,103	2,503	141,606
INFO TECH	4	0.1062	7,428		7,428	134	7,562
PROF. DEVLPMT.	121	2.7410	191,666		191,666	3,449	195,115
OEC	90	2.0424	142,817		142,817	2,570	145,387
COMMUNICATIONS	14	0.3205	22,409		22,409	403	22,812
PLANNING ADM	10	0.2296	16,056		16,056	289	16,345
CLASSIF RECRUITING	9	0.2199	15,377		15,377	277	15,654
EMS ADMIN	32	0.7291	50,982		50,982	917	51,899
FIRE/EMS OPTNS.	3,430	77.5249	5,421,009		5,421,009	97,557	5,518,566
MEDICAL DIR	21	0.4927	34,452		34,452	620	35,072
OPERATIONS ADM	12	0.2922	20,434		20,434	368	20,802
LIFE SAFETY BUREAU	145	3.2845	229,673		229,673	4,133	233,806
FIRE MARSHAL	73	1.6587	115,982		115,982	2,087	118,069
COMM. OUTREACH	12	0.2866	20,039		20,039	361	20,400
LOGISTICS ADM	13	0.3151	22,030		22,030	396	22,426
AIR PACK	3	0.0701	4,899		4,899	88	4,987
HAZMAT OPERATIONS	47	1.0686	74,719		74,719	1,345	76,064
AIRPORT OPERATIONS	140	3.1862	222,799		222,799	4,009	226,808
RESCUE TEAM	67	1.5206	106,326		106,326	1,913	108,239
STAFF SVCS	4	0.1074	7,507		7,507	135	7,642
Sub Total	4,424	100.0000	6,992,578		6,992,578	123,554	7,116,132
TOTAL	4,424	100.0000	6,992,578		6,992,578	123,554	7,116,132

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	261,230	45,926	88,433	126,871
FLEET	250,396	51,260	57,530	141,606
INFO TECH	19,406	2,737	9,107	7,562
PROF. DEVLPMT.	305,534	70,631	39,788	195,115
OEC	273,631	52,629	75,615	145,387
COMMUNICATIONS	43,261	8,258	12,191	22,812
PLANNING ADM	28,938	5,917	6,676	16,345
CLASSIF RECRUITING	26,458	5,666	5,138	15,654
CENTRAL SVCS	66,322	0	66,322	0
EMS ADMIN	96,535	18,787	25,849	51,899
FIRE/EMS OPTNS.	9,524,611	1,997,678	2,008,367	5,518,566
MEDICAL DIR	73,970	12,695	26,203	35,072
OPERATIONS ADM	37,035	7,530	8,703	20,802
LIFE SAFETY BUREAU	411,535	84,636	93,093	233,806
FIRE MARSHAL	210,973	42,741	50,163	118,069
COMM. OUTREACH	34,439	7,385	6,654	20,400
LOGISTICS ADM	38,752	8,119	8,207	22,426
AIR PACK	14,575	1,805	7,783	4,987
HAZMAT OPERATIONS	133,292	27,535	29,693	76,064
AIRPORT OPERATIONS	396,598	82,102	87,688	226,808
RESCUE TEAM	185,656	39,182	38,235	108,239
STAFF SVCS	13,286	2,766	2,878	7,642
HURRICANE IKE	11,523	0	11,523	0
Direct Billed	0	0	0	0
Total	12,457,956	2,575,985	2,765,839	7,116,132

**SCHEDULE 3.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
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.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FLEET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,793,419			8,793,419
CHIEF'S ADMIN	245,955	4,441	250,396	
FLEET		310,058	310,058	
INFO TECH		17,551	17,551	
COMMUNICATIONS		9,878	9,878	
CLASSIF RECRUITING		1,165	1,165	
CENTRAL SVCS		253,489	253,489	
FIRE/EMS OPTNS.		19,134	19,134	
Total Allocated Additions:	<u>245,955</u>	<u>615,716</u>	<u>861,671</u>	<u>861,671</u>
Total To Be Allocated:	<u><u>9,039,374</u></u>	<u><u>615,716</u></u>		<u><u>9,655,090</u></u>

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

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,661,981	0	3,661,981
FRINGE BENEFITS	1,648,573	0	1,648,573
Other Expense & Cost			
SUPPLIES	2,862,863	0	2,862,863
OTHER EXPENSES	620,002	0	620,002
Departmental Totals			
Total Expenditures	8,793,419	0	8,793,419
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	8,793,419	0	8,793,419
Allocation Step 1			
Inbound- All Others	245,955	245,955	0
Reallocate Admin Costs		(245,955)	245,955
1st Allocation	9,039,374	0	9,039,374
Allocation Step 2			
Inbound- All Others	615,716	615,716	0
Reallocate Admin Costs		(615,716)	615,716
2nd Allocation	615,716	0	615,716
Total For 1270 FLEET			
Total Allocated	9,655,090	0	9,655,090



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

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	15	1.9789	178,879		178,879		178,879
FLEET	26	3.4301	310,058		310,058		310,058
INFO TECH	3	0.3958	35,776		35,776	2,576	38,352
PROF. DEVLPMT.	16	2.1108	190,805		190,805	13,740	204,545
OEC	4	0.5277	47,701		47,701	3,435	51,136
COMMUNICATIONS	12	1.5831	143,104		143,104	10,305	153,409
CLASSIF RECRUITING	4	0.5277	47,701		47,701	3,435	51,136
EMS ADMIN	20	2.6385	238,506		238,506	17,175	255,681
FIRE/EMS OPTNS.	394	51.9788	4,698,565		4,698,565	338,343	5,036,908
OPERATIONS ADM	6	0.7916	71,552		71,552	5,152	76,704
LIFE SAFETY BUREAU	135	17.8100	1,609,915		1,609,915	115,930	1,725,845
FIRE MARSHAL	90	11.8734	1,073,277		1,073,277	77,287	1,150,564
COMM. OUTREACH	9	1.1873	107,328		107,328	7,729	115,057
LOGISTICS ADM	4	0.5277	47,701		47,701	3,435	51,136
AIR PACK	4	0.5277	47,701		47,701	3,435	51,136
HAZMAT OPERATIONS	6	0.7916	71,552		71,552	5,152	76,704
AIRPORT OPERATIONS	4	0.5277	47,701		47,701	3,435	51,136
RESCUE TEAM	4	0.5277	47,701		47,701	3,435	51,136
STAFF SVCS	2	0.2639	23,851		23,851	1,717	25,568
SubTotal	758	100.0000	9,039,374		9,039,374	615,716	9,655,090
TOTAL	758	100.0000	9,039,374		9,039,374	615,716	9,655,090

