

THE CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2008 FULL COST ALLOCATION PLAN

**Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2006**

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SECTION I
Introduction

INTRODUCTION

The FY 2008 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, 2006. 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 OF ALLOCATED COSTS SCHEDULES

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Allocated Costs By Department**

Groups

* Group

Central Service Departments	FIRE & EMS OP 1210	MED DIRECT 1225	OPER ADM 1260	LIFE SFTY 1310	FIRE MARSHAL 1320	COMNTY OUT 1410	LOGISTICS ADM 1420
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S ADMIN 11XX	7,978,320.57	82,387.93	40,279.18	343,200.81	191,973.63	29,969.71	27,060.69
INFO TECH 1430	240,579.13	2,744.41	937.84	11,583.42	6,191.54	876.79	610.37
FLEET 1270	5,427,321.39	0.00	0.00	1,953,835.69	1,056,518.56	72,364.32	101,309.98
COMMUNIC 1470, 1480	8,359,878.90	68,134.81	59,512.10	328,100.08	236,726.01	0.00	0.00
TRAINING 1450, 1460	8,396,356.70	78,654.41	50,563.51	308,999.41	182,590.61	0.00	0.00
EMS ADMIN 1220	5,210,111.86	0.00	0.00	0.00	0.00	0.00	0.00
CLASSIF RECRUITING 1580	712,139.70	6,642.67	4,352.09	26,266.87	15,451.10	2,182.97	2,364.88
CENTRAL SVCS 1950	4,317,401.96	22,395.51	14,672.92	781,808.82	427,120.06	34,813.51	45,806.28
Total Allocated	40,642,110.21	260,959.74	170,317.64	3,753,795.10	2,116,571.51	140,207.30	177,152.20
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	40,642,110.21	260,959.74	170,317.64	3,753,795.10	2,116,571.51	140,207.30	177,152.20
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	40,642,110.21	260,959.74	170,317.64	3,753,795.10	2,116,571.51	140,207.30	177,152.20



**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	OEC 1470	AIR PACK 1490	HAZMAT OP 1530	AIRPORT OP 1540	RESCUE TEAM 1550	MED STRIKE 1560	STAFF SVCS 1570
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	0.00	171,177.67	565,284.40	167,196.79	0.00	27,866.13
CHIEF'S ADMIN 11XX	266,832.17	10,741.88	121,009.14	362,242.47	114,592.94	381.45	17,816.39
INFO TECH 1430	8,714.44	423.25	3,996.94	10,852.66	3,677.80	23.95	532.44
FLEET 1270	0.00	43,418.55	43,418.55	57,891.43	57,891.43	43,418.55	28,945.68
COMMUNIC 1470, 1480	108,769.71	0.00	156,603.36	345,540.77	149,221.79	0.00	12,166.91
TRAINING 1450, 1460	0.00	0.00	120,790.70	398,890.12	98,318.00	0.00	14,045.40
EMS ADMIN 1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLASSIF RECRUITING 1580	17,463.72	545.73	10,246.32	33,836.71	8,340.02	0.00	1,191.43
CENTRAL SVCS 1950	74,086.87	17,646.78	48,543.13	130,117.48	52,862.84	15,331.57	15,622.30
Total Allocated	475,866.91	72,776.19	675,785.81	1,904,656.04	652,101.61	59,155.52	118,186.68
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	475,866.91	72,776.19	675,785.81	1,904,656.04	652,101.61	59,155.52	118,186.68
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	475,866.91	72,776.19	675,785.81	1,904,656.04	652,101.61	59,155.52	118,186.68



**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	All Others	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00
PLANNING ADM 1510	0.00	931,524.99	0.00	0.00	931,524.99
CHIEF'S ADMIN 11XX	(5,287.79)	9,581,521.17	0.00	40,816,071.36	50,397,592.53
INFO TECH 1430	(332.03)	291,412.95	0.00	0.00	291,412.95
FLEET 1270	0.00	8,886,334.13	0.00	0.00	8,886,334.13
COMMUNIC 1470, 1480	0.00	9,824,654.44	0.00	0.00	9,824,654.44
TRAINING 1450, 1460	0.00	9,649,208.86	0.00	0.00	9,649,208.86
EMS ADMIN 1220	0.00	5,210,111.86	0.00	0.00	5,210,111.86
CLASSIF RECRUITING 1580	0.00	841,024.21	0.00	0.00	841,024.21
CENTRAL SVCS 1950	0.00	5,998,230.03	0.00	0.00	5,998,230.03
Total Allocated	(5,619.82)	51,214,022.64	0.00	40,816,071.36	92,030,094.00
Roll Forward	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	(5,619.82)	51,214,022.64	0.00	40,816,071.36	92,030,094.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Proposed Costs	(5,619.82)	51,214,022.64	0.00	40,816,071.36	92,030,094.00

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Summary Of Allocated Costs**

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	35,691,356.00		
PLANNING ADM 1510	900,263.00	0.00		
CHIEF'S ADMIN 11XX	15,263,354.00	0.00		
INFO TECH 1430	334,649.00	0.00		
FLEET 1270	8,779,644.00	0.00		
COMMUNIC 1470, 1480	10,141,103.00	0.00		
TRAINING 1450, 1460	9,019,208.00	0.00		
EMS ADMIN 1220	4,488,578.00	0.00		
CLASSIF RECRUITING 1580	700,849.00	0.00		
CENTRAL SVCS 1950	6,711,090.00	0.00		
FIRE & EMS OP 1210			40,642,110.21	
MED DIRECT 1225			260,959.74	
OPER ADM 1260			170,317.64	
LIFE SFTY 1310			3,753,795.10	
FIRE MARSHAL 1320			2,116,571.51	
COMNTY OUT 1410			140,207.30	
LOGISTICS ADM 1420			177,152.20	
OEC 1470			475,866.91	
AIR PACK 1490			72,776.19	
HAZMAT OP 1530			675,785.81	
AIRPORT OP 1540			1,904,656.04	
RESCUE TEAM 1550			652,101.61	
MED STRIKE 1560			59,155.52	
STAFF SVCS 1570			118,186.68	
All Others			(5,619.82)	
Direct Billed Total			0.00	
Unallocated Total			40,816,071.36	
Totals	<u>56,338,738.00</u>	<u>35,691,356.00</u>	<u>92,030,094.00</u>	Deviation 0.00

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Table with 3 columns: Department, Allocation Basis, Allocation Source. Rows include categories like CITYWIDE INDIRECT COSTS, PLANNING ADM 1510, CHIEF'S ADMIN 11XX, INFO TECH 1430, FLEET 1270, COMMUNIC 1470, 1480, TRAINING 1450, 1460, EMS ADMIN 1220, CLASSIF RECRUITING 1580, and CENTRAL SVCS 1950.

SECTION III

CENTRAL SERVICES COST ALLOCATION PLAN

**SCHEDULE 1.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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
FY 2008 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	35,691,356.00			
Total Departmental Cost Adjustments:	35,691,356.00			35,691,356.00
Total To Be Allocated:	35,691,356.00	0.00		35,691,356.00



**HOUSTON FIRE DEPARTMENT
 FY 2008 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	35,691,356.00	0.00	35,691,356.00
Functional Cost			
Functional Cost	35,691,356.00	0.00	35,691,356.00
Allocation Step 1			
1st Allocation	35,691,356.00	0.00	35,691,356.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 10 CITYWIDE INDIRECT			
Total Allocated	35,691,356.00	0.00	35,691,356.00

**HOUSTON FIRE DEPARTMENT
 FY 2008 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 ADMIN 11XX	100	100.0000	35,691,356.00		35,691,356.00		35,691,356.00
SubTotal	100	100.0000	35,691,356.00		35,691,356.00		35,691,356.00
TOTAL	100	100.0000	35,691,356.00		35,691,356.00		35,691,356.00

Allocation Basis: Direct allocation to Chief's Administration

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN 11XX	35,691,356.00	35,691,356.00
Direct Billed	0.00	0.00
Total	35,691,356.00	35,691,356.00



**SCHEDULE 2.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
PLANNING ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

