

THE CITY OF HOUSTON, TEXAS

HOUSTON FIRE DEPARTMENT

FY 2009 FULL COST ALLOCATION PLAN

**Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2007**

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SECTION I
Introduction

INTRODUCTION

The FY 2009 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, 2007. 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
Allocated Costs By Department

* Group

Central Service Departments	FIRE/EMS OPTNS	MEDICAL DIR	OPER ADM	LIFE SFTY	FIRE MARSHAL	COMNTY OUT	LOGISTICS ADM
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	0	93,188	71,684	395,990	212,575	37,826	34,863
FLEET	0	0	0	1,716,939	1,119,189	127,181	50,872
INFO TECH	0	3,642	2,618	13,855	7,342	1,204	1,131
PROF. DEVLPMT.	0	88,624	73,539	423,952	230,361	0	39,913
OEC	0	74,699	61,985	357,340	194,166	0	33,642
COMMUNIC	0	0	18,530	71,270	92,651	0	0
PLANNING ADM	0	0	0	0	0	0	0
CLASSIF RECRUITING	0	0	4,704	30,333	16,318	2,545	800
CENTRAL SVCS	0	18,514	15,495	958,657	615,198	73,651	34,116
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	45,467,211	0	63,212	407,619	219,287	34,213	10,753
Total Allocated	45,467,211	278,667	311,767	4,375,955	2,707,087	276,620	206,090
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	45,467,211	278,667	311,767	4,375,955	2,707,087	276,620	206,090
Adjustments	0	0	0	0	0	0	0
Proposed Costs	45,467,211	278,667	311,767	4,375,955	2,707,087	276,620	206,090



HOUSTON FIRE DEPARTMENT
Allocated Costs By Department

* Group

Central Service Departments	AIR PACK	HAZMAT OP	AIRPORT OP	RESCUE TEAM	MED STRIKE	STAFF SVCS	All Others
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF'S ADMIN	15,320	136,105	415,706	181,699	236	18,320	0
FLEET	38,154	38,154	50,872	50,872	38,154	25,436	0
INFO TECH	796	4,651	13,493	5,970	17	635	0
PROF. DEVLPMT.	8,800	148,964	475,806	205,847	0	19,799	0
OEC	7,417	125,559	401,048	173,505	0	16,689	0
COMMUNIC	0	61,292	0	75,546	0	0	0
PLANNING ADM	0	136,800	384,340	213,343	0	20,520	0
CLASSIF RECRUITING	0	11,493	36,709	15,857	0	1,285	0
CENTRAL SVCS	21,155	50,760	126,186	69,204	19,316	17,051	0
EMS ADMIN	0	0	0	0	0	0	0
FIRE/EMS OPTNS.	0	154,446	493,314	213,096	0	17,269	0
Total Allocated	91,642	868,224	2,397,474	1,204,939	57,723	137,004	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	91,642	868,224	2,397,474	1,204,939	57,723	137,004	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	91,642	868,224	2,397,474	1,204,939	57,723	137,004	0

HOUSTON FIRE DEPARTMENT
Allocated Costs By Department

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0	0
CHIEF'S ADMIN	1,613,512	0	28,618,185	30,231,697
FLEET	3,255,823	0	0	3,255,823
INFO TECH	55,354	0	0	55,354
PROF. DEVLPMT.	1,715,605	0	0	1,715,605
OEC	1,446,050	0	0	1,446,050
COMMUNIC	319,289	0	0	319,289
PLANNING ADM	755,003	0	0	755,003
CLASSIF RECRUITING	120,044	0	0	120,044
CENTRAL SVCS	2,019,303	0	0	2,019,303
EMS ADMIN	0	0	0	0
FIRE/EMS OPTNS.	47,080,420	10,832,042	0	57,912,462
Total Allocated	58,380,403	10,832,042	28,618,185	97,830,630
Roll Forward	0	0	0	0
Cost With Roll Forward	58,380,403	10,832,042	28,618,185	97,830,630
Adjustments	0	0	0	0
Proposed Costs	58,380,403	10,832,042	28,618,185	97,830,630

HOUSTON FIRE DEPARTMENT

Summary Of Allocated Costs

Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	29,811,565		
CHIEF'S ADMIN	10,726,847	(6)		
FLEET	8,521,007	39,526		
INFO TECH	363,232	0		
PROF. DEVLPMT.	10,578,669	(22,590)		
OEC	9,409,651	0		
COMMUNIC	1,551,432	0		
PLANNING ADM	742,564	0		
CLASSIF RECRUITING	849,848	0		
CENTRAL SVCS	7,646,726	0		
EMS ADMIN	3,994,575	19,530		
FIRE/EMS OPTNS.	258,428,881	(244,830,827)		
FIRE/EMS OPTNS			45,467,211	
MEDICAL DIR			278,667	
OPER ADM			311,767	
LIFE SFTY			4,375,955	
FIRE MARSHAL			2,707,087	
COMNTY OUT			276,620	
LOGISTICS ADM			206,090	
AIR PACK			91,642	
HAZMAT OP			868,224	
AIRPORT OP			2,397,474	
RESCUE TEAM			1,204,939	
MED STRIKE			57,723	
STAFF SVCS			137,004	
All Others			0	
Direct Billed Total			10,832,042	
Unallocated Total			28,618,185	
Totals	<u>312,813,432</u>	<u>(214,982,802)</u>	<u>97,830,630</u>	Deviation 0



HOUSTON FIRE DEPARTMENT
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
COMMUNIC		
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
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 2009 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
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:			0	0
CITYWIDE INDIRECT	29,811,565			
Total Departmental Cost Adjustments:	29,811,565			29,811,565
Total To Be Allocated:	29,811,565	0		29,811,565

HOUSTON FIRE DEPARTMENT
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	29,811,565	0	29,811,565
Functional Cost	29,811,565	0	29,811,565
Allocation Step 1			
1st Allocation	29,811,565	0	29,811,565
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10 CITYWIDE			
Total Allocated	29,811,565	0	29,811,565



HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF'S ADMIN	100	100.0000	29,811,565		29,811,565		29,811,565
SubTotal	100	100.0000	29,811,565		29,811,565		29,811,565
TOTAL	100	100.0000	29,811,565		29,811,565		29,811,565

Allocation Basis: Direct allocation to Chief's Admin

Allocation Source: N/A

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

Receiving Department	Total	INDIRECT COSTS
CHIEF'S ADMIN	29,811,565	29,811,565
Direct Billed	0	0
Total	<u>29,811,565</u>	<u>29,811,565</u>

SCHEDULE 2.1
FY 2009 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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.
- **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
Schedule .2 - Costs To Be Allocated
For Department CHIEF'S ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,726,847			10,726,847
INTEREST	(6)			
Total Deductions:	<u>(6)</u>			<u>(6)</u>
CITYWIDE INDIRECT COSTS	29,811,565		29,811,565	
CHIEF'S ADMIN		316,398	316,398	
FLEET		201,120	201,120	
INFO TECH		11,918	11,918	
PROF. DEVLPMT.		5,771	5,771	
OEC		5,008	5,008	
CLASSIF RECRUITING		2,492	2,492	
CENTRAL SVCS		173,415	173,415	
FIRE/EMS OPTNS.		35,190	35,190	
Total Allocated Additions:	<u>29,811,565</u>	<u>751,312</u>	<u>30,562,877</u>	<u>30,562,877</u>
Total To Be Allocated:	<u><u>40,538,406</u></u>	<u><u>751,312</u></u>		<u><u>41,289,718</u></u>