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory



**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department FLEET**

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	178,879	178,879
FLEET	310,058	310,058
INFO TECH	38,352	38,352
PROF. DEVLPMT.	204,545	204,545
OEC	51,136	51,136
COMMUNICATIONS	153,409	153,409
CLASSIF RECRUITING	51,136	51,136
EMS ADMIN	255,681	255,681
FIRE/EMS OPTNS.	5,036,908	5,036,908
OPERATIONS ADM	76,704	76,704
LIFE SAFETY BUREAU	1,725,845	1,725,845
FIRE MARSHAL	1,150,564	1,150,564
COMM. OUTREACH	115,057	115,057
LOGISTICS ADM	51,136	51,136
AIR PACK	51,136	51,136
HAZMAT OPERATIONS	76,704	76,704
AIRPORT OPERATIONS	51,136	51,136
RESCUE TEAM	51,136	51,136
STAFF SVCS	25,568	25,568
Direct Billed	0	0
Total	9,655,090	9,655,090



**SCHEDULE 4.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES**

Costs of the Information Technology Division have been allocated based on the total of operating expenditures per division, less capital, transfers, and debt expenditures.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department INFO TECH**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	789,431			789,431
CHIEF'S ADMIN	19,061	345	19,406	
FLEET	35,776	2,576	38,352	
INFO TECH		2,779	2,779	
COMMUNICATIONS		1,411	1,411	
CENTRAL SVCS		23,336	23,336	
Total Allocated Additions:	<u>54,837</u>	<u>30,447</u>	<u>85,284</u>	<u>85,284</u>
Total To Be Allocated:	<u><u>844,268</u></u>	<u><u>30,447</u></u>		<u><u>874,715</u></u>



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

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	419,327	0	419,327
FRINGE BENEFITS	127,818	0	127,818
Other Expense & Cost			
SUPPLIES	44,656	0	44,656
OTHER EXPENSES	197,630	0	197,630
Departmental Totals			
Total Expenditures	789,431	0	789,431
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	789,431	0	789,431
Allocation Step 1			
Inbound- All Others	54,837	54,837	0
Reallocate Admin Costs		(54,837)	54,837
1st Allocation	844,268	0	844,268
Allocation Step 2			
Inbound- All Others	30,447	30,447	0
Reallocate Admin Costs		(30,447)	30,447
2nd Allocation	30,447	0	30,447
Total For 1430 INFO TECH			
Total Allocated	874,715	0	874,715



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

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	13,763,987	3.2538	27,471		27,471		27,471
FLEET	8,793,419	2.0788	17,551		17,551		17,551
INFO TECH	1,392,137	0.3291	2,779		2,779		2,779
PROF. DEVLPMT.	6,081,528	1.4377	12,138		12,138	464	12,602
OEC	11,557,868	2.7323	23,068		23,068	882	23,950
COMMUNICATIONS	1,863,386	0.4405	3,719		3,719	142	3,861
PLANNING ADM	1,020,316	0.2412	2,036		2,036	78	2,114
CLASSIF RECRUITING	785,367	0.1857	1,567		1,567	60	1,627
CENTRAL SVCS	10,137,301	2.3965	20,233		20,233	773	21,006
EMS ADMIN	3,950,939	0.9340	7,886		7,886	301	8,187
FIRE/EMS OPTNS.	306,980,667	72.5710	612,694		612,694	23,421	636,115
MEDICAL DIR	4,005,186	0.9468	7,994		7,994	306	8,300
OPERATIONS ADM	1,330,324	0.3145	2,655		2,655	101	2,756
LIFE SAFETY BUREAU	14,229,234	3.3638	28,400		28,400	1,086	29,486
FIRE MARSHAL	7,667,457	1.8126	15,303		15,303	585	15,888
COMM. OUTREACH	1,017,123	0.2405	2,030		2,030	78	2,108
LOGISTICS ADM	1,254,491	0.2966	2,504		2,504	96	2,600
AIR PACK	1,189,500	0.2812	2,374		2,374	91	2,465
HAZMAT OPERATIONS	4,538,510	1.0729	9,058		9,058	346	9,404
AIRPORT OPERATIONS	13,403,145	3.1685	26,751		26,751	1,023	27,774
RESCUE TEAM	5,844,247	1.3816	11,664		11,664	446	12,110
STAFF SVCS	439,837	0.1040	878		878	34	912
HURRICANE IKE	1,761,243	0.4164	3,515		3,515	134	3,649
Sub Total	423,007,212	100.0000	844,268		844,268	30,447	874,715
TOTAL	423,007,212	100.0000	844,268		844,268	30,447	874,715