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 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
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department PLANNING ADM 1510**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	900,263.00			900,263.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMIN 11XX		27,761.75	27,761.75	
INFO TECH 1430		933.30	933.30	
COMMUNIC 1470, 1480		19,103.36	19,103.36	
TRAINING 1450, 1460		21,710.90	21,710.90	
CLASSIF RECRUITING 1580		1,807.14	1,807.14	
CENTRAL SVCS 1950		7,716.05	7,716.05	
Total Allocated Additions:		79,032.50	79,032.50	79,032.50
Total To Be Allocated:	900,263.00	79,032.50		979,295.50

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department PLANNING ADM 1510**

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	747,789.00	0.00	747,789.00
FRINGE BENEFITS	127,173.00	0.00	127,173.00
Other Expense & Cost			
SUPPLIES	9,110.00	0.00	9,110.00
OTHER EXPENSES	16,191.00	0.00	16,191.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	900,263.00	0.00	900,263.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	900,263.00	0.00	900,263.00
Allocation Step 1			
1st Allocation	900,263.00	0.00	900,263.00
Allocation Step 2			
Inbound- All Others	79,032.50	79,032.50	0.00
Reallocate Admin Costs		(79,032.50)	79,032.50
2nd Allocation	79,032.50	0.00	79,032.50
Total For 1510 PLANNING ADM 1510			
Total Allocated	979,295.50	0.00	979,295.50

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PLANNING ADM 1510**

Activity - PLANNING ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HAZMAT OP 1530	43	17.4797	157,363.05		157,363.05	13,814.62	171,177.67
AIRPORT OP 1540	142	57.7236	519,664.00		519,664.00	45,620.40	565,284.40
RESCUE TEAM 1550	42	17.0732	153,703.44		153,703.44	13,493.35	167,196.79
STAFF SVCS 1570	7	2.8455	25,617.24		25,617.24	2,248.89	27,866.13
CLASSIF RECRUITING 1580	12	4.8780	43,915.27		43,915.27	3,855.24	47,770.51
SubTotal	246	100.0000	900,263.00		900,263.00	79,032.50	979,295.50
TOTAL	246	100.0000	900,263.00		900,263.00	79,032.50	979,295.50

Allocation Basis: Number of FTEs served

Allocation Source: Human Resources



HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PLANNING ADM 1510

Receiving Department	Total	PLANNING ADM
HAZMAT OP 1530	171,177.67	171,177.67
AIRPORT OP 1540	565,284.40	565,284.40
RESCUE TEAM 1550	167,196.79	167,196.79
STAFF SVCS 1570	27,866.13	27,866.13
CLASSIF RECRUITING 1580	47,770.51	47,770.51
Direct Billed	0.00	0.00
Total	979,295.50	979,295.50

**HOUSTON FIRE DEPARTMENT
FY 2008 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 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.
- **Staff Services** – Costs of Staff 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.
- **Risk Management** – Costs of Risk Management Division have been allocated based on the number of employees per division.
- **Warehouse** – Costs of Procurement & Warehouse have not been allocated.
- **Other** – Costs of Divisions 1145, 1150, and 1180 have not been allocated.

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CHIEF'S ADMIN 11XX**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,263,354.00			15,263,354.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CITYWIDE INDIRECT COSTS	35,691,356.00		35,691,356.00	
CHIEF'S ADMIN 11XX		367,185.42	367,185.42	
INFO TECH 1430		15,629.67	15,629.67	
FLEET 1270		255,373.82	255,373.82	
CLASSIF RECRUITING 1580		677.68	677.68	
CENTRAL SVCS 1950		173,750.21	173,750.21	
Total Allocated Additions:	35,691,356.00	812,616.80	36,503,972.80	36,503,972.80
Total To Be Allocated:	50,954,710.00	812,616.80		51,767,326.80

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S ADMIN 11XX**

	Total	General & Admin	CHIEF ADMIN 1110, 1115	STAFF SVCS 1170	ACCT/FIN/WHSE 1120, 1140
Wages & Benefits					
SALARIES & WAGES	3,218,504.00	0.00	434,270.00	14,261.00	1,058,704.00
FRINGE BENEFITS	1,197,602.00	0.00	124,312.00	12,174.00	398,477.00
Other Expense & Cost					
SUPPLIES	4,683,955.00	0.00	7,754.00	0.00	141,988.00
OTHER EXPENSES	6,163,293.00	0.00	10,889.00	0.00	(1,740.00)
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	15,263,354.00	0.00	577,225.00	26,435.00	1,597,429.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	15,263,354.00	0.00	577,225.00	26,435.00	1,597,429.00
Allocation Step 1					
Inbound- All Others	35,691,356.00	35,691,356.00	0.00	0.00	0.00
Reallocate Admin Costs		(35,691,356.00)	1,349,775.70	61,817.43	3,735,385.94
Unallocated Costs	(40,175,362.02)	0.00	0.00	0.00	0.00
1st Allocation	10,779,347.98	0.00	1,927,000.70	88,252.43	5,332,814.94
Allocation Step 2					
Inbound- All Others	812,616.80	812,616.80	0.00	0.00	0.00
Reallocate Admin Costs		(812,616.80)	30,731.54	1,407.45	85,046.85
Unallocated Costs	(640,709.34)	0.00	0.00	0.00	0.00
2nd Allocation	171,907.46	0.00	30,731.54	1,407.45	85,046.85
Total For 1100 CHIEF'S ADMIN 11XX					
Total Allocated	10,951,255.44	0.00	1,957,732.24	89,659.88	5,417,861.79

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S ADMIN 11XX**

	HUMAN RES 1130, 1160	RISK MGMT 1190	WAREHOUSE	OTHER 1145,1150,1180
Wages & Benefits				
SALARIES & WAGES	665,623.00	0.00	1,045,646.00	0.00
FRINGE BENEFITS	246,615.00	0.00	416,024.00	0.00
Other Expense & Cost				
SUPPLIES	8,800.00	0.00	4,525,413.00	0.00
OTHER EXPENSES	86,279.00	20,507.00	5,315,103.00	732,255.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	1,007,317.00	20,507.00	11,302,186.00	732,255.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
	1,007,317.00	20,507.00	11,302,186.00	732,255.00
Allocation Step 1				
Inbound- All Others	0.00	0.00	0.00	0.00
Reallocate Admin Costs	2,355,486.73	47,969.18	26,428,628.22	1,712,292.80
Unallocated Costs	0.00	0.00	(37,730,814.22)	(2,444,547.80)
1st Allocation	3,362,803.73	68,476.18	0.00	0.00
Allocation Step 2				
Inbound- All Others	0.00	0.00	0.00	0.00
Reallocate Admin Costs	53,629.46	1,092.16	601,724.05	38,985.29
Unallocated Costs	0.00	0.00	(601,724.05)	(38,985.29)
2nd Allocation	53,629.46	1,092.16	0.00	0.00
Total For 1100 CHIEF'S ADMIN 11XX				
Total Allocated	3,416,433.19	69,568.34	0.00	0.00

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CHIEF'S ADMIN 11XX**

Activity - CHIEF ADMIN 1110, 1115

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	1,443,625.33		1,443,625.33	23,608.69	1,467,234.02
MED DIRECT 1225	29	0.6988	13,465.78		13,465.78	220.22	13,686.00
OPER ADM 1260	19	0.4578	8,822.41		8,822.41	144.28	8,966.69
LIFE SFTY 1310	119	2.8675	55,256.17		55,256.17	903.65	56,159.82
FIRE MARSHAL 1320	70	1.6867	32,503.63		32,503.63	531.56	33,035.19
COMNTY OUT 1410	12	0.2892	5,572.06		5,572.06	91.12	5,663.18
LOGISTICS ADM 1420	13	0.3133	6,036.39		6,036.39	98.72	6,135.11
OEC 1470	96	2.3133	44,576.40		44,576.40	728.99	45,305.39
AIR PACK 1490	3	0.0723	1,393.01		1,393.01	22.78	1,415.79
PLANNING ADM 1510	10	0.2410	4,643.38		4,643.38		4,643.38
HAZMAT OP 1530	43	1.0361	19,966.52		19,966.52	326.53	20,293.05
AIRPORT OP 1540	142	3.4217	65,935.93		65,935.93	1,078.30	67,014.23
RESCUE TEAM 1550	42	1.0120	19,502.17		19,502.17	318.93	19,821.10
STAFF SVCS 1570	7	0.1687	3,250.37		3,250.37	53.16	3,303.53
CHIEF'S ADMIN 11XX	93	2.2410	43,183.39		43,183.39		43,183.39
FLEET 1270	94	2.2651	43,647.72		43,647.72	713.80	44,361.52
COMMUNIC 1470, 1480	11	0.2651	5,107.71		5,107.71	83.53	5,191.24
TRAINING 1450, 1460	192	4.6265	89,152.80		89,152.80	1,457.98	90,610.78
EMS ADMIN 1220	34	0.8193	15,787.47		15,787.47	258.18	16,045.65
CLASSIF RECRUITING 1580	12	0.2892	5,572.06		5,572.06	91.12	5,663.18
SubTotal	4,150	100.0000	1,927,000.70		1,927,000.70	30,731.54	1,957,732.24
TOTAL	4,150	100.0000	1,927,000.70		1,927,000.70	30,731.54	1,957,732.24