HOUSTON FIRE DEPARTMENT
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	3,565,119	0	437,354	1,055,875	678,855
FRINGE BENEFITS	1,362,059	0	155,824	385,988	256,502
Other Expense & Cost					
SUPPLIES	4,935,053	0	3,419	(18,912)	9,386
OTHER EXPENSES	864,610	0	120,067	129,720	77,922
*INTEREST	6	6	0	0	0
Departmental Totals					
Total Expenditures	10,726,847	6	716,664	1,552,671	1,022,665
Deductions					
Total Deductions	(6)	(6)	0	0	0
Functional Cost					
Functional Cost	10,726,841	0	716,664	1,552,671	1,022,665
Allocation Step 1					
Inbound- All Others	29,811,565	29,811,565	0	0	0
Reallocate Admin Costs		(29,811,565)	1,991,711	4,315,105	2,842,145
Unallocated Costs	(28,097,445)	0	0	0	0
1st Allocation	12,440,961	0	2,708,375	5,867,776	3,864,810
Allocation Step 2					
Inbound- All Others	751,312	751,312	0	0	0
Reallocate Admin Costs		(751,312)	50,195	108,749	71,628
Unallocated Costs	(520,740)	0	0	0	0
2nd Allocation	230,572	0	50,195	108,749	71,628
Total For 1100 CHIEF'S ADMIN					
Total Allocated	12,671,533	0	2,758,570	5,976,525	3,936,438



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

	PERMITS/REV	WAREHOUSE
Wages & Benefits		
SALARIES & WAGES	425,028	968,007
FRINGE BENEFITS	171,225	392,520
Other Expense & Cost		
SUPPLIES	7,219	4,933,941
OTHER EXPENSES	13,905	522,996
*INTEREST	0	0
Departmental Totals		
Total Expenditures	617,377	6,817,464
Deductions		
Total Deductions	0	0
Functional Cost		
	617,377	6,817,464
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,715,775	18,946,829
Unallocated Costs	(2,333,152)	(25,764,293)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	43,241	477,499
Unallocated Costs	(43,241)	(477,499)
2nd Allocation	0	0
Total For 1100 CHIEF'S ADMIN		
Total Allocated	0	0



HOUSTON FIRE DEPARTMENT
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	97	2.1837	59,143		59,143		59,143
FLEET	94	2.1075	57,079		57,079	1,081	58,160
PROF. DEVLPMT.	217	4.8696	131,888		131,888	2,499	134,387
OEC	103	2.3250	62,969		62,969	1,193	64,162
COMMUNIC	13	0.3116	8,440		8,440	160	8,600
PLANNING ADM	8	0.1951	5,283		5,283	100	5,383
CLASSIF RECRUITING	11	0.2466	6,679		6,679	127	6,806
EMS ADMIN	30	0.6726	18,217		18,217	345	18,562
FIRE/EMS OPTNS.	3,324	74.5354	2,018,695		2,018,695	38,250	2,056,945
MEDICAL DIR	28	0.6322	17,124		17,124	324	17,448
OPER ADM	23	0.5246	14,209		14,209	269	14,478
LIFE SFTY	134	3.0245	81,914		81,914	1,552	83,466
FIRE MARSHAL	73	1.6434	44,509		44,509	843	45,352
COMNTY OUT	14	0.3139	8,501		8,501	161	8,662
LOGISTICS ADM	12	0.2847	7,712		7,712	146	7,858
AIR PACK	2	0.0628	1,700		1,700	32	1,732
HAZMAT OP	47	1.0627	28,782		28,782	545	29,327
AIRPORT OP	151	3.3944	91,933		91,933	1,742	93,675
RESCUE TEAM	65	1.4685	39,773		39,773	754	40,527
STAFF SVCS	6	0.1412	3,825		3,825	72	3,897
SubTotal	4,460	100.0000	2,708,375		2,708,375	50,195	2,758,570
TOTAL	4,460	100.0000	2,708,375		2,708,375	50,195	2,758,570

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
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	10,730,044	2.9459	172,859		172,859		172,859
FLEET	8,589,938	2.3583	138,383		138,383	2,643	141,026
INFO TECH	363,232	0.0997	5,852		5,852	112	5,964
PROF. DEVLPMT.	10,577,357	2.9040	170,400		170,400	3,254	173,654
OEC	9,409,651	2.5834	151,588		151,588	2,895	154,483
COMMUNIC	1,551,432	0.4259	24,993		24,993	477	25,470
PLANNING ADM	742,563	0.2039	11,963		11,963	228	12,191
CLASSIF RECRUITING	849,848	0.2333	13,691		13,691	261	13,952
CENTRAL SVCS	6,793,358	1.8651	109,440		109,440	2,090	111,530
EMS ADMIN	3,994,575	1.0967	64,352		64,352	1,229	65,581
FIRE/EMS OPTNS.	263,564,714	72.3611	4,245,986		4,245,986	81,080	4,327,066
MEDICAL DIR	3,096,796	0.8502	49,889		49,889	953	50,842
OPER ADM	2,226,061	0.6112	35,861		35,861	685	36,546
LIFE SFTY	11,781,301	3.2345	189,795		189,795	3,624	193,419
FIRE MARSHAL	6,243,686	1.7142	100,585		100,585	1,921	102,506
COMNTY OUT	1,023,498	0.2810	16,488		16,488	315	16,803
LOGISTICS ADM	961,913	0.2641	15,496		15,496	296	15,792
AIR PACK	677,079	0.1859	10,908		10,908	208	11,116
HAZMAT OP	3,954,767	1.0858	63,711		63,711	1,217	64,928
AIRPORT OP	11,473,036	3.1499	184,829		184,829	3,529	188,358
RESCUE TEAM	5,076,428	1.3937	81,780		81,780	1,562	83,342
MED STRIKE	14,413	0.0040	232		232	4	236
STAFF SVCS	539,755	0.1482	8,695		8,695	166	8,861
SubTotal	364,235,451	100.0000	5,867,776		5,867,776	108,749	5,976,525
TOTAL	364,235,451	100.0000	5,867,776		5,867,776	108,749	5,976,525

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

**HOUSTON FIRE DEPARTMENT
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	97	2.1837	84,396		84,396		84,396
FLEET	94	2.1075	81,450		81,450	1,543	82,993
PROF. DEVLPMT.	217	4.8696	188,202		188,202	3,566	191,768
OEC	103	2.3250	89,855		89,855	1,702	91,557
COMMUNIC	13	0.3116	12,044		12,044	228	12,272
PLANNING ADM	8	0.1951	7,538		7,538	143	7,681
CLASSIF RECRUITING	11	0.2466	9,531		9,531	181	9,712
EMS ADMIN	30	0.6726	25,995		25,995	493	26,488
FIRE/EMS OPTNS.	3,324	74.5354	2,880,650		2,880,650	54,580	2,935,230
MEDICAL DIR	28	0.6322	24,435		24,435	463	24,898
OPER ADM	23	0.5246	20,276		20,276	384	20,660
LIFE SFTY	134	3.0245	116,890		116,890	2,215	119,105
FIRE MARSHAL	73	1.6434	63,514		63,514	1,203	64,717
COMNTY OUT	14	0.3139	12,131		12,131	230	12,361
LOGISTICS ADM	12	0.2847	11,004		11,004	209	11,213
AIR PACK	2	0.0628	2,426		2,426	46	2,472
HAZMAT OP	47	1.0627	41,072		41,072	778	41,850
AIRPORT OP	151	3.3944	131,187		131,187	2,486	133,673
RESCUE TEAM	65	1.4685	56,755		56,755	1,075	57,830
STAFF SVCS	6	0.1412	5,459		5,459	103	5,562
SubTotal	4,460	100.0000	3,864,810		3,864,810	71,628	3,936,438
TOTAL	4,460	100.0000	3,864,810		3,864,810	71,628	3,936,438