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department INFO TECH

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	27,471	27,471
FLEET	17,551	17,551
INFO TECH	2,779	2,779
PROF. DEVLPMT.	12,602	12,602
OEC	23,950	23,950
COMMUNICATIONS	3,861	3,861
PLANNING ADM	2,114	2,114
CLASSIF RECRUITING	1,627	1,627
CENTRAL SVCS	21,006	21,006
EMS ADMIN	8,187	8,187
FIRE/EMS OPTNS.	636,115	636,115
MEDICAL DIR	8,300	8,300
OPERATIONS ADM	2,756	2,756
LIFE SAFETY BUREAU	29,486	29,486
FIRE MARSHAL	15,888	15,888
COMM. OUTREACH	2,108	2,108
LOGISTICS ADM	2,600	2,600
AIR PACK	2,465	2,465
HAZMAT OPERATIONS	9,404	9,404
AIRPORT OPERATIONS	27,774	27,774
RESCUE TEAM	12,110	12,110
STAFF SVCS	912	912
HURRICANE IKE	3,649	3,649
Direct Billed	0	0
Total	874,715	874,715

**SCHEDULE 5.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
PROFESSIONAL DEVELOPMENT
NATURE AND EXTENT OF SERVICES**

The costs of the Professional Development Division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Marshall that go through training.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,081,412			6,081,412
CHIEF'S ADMIN	300,122	5,412	305,534	
FLEET	190,805	13,740	204,545	
INFO TECH	12,138	464	12,602	
COMMUNICATIONS		45,155	45,155	
CLASSIF RECRUITING		5,089	5,089	
CENTRAL SVCS		228,763	228,763	
FIRE/EMS OPTNS.		83,593	83,593	
Total Allocated Additions:	<u>503,065</u>	<u>382,216</u>	<u>885,281</u>	885,281
Total To Be Allocated:	<u><u>6,584,477</u></u>	<u><u>382,216</u></u>		<u><u>6,966,693</u></u>

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

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	4,285,014	0	4,285,014
FRINGE BENEFITS	1,526,175	0	1,526,175
Other Expense & Cost			
SUPPLIES	102,348	0	102,348
OTHER EXPENSES	167,875	0	167,875
Departmental Totals			
Total Expenditures	6,081,412	0	6,081,412
Deductions			
Total Deductions	0	0	0
Functional Cost	6,081,412	0	6,081,412
Allocation Step 1			
Inbound- All Others	503,065	503,065	0
Reallocate Admin Costs		(503,065)	503,065
1st Allocation	6,584,477	0	6,584,477
Allocation Step 2			
Inbound- All Others	382,216	382,216	0
Reallocate Admin Costs		(382,216)	382,216
2nd Allocation	382,216	0	382,216
Total For 1460 PROF. DEVLPMT.			
Total Allocated	6,966,693	0	6,966,693



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PROF. DEVLPMT.

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0688	4,527		4,527		4,527
EMS ADMIN	21	0.5401	35,564		35,564	2,066	37,630
FIRE/EMS OPTNS.	3,428	87.3170	5,749,365		5,749,365	333,969	6,083,334
OPERATIONS ADM	8	0.2274	14,973		14,973	870	15,843
LIFE SAFETY BUREAU	132	3.3838	222,809		222,809	12,943	235,752
FIRE MARSHAL	66	1.6909	111,337		111,337	6,467	117,804
LOGISTICS ADM	6	0.1691	11,134		11,134	647	11,781
HAZMAT OPERATIONS	47	1.2040	79,277		79,277	4,605	83,882
AIRPORT OPERATIONS	140	3.5901	236,390		236,390	13,731	250,121
RESCUE TEAM	67	1.7133	112,813		112,813	6,553	119,366
STAFF SVCS	3	0.0955	6,288		6,288	365	6,653
SubTotal	3,926	100.0000	6,584,477		6,584,477	382,216	6,966,693
TOTAL	3,926	100.0000	6,584,477		6,584,477	382,216	6,966,693

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

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PROF. DEVLPMT.**

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	4,527	4,527
EMS ADMIN	37,630	37,630
FIRE/EMS OPTNS.	6,083,334	6,083,334
OPERATIONS ADM	15,843	15,843
LIFE SAFETY BUREAU	235,752	235,752
FIRE MARSHAL	117,804	117,804
LOGISTICS ADM	11,781	11,781
HAZMAT OPERATIONS	83,882	83,882
AIRPORT OPERATIONS	250,121	250,121
RESCUE TEAM	119,366	119,366
STAFF SVCS	6,653	6,653
Direct Billed	0	0
Total	6,966,693	6,966,693



**SCHEDULE 6.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
OFFICE OF EMERGENCY COMMUNICATIONS
NATURE AND EXTENT OF SERVICES**

The Office of Emergency Communications (OEC) provides emergency and non-emergency communications for the fire department. It has the primary duty of immediately processing information when notified that an emergency has occurred within the city. The costs within this division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Marshall.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,557,868			11,557,868
CHIEF'S ADMIN	268,775	4,856	273,631	
FLEET	47,701	3,435	51,136	
INFO TECH	23,068	882	23,950	
COMMUNICATIONS		7,056	7,056	
CLASSIF RECRUITING		19,569	19,569	
CENTRAL SVCS		122,468	122,468	
FIRE/EMS OPTNS.		321,461	321,461	
Total Allocated Additions:	<u>339,544</u>	<u>479,727</u>	<u>819,271</u>	<u>819,271</u>
Total To Be Allocated:	<u><u>11,897,412</u></u>	<u><u>479,727</u></u>		<u><u>12,377,139</u></u>



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

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	7,876,605	0	7,876,605
FRINGE BENEFITS	3,664,091	0	3,664,091
Other Expense & Cost			
SUPPLIES	6,836	0	6,836
OTHER EXPENSES	6,886	0	6,886
NON-CAP EQUIPMENT	3,450	0	3,450
Departmental Totals			
Total Expenditures	11,557,868	0	11,557,868
Deductions			
Total Deductions	0	0	0
Functional Cost	11,557,868	0	11,557,868
Allocation Step 1			
Inbound- All Others	339,544	339,544	0
Reallocate Admin Costs		(339,544)	339,544
1st Allocation	11,897,412	0	11,897,412
Allocation Step 2			
Inbound- All Others	479,727	479,727	0
Reallocate Admin Costs		(479,727)	479,727
2nd Allocation	479,727	0	479,727
Total For 1470 OEC			
Total Allocated	12,377,139	0	12,377,139