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - STAFF SVCS 1170

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	66,114.89		66,114.89	1,081.25	67,196.14
MED DIRECT 1225	29	0.6988	616.70		616.70	10.09	626.79
OPER ADM 1260	19	0.4578	404.05		404.05	6.61	410.66
LIFE SFTY 1310	119	2.8675	2,530.61		2,530.61	41.39	2,572.00
FIRE MARSHAL 1320	70	1.6867	1,488.60		1,488.60	24.34	1,512.94
COMNTY OUT 1410	12	0.2892	255.19		255.19	4.17	259.36
LOGISTICS ADM 1420	13	0.3133	276.45		276.45	4.52	280.97
OEC 1470	96	2.3133	2,041.50		2,041.50	33.39	2,074.89
AIR PACK 1490	3	0.0723	63.80		63.80	1.04	64.84
PLANNING ADM 1510	10	0.2410	212.66		212.66		212.66
HAZMAT OP 1530	43	1.0361	914.42		914.42	14.95	929.37
AIRPORT OP 1540	142	3.4217	3,019.72		3,019.72	49.38	3,069.10
RESCUE TEAM 1550	42	1.0120	893.16		893.16	14.61	907.77
STAFF SVCS 1570	7	0.1687	148.86		148.86	2.43	151.29
CHIEF'S ADMIN 11XX	93	2.2410	1,977.71		1,977.71		1,977.71
FLEET 1270	94	2.2651	1,998.97		1,998.97	32.69	2,031.66
COMMUNIC 1470, 1480	11	0.2651	233.92		233.92	3.83	237.75
TRAINING 1450, 1460	192	4.6265	4,083.00		4,083.00	66.77	4,149.77
EMS ADMIN 1220	34	0.8193	723.03		723.03	11.82	734.85
CLASSIF RECRUITING 1580	12	0.2892	255.19		255.19	4.17	259.36
SubTotal	4,150	100.0000	88,252.43		88,252.43	1,407.45	89,659.88
TOTAL	4,150	100.0000	88,252.43		88,252.43	1,407.45	89,659.88

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX**

Activity - ACCT/FIN/WHSE 1120, 1140

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	234,626,309	70.6590	3,768,115.54		3,768,115.54	63,170.39	3,831,285.93
MED DIRECT 1225	2,676,501	0.8060	42,984.78		42,984.78	720.62	43,705.40
OPER ADM 1260	914,641	0.2754	14,689.19		14,689.19	246.26	14,935.45
LIFE SFTY 1310	11,296,804	3.4021	181,427.48		181,427.48	3,041.53	184,469.01
FIRE MARSHAL 1320	6,038,344	1.8185	96,976.23		96,976.23	1,625.75	98,601.98
COMNTY OUT 1410	855,095	0.2575	13,732.91		13,732.91	230.22	13,963.13
LOGISTICS ADM 1420	595,265	0.1793	9,559.98		9,559.98	160.27	9,720.25
OEC 1470	8,498,807	2.5595	136,491.43		136,491.43	2,288.20	138,779.63
AIR PACK 1490	412,771	0.1243	6,629.12		6,629.12	111.13	6,740.25
PLANNING ADM 1510	911,426	0.2745	14,637.56		14,637.56		14,637.56
HAZMAT OP 1530	3,898,039	1.1739	62,602.77		62,602.77	1,049.50	63,652.27
AIRPORT OP 1540	10,584,124	3.1875	169,981.77		169,981.77	2,849.65	172,831.42
RESCUE TEAM 1550	3,586,800	1.0802	57,604.27		57,604.27	965.70	58,569.97
MED STRIKE 1560	23,359	0.0070	375.16		375.16	6.29	381.45
STAFF SVCS 1570	519,264	0.1564	8,339.40		8,339.40	139.81	8,479.21
CHIEF'S ADMIN 11XX	15,263,356	4.5966	245,130.57		245,130.57		245,130.57
INFO TECH 1430	334,650	0.1008	5,374.52		5,374.52	90.10	5,464.62
FLEET 1270	8,779,644	2.6440	141,001.71		141,001.71	2,363.82	143,365.53
COMMUNIC 1470, 1480	1,642,295	0.4946	26,375.36		26,375.36	442.17	26,817.53
TRAINING 1450, 1460	9,019,208	2.7162	144,849.12		144,849.12	2,428.32	147,277.44
EMS ADMIN 1220	4,489,414	1.3520	72,100.30		72,100.30	1,208.72	73,309.02
CLASSIF RECRUITING 1580	700,850	0.2111	11,255.71		11,255.71	188.70	11,444.41
CENTRAL SVCS 1950	6,711,096	2.0211	107,780.67		107,780.67	1,806.88	109,587.55
All Others	-323,822	-0.0975	-5,200.61		-5,200.61	-87.18	-5,287.79
SubTotal	332,054,240	100.0000	5,332,814.94		5,332,814.94	85,046.85	5,417,861.79
TOTAL	332,054,240	100.0000	5,332,814.94		5,332,814.94	85,046.85	5,417,861.79

Allocation Basis: Total operating expenditures

Allocation Source: Controller's Office



**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CHIEF'S ADMIN 11XX**

Activity - HUMAN RES 1130, 1160

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	2,519,266.67		2,519,266.67	41,199.39	2,560,466.06
MED DIRECT 1225	29	0.6988	23,499.10		23,499.10	384.30	23,883.40
OPER ADM 1260	19	0.4578	15,395.96		15,395.96	251.78	15,647.74
LIFE SFTY 1310	119	2.8675	96,427.39		96,427.39	1,576.95	98,004.34
FIRE MARSHAL 1320	70	1.6867	56,721.99		56,721.99	927.62	57,649.61
COMNTY OUT 1410	12	0.2892	9,723.78		9,723.78	159.02	9,882.80
LOGISTICS ADM 1420	13	0.3133	10,534.08		10,534.08	172.27	10,706.35
OEC 1470	96	2.3133	77,790.16		77,790.16	1,272.16	79,062.32
AIR PACK 1490	3	0.0723	2,430.94		2,430.94	39.75	2,470.69
PLANNING ADM 1510	10	0.2410	8,103.15		8,103.15		8,103.15
HAZMAT OP 1530	43	1.0361	34,843.52		34,843.52	569.82	35,413.34
AIRPORT OP 1540	142	3.4217	115,064.62		115,064.62	1,881.74	116,946.36
RESCUE TEAM 1550	42	1.0120	34,033.19		34,033.19	556.57	34,589.76
STAFF SVCS 1570	7	0.1687	5,672.21		5,672.21	92.76	5,764.97
CHIEF'S ADMIN 11XX	93	2.2410	75,359.22		75,359.22		75,359.22
FLEET 1270	94	2.2651	76,169.52		76,169.52	1,245.66	77,415.18
COMMUNIC 1470, 1480	11	0.2651	8,913.45		8,913.45	145.77	9,059.22
TRAINING 1450, 1460	192	4.6265	155,580.32		155,580.32	2,544.32	158,124.64
EMS ADMIN 1220	34	0.8193	27,550.68		27,550.68	450.56	28,001.24
CLASSIF RECRUITING 1580	12	0.2892	9,723.78		9,723.78	159.02	9,882.80
SubTotal	4,150	100.0000	3,362,803.73		3,362,803.73	53,629.46	3,416,433.19
TOTAL	4,150	100.0000	3,362,803.73		3,362,803.73	53,629.46	3,416,433.19

Allocation Basis: Total number of FTEs

Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S ADMIN 11XX

Activity - RISK MGMT 1190

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like FIRE & EMS OP 1210, MED DIRECT 1225, etc., ending with SubTotal and TOTAL.