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

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

Receiving Department	Total	CHIEF ADMIN	ACCT/FIN	HUMAN RES/RISK
CHIEF'S ADMIN	316,398	59,143	172,859	84,396
FLEET	282,179	58,160	141,026	82,993
INFO TECH	5,964	0	5,964	0
PROF. DEVLPMT.	499,809	134,387	173,654	191,768
OEC	310,202	64,162	154,483	91,557
COMMUNIC	46,342	8,600	25,470	12,272
PLANNING ADM	25,255	5,383	12,191	7,681
CLASSIF RECRUITING	30,470	6,806	13,952	9,712
CENTRAL SVCS	111,530	0	111,530	0
EMS ADMIN	110,631	18,562	65,581	26,488
FIRE/EMS OPTNS.	9,319,241	2,056,945	4,327,066	2,935,230
MEDICAL DIR	93,188	17,448	50,842	24,898
OPER ADM	71,684	14,478	36,546	20,660
LIFE SFTY	395,990	83,466	193,419	119,105
FIRE MARSHAL	212,575	45,352	102,506	64,717
COMNTY OUT	37,826	8,662	16,803	12,361
LOGISTICS ADM	34,863	7,858	15,792	11,213
AIR PACK	15,320	1,732	11,116	2,472
HAZMAT OP	136,105	29,327	64,928	41,850
AIRPORT OP	415,706	93,675	188,358	133,673
RESCUE TEAM	181,699	40,527	83,342	57,830
MED STRIKE	236	0	236	0
STAFF SVCS	18,320	3,897	8,861	5,562
Direct Billed	0	0	0	0
Total	12,671,533	2,758,570	5,976,525	3,936,438



SCHEDULE 3.1
FY 2009 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department FLEET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,521,007			8,521,007
CAPITAL OUTLAY	39,526			
Total Deductions:	<u>39,526</u>			39,526
CHIEF'S ADMIN	276,912	5,267	282,179	
FLEET		319,426	319,426	
INFO TECH		9,541	9,541	
COMMUNIC		30,068	30,068	
CLASSIF RECRUITING		1,592	1,592	
CENTRAL SVCS		235,521	235,521	
FIRE/EMS OPTNS.		22,483	22,483	
Total Allocated Additions:	<u>276,912</u>	<u>623,898</u>	<u>900,810</u>	900,810
Total To Be Allocated:	<u><u>8,837,445</u></u>	<u><u>623,898</u></u>		<u><u>9,461,343</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department FLEET

	Total	General & Admin	FLEET MGMT.
Wages & Benefits			
SALARIES & WAGES	3,569,870	0	3,569,870
FRINGE BENEFITS	1,459,297	0	1,459,297
Other Expense & Cost			
SUPPLIES	2,559,265	0	2,559,265
OTHER EXPENSES	972,101	0	972,101
*CAPITAL OUTLAY	(39,526)	(39,526)	0
Departmental Totals			
Total Expenditures	8,521,007	(39,526)	8,560,533
Deductions			
Total Deductions	39,526	39,526	0
Functional Cost	8,560,533	0	8,560,533
Allocation Step 1			
Inbound- All Others	276,912	276,912	0
Reallocate Admin Costs		(276,912)	276,912
1st Allocation	8,837,445	0	8,837,445
Allocation Step 2			
Inbound- All Others	623,898	623,898	0
Reallocate Admin Costs		(623,898)	623,898
2nd Allocation	623,898	0	623,898
Total For 1270 FLEET			
Total Allocated	9,461,343	0	9,461,343



HOUSTON FIRE DEPARTMENT
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	17	2.2758	201,120		201,120		201,120
FLEET	27	3.6145	319,426		319,426		319,426
INFO TECH	3	0.4016	35,492		35,492	2,662	38,154
PROF. DEVLPMT.	17	2.2758	201,120		201,120	15,087	216,207
OEC	4	0.5355	47,322		47,322	3,550	50,872
COMMUNIC	7	0.9371	82,814		82,814	6,212	89,026
CLASSIF RECRUITING	4	0.5355	47,322		47,322	3,550	50,872
EMS ADMIN	20	2.6774	236,612		236,612	17,750	254,362
FIRE/EMS OPTNS.	392	52.4763	4,637,588		4,637,588	347,893	4,985,481
LIFE SFTY	135	18.0723	1,597,129		1,597,129	119,810	1,716,939
FIRE MARSHAL	88	11.7805	1,041,091		1,041,091	78,098	1,119,189
COMNTY OUT	10	1.3387	118,306		118,306	8,875	127,181
LOGISTICS ADM	4	0.5355	47,322		47,322	3,550	50,872
AIR PACK	3	0.4016	35,492		35,492	2,662	38,154
HAZMAT OP	3	0.4016	35,492		35,492	2,662	38,154
AIRPORT OP	4	0.5355	47,322		47,322	3,550	50,872
RESCUE TEAM	4	0.5355	47,322		47,322	3,550	50,872
MED STRIKE	3	0.4016	35,492		35,492	2,662	38,154
STAFF SVCS	2	0.2677	23,661		23,661	1,775	25,436
SubTotal	747	100.0000	8,837,445		8,837,445	623,898	9,461,343
TOTAL	747	100.0000	8,837,445		8,837,445	623,898	9,461,343

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

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

Receiving Department	Total	FLEET MGMT.
CHIEF'S ADMIN	201,120	201,120
FLEET	319,426	319,426
INFO TECH	38,154	38,154
PROF. DEVLPMT.	216,207	216,207
OEC	50,872	50,872
COMMUNIC	89,026	89,026
CLASSIF RECRUITING	50,872	50,872
EMS ADMIN	254,362	254,362
FIRE/EMS OPTNS.	4,985,481	4,985,481
LIFE SFTY	1,716,939	1,716,939
FIRE MARSHAL	1,119,189	1,119,189
COMNTY OUT	127,181	127,181
LOGISTICS ADM	50,872	50,872
AIR PACK	38,154	38,154
HAZMAT OP	38,154	38,154
AIRPORT OP	50,872	50,872
RESCUE TEAM	50,872	50,872
MED STRIKE	38,154	38,154
STAFF SVCS	25,436	25,436
Direct Billed	0	0
Total	9,461,343	9,461,343

SCHEDULE 4.1
FY 2009 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department INFO TECH

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,232			363,232
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	5,852	112	5,964	
FLEET	35,492	2,662	38,154	
INFO TECH		403	403	
CENTRAL SVCS		19,309	19,309	
Total Allocated Additions:	<u>41,344</u>	<u>22,486</u>	<u>63,830</u>	63,830
Total To Be Allocated:	<u><u>404,576</u></u>	<u><u>22,486</u></u>		<u><u>427,062</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department INFO TECH

	Total	General & Admin	INFO TECH
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	6,544	0	6,544
Other Expense & Cost			
SUPPLIES	44,517	0	44,517
OTHER EXPENSES	312,171	0	312,171
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	363,232	0	363,232
Deductions			
Total Deductions	0	0	0
Functional Cost	363,232	0	363,232
Allocation Step 1			
Inbound- All Others	41,344	41,344	0
Reallocate Admin Costs		(41,344)	41,344
1st Allocation	404,576	0	404,576
Allocation Step 2			
Inbound- All Others	22,486	22,486	0
Reallocate Admin Costs		(22,486)	22,486
2nd Allocation	22,486	0	22,486
Total For 1430 INFO TECH			
Total Allocated	427,062	0	427,062