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

Activity - DISPATCH & RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0688	8,180		8,180		8,180
EMS ADMIN	21	0.5401	64,261		64,261	2,593	66,854
FIRE/EMS OPTNS.	3,428	87.3170	10,388,457		10,388,457	419,171	10,807,628
OPERATIONS ADM	8	0.2274	27,055		27,055	1,092	28,147
LIFE SAFETY BUREAU	132	3.3838	402,590		402,590	16,244	418,834
FIRE MARSHAL	66	1.6909	201,174		201,174	8,117	209,291
LOGISTICS ADM	6	0.1691	20,117		20,117	812	20,929
HAZMAT OPERATIONS	47	1.2040	143,246		143,246	5,780	149,026
AIRPORT OPERATIONS	140	3.5901	427,131		427,131	17,235	444,366
RESCUE TEAM	67	1.7133	203,840		203,840	8,225	212,065
STAFF SVCS	3	0.0955	11,361		11,361	458	11,819
SubTotal	3,926	100.0000	11,897,412		11,897,412	479,727	12,377,139
TOTAL	3,926	100.0000	11,897,412		11,897,412	479,727	12,377,139

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

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department OEC**

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	8,180	8,180
EMS ADMIN	66,854	66,854
FIRE/EMS OPTNS.	10,807,628	10,807,628
OPERATIONS ADM	28,147	28,147
LIFE SAFETY BUREAU	418,834	418,834
FIRE MARSHAL	209,291	209,291
LOGISTICS ADM	20,929	20,929
HAZMAT OPERATIONS	149,026	149,026
AIRPORT OPERATIONS	444,366	444,366
RESCUE TEAM	212,065	212,065
STAFF SVCS	11,819	11,819
Direct Billed	0	0
Total	12,377,139	12,377,139



**SCHEDULE 7.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES**

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

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,491,311			1,491,311
CHIEF'S ADMIN	42,493	768	43,261	
FLEET	143,104	10,305	153,409	
INFO TECH	3,719	142	3,861	
COMMUNICATIONS		223,660	223,660	
CENTRAL SVCS		88,335	88,335	
Total Allocated Additions:	189,316	323,210	512,526	512,526
Total To Be Allocated:	1,680,627	323,210		2,003,837



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

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	719,016	0	719,016
FRINGE BENEFITS	252,847	0	252,847
Other Expense & Cost			
SUPPLIES	353,647	0	353,647
OTHER EXPENSES	165,801	0	165,801
Departmental Totals			
Total Expenditures	1,491,311	0	1,491,311
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,491,311	0	1,491,311
Allocation Step 1			
Inbound- All Others	189,316	189,316	0
Reallocate Admin Costs		(189,316)	189,316
1st Allocation	1,680,627	0	1,680,627
Allocation Step 2			
Inbound- All Others	323,210	323,210	0
Reallocate Admin Costs		(323,210)	323,210
2nd Allocation	323,210	0	323,210
Total For 1480 COMMUNICATIONS			
Total Allocated	2,003,837	0	2,003,837



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

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	7	0.2939	4,939		4,939		4,939
FLEET	14	0.5877	9,878		9,878		9,878
INFO TECH	2	0.0840	1,411		1,411		1,411
PROF. DEVL.PMT.	64	2.6868	45,155		45,155		45,155
OEC	10	0.4198	7,056		7,056		7,056
COMMUNICATIONS	317	13.3081	223,660		223,660		223,660
EMS ADMIN	35	1.4694	24,694		24,694	5,748	30,442
FIRE/EMS OPTNS.	1,539	64.6096	1,085,845		1,085,845	252,755	1,338,600
MEDICAL DIR	10	0.4198	7,056		7,056	1,642	8,698
OPERATIONS ADM	22	0.9236	15,522		15,522	3,613	19,135
LIFE SAFETY BUREAU	125	5.2477	88,194		88,194	20,529	108,723
FIRE MARSHAL	130	5.4576	91,722		91,722	21,350	113,072
HAZMAT OPERATIONS	39	1.6373	27,517		27,517	6,405	33,922
AIRPORT OPERATIONS	48	2.0151	33,867		33,867	7,883	41,750
RESCUE TEAM	20	0.8396	14,111		14,111	3,285	17,396
SubTotal	2,382	100.0000	1,680,627		1,680,627	323,210	2,003,837
TOTAL	2,382	100.0000	1,680,627		1,680,627	323,210	2,003,837

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS**

Receiving Department	Total	COMMUNICATION
CHIEF'S ADMIN	4,939	4,939
FLEET	9,878	9,878
INFO TECH	1,411	1,411
PROF. DEVLPMT.	45,155	45,155
OEC	7,056	7,056
COMMUNICATIONS	223,660	223,660
EMS ADMIN	30,442	30,442
FIRE/EMS OPTNS.	1,338,600	1,338,600
MEDICAL DIR	8,698	8,698
OPERATIONS ADM	19,135	19,135
LIFE SAFETY BUREAU	108,723	108,723
FIRE MARSHAL	113,072	113,072
HAZMAT OPERATIONS	33,922	33,922
AIRPORT OPERATIONS	41,750	41,750
RESCUE TEAM	17,396	17,396
Direct Billed	0	0
Total	2,003,837	2,003,837