Allocation Basis: Total number of FTEs
Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CHIEF'S ADMIN 11XX

Receiving Department	Total	CHIEF ADMIN 1110, 1115	STAFF SVCS 1170	ACCT/FIN/WHSE 1120.	HUMAN RES 1130, 1160	RISK MGMT 1190
FIRE & EMS OP 1210	7,978,320.57	1,467,234.02	67,196.14	3,831,285.93	2,560,466.06	52,138.42
MED DIRECT 1225	82,387.93	13,686.00	626.79	43,705.40	23,883.40	486.34
OPER ADM 1260	40,279.18	8,966.69	410.66	14,935.45	15,647.74	318.64
LIFE SFTY 1310	343,200.81	56,159.82	2,572.00	184,469.01	98,004.34	1,995.64
FIRE MARSHAL 1320	191,973.63	33,035.19	1,512.94	98,601.98	57,649.61	1,173.91
COMNTY OUT 1410	29,969.71	5,663.18	259.36	13,963.13	9,882.80	201.24
LOGISTICS ADM 1420	27,060.69	6,135.11	280.97	9,720.25	10,706.35	218.01
OEC 1470	266,832.17	45,305.39	2,074.89	138,779.63	79,062.32	1,609.94
AIR PACK 1490	10,741.88	1,415.79	64.84	6,740.25	2,470.69	50.31
PLANNING ADM 1510	27,761.75	4,643.38	212.66	14,637.56	8,103.15	165.00
HAZMAT OP 1530	121,009.14	20,293.05	929.37	63,652.27	35,413.34	721.11
AIRPORT OP 1540	362,242.47	67,014.23	3,069.10	172,831.42	116,946.36	2,381.36
RESCUE TEAM 1550	114,592.94	19,821.10	907.77	58,569.97	34,589.76	704.34
MED STRIKE 1560	381.45	0.00	0.00	381.45	0.00	0.00
STAFF SVCS 1570	17,816.39	3,303.53	151.29	8,479.21	5,764.97	117.39
CHIEF'S ADMIN 11XX	367,185.42	43,183.39	1,977.71	245,130.57	75,359.22	1,534.53
INFO TECH 1430	5,464.62	0.00	0.00	5,464.62	0.00	0.00
FLEET 1270	268,750.29	44,361.52	2,031.66	143,365.53	77,415.18	1,576.40
COMMUNIC 1470, 1480	41,490.21	5,191.24	237.75	26,817.53	9,059.22	184.47
TRAINING 1450, 1460	403,382.49	90,610.78	4,149.77	147,277.44	158,124.64	3,219.86
EMS ADMIN 1220	118,660.95	16,045.65	734.85	73,309.02	28,001.24	570.19
CLASSIF RECRUITING 1580	27,450.99	5,663.18	259.36	11,444.41	9,882.80	201.24
CENTRAL SVCS 1950	109,587.55	0.00	0.00	109,587.55	0.00	0.00
All Others	(5,287.79)	0.00	0.00	(5,287.79)	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	10,951,255.44	1,957,732.24	89,659.88	5,417,861.79	3,416,433.19	69,568.34

**SCHEDULE 4.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department INFO TECH 1430**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	334,649.00			334,649.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMIN 11XX	5,374.52	90.10	5,464.62	
INFO TECH 1430		342.68	342.68	
Total Allocated Additions:	5,374.52	432.78	5,807.30	5,807.30
Total To Be Allocated:	340,023.52	432.78		340,456.30

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department INFO TECH 1430**

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
SUPPLIES	34,332.00	0.00	34,332.00
OTHER EXPENSES	300,317.00	0.00	300,317.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	334,649.00	0.00	334,649.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	334,649.00	0.00	334,649.00
Allocation Step 1			
Inbound- All Others	5,374.52	5,374.52	0.00
Reallocate Admin Costs		(5,374.52)	5,374.52
1st Allocation	340,023.52	0.00	340,023.52
Allocation Step 2			
Inbound- All Others	432.78	432.78	0.00
Reallocate Admin Costs		(432.78)	432.78
2nd Allocation	432.78	0.00	432.78
Total For 1430 INFO TECH 1430			
Total Allocated	340,456.30	0.00	340,456.30

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFO TECH 1430**

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	234,626,309	70.6590	240,257.33		240,257.33	321.80	240,579.13
MED DIRECT 1225	2,676,501	0.8060	2,740.74		2,740.74	3.67	2,744.41
OPER ADM 1260	914,641	0.2754	936.59		936.59	1.25	937.84
LIFE SFTY 1310	11,296,804	3.4021	11,567.93		11,567.93	15.49	11,583.42
FIRE MARSHAL 1320	6,038,344	1.8185	6,183.26		6,183.26	8.28	6,191.54
COMNTY OUT 1410	855,095	0.2575	875.62		875.62	1.17	876.79
LOGISTICS ADM 1420	595,265	0.1793	609.55		609.55	0.82	610.37
OEC 1470	8,498,807	2.5595	8,702.78		8,702.78	11.66	8,714.44
AIR PACK 1490	412,771	0.1243	422.68		422.68	0.57	423.25
PLANNING ADM 1510	911,426	0.2745	933.30		933.30		933.30
HAZMAT OP 1530	3,898,039	1.1739	3,991.59		3,991.59	5.35	3,996.94
AIRPORT OP 1540	10,584,124	3.1875	10,838.14		10,838.14	14.52	10,852.66
RESCUE TEAM 1550	3,586,800	1.0802	3,672.88		3,672.88	4.92	3,677.80
MED STRIKE 1560	23,359	0.0070	23.92		23.92	0.03	23.95
STAFF SVCS 1570	519,264	0.1564	531.73		531.73	0.71	532.44
CHIEF'S ADMIN 11XX	15,263,356	4.5966	15,629.67		15,629.67		15,629.67
INFO TECH 1430	334,650	0.1008	342.68		342.68		342.68
FLEET 1270	8,779,644	2.6440	8,990.35		8,990.35	12.04	9,002.39
COMMUNIC 1470, 1480	1,642,295	0.4946	1,681.71		1,681.71	2.25	1,683.96
TRAINING 1450, 1460	9,019,208	2.7162	9,235.67		9,235.67	12.37	9,248.04
EMS ADMIN 1220	4,489,414	1.3520	4,597.16		4,597.16	6.16	4,603.32
CLASSIF RECRUITING 1580	700,850	0.2111	717.67		717.67	0.96	718.63
CENTRAL SVCS 1950	6,711,096	2.0211	6,872.16		6,872.16	9.20	6,881.36
All Others	-323,822	-0.0975	-331.59		-331.59	-0.44	-332.03
SubTotal	332,054,240	100.0000	340,023.52		340,023.52	432.78	340,456.30
TOTAL	332,054,240	100.0000	340,023.52		340,023.52	432.78	340,456.30

Allocation Basis: Total operating expenditures

Allocation Source: Controller's Office

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INFO TECH 1430

Receiving Department	Total	INFO TECH
FIRE & EMS OP 1210	240,579.13	240,579.13
MED DIRECT 1225	2,744.41	2,744.41
OPER ADM 1260	937.84	937.84
LIFE SFTY 1310	11,583.42	11,583.42
FIRE MARSHAL 1320	6,191.54	6,191.54
COMNTY OUT 1410	876.79	876.79
LOGISTICS ADM 1420	610.37	610.37
OEC 1470	8,714.44	8,714.44
AIR PACK 1490	423.25	423.25
PLANNING ADM 1510	933.30	933.30
HAZMAT OP 1530	3,996.94	3,996.94
AIRPORT OP 1540	10,852.66	10,852.66
RESCUE TEAM 1550	3,677.80	3,677.80
MED STRIKE 1560	23.95	23.95
STAFF SVCS 1570	532.44	532.44
CHIEF'S ADMIN 11XX	15,629.67	15,629.67
INFO TECH 1430	342.68	342.68
FLEET 1270	9,002.39	9,002.39
COMMUNIC 1470, 1480	1,683.96	1,683.96
TRAINING 1450, 1460	9,248.04	9,248.04
EMS ADMIN 1220	4,603.32	4,603.32
CLASSIF RECRUITING 1580	718.63	718.63
CENTRAL SVCS 1950	6,881.36	6,881.36
All Others	(332.03)	(332.03)
Direct Billed	0.00	0.00
Total	340,456.30	340,456.30

**SCHEDULE 5.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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 is the basis for cost allocation.