HOUSTON FIRE DEPARTMENT
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	10,730,044	2.9459	11,918		11,918		11,918
FLEET	8,589,938	2.3583	9,541		9,541		9,541
INFO TECH	363,232	0.0997	403		403		403
PROF. DEVLPMT.	10,577,357	2.9040	11,749		11,749	690	12,439
OEC	9,409,651	2.5834	10,452		10,452	614	11,066
COMMUNIC	1,551,432	0.4259	1,723		1,723	101	1,824
PLANNING ADM	742,563	0.2039	825		825	48	873
CLASSIF RECRUITING	849,848	0.2333	944		944	55	999
CENTRAL SVCS	6,793,358	1.8651	7,546		7,546	443	7,989
EMS ADMIN	3,994,575	1.0967	4,437		4,437	261	4,698
FIRE/EMS OPTNS.	263,564,714	72.3611	292,755		292,755	17,203	309,958
MEDICAL DIR	3,096,796	0.8502	3,440		3,440	202	3,642
OPER ADM	2,226,061	0.6112	2,473		2,473	145	2,618
LIFE SFTY	11,781,301	3.2345	13,086		13,086	769	13,855
FIRE MARSHAL	6,243,686	1.7142	6,935		6,935	407	7,342
COMNTY OUT	1,023,498	0.2810	1,137		1,137	67	1,204
LOGISTICS ADM	961,913	0.2641	1,068		1,068	63	1,131
AIR PACK	677,079	0.1859	752		752	44	796
HAZMAT OP	3,954,767	1.0858	4,393		4,393	258	4,651
AIRPORT OP	11,473,036	3.1499	12,744		12,744	749	13,493
RESCUE TEAM	5,076,428	1.3937	5,639		5,639	331	5,970
MED STRIKE	14,413	0.0040	16		16	1	17
STAFF SVCS	539,755	0.1482	600		600	35	635
SubTotal	364,235,451	100.0000	404,576		404,576	22,486	427,062
TOTAL	364,235,451	100.0000	404,576		404,576	22,486	427,062

Allocation Basis: Total operating expenditures

Allocation Source: Expenditures report

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department INFO TECH**

Receiving Department	Total	INFO TECH
CHIEF'S ADMIN	11,918	11,918
FLEET	9,541	9,541
INFO TECH	403	403
PROF. DEVLPMT.	12,439	12,439
OEC	11,066	11,066
COMMUNIC	1,824	1,824
PLANNING ADM	873	873
CLASSIF RECRUITING	999	999
CENTRAL SVCS	7,989	7,989
EMS ADMIN	4,698	4,698
FIRE/EMS OPTNS.	309,958	309,958
MEDICAL DIR	3,642	3,642
OPER ADM	2,618	2,618
LIFE SFTY	13,855	13,855
FIRE MARSHAL	7,342	7,342
COMNTY OUT	1,204	1,204
LOGISTICS ADM	1,131	1,131
AIR PACK	796	796
HAZMAT OP	4,651	4,651
AIRPORT OP	13,493	13,493
RESCUE TEAM	5,970	5,970
MED STRIKE	17	17
STAFF SVCS	635	635
Direct Billed	0	0
Total	427,062	427,062



SCHEDULE 5.1
FY 2009 FULL COST PLAN

HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department PROF. DEVLPMT.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,578,669			10,578,669
CAPITAL OUTLAY	(22,590)			
Total Deductions:	(22,590)			(22,590)
CHIEF'S ADMIN	490,490	9,319	499,809	
FLEET	201,120	15,087	216,207	
INFO TECH	11,749	690	12,439	
COMMUNIC		5,896	5,896	
CLASSIF RECRUITING		47,595	47,595	
CENTRAL SVCS		253,372	253,372	
FIRE/EMS OPTNS.		672,197	672,197	
Total Allocated Additions:	703,359	1,004,156	1,707,515	1,707,515
Total To Be Allocated:	11,259,438	1,004,156		12,263,594

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department PROF. DEVLPMT.

	Total	General & Admin	TRAINING
Wages & Benefits			
SALARIES & WAGES	7,647,096	0	7,647,096
FRINGE BENEFITS	2,408,683	0	2,408,683
Other Expense & Cost			
SUPPLIES	127,300	0	127,300
OTHER EXPENSES	373,000	0	373,000
*CAPITAL OUTLAY	22,590	22,590	0
Departmental Totals			
Total Expenditures	10,578,669	22,590	10,556,079
Deductions			
Total Deductions	(22,590)	(22,590)	0
Functional Cost	10,556,079	0	10,556,079
Allocation Step 1			
Inbound- All Others	703,359	703,359	0
Reallocate Admin Costs		(703,359)	703,359
1st Allocation	11,259,438	0	11,259,438
Allocation Step 2			
Inbound- All Others	1,004,156	1,004,156	0
Reallocate Admin Costs		(1,004,156)	1,004,156
2nd Allocation	1,004,156	0	1,004,156
Total For 1460 PROF.			
Total Allocated	12,263,594	0	12,263,594



HOUSTON FIRE DEPARTMENT
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	0.0513	5,771		5,771		5,771
EMS ADMIN	30	0.7688	86,558		86,558	7,723	94,281
FIRE/EMS OPTNS.	3,324	85.1912	9,592,046		9,592,046	855,891	10,447,937
MEDICAL DIR	28	0.7226	81,364		81,364	7,260	88,624
OPER ADM	23	0.5996	67,515		67,515	6,024	73,539
LIFE SFTY	134	3.4568	389,222		389,222	34,730	423,952
FIRE MARSHAL	73	1.8783	211,490		211,490	18,871	230,361
LOGISTICS ADM	12	0.3254	36,643		36,643	3,270	39,913
AIR PACK	2	0.0718	8,079		8,079	721	8,800
HAZMAT OP	47	1.2146	136,761		136,761	12,203	148,964
AIRPORT OP	151	3.8797	436,828		436,828	38,978	475,806
RESCUE TEAM	65	1.6785	188,984		188,984	16,863	205,847
STAFF SVCS	6	0.1614	18,177		18,177	1,622	19,799
SubTotal	3,902	100.0000	11,259,438		11,259,438	1,004,156	12,263,594
TOTAL	3,902	100.0000	11,259,438		11,259,438	1,004,156	12,263,594

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

Allocation Source: Personnel report

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

Receiving Department	Total	TRAINING
CHIEF'S ADMIN	5,771	5,771
EMS ADMIN	94,281	94,281
FIRE/EMS OPTNS.	10,447,937	10,447,937
MEDICAL DIR	88,624	88,624
OPER ADM	73,539	73,539
LIFE SFTY	423,952	423,952
FIRE MARSHAL	230,361	230,361
LOGISTICS ADM	39,913	39,913
AIR PACK	8,800	8,800
HAZMAT OP	148,964	148,964
AIRPORT OP	475,806	475,806
RESCUE TEAM	205,847	205,847
STAFF SVCS	19,799	19,799
Direct Billed	0	0
Total	12,263,594	12,263,594