**SCHEDULE 8.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Planning and Homeland Security Group manages the Special Operations Teams including Hazardous Materials, Technical Rescue, and Aircraft Rescue Fire Fighting. The division also manages the classified recruiting program and staff services. Costs of the Planning Administration, Division 1510, have been allocated based on the number of employees per division within the Planning and Homeland Security Group.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,026,120			1,026,120
CHIEF'S ADMIN	28,424	514	28,938	
INFO TECH	2,036	78	2,114	
CLASSIF RECRUITING		1,231	1,231	
CENTRAL SVCS		11,023	11,023	
FIRE/EMS OPTNS.		20,225	20,225	
Total Allocated Additions:	30,460	33,071	63,531	63,531
Total To Be Allocated:	1,056,580	33,071		1,089,651



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

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	740,849	0	740,849
FRINGE BENEFITS	271,316	0	271,316
Other Expense & Cost			
SUPPLIES	2,590	0	2,590
OTHER EXPENSES	9,133	0	9,133
NON CAP EXPENSES	2,232	0	2,232
Departmental Totals			
Total Expenditures	1,026,120	0	1,026,120
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,026,120	0	1,026,120
Allocation Step 1			
Inbound- All Others	30,460	30,460	0
Reallocate Admin Costs		(30,460)	30,460
1st Allocation	1,056,580	0	1,056,580
Allocation Step 2			
Inbound- All Others	33,071	33,071	0
Reallocate Admin Costs		(33,071)	33,071
2nd Allocation	33,071	0	33,071
Total For 1510 PLANNING ADM			
Total Allocated	1,089,651	0	1,089,651



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PLANNING ADM

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLASSIF RECRUITING	9	3.6034	38,073		38,073	1,192	39,265
HAZMAT OPERATIONS	47	17.5098	185,005		185,005	5,791	190,796
AIRPORT OPERATIONS	140	52.2110	551,650		551,650	17,266	568,916
RESCUE TEAM	67	24.9167	263,265		263,265	8,240	271,505
STAFF SVCS	4	1.7591	18,587		18,587	582	19,169
SubTotal	270	100.0000	1,056,580		1,056,580	33,071	1,089,651
TOTAL	270	100.0000	1,056,580		1,056,580	33,071	1,089,651

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

Allocation Source: Personnel report



**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PLANNING ADM**

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	39,265	39,265
HAZMAT OPERATIONS	190,796	190,796
AIRPORT OPERATIONS	568,916	568,916
RESCUE TEAM	271,505	271,505
STAFF SVCS	19,169	19,169
Direct Billed	0	0
Total	1,089,651	1,089,651



**SCHEDULE 9.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
CLASSIFIED RECRUITING
NATURE AND EXTENT OF SERVICES**

The Classified Recruiting Division is responsible for the recruiting and hiring of qualified staff for the fire department. Costs have been allocated based on the number of Classified Operations Employees per division.

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CLASSIF RECRUITING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	785,367			785,367
CHIEF'S ADMIN	25,989	469	26,458	
FLEET	47,701	3,435	51,136	
INFO TECH	1,567	60	1,627	
PLANNING ADM	38,073	1,192	39,265	
CLASSIF RECRUITING		155	155	
CENTRAL SVCS		34,869	34,869	
FIRE/EMS OPTNS.		2,546	2,546	
Total Allocated Additions:	<u>113,330</u>	<u>42,726</u>	<u>156,056</u>	<u>156,056</u>
Total To Be Allocated:	<u><u>898,697</u></u>	<u><u>42,726</u></u>		<u><u>941,423</u></u>



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

	Total	General & Admln	RECRUITING
Wages & Benefits			
SALARIES & WAGES	480,902	0	480,902
FRINGE BENEFITS	169,074	0	169,074
Other Expense & Cost			
SUPPLIES	36,164	0	36,164
OTHER EXPENSES	91,534	0	91,534
NON CAP EXPENSES	7,693	0	7,693
Departmental Totals			
Total Expenditures	785,367	0	785,367
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	785,367	0	785,367
Allocation Step 1			
Inbound- All Others	113,330	113,330	0
Reallocate Admin Costs		(113,330)	113,330
1st Allocation	898,697	0	898,697
Allocation Step 2			
Inbound- All Others	42,726	42,726	0
Reallocate Admin Costs		(42,726)	42,726
2nd Allocation	42,726	0	42,726
Total For 1580 CLASSIF RECRUITING			
Total Allocated	941,423	0	941,423



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CLASSIF RECRUITING

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	598		598		598
FLEET	5	0.1296	1,165		1,165		1,165
PROF. DEVLPMT.	22	0.5662	5,089		5,089		5,089
OEC	88	2.1774	19,569		19,569		19,569
PLANNING ADM	5	0.1370	1,231		1,231		1,231
CLASSIF RECRUITING	0	0.0172	155		155		155
EMS ADMIN	21	0.5226	4,697		4,697	230	4,927
FIRE/EMS OPTNS.	3,428	84.4868	759,279		759,279	37,250	796,529
OPERATIONS ADM	8	0.2200	1,977		1,977	97	2,074
LIFE SAFETY BUREAU	132	3.2742	29,425		29,425	1,444	30,869
FIRE MARSHAL	66	1.6361	14,704		14,704	721	15,425
COMM. OUTREACH	8	0.2139	1,922		1,922	94	2,016
LOGISTICS ADM	6	0.1636	1,470		1,470	72	1,542
HAZMAT OPERATIONS	47	1.1650	10,470		10,470	514	10,984
AIRPORT OPERATIONS	140	3.4737	31,218		31,218	1,532	32,750
RESCUE TEAM	67	1.6578	14,898		14,898	731	15,629
STAFF SVCS	3	0.0924	830		830	41	871
SubTotal	4,058	100.0000	898,697		898,697	42,726	941,423
TOTAL	4,058	100.0000	898,697		898,697	42,726	941,423