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department FLEET 1270**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,779,644.00			8,779,644.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S ADMIN 11XX	264,368.95	4,381.34	268,750.29	
INFO TECH 1430	8,990.35	12.04	9,002.39	
FLEET 1270		383,060.81	383,060.81	
COMMUNIC 1470, 1480		245,091.35	245,091.35	
TRAINING 1450, 1460		244,247.44	244,247.44	
CLASSIF RECRUITING 1580		20,411.53	20,411.53	
CENTRAL SVCS 1950		225,839.43	225,839.43	
Total Allocated Additions:	<u>273,359.30</u>	<u>1,123,043.94</u>	<u>1,396,403.24</u>	<u>1,396,403.24</u>
Total To Be Allocated:	<u><u>9,053,003.30</u></u>	<u><u>1,123,043.94</u></u>		<u><u>10,176,047.24</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department FLEET 1270**

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,427,844.00	0.00	3,427,844.00
FRINGE BENEFITS	1,942,231.00	0.00	1,942,231.00
Other Expense & Cost			
SUPPLIES	2,512,181.00	0.00	2,512,181.00
OTHER EXPENSES	897,388.00	0.00	897,388.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	8,779,644.00	0.00	8,779,644.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	8,779,644.00	0.00	8,779,644.00
Allocation Step 1			
Inbound- All Others	273,359.30	273,359.30	0.00
Reallocate Admin Costs		(273,359.30)	273,359.30
1st Allocation	9,053,003.30	0.00	9,053,003.30
Allocation Step 2			
Inbound- All Others	1,123,043.94	1,123,043.94	0.00
Reallocate Admin Costs		(1,123,043.94)	1,123,043.94
2nd Allocation	1,123,043.94	0.00	1,123,043.94
Total For 1270 FLEET 1270			
Total Allocated	10,176,047.24	0.00	10,176,047.24

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department FLEET 1270**

Activity - FLEET MGMT.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	375	52.8914	4,788,259.93		4,788,259.93	639,061.46	5,427,321.39
LIFE SFTY 1310	135	19.0409	1,723,773.58		1,723,773.58	230,062.11	1,953,835.69
FIRE MARSHAL 1320	73	10.2962	932,114.60		932,114.60	124,403.96	1,056,518.56
COMNTY OUT 1410	5	0.7052	63,843.50		63,843.50	8,520.82	72,364.32
LOGISTICS ADM 1420	7	0.9873	89,380.84		89,380.84	11,929.14	101,309.98
AIR PACK 1490	3	0.4231	38,306.06		38,306.06	5,112.49	43,418.55
HAZMAT OP 1530	3	0.4231	38,306.06		38,306.06	5,112.49	43,418.55
AIRPORT OP 1540	4	0.5642	51,074.78		51,074.78	6,816.65	57,891.43
RESCUE TEAM 1550	4	0.5642	51,074.78		51,074.78	6,816.65	57,891.43
MED STRIKE 1560	3	0.4231	38,306.06		38,306.06	5,112.49	43,418.55
STAFF SVCS 1570	2	0.2821	25,537.35		25,537.35	3,408.33	28,945.68
CHIEF'S ADMIN 11XX	20	2.8209	255,373.82		255,373.82		255,373.82
FLEET 1270	30	4.2313	383,060.81		383,060.81		383,060.81
TRAINING 1450, 1460	21	2.9619	268,142.53		268,142.53	35,787.43	303,929.96
EMS ADMIN 1220	20	2.8209	255,373.82		255,373.82	34,083.27	289,457.09
CLASSIF RECRUITING 1580	4	0.5642	51,074.78		51,074.78	6,816.65	57,891.43
SubTotal	709	100.0000	9,053,003.30		9,053,003.30	1,123,043.94	10,176,047.24
TOTAL	709	100.0000	9,053,003.30		9,053,003.30	1,123,043.94	10,176,047.24

Allocation Basis: Number of vehicles assigned per dept.

Allocation Source: Finance and Administration

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FLEET 1270

Receiving Department	Total	FLEET MGMT.
FIRE & EMS OP 1210	5,427,321.39	5,427,321.39
LIFE SFTY 1310	1,953,835.69	1,953,835.69
FIRE MARSHAL 1320	1,056,518.56	1,056,518.56
COMNTY OUT 1410	72,364.32	72,364.32
LOGISTICS ADM 1420	101,309.98	101,309.98
AIR PACK 1490	43,418.55	43,418.55
HAZMAT OP 1530	43,418.55	43,418.55
AIRPORT OP 1540	57,891.43	57,891.43
RESCUE TEAM 1550	57,891.43	57,891.43
MED STRIKE 1560	43,418.55	43,418.55
STAFF SVCS 1570	28,945.68	28,945.68
CHIEF'S ADMIN 11XX	255,373.82	255,373.82
FLEET 1270	383,060.81	383,060.81
TRAINING 1450, 1460	303,929.96	303,929.96
EMS ADMIN 1220	289,457.09	289,457.09
CLASSIF RECRUITING 1580	57,891.43	57,891.43
Direct Billed	0.00	0.00
Total	10,176,047.24	10,176,047.24

**SCHEDULE 6.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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. These activities have been identified and allocated as follows:

- **Dispatch and Records** – Costs of this division have been allocated based on the number of classified FTE's in Hazmat, Fire Operations, Airport, and Fire Marshall.
- **Communications** – Costs of communications and dispatch have been allocated based on the number of radios and communication equipment assigned.

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department COMMUNIC 1470, 1480**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,141,103.00			10,141,103.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMIN 11XX	40,811.94	678.27	41,490.21	
INFO TECH 1430	1,681.71	2.25	1,683.96	
COMMUNIC 1470, 1480		177,521.71	177,521.71	
CLASSIF RECRUITING 1580		1,896.98	1,896.98	
CENTRAL SVCS 1950		8,486.58	8,486.58	
Total Allocated Additions:	42,493.65	188,585.79	231,079.44	231,079.44
Total To Be Allocated:	10,183,596.65	188,585.79		10,372,182.44

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department COMMUNIC 1470, 1480**

	Total	General & Admin	DISPATCH & RECORDS 1470	COMMUNICATION 1480
Wages & Benefits				
SALARIES & WAGES	6,816,161.00	0.00	6,276,426.00	539,735.00
FRINGE BENEFITS	2,435,724.00	0.00	2,205,667.00	230,057.00
Other Expense & Cost				
SUPPLIES	641,706.00	0.00	12,575.00	629,131.00
OTHER EXPENSES	247,512.00	0.00	4,140.00	243,372.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	10,141,103.00	0.00	8,498,808.00	1,642,295.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	10,141,103.00	0.00	8,498,808.00	1,642,295.00
Allocation Step 1				
Inbound- All Others	42,493.65	42,493.65	0.00	0.00
Reallocate Admin Costs		(42,493.65)	35,612.06	6,881.59
1st Allocation	10,183,596.65	0.00	8,534,420.06	1,649,176.59
Allocation Step 2				
Inbound- All Others	188,585.79	188,585.79	0.00	0.00
Reallocate Admin Costs		(188,585.79)	158,045.45	30,540.34
2nd Allocation	188,585.79	0.00	158,045.45	30,540.34
Total For 1480 COMMUNIC 1470,				
Total Allocated	10,372,182.44	0.00	8,692,465.51	1,679,716.93