**SCHEDULE 6.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department OEC

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,409,651			9,409,651
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	304,412	5,790	310,202	
FLEET	47,322	3,550	50,872	
INFO TECH	10,452	614	11,066	
COMMUNIC		106,122	106,122	
CLASSIF RECRUITING		23,440	23,440	
CENTRAL SVCS		94,496	94,496	
FIRE/EMS OPTNS.		331,048	331,048	
Total Allocated Additions:	<u>362,186</u>	<u>565,060</u>	<u>927,246</u>	927,246
Total To Be Allocated:	<u><u>9,771,837</u></u>	<u><u>565,060</u></u>		<u><u>10,336,897</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department OEC

	Total	General & Admin	DISPATCH & RECORDS
Wages & Benefits			
SALARIES & WAGES	6,917,076	0	6,917,076
FRINGE BENEFITS	2,482,396	0	2,482,396
Other Expense & Cost			
SUPPLIES	6,814	0	6,814
OTHER EXPENSES	3,365	0	3,365
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	9,409,651	0	9,409,651
Deductions			
Total Deductions	0	0	0
Functional Cost	9,409,651	0	9,409,651
Allocation Step 1			
Inbound- All Others	362,186	362,186	0
Reallocate Admin Costs		(362,186)	362,186
1st Allocation	9,771,837	0	9,771,837
Allocation Step 2			
Inbound- All Others	565,060	565,060	0
Reallocate Admin Costs		(565,060)	565,060
2nd Allocation	565,060	0	565,060
Total For 1470 OEC			
Total Allocated	10,336,897	0	10,336,897



HOUSTON FIRE DEPARTMENT
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	0.0513	5,008		5,008		5,008
EMS ADMIN	30	0.7688	75,122		75,122	4,346	79,468
FIRE/EMS OPTNS.	3,324	85.1912	8,324,743		8,324,743	481,628	8,806,371
MEDICAL DIR	28	0.7226	70,614		70,614	4,085	74,699
OPER ADM	23	0.5996	58,595		58,595	3,390	61,985
LIFE SFTY	134	3.4568	337,797		337,797	19,543	357,340
FIRE MARSHAL	73	1.8783	183,547		183,547	10,619	194,166
LOGISTICS ADM	12	0.3254	31,802		31,802	1,840	33,642
AIR PACK	2	0.0718	7,011		7,011	406	7,417
HAZMAT OP	47	1.2146	118,692		118,692	6,867	125,559
AIRPORT OP	151	3.8797	379,114		379,114	21,934	401,048
RESCUE TEAM	65	1.6785	164,016		164,016	9,489	173,505
STAFF SVCS	6	0.1614	15,776		15,776	913	16,689
SubTotal	3,902	100.0000	9,771,837		9,771,837	565,060	10,336,897
TOTAL	3,902	100.0000	9,771,837		9,771,837	565,060	10,336,897

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

Allocation Source: Personnel report

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

Receiving Department	Total	DISPATCH &
CHIEF'S ADMIN	5,008	5,008
EMS ADMIN	79,468	79,468
FIRE/EMS OPTNS.	8,806,371	8,806,371
MEDICAL DIR	74,699	74,699
OPER ADM	61,985	61,985
LIFE SFTY	357,340	357,340
FIRE MARSHAL	194,166	194,166
LOGISTICS ADM	33,642	33,642
AIR PACK	7,417	7,417
HAZMAT OP	125,559	125,559
AIRPORT OP	401,048	401,048
RESCUE TEAM	173,505	173,505
STAFF SVCS	16,689	16,689
Direct Billed	0	0
Total	10,336,897	10,336,897

**SCHEDULE 7.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 FULL COST ALLOCATION PLAN
COMMUNICATIONS AND RECORDS
NATURE AND EXTENT OF SERVICES**

The Communications and Records Division responsibilities include the procurement, maintenance and repair of all Fire Department communication equipment such as radios, pagers, dispatch systems, and medical telemetry equipment. These activities have been identified and allocated as follows:

- **Communications** – Costs of communications and dispatch have been allocated based on the number of radios and communication equipment assigned.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,551,432			1,551,432
CHIEF'S ADMIN	45,477	865	46,342	
FLEET	82,814	6,212	89,026	
INFO TECH	1,723	101	1,824	
COMMUNIC		215,192	215,192	
CENTRAL SVCS		54,177	54,177	
Total Allocated Additions:	<u>130,014</u>	<u>276,547</u>	<u>406,561</u>	<u>406,561</u>
Total To Be Allocated:	<u><u>1,681,446</u></u>	<u><u>276,547</u></u>		<u><u>1,957,993</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department COMMUNIC

	Total	General & Admin	COMMUNICATION
Wages & Benefits			
SALARIES & WAGES	668,270	0	668,270
FRINGE BENEFITS	235,384	0	235,384
Other Expense & Cost			
SUPPLIES	469,313	0	469,313
OTHER EXPENSES	178,465	0	178,465
Departmental Totals			
Total Expenditures	1,551,432	0	1,551,432
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	1,551,432	0	1,551,432
Allocation Step 1			
Inbound- All Others	130,014	130,014	0
Reallocate Admin Costs		(130,014)	130,014
1st Allocation	1,681,446	0	1,681,446
Allocation Step 2			
Inbound- All Others	276,547	276,547	0
Reallocate Admin Costs		(276,547)	276,547
2nd Allocation	276,547	0	276,547
Total For 1480 COMMUNIC			
Total Allocated	1,957,993	0	1,957,993



HOUSTON FIRE DEPARTMENT
Schedule .4 - Detail Activity Allocations
For Department COMMUNIC

Activity - COMMUNICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET	51	1.7882	30,068		30,068		30,068
PROF. DEVLPMT.	10	0.3506	5,896		5,896		5,896
OEC	180	6.3114	106,122		106,122		106,122
COMMUNIC	365	12.7980	215,192		215,192		215,192
FIRE/EMS OPTNS.	1,798	63.0436	1,060,041		1,060,041	221,385	1,281,426
OPER ADM	26	0.9116	15,329		15,329	3,201	18,530
LIFE SFTY	100	3.5063	58,957		58,957	12,313	71,270
FIRE MARSHAL	130	4.5582	76,644		76,644	16,007	92,651
HAZMAT OP	86	3.0154	50,703		50,703	10,589	61,292
RESCUE TEAM	106	3.7167	62,494		62,494	13,052	75,546
SubTotal	2,852	100.0000	1,681,446		1,681,446	276,547	1,957,993
TOTAL	2,852	100.0000	1,681,446		1,681,446	276,547	1,957,993

Allocation Basis: Number of radios/communication equipment assigned

Allocation Source: Fire Dept. inventory

**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department COMMUNIC**

Receiving Department	Total	COMMUNICATION
FLEET	30,068	30,068
PROF. DEVLPMT.	5,896	5,896
OEC	106,122	106,122
COMMUNIC	215,192	215,192
FIRE/EMS OPTNS.	1,281,426	1,281,426
OPER ADM	18,530	18,530
LIFE SFTY	71,270	71,270
FIRE MARSHAL	92,651	92,651
HAZMAT OP	61,292	61,292
RESCUE TEAM	75,546	75,546
Direct Billed	0	0
Total	1,957,993	1,957,993

**SCHEDULE 8.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department PLANNING ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,564			742,564
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	24,784	471	25,255	
INFO TECH	825	48	873	
CLASSIF RECRUITING		1,084	1,084	
CENTRAL SVCS		5,742	5,742	
FIRE/EMS OPTNS.		15,314	15,314	
Total Allocated Additions:	<u>25,609</u>	<u>22,659</u>	<u>48,268</u>	48,268
Total To Be Allocated:	<u><u>768,173</u></u>	<u><u>22,659</u></u>		<u><u>790,832</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADM