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CLASSIF RECRUITING

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	598	598
FLEET	1,165	1,165
PROF. DEVLPMT.	5,089	5,089
OEC	19,569	19,569
PLANNING ADM	1,231	1,231
CLASSIF RECRUITING	155	155
EMS ADMIN	4,927	4,927
FIRE/EMS OPTNS.	796,529	796,529
OPERATIONS ADM	2,074	2,074
LIFE SAFETY BUREAU	30,869	30,869
FIRE MARSHAL	15,425	15,425
COMM. OUTREACH	2,016	2,016
LOGISTICS ADM	1,542	1,542
HAZMAT OPERATIONS	10,984	10,984
AIRPORT OPERATIONS	32,750	32,750
RESCUE TEAM	15,629	15,629
STAFF SVCS	871	871
Direct Billed	0	0
Total	941,423	941,423



**SCHEDULE 10.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
CENTRAL SERVICES
NATURE AND EXTENT OF SERVICES**

The Central Services Division contains General Government “type” costs. These costs have been functionalized and allocated as follows:

- **Departmental** – These costs have been identified as general Fire Department expenditures and have been allocated based on the number of employees within the Fire Department.
- **Vehicle Charges** – Vehicle charges, Fuel and Vehicle Repair and Maintenance, have been allocated based on the number of vehicles assigned per division.
- **Classified Employees** – Charges for Classified Central Service Arbitration Costs have been allocated based on the number of Classified Operations Employees.

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,623,761			15,623,761
TRANSFERS	(6,295,137)			
Total Deductions:	<u>(6,295,137)</u>			<u>(6,295,137)</u>
CHIEF'S ADMIN	65,132	1,190	66,322	
INFO TECH	20,233	773	21,006	
Total Allocated Additions:	<u>85,365</u>	<u>1,963</u>	<u>87,328</u>	<u>87,328</u>
Total To Be Allocated:	<u><u>9,413,989</u></u>	<u><u>1,963</u></u>		<u><u>9,415,952</u></u>

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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
POSTAGE	28,007	0	28,007	0	0
FUEL	4,563,145	0	0	4,563,145	0
VEH & MOTOR EQUIP SV	4,402	0	0	4,402	0
OTHER SUPPLIES	181,365	0	181,365	0	0
CLASS. C.S. ARBITRATION COST	10,332	0	0	0	10,332
OFFICE EQUIPMENT RENTAL	122,917	0	122,917	0	0
TELEPHONE	2,314,201	0	2,314,201	0	0
INSURANCE FEES	248,451	0	248,451	0	0
NON-CAP. EQUIPMENT	(542)	0	(542)	0	0
DATA SERVICES	206,827	0	206,827	0	0
MISC OTHER SERVICES & CHARGES	1,649,519	0	1,649,519	0	0
*TRANSFERS	6,295,137	6,295,137	0	0	0
Departmental Totals					
Total Expenditures	15,623,761	6,295,137	4,750,745	4,567,547	10,332
Deductions					
Total Deductions	(6,295,137)	(6,295,137)	0	0	0
Functional Cost	9,328,624	0	4,750,745	4,567,547	10,332
Allocation Step 1					
Inbound- All Others	85,385	85,365	0	0	0
Reallocate Admin Costs		(85,365)	43,473	41,797	95
1st Allocation	9,413,989	0	4,794,218	4,609,344	10,427
Allocation Step 2					
Inbound- All Others	1,963	1,963	0	0	0
Reallocate Admin Costs		(1,963)	1,000	961	2
2nd Allocation	1,963	0	1,000	961	2

* - Indicates Disallowed Expenditure



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

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS					
Total Allocated	9,415,952	0	4,795,218	4,610,305	10,429



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

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	80	1.8144	86,985		86,985		86,985
FLEET	88	1.9893	95,371		95,371		95,371
INFO TECH	4	0.1062	5,093		5,093		5,093
PROF. DEVLPMT.	121	2.7410	131,409		131,409		131,409
OEC	90	2.0424	97,917		97,917		97,917
COMMUNICATIONS	14	0.3205	15,364		15,364		15,364
PLANNING ADM	10	0.2296	11,009		11,009		11,009
CLASSIF RECRUITING	9	0.2199	10,543		10,543		10,543
EMS ADMIN	32	0.7291	34,954		34,954	8	34,962
FIRE/EMS OPTNS.	3,430	77.5249	3,716,724		3,716,724	858	3,717,582
MEDICAL DIR	21	0.4927	23,621		23,621	5	23,626
OPERATIONS ADM	12	0.2922	14,010		14,010	3	14,013
LIFE SAFETY BUREAU	145	3.2845	157,468		157,468	36	157,504
FIRE MARSHAL	73	1.6587	79,519		79,519	18	79,537
COMM. OUTREACH	12	0.2866	13,739		13,739	3	13,742
LOGISTICS ADM	13	0.3151	15,104		15,104	3	15,107
AIR PACK	3	0.0701	3,359		3,359	1	3,360
HAZMAT OPERATIONS	47	1.0686	51,229		51,229	12	51,241
AIRPORT OPERATIONS	140	3.1862	152,754		152,754	35	152,789
RESCUE TEAM	67	1.5206	72,899		72,899	17	72,916
STAFF SVCS	4	0.1074	5,147		5,147	1	5,148
SubTotal	4,424	100.0000	4,794,218		4,794,218	1,000	4,795,218
TOTAL	4,424	100.0000	4,794,218		4,794,218	1,000	4,795,218