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COMMUNIC 1470, 1480

Activity - DISPATCH & RECORDS 1470

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,989	83.6320	7,137,487.82		7,137,487.82	135,902.72	7,273,390.54
MED DIRECT 1225	28	0.7834	66,861.72		66,861.72	1,273.09	68,134.81
OPER ADM 1260	18	0.5036	42,982.50		42,982.50	818.42	43,800.92
LIFE SFTY 1310	110	3.0778	262,671.02		262,671.02	5,001.44	267,672.46
FIRE MARSHAL 1320	65	1.8187	155,214.73		155,214.73	2,955.39	158,170.12
PLANNING ADM 1510	8	0.2238	19,103.36		19,103.36		19,103.36
HAZMAT OP 1530	43	1.2031	102,680.51		102,680.51	1,955.11	104,635.62
AIRPORT OP 1540	142	3.9731	339,084.37		339,084.37	6,456.40	345,540.77
RESCUE TEAM 1550	35	0.9793	83,577.15		83,577.15	1,591.37	85,168.52
STAFF SVCS 1570	5	0.1399	11,939.57		11,939.57	227.34	12,166.91
FLEET 1270	90	2.5182	214,912.66		214,912.66		214,912.66
EMS ADMIN 1220	33	0.9233	78,801.29		78,801.29	1,500.43	80,301.72
CLASSIF RECRUITING 1580	8	0.2238	19,103.36		19,103.36	363.74	19,467.10
SubTotal	3,574	100.0000	8,534,420.06		8,534,420.06	158,045.45	8,692,465.51
TOTAL	3,574	100.0000	8,534,420.06		8,534,420.06	158,045.45	8,692,465.51

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

Allocation Source: Human Resources

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department COMMUNIC 1470, 1480**

Activity - COMMUNICATION 1480

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	1,798	64.5137	1,063,946.68		1,063,946.68	22,541.68	1,086,488.36
OPER ADM 1260	26	0.9329	15,385.22		15,385.22	325.96	15,711.18
LIFE SFTY 1310	100	3.5881	59,173.91		59,173.91	1,253.71	60,427.62
FIRE MARSHAL 1320	130	4.6645	76,926.07		76,926.07	1,629.82	78,555.89
OEC 1470	180	6.4586	106,513.03		106,513.03	2,256.68	108,769.71
HAZMAT OP 1530	86	3.0858	50,889.55		50,889.55	1,078.19	51,967.74
RESCUE TEAM 1550	106	3.8034	62,724.34		62,724.34	1,328.93	64,053.27
FLEET 1270	51	1.8299	30,178.69		30,178.69		30,178.69
COMMUNIC 1470, 1480	300	10.7643	177,521.71		177,521.71		177,521.71
TRAINING 1450, 1460	10	0.3588	5,917.39		5,917.39	125.37	6,042.76
SubTotal	2,787	100.0000	1,649,176.59		1,649,176.59	30,540.34	1,679,716.93
TOTAL	2,787	100.0000	1,649,176.59		1,649,176.59	30,540.34	1,679,716.93

Allocation Basis: Number of radios and communication equipment assigned per department

Allocation Source: Houston Fire Dept. Inventory

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COMMUNIC 1470, 1480

Receiving Department	Total	DISPATCH & RECORDS	COMMUNICATION 1480
FIRE & EMS OP 1210	8,359,878.90	7,273,390.54	1,086,488.36
MED DIRECT 1225	68,134.81	68,134.81	0.00
OPER ADM 1260	59,512.10	43,800.92	15,711.18
LIFE SFTY 1310	328,100.08	267,672.46	60,427.62
FIRE MARSHAL 1320	236,726.01	158,170.12	78,555.89
OEC 1470	108,769.71	0.00	108,769.71
PLANNING ADM 1510	19,103.36	19,103.36	0.00
HAZMAT OP 1530	156,603.36	104,635.62	51,967.74
AIRPORT OP 1540	345,540.77	345,540.77	0.00
RESCUE TEAM 1550	149,221.79	85,168.52	64,053.27
STAFF SVCS 1570	12,166.91	12,166.91	0.00
FLEET 1270	245,091.35	214,912.66	30,178.69
COMMUNIC 1470, 1480	177,521.71	0.00	177,521.71
TRAINING 1450, 1460	6,042.76	0.00	6,042.76
EMS ADMIN 1220	80,301.72	80,301.72	0.00
CLASSIF RECRUITING 1580	19,467.10	19,467.10	0.00
Direct Billed	0.00	0.00	0.00
Total	10,372,182.44	8,692,465.51	1,679,716.93

**SCHEDULE 7.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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 2008 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department TRAINING 1450, 1460**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,019,208.00			9,019,208.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S ADMIN 11XX	396,833.29	6,549.20	403,382.49	
INFO TECH 1430	9,235.67	12.37	9,248.04	
FLEET 1270	268,142.53	35,787.43	303,929.96	
COMMUNIC 1470, 1480	5,917.39	125.37	6,042.76	
CLASSIF RECRUITING 1580		33,110.81	33,110.81	
CENTRAL SVCS 1950		255,417.64	255,417.64	
Total Allocated Additions:	680,128.88	331,002.82	1,011,131.70	1,011,131.70
Total To Be Allocated:	9,699,336.88	331,002.82		10,030,339.70

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department TRAINING 1450, 1460**

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	6,587,917.00	0.00	6,587,917.00
FRINGE BENEFITS	1,671,576.00	0.00	1,671,576.00
Other Expense & Cost			
SUPPLIES	90,385.00	0.00	90,385.00
OTHER EXPENSES	669,330.00	0.00	669,330.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	9,019,208.00	0.00	9,019,208.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Total Expenditures	9,019,208.00	0.00	9,019,208.00
Allocation Step 1			
Inbound- All Others	680,128.88	680,128.88	0.00
Reallocate Admin Costs		(680,128.88)	680,128.88
1st Allocation	9,699,336.88	0.00	9,699,336.88
Allocation Step 2			
Inbound- All Others	331,002.82	331,002.82	0.00
Reallocate Admin Costs		(331,002.82)	331,002.82
2nd Allocation	331,002.82	0.00	331,002.82
Total For 1460 TRAINING 1450, 1460			
Total Allocated	10,030,339.70	0.00	10,030,339.70

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department TRAINING 1450, 1460

Activity - TRAINING

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like FIRE & EMS OP 1210, MED DIRECT 1225, etc., ending with SubTotal and TOTAL.

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



**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department TRAINING 1450, 1460**

Receiving Department	Total	TRAINING
FIRE & EMS OP 1210	8,396,356.70	8,396,356.70
MED DIRECT 1225	78,654.41	78,654.41
OPER ADM 1260	50,563.51	50,563.51
LIFE SFTY 1310	308,999.41	308,999.41
FIRE MARSHAL 1320	182,590.61	182,590.61
PLANNING ADM 1510	21,710.90	21,710.90
HAZMAT OP 1530	120,790.70	120,790.70
AIRPORT OP 1540	398,890.12	398,890.12
RESCUE TEAM 1550	98,318.00	98,318.00
STAFF SVCS 1570	14,045.40	14,045.40
FLEET 1270	244,247.44	244,247.44
EMS ADMIN 1220	92,699.80	92,699.80
CLASSIF RECRUITING 1580	22,472.70	22,472.70
Direct Billed	0.00	0.00
Total	10,030,339.70	10,030,339.70



**SCHEDULE 8.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department EMS ADMIN 1220**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,488,578.00			4,488,578.00
CHIEF'S ADMIN 11XX	116,722.49	1,938.46	118,660.95	
INFO TECH 1430	4,597.16	6.16	4,603.32	
FLEET 1270	255,373.82	34,083.27	289,457.09	
COMMUNIC 1470, 1480	78,801.29	1,500.43	80,301.72	
TRAINING 1450, 1460	89,557.37	3,142.43	92,699.80	
CLASSIF RECRUITING 1580		7,382.89	7,382.89	
CENTRAL SVCS 1950		128,428.09	128,428.09	
Total Allocated Additions:	<u>545,052.13</u>	<u>176,481.73</u>	<u>721,533.86</u>	<u>721,533.86</u>
Total To Be Allocated:	<u><u>5,033,630.13</u></u>	<u><u>176,481.73</u></u>		<u><u>5,210,111.86</u></u>



**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department EMS ADMIN 1220**

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	2,804,367.00	0.00	2,804,367.00
FRINGE BENEFITS	803,896.00	0.00	803,896.00
Other Expense & Cost			
SUPPLIES	144,822.00	0.00	144,822.00
OTHER EXPENSES	735,493.00	0.00	735,493.00
Departmental Totals			
Total Expenditures	4,488,578.00	0.00	4,488,578.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	4,488,578.00	0.00	4,488,578.00
Allocation Step 1			
Inbound- All Others	545,052.13	545,052.13	0.00
Reallocate Admin Costs		(545,052.13)	545,052.13
1st Allocation	5,033,630.13	0.00	5,033,630.13
Allocation Step 2			
Inbound- All Others	176,481.73	176,481.73	0.00
Reallocate Admin Costs		(176,481.73)	176,481.73
2nd Allocation	176,481.73	0.00	176,481.73
Total For 1220 EMS ADMIN 1220			
Total Allocated	5,210,111.86	0.00	5,210,111.86