	Total	General & Admin	PLANNING ADM
Wages & Benefits			
SALARIES & WAGES	541,061	0	541,061
FRINGE BENEFITS	190,958	0	190,958
Other Expense & Cost			
SUPPLIES	4,251	0	4,251
OTHER EXPENSES	6,294	0	6,294
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	742,564	0	742,564
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	742,564	0	742,564
Allocation Step 1			
Inbound- All Others	25,609	25,609	0
Reallocate Admin Costs		(25,609)	25,609
1st Allocation	768,173	0	768,173
Allocation Step 2			
Inbound- All Others	22,659	22,659	0
Reallocate Admin Costs		(22,659)	22,659
2nd Allocation	22,659	0	22,659
Total For 1510 PLANNING ADM			
Total Allocated	790,832	0	790,832



HOUSTON FIRE DEPARTMENT
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	11	4.5305	34,802		34,802	1,027	35,829
HAZMAT OP	42	17.2982	132,880		132,880	3,920	136,800
AIRPORT OP	118	48.5997	373,329		373,329	11,011	384,340
RESCUE TEAM	65	26.9769	207,230		207,230	6,113	213,343
STAFF SVCS	6	2.5947	19,932		19,932	588	20,520
SubTotal	242	100.0000	768,173		768,173	22,659	790,832
TOTAL	242	100.0000	768,173		768,173	22,659	790,832

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

Allocation Source: Personnel report

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department PLANNING ADM

Receiving Department	Total	PLANNING ADM
CLASSIF RECRUITING	35,829	35,829
HAZMAT OP	136,800	136,800
AIRPORT OP	384,340	384,340
RESCUE TEAM	213,343	213,343
STAFF SVCS	20,520	20,520
Direct Billed	0	0
Total	790,832	790,832

**SCHEDULE 9.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department CLASSIF RECRUITING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	849,848			849,848
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
CHIEF'S ADMIN	29,901	569	30,470	
FLEET	47,322	3,550	50,872	
INFO TECH	944	55	999	
PLANNING ADM	34,802	1,027	35,829	
CLASSIF RECRUITING		461	461	
CENTRAL SVCS		32,979	32,979	
FIRE/EMS OPTNS.		6,517	6,517	
Total Allocated Additions:	<u>112,969</u>	<u>45,158</u>	<u>158,127</u>	158,127
Total To Be Allocated:	<u><u>962,817</u></u>	<u><u>45,158</u></u>		<u><u>1,007,975</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CLASSIF RECRUITING

	Total	General & Admin	RECRUITING
Wages & Benefits			
SALARIES & WAGES	513,746	0	513,746
FRINGE BENEFITS	182,480	0	182,480
Other Expense & Cost			
SUPPLIES	8,536	0	8,536
OTHER EXPENSES	145,086	0	145,086
*CAPITAL OUTLAY	0	0	0
Departmental Totals			
Total Expenditures	849,848	0	849,848
Deductions			
Total Deductions	0	0	0
Functional Cost	849,848	0	849,848
Allocation Step 1			
Inbound- All Others	112,969	112,969	0
Reallocate Admin Costs		(112,969)	112,969
1st Allocation	962,817	0	962,817
Allocation Step 2			
Inbound- All Others	45,158	45,158	0
Reallocate Admin Costs		(45,158)	45,158
2nd Allocation	45,158	0	45,158
Total For 1580 CLASSIF			
Total Allocated	1,007,975	0	1,007,975



HOUSTON FIRE DEPARTMENT
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	10	0.2588	2,492		2,492		2,492
FLEET	6	0.1653	1,592		1,592		1,592
PROF. DEVLPMT.	206	4.9433	47,595		47,595		47,595
OEC	101	2.4345	23,440		23,440		23,440
PLANNING ADM	4	0.1126	1,084		1,084		1,084
CLASSIF RECRUITING	2	0.0479	461		461		461
EMS ADMIN	21	0.5152	4,960		4,960	253	5,213
FIRE/EMS OPTNS.	3,324	79.6589	766,969		766,969	39,085	806,054
OPER ADM	19	0.4649	4,476		4,476	228	4,704
LIFE SFTY	125	2.9976	28,862		28,862	1,471	30,333
FIRE MARSHAL	67	1.6126	15,527		15,527	791	16,318
COMNTY OUT	10	0.2516	2,422		2,422	123	2,545
LOGISTICS ADM	3	0.0791	761		761	39	800
HAZMAT OP	47	1.1358	10,936		10,936	557	11,493
AIRPORT OP	151	3.6278	34,929		34,929	1,780	36,709
RESCUE TEAM	65	1.5671	15,088		15,088	769	15,857
STAFF SVCS	5	0.1270	1,223		1,223	62	1,285
SubTotal	4,173	100.0000	962,817		962,817	45,158	1,007,975
TOTAL	4,173	100.0000	962,817		962,817	45,158	1,007,975

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Receiving Department	Total	RECRUITING
CHIEF'S ADMIN	2,492	2,492
FLEET	1,592	1,592
PROF. DEVLPMT.	47,595	47,595
OEC	23,440	23,440
PLANNING ADM	1,084	1,084
CLASSIF RECRUITING	461	461
EMS ADMIN	5,213	5,213
FIRE/EMS OPTNS.	806,054	806,054
OPER ADM	4,704	4,704
LIFE SFTY	30,333	30,333
FIRE MARSHAL	16,318	16,318
COMNTY OUT	2,545	2,545
LOGISTICS ADM	800	800
HAZMAT OP	11,493	11,493
AIRPORT OP	36,709	36,709
RESCUE TEAM	15,857	15,857
STAFF SVCS	1,285	1,285
Direct Billed	0	0
Total	1,007,975	1,007,975



HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,646,726			7,646,726
CHIEF'S ADMIN	109,440	2,090	111,530	
INFO TECH	7,546	443	7,989	
Total Allocated Additions:	<u>116,986</u>	<u>2,533</u>	<u>119,519</u>	119,519
Total To Be Allocated:	<u><u>7,763,712</u></u>	<u><u>2,533</u></u>		<u><u>7,766,245</u></u>



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
Wages & Benefits					
SALARIES & WAGES	7,256	0	7,256	0	0
FRINGE BENEFITS	3,595	0	3,595	0	0
Other Expense & Cost					
POSTAGE	30,365	0	30,365	0	0
FUEL	4,621,006	0	0	4,621,006	0
VEH & MOTOR EQUIP SV	114,574	0	0	114,574	0
TEMPORARY PERSONNEL SERVICES	0	0	0	0	0
CLASS. C.S. ARBITRATION COST	28,065	0	0	0	28,065
MISCELLANEOUS SUPPORT SERVICES	4,868	0	4,868	0	0
OFFICE EQUIPMENT RENTAL	102,297	0	102,297	0	0
TELEPHONE	1,803,022	0	1,803,022	0	0
INSURANCE FEES	206,526	0	206,526	0	0
COMMUNICATION LINES	355,387	0	355,387	0	0
DATA SERVICES	328,137	0	328,137	0	0
MISC OTHER SERVICES & CHARGES	41,628	0	41,628	0	0
Departmental Totals					
Total Expenditures	7,646,726	0	2,883,081	4,735,580	28,065
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,646,726	0	2,883,081	4,735,580	28,065
Allocation Step 1					
Inbound- All Others	116,986	116,986	0	0	0
Reallocate Admin Costs	(116,986)	(116,986)	44,108	72,449	429
1st Allocation	7,763,712	0	2,927,189	4,808,029	28,494
Allocation Step 2					
Inbound- All Others	2,533	2,533	0	0	0
Reallocate Admin Costs	(2,533)	(2,533)	955	1,569	9
2nd Allocation	2,533	0	955	1,569	9



HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SVCS

	Total	General & Admin	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
<u>Total For 1950 CENTRAL SVCS</u>					
Total Allocated	7,766,245	0	2,928,144	4,809,598	28,503



HOUSTON FIRE DEPARTMENT
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	97	2.1837	63,921		63,921		63,921
FLEET	94	2.1075	61,690		61,690		61,690
PROF. DEVLPMT.	217	4.8696	142,543		142,543		142,543
OEC	103	2.3250	68,056		68,056		68,056
COMMUNIC	13	0.3116	9,122		9,122		9,122
PLANNING ADM	8	0.1951	5,710		5,710		5,710
CLASSIF RECRUITING	11	0.2466	7,219		7,219		7,219
EMS ADMIN	30	0.6726	19,688		19,688	7	19,695
FIRE/EMS OPTNS.	3,324	74.5354	2,181,789		2,181,789	810	2,182,599
MEDICAL DIR	28	0.6322	18,507		18,507	7	18,514
OPER ADM	23	0.5246	15,357		15,357	6	15,363
LIFE SFTY	134	3.0245	88,532		88,532	33	88,565
FIRE MARSHAL	73	1.6434	48,105		48,105	18	48,123
COMNTY OUT	14	0.3139	9,188		9,188	3	9,191
LOGISTICS ADM	12	0.2847	8,335		8,335	3	8,338
AIR PACK	2	0.0628	1,838		1,838	1	1,839
HAZMAT OP	47	1.0627	31,108		31,108	12	31,120
AIRPORT OP	151	3.3944	99,360		99,360	37	99,397
RESCUE TEAM	65	1.4685	42,986		42,986	16	43,002
STAFF SVCS	6	0.1412	4,135		4,135	2	4,137
SubTotal	4,460	100.0000	2,927,189		2,927,189	955	2,928,144
TOTAL	4,460	100.0000	2,927,189		2,927,189	955	2,928,144

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Personnel Report

HOUSTON FIRE DEPARTMENT
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	17	2.2758	109,420		109,420		109,420
FLEET	27	3.6145	173,784		173,784		173,784
INFO TECH	3	0.4016	19,309		19,309		19,309
PROF. DEVLPMT.	17	2.2758	109,420		109,420		109,420
OEC	4	0.5355	25,746		25,746		25,746
COMMUNIC	7	0.9371	45,055		45,055		45,055
CLASSIF RECRUITING	4	0.5355	25,746		25,746		25,746
EMS ADMIN	20	2.6774	128,729		128,729	47	128,776
FIRE/EMS OPTNS.	392	52.4763	2,523,088		2,523,088	922	2,524,010
LIFE SFTY	135	18.0723	868,921		868,921	317	869,238
FIRE MARSHAL	88	11.7805	566,408		566,408	207	566,615
COMNTY OUT	10	1.3387	64,365		64,365	23	64,388
LOGISTICS ADM	4	0.5355	25,746		25,746	9	25,755
AIR PACK	3	0.4016	19,309		19,309	7	19,316
HAZMAT OP	3	0.4016	19,309		19,309	7	19,316
AIRPORT OP	4	0.5355	25,746		25,746	9	25,755
RESCUE TEAM	4	0.5355	25,746		25,746	9	25,755
MED STRIKE	3	0.4016	19,309		19,309	7	19,316
STAFF SVCS	2	0.2677	12,873		12,873	5	12,878
SubTotal	747	100.0000	4,808,029		4,808,029	1,569	4,809,598
TOTAL	747	100.0000	4,808,029		4,808,029	1,569	4,809,598

Allocation Basis: Number of vehicles

Allocation Source: Fire Dept. inventory

HOUSTON FIRE DEPARTMENT
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	10	0.2588	74		74		74
FLEET	6	0.1653	47		47		47
PROF. DEVLPMT.	206	4.9433	1,409		1,409		1,409
OEC	101	2.4345	694		694		694
PLANNING ADM	4	0.1126	32		32		32
CLASSIF RECRUITING	2	0.0479	14		14		14
EMS ADMIN	21	0.5152	147		147		147
FIRE/EMS OPTNS.	3,324	79.6589	22,695		22,695	9	22,704
OPER ADM	19	0.4649	132		132		132
LIFE SFTY	125	2.9976	854		854		854
FIRE MARSHAL	67	1.6126	460		460		460
COMNTY OUT	10	0.2516	72		72		72
LOGISTICS ADM	3	0.0791	23		23		23
HAZMAT OP	47	1.1358	324		324		324
AIRPORT OP	151	3.6278	1,034		1,034		1,034
RESCUE TEAM	65	1.5671	447		447		447
STAFF SVCS	5	0.1270	36		36		36
SubTotal	4,173	100.0000	28,494		28,494	9	28,503
TOTAL	4,173	100.0000	28,494		28,494	9	28,503

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report

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

Receiving Department	Total	DEPARTMENTAL	VEHICLE CHGS	CLASSIF EMP
CHIEF'S ADMIN	173,415	63,921	109,420	74
FLEET	235,521	61,690	173,784	47
INFO TECH	19,309	0	19,309	0
PROF. DEVLPMT.	253,372	142,543	109,420	1,409
OEC	94,496	68,056	25,746	694
COMMUNIC	54,177	9,122	45,055	0
PLANNING ADM	5,742	5,710	0	32
CLASSIF RECRUITING	32,979	7,219	25,746	14
EMS ADMIN	148,618	19,695	128,776	147
FIRE/EMS OPTNS.	4,729,313	2,182,599	2,524,010	22,704
MEDICAL DIR	18,514	18,514	0	0
OPER ADM	15,495	15,363	0	132
LIFE SFTY	958,657	88,565	869,238	854
FIRE MARSHAL	615,198	48,123	566,615	460
COMNTY OUT	73,651	9,191	64,388	72
LOGISTICS ADM	34,116	8,338	25,755	23
AIR PACK	21,155	1,839	19,316	0
HAZMAT OP	50,760	31,120	19,316	324
AIRPORT OP	126,186	99,397	25,755	1,034
RESCUE TEAM	69,204	43,002	25,755	447
MED STRIKE	19,316	0	19,316	0
STAFF SVCS	17,051	4,137	12,878	36
Direct Billed	0	0	0	0
Total	7,766,245	2,928,144	4,809,598	28,503



**SCHEDULE 11.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department EMS ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,994,575			3,994,575
CAPITAL OUTLAY	19,530			
Total Deductions:	<u>19,530</u>			19,530
CHIEF'S ADMIN	108,564	2,067	110,631	
FLEET	236,612	17,750	254,362	
INFO TECH	4,437	261	4,698	
PROF. DEVLPMT.	86,558	7,723	94,281	
OEC	75,122	4,346	79,468	
CLASSIF RECRUITING	4,960	253	5,213	
CENTRAL SVCS	148,564	54	148,618	
FIRE/EMS OPTNS.		70,054	70,054	
Total Allocated Additions:	<u>664,817</u>	<u>102,508</u>	<u>767,325</u>	767,325
Total To Be Allocated:	<u><u>4,678,922</u></u>	<u><u>102,508</u></u>		<u><u>4,781,430</u></u>