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

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

Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	15	1.9789	91,214		91,214		91,214
FLEET	26	3.4301	158,104		158,104		158,104
INFO TECH	3	0.3958	18,243		18,243		18,243
PROF. DEVLPMT.	16	2.1108	97,295		97,295		97,295
OEC	4	0.5277	24,324		24,324		24,324
COMMUNICATIONS	12	1.5831	72,971		72,971		72,971
CLASSIF RECRUITING	4	0.5277	24,324		24,324		24,324
EMS ADMIN	20	2.6385	121,619		121,619	28	121,647
FIRE/EMS OPTNS.	394	51.9788	2,395,883		2,395,883	556	2,396,439
OPERATIONS ADM	6	0.7916	36,486		36,486	9	36,495
LIFE SAFETY BUREAU	135	17.8100	820,925		820,925	191	821,116
FIRE MARSHAL	90	11.8734	547,284		547,284	128	547,412
COMM. OUTREACH	9	1.1873	54,728		54,728	13	54,741
LOGISTICS ADM	4	0.5277	24,324		24,324	6	24,330
AIR PACK	4	0.5277	24,324		24,324	6	24,330
HAZMAT OPERATIONS	6	0.7916	36,486		36,486	9	36,495
AIRPORT OPERATIONS	4	0.5277	24,324		24,324	6	24,330
RESCUE TEAM	4	0.5277	24,324		24,324	6	24,330
STAFF SVCS	2	0.2639	12,162		12,162	3	12,165
Sub Total	758	100.0000	4,609,344		4,609,344	961	4,610,305
TOTAL	758	100.0000	4,609,344		4,609,344	961	4,610,305

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

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

Activity - CLASSIF EMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	7		7		7
FLEET	5	0.1296	14		14		14
PROF. DEVLPMT.	22	0.5662	59		59		59
OEC	88	2.1774	227		227		227
PLANNING ADM	5	0.1370	14		14		14
CLASSIF RECRUITING	0	0.0172	2		2		2
EMS ADMIN	21	0.5226	54		54		54
FIRE/EMS OPTNS.	3,428	84.4868	8,810		8,810	2	8,812
OPERATIONS ADM	8	0.2200	23		23		23
LIFE SAFETY BUREAU	132	3.2742	341		341		341
FIRE MARSHAL	66	1.6361	171		171		171
COMM. OUTREACH	8	0.2139	22		22		22
LOGISTICS ADM	6	0.1636	17		17		17
HAZMAT OPERATIONS	47	1.1650	121		121		121
AIRPORT OPERATIONS	140	3.4737	362		362		362
RESCUE TEAM	67	1.6578	173		173		173
STAFF SVCS	3	0.0924	10		10		10
SubTotal	4,058	100.0000	10,427		10,427	2	10,429
TOTAL	4,058	100.0000	10,427		10,427	2	10,429

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	178,206	86,985	91,214	7
FLEET	253,489	95,371	158,104	14
INFO TECH	23,336	5,093	18,243	0
PROF. DEVLPMT.	228,763	131,409	97,295	59
OEC	122,468	97,917	24,324	227
COMMUNICATIONS	88,335	15,364	72,971	0
PLANNING ADM	11,023	11,009	0	14
CLASSIF RECRUITING	34,869	10,543	24,324	2
EMS ADMIN	156,663	34,962	121,647	54
FIRE/EMS OPTNS.	6,122,833	3,717,582	2,396,439	8,812
MEDICAL DIR	23,626	23,626	0	0
OPERATIONS ADM	50,531	14,013	36,495	23
LIFE SAFETY BUREAU	978,961	157,504	821,116	341
FIRE MARSHAL	627,120	79,537	547,412	171
COMM. OUTREACH	68,505	13,742	54,741	22
LOGISTICS ADM	39,454	15,107	24,330	17
AIR PACK	27,690	3,360	24,330	0
HAZMAT OPERATIONS	87,857	51,241	36,495	121
AIRPORT OPERATIONS	177,481	152,789	24,330	362
RESCUE TEAM	97,419	72,916	24,330	173
STAFF SVCS	17,323	5,148	12,165	10
Direct Billed	0	0	0	0
Total	9,415,952	4,795,218	4,610,305	10,429

SCHEDULE 11.1
FY 2011 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
EMERGENCY MEDICAL SERVICES (EMS) ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The administrative and supervisory services of the Emergency Medical Services (EMS) include the direct supervision of paramedics and emergency medical technicians; coordination of paramedic and emergency medical and technical training, continuing education and first responder CPR and advanced life support training; and the procurement and distribution of all medical supplies to ambulances and first responder units. These costs are allocated directly to the EMS Operations.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department EMS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,950,939			3,950,939
CHIEF'S ADMIN	94,822	1,713	96,535	
FLEET	238,506	17,175	255,681	
INFO TECH	7,886	301	8,187	
PROF. DEVLPMT.	35,564	2,066	37,630	
OEC	64,261	2,593	66,854	
COMMUNICATIONS	24,694	5,748	30,442	
CLASSIF RECRUITING	4,697	230	4,927	
CENTRAL SVCS	156,627	36	156,663	
FIRE/EMS OPTNS.		77,155	77,155	
Total Allocated Additions:	627,057	107,017	734,074	734,074
Total To Be Allocated:	4,577,996	107,017		4,685,013

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

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,949,196	0	1,949,196
FRINGE BENEFITS	799,058	0	799,058
Other Expense & Cost			
SUPPLIES	236,479	0	236,479
SERVICES	957,017	0	957,017
NON CAP EQUIPMENT	9,189	0	9,189
Departmental Totals			
Total Expenditures	3,950,939	0	3,950,939
Deductions			
Total Deductions	0	0	0
Functional Cost	3,950,939	0	3,950,939
Allocation Step 1			
Inbound- All Others	627,057	627,057	0
Reallocate Admin Costs		(627,057)	627,057
1st Allocation	4,577,996	0	4,577,996
Allocation Step 2			
Inbound- All Others	107,017	107,017	0
Reallocate Admin Costs		(107,017)	107,017
2nd Allocation	107,017	0	107,017
Total For 1220 EMS ADMIN			
Total Allocated	4,685,013	0	4,685,013