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department EMS ADMIN 1220**

Activity - EMS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	100	100.0000	5,033,630.13		5,033,630.13	176,481.73	5,210,111.86
SubTotal	100	100.0000	5,033,630.13		5,033,630.13	176,481.73	5,210,111.86
TOTAL	100	100.0000	5,033,630.13		5,033,630.13	176,481.73	5,210,111.86

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A



**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department EMS ADMIN 1220**

Receiving Department	Total	EMS ADMIN
FIRE & EMS OP 1210	5,210,111.86	5,210,111.86
Direct Billed	0.00	0.00
Total	5,210,111.86	5,210,111.86

**SCHEDULE 9.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
CLASSIFIED RECRUITING
NATURE AND EXTENT OF SERVICES**

Costs of the Classified Recruiting Division have been allocated based on the number of Classified Operations Employees per division.

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CLASSIF RECRUITING 1580**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	700,849.00			700,849.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
PLANNING ADM 1510	43,915.27	3,855.24	47,770.51	
CHIEF'S ADMIN 11XX	27,004.74	446.25	27,450.99	
INFO TECH 1430	717.67	0.96	718.63	
FLEET 1270	51,074.78	6,816.65	57,891.43	
COMMUNIC 1470, 1480	19,103.36	363.74	19,467.10	
TRAINING 1450, 1460	21,710.90	761.80	22,472.70	
CLASSIF RECRUITING 1580		1,807.14	1,807.14	
CENTRAL SVCS 1950		29,690.88	29,690.88	
Total Allocated Additions:	<u>163,526.72</u>	<u>43,742.66</u>	<u>207,269.38</u>	207,269.38
Total To Be Allocated:	<u><u>864,375.72</u></u>	<u><u>43,742.66</u></u>		<u><u>908,118.38</u></u>



**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CLASSIF RECRUITING 1580**

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	373,492.00	0.00	373,492.00
FRINGE BENEFITS	315,966.00	0.00	315,966.00
Other Expense & Cost			
SUPPLIES	10,608.00	0.00	10,608.00
OTHER EXPENSES	783.00	0.00	783.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	700,849.00	0.00	700,849.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	700,849.00	0.00	700,849.00
Allocation Step 1			
Inbound- All Others	163,526.72	163,526.72	0.00
Reallocate Admin Costs		(163,526.72)	163,526.72
1st Allocation	864,375.72	0.00	864,375.72
Allocation Step 2			
Inbound- All Others	43,742.66	43,742.66	0.00
Reallocate Admin Costs		(43,742.66)	43,742.66
2nd Allocation	43,742.66	0.00	43,742.66
Total For 1580 CLASSIF			
Total Allocated	908,118.38	0.00	908,118.38

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CLASSIF RECRUITING 1580**

Activity - RECRUITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	2,988	78.1025	675,100.47		675,100.47	37,039.23	712,139.70
MED DIRECT 1225	27	0.7285	6,297.18		6,297.18	345.49	6,642.67
OPER ADM 1260	18	0.4773	4,125.73		4,125.73	226.36	4,352.09
LIFE SFTY 1310	110	2.8808	24,900.70		24,900.70	1,366.17	26,266.87
FIRE MARSHAL 1320	64	1.6946	14,647.47		14,647.47	803.63	15,451.10
COMNTY OUT 1410	9	0.2394	2,069.43		2,069.43	113.54	2,182.97
LOGISTICS ADM 1420	9	0.2594	2,241.88		2,241.88	123.00	2,364.88
OEC 1470	73	1.9153	16,555.41		16,555.41	908.31	17,463.72
AIR PACK 1490	2	0.0599	517.35		517.35	28.38	545.73
PLANNING ADM 1510	8	0.2091	1,807.14		1,807.14		1,807.14
HAZMAT OP 1530	43	1.1237	9,713.40		9,713.40	532.92	10,246.32
AIRPORT OP 1540	142	3.7110	32,076.82		32,076.82	1,759.89	33,836.71
RESCUE TEAM 1550	35	0.9147	7,906.25		7,906.25	433.77	8,340.02
STAFF SVCS 1570	5	0.1307	1,129.46		1,129.46	61.97	1,191.43
CHIEF'S ADMIN 11XX	3	0.0784	677.68		677.68		677.68
FLEET 1270	90	2.3614	20,411.53		20,411.53		20,411.53
COMMUNIC 1470, 1480	8	0.2195	1,896.98		1,896.98		1,896.98
TRAINING 1450, 1460	146	3.8306	33,110.81		33,110.81		33,110.81
EMS ADMIN 1220	32	0.8541	7,382.89		7,382.89		7,382.89
CLASSIF RECRUITING 1580	8	0.2091	1,807.14		1,807.14		1,807.14
SubTotal	3,826	100.0000	864,375.72		864,375.72	43,742.66	908,118.38
TOTAL	3,826	100.0000	864,375.72		864,375.72	43,742.66	908,118.38

Allocation Basis: Number of classified Operations FTEs

Allocation Source: Human Resources



HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CLASSIF RECRUITING 1580

Receiving Department	Total	RECRUITING
FIRE & EMS OP 1210	712,139.70	712,139.70
MED DIRECT 1225	6,642.67	6,642.67
OPER ADM 1260	4,352.09	4,352.09
LIFE SFTY 1310	26,266.87	26,266.87
FIRE MARSHAL 1320	15,451.10	15,451.10
COMNTY OUT 1410	2,182.97	2,182.97
LOGISTICS ADM 1420	2,364.88	2,364.88
OEC 1470	17,463.72	17,463.72
AIR PACK 1490	545.73	545.73
PLANNING ADM 1510	1,807.14	1,807.14
HAZMAT OP 1530	10,246.32	10,246.32
AIRPORT OP 1540	33,836.71	33,836.71
RESCUE TEAM 1550	8,340.02	8,340.02
STAFF SVCS 1570	1,191.43	1,191.43
CHIEF'S ADMIN 11XX	677.68	677.68
FLEET 1270	20,411.53	20,411.53
COMMUNIC 1470, 1480	1,896.98	1,896.98
TRAINING 1450, 1460	33,110.81	33,110.81
EMS ADMIN 1220	7,382.89	7,382.89
CLASSIF RECRUITING 1580	1,807.14	1,807.14
Direct Billed	0.00	0.00
Total	908,118.38	908,118.38

**SCHEDULE 10.1
FY 2008 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2008 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 with the Fire Department.
- **Vehicle Charges** – Vehicle charges, Fuel and Vehicle Repair and Maintenance, have been allocated based on the number of vehicle 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
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CENTRAL SVCS 1950**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,711,090.00			6,711,090.00
CHIEF'S ADMIN 11XX	107,780.67	1,806.88	109,587.55	
INFO TECH 1430	6,872.16	9.20	6,881.36	
Total Allocated Additions:	<u>114,652.83</u>	<u>1,816.08</u>	<u>116,468.91</u>	<u>116,468.91</u>
Total To Be Allocated:	<u><u>6,825,742.83</u></u>	<u><u>1,816.08</u></u>		<u><u>6,827,558.91</u></u>