HOUSTON FIRE DEPARTMENT
Schedule .3 - Costs Allocated By Activity
For Department EMS ADMIN

	Total	General & Admin	EMS ADMIN
Wages & Benefits			
SALARIES & WAGES	1,694,554	0	1,694,554
FRINGE BENEFITS	653,077	0	653,077
Other Expense & Cost			
SUPPLIES	201,064	0	201,064
SERVICES	1,466,395	0	1,466,395
NON CAP EQUIP	(985)	0	(985)
*CAPITAL OUTLAY	(19,530)	(19,530)	0
Departmental Totals			
Total Expenditures	3,994,575	(19,530)	4,014,105
Deductions			
Total Deductions	19,530	19,530	0
Functional Cost	4,014,105	0	4,014,105
Allocation Step 1			
Inbound- All Others	664,817	664,817	0
Reallocate Admin Costs		(664,817)	664,817
1st Allocation	4,678,922	0	4,678,922
Allocation Step 2			
Inbound- All Others	102,508	102,508	0
Reallocate Admin Costs		(102,508)	102,508
2nd Allocation	102,508	0	102,508
Total For 1220 EMS ADMIN			
Total Allocated	4,781,430	0	4,781,430



HOUSTON FIRE DEPARTMENT
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	4,678,922		4,678,922	102,508	4,781,430
SubTotal	100	100.0000	4,678,922		4,678,922	102,508	4,781,430
TOTAL	100	100.0000	4,678,922		4,678,922	102,508	4,781,430

Allocation Basis: Direct allocation to EMS Operations

Allocation Source: N/A

HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department EMS ADMIN

Receiving Department	Total	EMS ADMIN
FIRE/EMS OPTNS.	4,781,430	4,781,430
Direct Billed	0	0
Total	4,781,430	4,781,430

**SCHEDULE 12.1
FY 2009 FULL COST PLAN**

**HOUSTON FIRE DEPARTMENT
FY 2009 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
Schedule .2 - Costs To Be Allocated
For Department FIRE/EMS OPTNS.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	258,428,881			258,428,881
Capital Outlay	18,825			
Total Deductions:	<u>18,825</u>			18,825
CHIEF'S ADMIN	9,145,331	173,910	9,319,241	
FLEET	4,637,588	347,893	4,985,481	
INFO TECH	292,755	17,203	309,958	
PROF. DEVLPMT.	9,592,046	855,891	10,447,937	
OEC	8,324,743	481,628	8,806,371	
COMMUNIC	1,060,041	221,385	1,281,426	
CLASSIF RECRUITING	766,969	39,085	806,054	
CENTRAL SVCS	4,727,572	1,741	4,729,313	
EMS ADMIN	4,678,922	102,508	4,781,430	
Total Allocated Additions:	<u>43,225,967</u>	<u>2,241,244</u>	<u>45,467,211</u>	45,467,211
Deduct direct costs	(244,849,652)			
Total Departmental Cost Adjustments:	<u>(244,849,652)</u>			(244,849,652)
Total To Be Allocated:	<u><u>56,824,021</u></u>	<u><u>2,241,244</u></u>		<u><u>59,065,265</u></u>



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

	Total	General & Admin	CLSFD RET BEN.	OPERATIONS
Wages & Benefits				
Salaries & Wages	173,629,398	0	0	173,629,398
Fringe Benefits	71,164,090	0	0	71,164,090
Other Expense & Cost				
Class. Ret. Health Benefits	13,598,054	0	13,598,054	0
Supplies	(8,978)	0	0	(8,978)
Contractual Svcs	65,142	0	0	65,142
*Capital Outlay	(18,825)	(18,825)	0	0
Departmental Totals				
Total Expenditures	258,428,881	(18,825)	13,598,054	244,849,652
Deductions				
Total Deductions	18,825	18,825	0	0
Cost Adjustments				
Deduct direct costs	(244,849,652)	0	0	(244,849,652)
Functional Cost	13,598,054	0	13,598,054	0
Allocation Step 1				
Inbound- All Others	43,225,967	0	0	43,225,967
1st Allocation	56,824,021	0	13,598,054	43,225,967
Allocation Step 2				
Inbound- All Others	2,241,244	0	0	2,241,244
2nd Allocation	2,241,244	0	0	2,241,244
Total For 1210 FIRE/EMS				
Total Allocated	59,065,265	0	13,598,054	45,467,211



HOUSTON FIRE DEPARTMENT
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	10	0.2588	35,190		35,190		35,190
FLEET	6	0.1653	22,483		22,483		22,483
PROF. DEVLPMT.	206	4.9433	672,197		672,197		672,197
OEC	101	2.4345	331,048		331,048		331,048
PLANNING ADM	4	0.1126	15,314		15,314		15,314
CLASSIF RECRUITING	2	0.0479	6,517		6,517		6,517
EMS ADMIN	21	0.5152	70,054		70,054		70,054
FIRE/EMS OPTNS.	3,324	79.6589	10,832,042	-10,832,042			
OPER ADM	19	0.4649	63,212		63,212		63,212
LIFE SFTY	125	2.9976	407,619		407,619		407,619
FIRE MARSHAL	67	1.6126	219,287		219,287		219,287
COMNTY OUT	10	0.2516	34,213		34,213		34,213
LOGISTICS ADM	3	0.0791	10,753		10,753		10,753
HAZMAT OP	47	1.1358	154,446		154,446		154,446
AIRPORT OP	151	3.6278	493,314		493,314		493,314
RESCUE TEAM	65	1.5671	213,096		213,096		213,096
STAFF SVCS	5	0.1270	17,269		17,269		17,269
SubTotal	4,173	100.0000	13,598,054	-10,832,042	2,766,012		2,766,012
Direct Billed				10,832,042	10,832,042		10,832,042
TOTAL	4,173	100.0000	13,598,054		13,598,054		13,598,054

Allocation Basis: Number of classified operations employees

Allocation Source: Personnel report



HOUSTON FIRE DEPARTMENT
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	43,225,967		43,225,967	2,241,244	45,467,211
SubTotal	100	100.0000	43,225,967		43,225,967	2,241,244	45,467,211
TOTAL	100	100.0000	43,225,967		43,225,967	2,241,244	45,467,211

Allocation Basis: Direct allocation to Fire/EMS Operations

Allocation Source: N/A



**HOUSTON FIRE DEPARTMENT
Schedule .5 - Allocation Summary
For Department FIRE/EMS OPTNS.**

Receiving Department	Total	CLSFD RET BEN.	OPERATIONS
CHIEF'S ADMIN	35,190	35,190	0
FLEET	22,483	22,483	0
PROF. DEVLPMT.	672,197	672,197	0
OEC	331,048	331,048	0
PLANNING ADM	15,314	15,314	0
CLASSIF RECRUITING	6,517	6,517	0
EMS ADMIN	70,054	70,054	0
FIRE/EMS OPTNS	45,467,211	0	45,467,211
OPER ADM	63,212	63,212	0
LIFE SFTY	407,619	407,619	0
FIRE MARSHAL	219,287	219,287	0
COMNTY OUT	34,213	34,213	0
LOGISTICS ADM	10,753	10,753	0
HAZMAT OP	154,446	154,446	0
AIRPORT OP	493,314	493,314	0
RESCUE TEAM	213,096	213,096	0
STAFF SVCS	17,269	17,269	0
Direct Billed	10,832,042	10,832,042	0
Total	59,065,265	13,598,054	45,467,211