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department EMS ADMIN

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS.	100	100.0000	4,577,996		4,577,996	107,017	4,685,013
SubTotal	100	100.0000	4,577,996		4,577,996	107,017	4,685,013
TOTAL	100	100.0000	4,577,996		4,577,996	107,017	4,685,013

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department EMS ADMIN**

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,685,013	4,685,013
Direct Billed	0	0
Total	4,685,013	4,685,013

**SCHEDULE 12.1
FY 2011 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2011 FULL COST ALLOCATION PLAN
FIRE/EMS OPERATIONS
NATURE AND EXTENT OF SERVICES**

The Fire/EMS Operations division provides emergency medical services and fire suppression operations for the citizens of the City of Houston. These costs have been functionalized and allocated as follows:

- **Classified Retiree Benefits-** Charges related to classified employees benefits have been allocated based on the number of classified operations employees.
- **Operations-** Charges for Fire and EMS operations have been allocated directly to Fire/EMS Operations.

**HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department FIRE/EMS OPTNS.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	306,513,677			306,513,677
CHIEF'S ADMIN	9,355,721	168,890	9,524,611	
FLEET	4,698,565	338,343	5,036,908	
INFO TECH	612,694	23,421	636,115	
PROF. DEVLPMT.	5,749,365	333,969	6,083,334	
OEC	10,388,457	419,171	10,807,628	
COMMUNICATIONS	1,085,845	252,755	1,338,600	
CLASSIF RECRUITING	759,279	37,250	796,529	
CENTRAL SVCS	6,121,417	1,416	6,122,833	
EMS ADMIN	4,577,996	107,017	4,685,013	
Total Allocated Additions:	43,349,339	1,682,232	45,031,571	45,031,571
Deduct direct costs	(291,750,432)			
Total Departmental Cost Adjustments:	(291,750,432)			(291,750,432)
Total To Be Allocated:	58,112,584	1,682,232		59,794,816

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department FIRE/EMS OPTNS.

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	195,119,597	0	0	195,119,597
Fringe Benefits	96,535,891	0	0	96,535,891
Other Expense & Cost				
Class. Ret. Health Benefits	14,763,245	0	14,763,245	0
Supplies	21,035	0	0	21,035
Contractual Svcs	73,909	0	0	73,909
Departmental Totals				
Total Expenditures	306,513,677	0	14,763,245	291,750,432
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct direct costs	(291,750,432)	0	0	(291,750,432)
Functional Cost				
Functional Cost	14,763,245	0	14,763,245	0
Allocation Step 1				
Inbound- All Others	43,349,339	0	0	43,349,339
1st Allocation	58,112,584	0	14,763,245	43,349,339
Allocation Step 2				
Inbound- All Others	1,682,232	0	0	1,682,232
2nd Allocation	1,682,232	0	0	1,682,232
Total For 1210 FIRE/EMS OPTNS.				
Total Allocated	59,794,816	0	14,763,245	45,031,571



HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE/EMS OPTNS.

Activity - CLSFD RET BEN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	2	0.0665	9,822		9,822		9,822
FLEET	5	0.1296	19,134		19,134		19,134
PROF. DEVLPMT.	22	0.5662	83,593		83,593		83,593
OEC	88	2.1774	321,461		321,461		321,461
PLANNING ADM	5	0.1370	20,225		20,225		20,225
CLASSIF RECRUITING	0	0.0172	2,546		2,546		2,546
EMS ADMIN	21	0.5226	77,155		77,155		77,155
FIRE/EMS OPTNS.	3,428	84.4868	12,472,972	-12,472,972			
OPERATIONS ADM	8	0.2200	32,484		32,484		32,484
LIFE SAFETY BUREAU	132	3.2742	483,373		483,373		483,373
FIRE MARSHAL	66	1.6361	241,541		241,541		241,541
COMM. OUTREACH	8	0.2139	31,575		31,575		31,575
LOGISTICS ADM	6	0.1636	24,154		24,154		24,154
HAZMAT OPERATIONS	47	1.1650	171,989		171,989		171,989
AIRPORT OPERATIONS	140	3.4737	512,838		512,838		512,838
RESCUE TEAM	67	1.6578	244,742		244,742		244,742
STAFF SVCS	3	0.0924	13,641		13,641		13,641
SubTotal	4,058	100.0000	14,763,245	-12,472,972	2,290,273		2,290,273
Direct Billed				12,472,972	12,472,972		12,472,972
TOTAL	4,058	100.0000	14,763,245		14,763,245		14,763,245

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department FIRE/EMS OPTNS.

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE/EMS OPTNS	100	100.0000	43,349,339		43,349,339	1,682,232	45,031,571
SubTotal	100	100.0000	43,349,339		43,349,339	1,682,232	45,031,571
TOTAL	100	100.0000	43,349,339		43,349,339	1,682,232	45,031,571

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A

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

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	9,822	9,822	0
FLEET	19,134	19,134	0
PROF. DEVLPMT.	83,593	83,593	0
OEC	321,461	321,461	0
PLANNING ADM	20,225	20,225	0
CLASSIF RECRUITING	2,546	2,546	0
EMS ADMIN	77,155	77,155	0
FIRE/EMS OPTNS	45,031,571	0	45,031,571
OPERATIONS ADM	32,484	32,484	0
LIFE SAFETY BUREAU	483,373	483,373	0
FIRE MARSHAL	241,541	241,541	0
COMM. OUTREACH	31,575	31,575	0
LOGISTICS ADM	24,154	24,154	0
HAZMAT OPERATIONS	171,989	171,989	0
AIRPORT OPERATIONS	512,838	512,838	0
RESCUE TEAM	244,742	244,742	0
STAFF SVCS	13,641	13,641	0
Direct Billed	12,472,972	12,472,972	0
Total	59,794,816	14,763,245	45,031,571