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CENTRAL SVCS 1950**

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
POSTAGE	44,926.00	0.00	44,926.00	0.00	0.00
FUEL	3,554,690.00	0.00	0.00	3,554,690.00	0.00
VEHICLE REPAIR & MAINT SUPPL	6,716.00	0.00	0.00	6,716.00	0.00
CLOTHING	368,563.00	0.00	368,563.00	0.00	0.00
MISCELLANEOUS PARTS & SUPPLIES	10,724.00	0.00	10,724.00	0.00	0.00
TEMPORARY PERSONNEL SERVICES	116,052.00	0.00	116,052.00	0.00	0.00
CLASS. C.S. ARBITRATION COST	9,912.00	0.00	0.00	0.00	9,912.00
MISCELLANEOUS SUPPORT SERVICES	104,669.00	0.00	104,669.00	0.00	0.00
OFFICE EQUIPMENT RENTAL	126,468.00	0.00	126,468.00	0.00	0.00
TELEPHONE	1,512,672.00	0.00	1,512,672.00	0.00	0.00
COMMUNICATION LINES	393,353.00	0.00	393,353.00	0.00	0.00
INFORMAT TECHNOLOGY ENTERPRISE	443,735.00	0.00	443,735.00	0.00	0.00
MAIL/DELIVERY SERVICES	33.00	0.00	33.00	0.00	0.00
MISC OTHER SERVICES & CHARGES	18,577.00	0.00	18,577.00	0.00	0.00
Departmental Totals					
Total Expenditures	6,711,090.00	0.00	3,139,772.00	3,561,406.00	9,912.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Total Expenditures	6,711,090.00	0.00	3,139,772.00	3,561,406.00	9,912.00
Allocation Step 1					
Inbound- All Others	114,652.83	114,652.83	0.00	0.00	0.00
Reallocate Admin Costs	(114,652.83)		53,640.10	60,843.39	169.34
1st Allocation	6,825,742.83	0.00	3,193,412.10	3,622,249.39	10,081.34
Allocation Step 2					
Inbound- All Others	1,816.08	1,816.08	0.00	0.00	0.00
Reallocate Admin Costs	(1,816.08)		849.65	963.75	2.68
2nd Allocation	1,816.08	0.00	849.65	963.75	2.68

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CENTRAL SVCS 1950**

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Total For 1950 CENTRAL SVCS 1950					
Total Allocated	6,827,558.91	0.00	3,194,261.75	3,623,213.14	10,084.02

**HOUSTON FIRE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CENTRAL SVCS 1950**

Activity - DEPARTMENTAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	3,109	74.9154	2,392,365.83		2,392,365.83	713.17	2,393,079.00
MED DIRECT 1225	29	0.6988	22,315.40		22,315.40	6.65	22,322.05
OPER ADM 1260	19	0.4578	14,620.43		14,620.43	4.36	14,624.79
LIFE SFTY 1310	119	2.8675	91,570.13		91,570.13	27.30	91,597.43
FIRE MARSHAL 1320	70	1.6867	53,864.78		53,864.78	16.06	53,880.84
COMNTY OUT 1410	12	0.2892	9,233.97		9,233.97	2.75	9,236.72
LOGISTICS ADM 1420	13	0.3133	10,003.46		10,003.46	2.98	10,006.44
OEC 1470	96	2.3133	73,871.70		73,871.70	22.02	73,893.72
AIR PACK 1490	3	0.0723	2,308.49		2,308.49	0.69	2,309.18
PLANNING ADM 1510	10	0.2410	7,694.97		7,694.97		7,694.97
HAZMAT OP 1530	43	1.0361	33,088.38		33,088.38	9.86	33,098.24
AIRPORT OP 1540	142	3.4217	109,268.57		109,268.57	32.57	109,301.14
RESCUE TEAM 1550	42	1.0120	32,318.86		32,318.86	9.63	32,328.49
STAFF SVCS 1570	7	0.1687	5,386.49		5,386.49	1.61	5,388.10
CHIEF'S ADMIN 11XX	93	2.2410	71,563.22		71,563.22		71,563.22
FLEET 1270	94	2.2651	72,332.70		72,332.70		72,332.70
COMMUNIC 1470, 1480	11	0.2651	8,464.46		8,464.46		8,464.46
TRAINING 1450, 1460	192	4.6265	147,743.40		147,743.40		147,743.40
EMS ADMIN 1220	34	0.8193	26,162.89		26,162.89		26,162.89
CLASSIF RECRUITING 1580	12	0.2892	9,233.97		9,233.97		9,233.97
SubTotal	4,150	100.0000	3,193,412.10		3,193,412.10	849.65	3,194,261.75
TOTAL	4,150	100.0000	3,193,412.10		3,193,412.10	849.65	3,194,261.75

Allocation Basis: Total number of FTEs
 Allocation Source: Human Resources

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS 1950

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Activity - VEHICLE CHGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE & EMS OP 1210	375	52.8914	1,915,858.30		1,915,858.30	588.60	1,916,446.90
LIFE SFTY 1310	135	19.0409	689,708.99		689,708.99	211.90	689,920.89
FIRE MARSHAL 1320	73	10.2962	372,953.75		372,953.75	114.58	373,068.33
COMNTY OUT 1410	5	0.7052	25,544.79		25,544.79	7.85	25,552.64
LOGISTICS ADM 1420	7	0.9873	35,762.69		35,762.69	10.99	35,773.68
AIR PACK 1490	3	0.4231	15,326.86		15,326.86	4.71	15,331.57
HAZMAT OP 1530	3	0.4231	15,326.86		15,326.86	4.71	15,331.57
AIRPORT OP 1540	4	0.5642	20,435.83		20,435.83	6.28	20,442.11
RESCUE TEAM 1550	4	0.5642	20,435.83		20,435.83	6.28	20,442.11
MED STRIKE 1560	3	0.4231	15,326.86		15,326.86	4.71	15,331.57
STAFF SVCS 1570	2	0.2821	10,217.89		10,217.89	3.14	10,221.03
CHIEF'S ADMIN 11XX	20	2.8209	102,179.09		102,179.09		102,179.09
FLEET 1270	30	4.2313	153,268.67		153,268.67		153,268.67
TRAINING 1450, 1460	21	2.9619	107,288.06		107,288.06		107,288.06
EMS ADMIN 1220	20	2.8209	102,179.09		102,179.09		102,179.09
CLASSIF RECRUITING 1580	4	0.5642	20,435.83		20,435.83		20,435.83
SubTotal	709	100.0000	3,622,249.39		3,622,249.39	963.75	3,623,213.14
TOTAL	709	100.0000	3,622,249.39		3,622,249.39	963.75	3,623,213.14

Allocation Basis: Number of vehicles assigned per dept.

Allocation Source: Finance and Administration

HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SVCS 1950

Activity - CLASSIF EMP

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like FIRE & EMS OP 1210, MED DIRECT 1225, etc., ending with SubTotal and TOTAL.

Allocation Basis: Number of classified Operations FTEs

Allocation Source: Human Resources



HOUSTON FIRE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CENTRAL SVCS 1950

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
FIRE & EMS OP 1210	4,317,401.96	2,393,079.00	1,916,446.90	7,876.06
MED DIRECT 1225	22,395.51	22,322.05	0.00	73.46
OPER ADM 1260	14,672.92	14,624.79	0.00	48.13
LIFE SFTY 1310	781,808.82	91,597.43	689,920.89	290.50
FIRE MARSHAL 1320	427,120.06	53,880.84	373,068.33	170.89
COMNTY OUT 1410	34,813.51	9,236.72	25,552.64	24.15
LOGISTICS ADM 1420	45,806.28	10,006.44	35,773.68	26.16
OEC 1470	74,086.87	73,893.72	0.00	193.15
AIR PACK 1490	17,646.78	2,309.18	15,331.57	6.03
PLANNING ADM 1510	7,716.05	7,694.97	0.00	21.08
HAZMAT OP 1530	48,543.13	33,098.24	15,331.57	113.32
AIRPORT OP 1540	130,117.48	109,301.14	20,442.11	374.23
RESCUE TEAM 1550	52,862.84	32,328.49	20,442.11	92.24
MED STRIKE 1560	15,331.57	0.00	15,331.57	0.00
STAFF SVCS 1570	15,622.30	5,388.10	10,221.03	13.17
CHIEF'S ADMIN 11XX	173,750.21	71,563.22	102,179.09	7.90
FLEET 1270	225,839.43	72,332.70	153,268.67	238.06
COMMUNIC 1470, 1480	8,486.58	8,464.46	0.00	22.12
TRAINING 1450, 1460	255,417.64	147,743.40	107,288.06	386.18
EMS ADMIN 1220	128,428.09	26,162.89	102,179.09	86.11
CLASSIF RECRUITING 1580	29,690.88	9,233.97	20,435.83	21.08
Direct Billed	0.00	0.00	0.00	0.00
Total	6,827,558.91	3,194,261.75	3,623,213.14	10,084.02